

Office of the Public Sector
Integrity Commissioner of
Canada
2022–23
Departmental Results Report

A handwritten signature in black ink, appearing to read 'Anita Anand', with a long horizontal flourish extending to the right.

The Honourable Anita Anand
President of the Treasury Board

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Represented by the Office of the Public Sector Integrity Commissioner of Canada, 2023.

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Office of the Public Sector
Integrity Commissioner
of Canada



Commissariat à l'intégrité
du secteur public
du Canada

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From the Commissioner



The past year has been one of adapting to post-pandemic conditions and challenges. This has meant not only a new hybrid working structure for ourselves at PSIC, but also adapting to new structures and arrangements among the organizations across the entire public sector. Access to people, to premises and to evidence has been affected directly by the new hybrid working model. I am happy to confirm that delays experienced as a result of pandemic-related restrictions appear to be behind us, and I look forward to returning to full compliance with the one-year service standard that we set for completion of investigations. We successfully met all our other service standards throughout the pandemic period, which is a testament to the professionalism and dedication of the PSIC team. And speaking of our team, we will continue to invest in attracting and retaining the strongest employees, people who understand and are committed to carrying out the important mandate of our Office and to invest in building the strength of the Canadian public service.

We will also invest in modernizing our information technology and management capacity, not only in response to the realities of the hybrid working model, but also to ensure that we are taking full advantage of all ways and means to carry out our work efficiently, consistently and effectively.

It is essential that we remain accessible and responsive, and that we support people in coming forward confidently when they believe that wrongdoing or reprisal has occurred. This is an ongoing and permanent challenge for an organization such as ours, and we will always strive to find ways to connect with people, with a focus on our primary stakeholders who are the public servants working across the country to support the needs and priorities of Canadians, to give them the information and support that they need to make informed choices about disclosing wrongdoing and making complaints of reprisal.

As PSIC celebrates 15 years of administering the external whistleblowing regime of the federal public sector, and I as I complete 8 ½ years as Commissioner, I know the future of our Office will be a bright one. I am proud of the work we have done, I am confident that the solid foundation we have built will continue to support our success in the future, and I look forward to seeing the legislative changes that we have been advocating for be adopted to further support that success. It has been an honour and a privilege to have served as Commissioner.

Results at a glance

The Office of the Public Sector Integrity Commissioner of Canada (the Office) supports the duties of its Commissioner by ensuring disclosures of wrongdoing and complaints of reprisal are dealt with in a timely and effective manner. The Office also raises awareness about the federal whistleblowing regime to ensure public servants and members of the public have access to information to make an informed decision about disclosures of wrongdoing and complaints of reprisal.

The Office reports to Canadians on the results achieved in relation to its core responsibility, namely the handling of Public Sector Disclosures of Wrongdoing and Complaints of Reprisal. The Office is using four performance indicators to track progress on its results. The planned results, indicators and related targets, were outlined in the [2022–23 Departmental Plan](#)¹.

This Departmental Results Report outlines the achievements of the Office’s results identified in the 2022–23 Departmental Plan and the resources that it allocated toward achieving these results.

Timeliness and Effectiveness

- The Office continued to implement recommendations following the 2021 LEAN exercise to further improve the efficiency and effectiveness of operational processes.
- The Office continued to maximize flexibilities to meet our service standard targets and also successfully transitioned to a new hybrid work model.

Awareness and access to information

- The Office participated in events targeted to public servants.
- The Office completed an evaluation of outreach and engagement initiatives and is taking action on recommendations.

For more information on the Office’s plans, priorities and results achieved, see the “Results: what we achieved” section of this report.

Results: what we achieved

Core responsibilities

Public sector disclosures of wrongdoing and complaints of reprisal

Description

The Office improves oversight of government operations by providing public servants and members of the public with a process for receiving and investigating disclosures of wrongdoing in the federal public sector.

It reports founded cases of wrongdoing to Parliament and makes recommendations to chief executives on corrective measures. The Office also provides a mechanism for public servants and former public servants to make complaints of reprisal. It investigates and can refer cases to the Public Servants Disclosure Protection Tribunal.

Results highlights

The Office supported and delivered on the Commissioner’s mandate by dealing with disclosures of wrongdoing and reprisal complaints, engaging in outreach activities and providing funds for legal assistance.

In 2022–23, the Office received 184 disclosures of wrongdoing, which is significantly higher than the 142 disclosures received the year before. In addition, the Office received 49 reprisal complaints this year, which is consistent with the number over the last five years. The table below, published in our [2022–23 Annual Report](#)ⁱⁱ tabled in Parliament, provides a summary of the Office’s overall operational activities for 2022–23.

Operational Activities in 2022-23

Summary of new activities

Number of general inquiries received	189
Number of new disclosures of wrongdoing received	184
Number of new reprisal complaints received	49

Overall disclosure activities

Total number of disclosures of wrongdoing handled in 2022–23	227
• <i>Number of new disclosures received</i>	184
• <i>Number of disclosures or investigations carried over from 2020–21</i>	43

Number of files completed following an analysis	192
Number of investigations launched	9
Number of files resulting in a founded case of wrongdoing	1
• <i>Number of recommendations made by the Commissioner for founded cases of wrongdoing</i>	3
• <i>Number of follow-ups made on recommendations</i>	0*
• <i>Number of recommendations actioned by chief executives</i>	0*

*Note: Recommendations made in a case report are followed up on after six months. Our most recent case report was tabled in October 2022, so the number of follow-ups made and recommendations actioned will be reflected in the 2023–24 Annual Report.

Overall reprisal activities

Total number of reprisal complaints handled in 2022–23	72
• <i>Number of new complaints received</i>	49
• <i>Number of complaints or investigations carried over from 2021–22</i>	23
Number of files completed following an analysis	63
Number of investigations launched	9
Number of files settled through conciliation	1
Number of applications to the Tribunal	1

Funds for Legal Assistance

The Office administers a grants and contributions program established under the [Public Servants Disclosure Protection Act](#)ⁱⁱⁱ to provide discretionary funding up to \$3,000 for independent legal advice to individuals involved in disclosures of wrongdoing or reprisal complaints. In 2022–23, the Office received 84 requests for funding for legal advice under the Act and 29 of those requests qualified.

Safe Return to the Workplace

Following the implementation of its Plan for the Safe Return to the Workplace, the Office successfully transitioned to a hybrid workplace model.

Results

In its [2022–23 Departmental Plan](#)^{iv}, the Office focused on two specific areas to achieve the expected results and targets related to its core responsibility. This section describes how the Office performed against each result.

Result 1: Public sector disclosures of wrongdoing and complaints of reprisal are dealt with in a timely and effective manner.

A timely and effective process to deal with disclosures of wrongdoing and complaints of reprisal in the federal public sector is essential to the success of the Office. It contributes to our vision of a trusted organization, as well as respecting our values and meeting our service standards.

In 2022-23, the Office leveraged available technologies and tools to allow the delivery of its mandate in a timely and effective manner.

The Office continued the long-term implementation of the recommendations from the Evaluation of the Disclosure and Reprisal Management Program. In particular, as outlined in its Management Response, the Office:

- continued to implement recommendations from the LEAN exercise conducted in 2021;
- continued its efforts to support the retention of staff by ensuring a transparent, collegial, collaborative and supportive work environment with a focus on sharing information, training and education; and
- started the design of a new case management system with a planned implementation date of July 2023.

Result 2: Public servants and members of the public are aware of the Office and have access to information to make an informed decision about disclosures of wrongdoing and/or complaints of reprisal.

Building awareness of the federal public sector whistleblowing regime and understanding of the Office's roles and responsibilities contributes to the Office's success. The Office provides presentations to federal organizations on request and participates in events targeted to public servants. As in past years, in 2022–23, the Office participated in a number of different outreach activities, including conferences and presentations. In particular, the Commissioner led an information session with new Members of Parliament, providing details about our Office and mandate, and the Communications team participated in the Professional Development Week of the Financial Management Institute, attended by over 3,000 participants.

In the most recent Departmental Plan, the Office committed to undertake an evaluation of its outreach and engagement initiatives by an external independent firm. The evaluation was completed in March 2023, and the report is available on our [website](#)^v, along with the [management response](#)^{vi} to the recommendations. Given that our website is our primary means of disseminating information about our Office, as well as receiving disclosures of wrongdoing and complaints of reprisal, the evaluation focused on our online presence. The results suggest that we can increase usability of the website, and potentially trust in the Office, by humanizing content

through increased video and visual tools, and dedicated paths for different types of users. In the coming years, the Communications team will work on redesigning both the content and structure of the website in response to these recommendations. Website redesign will also incorporate best practices for accessibility.

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals

The Office’s Sustainable Development Strategy and actions supported the United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals by promoting sustainable consumption and production patterns. Although the impact may be on a small scale, the Office continued the practices to reduce waste generation through prevention, reduction, recycling and reuse. The Office also promoted public procurement practices that are sustainable.

Information on the Office’s contribution toward the United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals is available in the supplementary information tables under the Greening Government commitments.

Results achieved

The following table shows, for public sector disclosures of wrongdoing and complaints of reprisal, the results achieved, the performance indicators, the targets and the target dates for 2022–23, and the actual results for the three most recent fiscal years for which actual results are available.

Departmental results	Performance indicators	Target	Date to achieve target	2020–21 actual results	2021–22 actual results	2022–23 actual results
Public sector disclosures of wrongdoing and complaints of reprisal are dealt with in a timely and effective manner	Percentage of cases addressed within established service standards, which are available on the Office website ^{vii}	Service standard targets are met 100% of the time	March 2023	75% (see note 1)	75% (see note 1)	75% (see note 2)
	Percentage of applications addressed within established service	Service standard target is met 100% of the time	March 2023	100%	98% (see note 3)	100%

Departmental results	Performance indicators	Target	Date to achieve target	2020–21 actual results	2021–22 actual results	2022–23 actual results
	standard under the Legal Assistance Request Program					
Public servants and members of the public are aware of the Office and have access to information to make an informed decision about disclosures of wrongdoing and/or complaints of reprisal	Percentage of new website visitors	90% of website visitors are new visitors	March 2023	98%	99%	96%
	Number of attendees at outreach events	Total number of attendees for the combined events, in which the Office participates in a year, is at least 2,500 attendees	March 2023	228 (see note 4)	3,875	3,264

Notes

1. Challenges related to the context of conducting investigations during the COVID-19 pandemic affected our capacity to meet all service standards targets as planned in the 2020–21 and 2021–22 Departmental Plans.
2. Challenges related to the transition to a hybrid work model, and the still-felt consequences of the COVID-19 pandemic have affected our capacity to meet all service standards targets as planned in the 2022–23 Departmental Plan.
3. An intake checklist was not completed in the required five days in one instance.
4. The planned face-to-face outreach events did not take place due to public health restrictions related to the COVID-19 pandemic. The number of attendees at outreach events refers to virtual events participants.

Financial, human resources and performance information for the Office’s program inventory is available in [GC InfoBase](#).^{viii}

Budgetary financial resources (dollars)

The following table shows, for public sector disclosures of wrongdoing and complaints of reprisal, budgetary spending for 2022–23, as well as actual spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	2022–23 difference (actual spending minus planned spending)
3,843,204	3,843,204	3,767,995	3,745,643	(97,561)

Financial, human resources and performance information for the Office’s program inventory is available in [GC InfoBase](#).^{ix}

Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the Office needed to fulfill this core responsibility for 2022–23.

2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2022–23 difference (actual full-time equivalents minus planned full-time equivalents)
26	25	(1)

Financial, human resources and performance information for the Office’s program inventory is available in [GC InfoBase](#).^x

Internal services

Description

Internal services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal services refer to the activities and resources of the 10 distinct service categories that support program delivery in the organization, regardless of the internal services delivery model in a department. The 10 service categories are:

- ▶ acquisition management services
- ▶ communication services
- ▶ financial management services
- ▶ human resources management services
- ▶ information management services

- ▶ information technology services
- ▶ legal services
- ▶ material management services
- ▶ management and oversight services
- ▶ real property management services

Results

As announced in the 2022-23 Departmental Plan, the office has invested in new computer equipment to replace outdated equipment. One of the major investments involved the acquisition of a new case management system, its implementation and customization to meet the specific requirements and needs of the office.

In the same year, we also engaged the services of a procurement expert to strengthen our in-house services and provide sound advice to managers.

We have also invested in employee training. In addition to courses directly linked to employees' professional development, the organization has also expanded the range of training on mental health and discrimination, diversity and inclusion in the workplace.

Contracts awarded to Indigenous businesses

The Office is a Phase 3 organization and is aiming to achieve the minimum 5% target by the end of 2024-25.

The Office is striving to implement a procurement strategy aimed at creating more opportunities for Indigenous businesses, and has earmarked future purchases of goods for Indigenous suppliers in future reporting periods.

In addition, the Office has the capacity to monitor its ongoing procurement activities related to Indigenous businesses and ensure that they are given due consideration when the Office purchases goods and services from industry.

The Office will endeavour to identify opportunities for the participation of Indigenous businesses as part of the internal tendering process.

Budgetary financial resources (dollars)

The following table shows, for internal services, budgetary spending for 2022–23, as well as spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	2022–23 difference (actual spending minus planned spending)
1,833,367	1,833,367	2,333,818	2,039,056	205,689

Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the department needed to carry out its internal services for 2022–23.

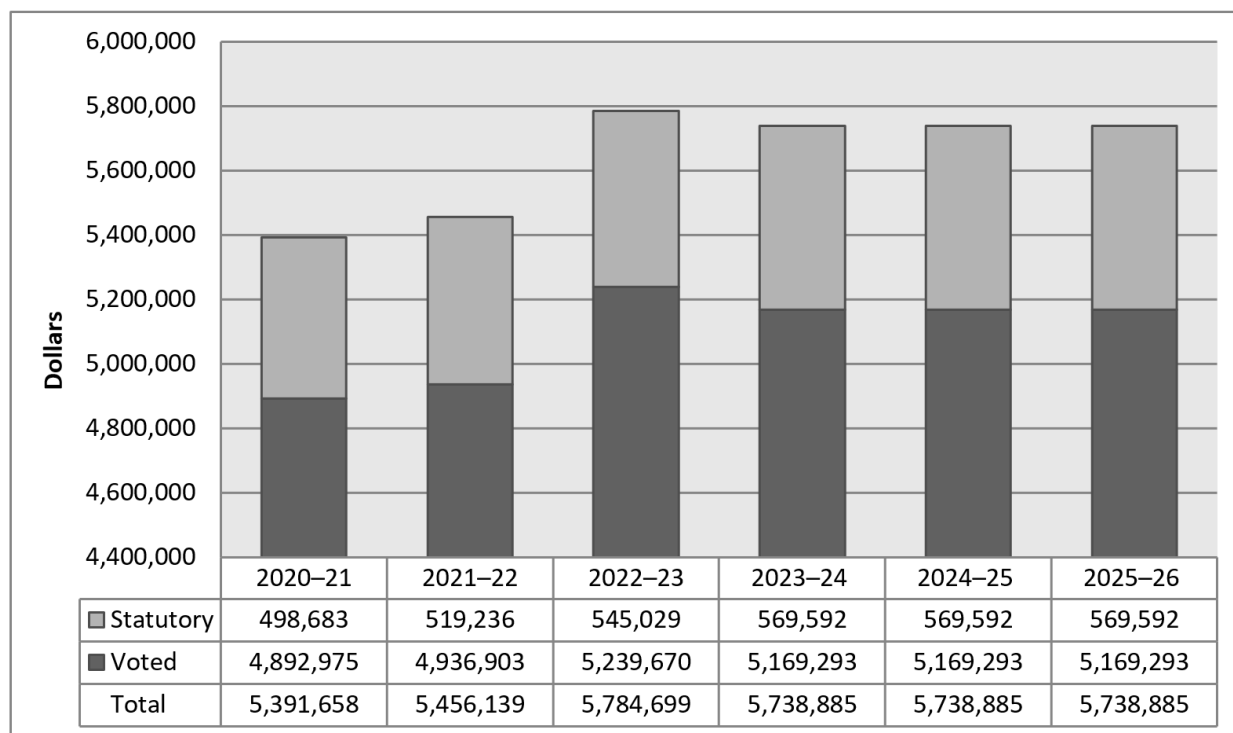
2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2022–23 difference (actual full-time equivalents minus planned full-time equivalents)
10	7	(3)

Spending and human resources

Spending

Spending 2020–21 to 2025–26

The following graph presents planned (voted and statutory spending) over time.



This bar graph illustrates the Office's actual expenditures for the management of public sector disclosures of wrongdoing and complaints of reprisal (voted) and employee benefit plans (statutory items) for 2020–21 to 2022–23, as well as projected expenditures for 2023–24 to 2025–26. Financial figures are expressed in dollars on the y-axis, increasing by \$200,000 and ending at \$6 million. They are plotted against 2020–21 to 2025–26 on the x-axis.

Expenses incurred by the organization in 2020-21 and 2021-22 remained stable.

We see an increase in expenses of approximately \$328,560 or 6% in 2022-23. This increase is largely attributable to:

- Retroactive salary payments following new collective agreements signed and economic increases for executives in 2022-23;
- IT and procurement professional services;
- Purchase of new IT equipment;

- Travel, following a return to normal activities after the COVID-19 pandemic.

As the Office expects to spend all its budgetary authority in the future, planned expenditures will remain the same for 2023-24, 2024-25 and 2025-26, in line with the Main Estimates.

Budgetary performance summary for core responsibilities and internal services (dollars)

The “Budgetary performance summary for core responsibilities and internal services” table presents the budgetary financial resources allocated for the Office’s core responsibilities and for internal services.

Core responsibilities and internal services	2022–23 Main Estimates	2022–23 planned spending	2023–24 planned spending	2024–25 planned spending	2022–23 total authorities available for use	2020–21 actual spending (authorities used)	2021–22 actual spending (authorities used)	2022–23 actual spending (authorities used)
Public sector disclosures of wrongdoing and complaints of reprisal	3,843,204	3,843,204	3,885,392	3,885,392	3,767,995	3,511,205	3,434,489	3,745,643
Internal services	1,833,367	1,833,367	1,853,493	1,853,493	2,333,818	1,880,453	2,021,650	2,039,056
Total	5,676,571	5,676,571	5,738,885	5,738,885	6,101,813	5,391,658	5,456,139	5,784,699

Planned spending for 2022-23 does not include the increase in total authorities available for 2022 and provided for in the 2022 budget, nor the year-end carry-over of \$253,414 from 2021-22.

In 2022-23, actual spending increased by \$328,560 or 6% compared with 2021-22. This growth is directly related to disclosures of wrongdoing and complaints of reprisal in the public sector. Actual spending on internal services in 2022-23 is similar to that in 2021-22.

Human resources

The “Human resources summary for core responsibilities and internal services” table presents the full-time equivalents (FTEs) allocated to each of the Office’s core responsibilities and to internal services.

Human resources summary for core responsibilities and internal services

Core responsibilities and internal services	2020–21 actual full-time equivalents	2021–22 actual full-time equivalents	2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents
Public sector disclosures of wrongdoing and complaints of reprisal	23	26	26	25	26	26
Internal services	7	8	10	7	10	10
Total	30	34	36	32	36	36

The Office had planned to grow to a total of 36 employees by 2022-23. However, due to staff turnover and delays in staffing, growth was slower than expected, reaching a total of only 32 full-time equivalents.

Expenditures by vote

For information on the Office’s organizational voted and statutory expenditures, consult the [Public Accounts of Canada](#).^{xi}

Government of Canada spending and activities

Information on the alignment of the Office’s spending with Government of Canada’s spending and activities is available in [GC InfoBase](#).^{xii}

Financial statements and financial statements highlights

Financial statements

The Office’s financial statements (unaudited) for the year ended March 31, 2023, are available on the department’s [website](#).^{xiii}

Financial statement highlights

The Office of the Auditor General of Canada audits our financial statements annually. Expenses in the Financial Statements are prepared on an accrual basis, while figures in other previous sections were prepared on an expenditures basis. The difference between the figures in the different sections is the result of accrual entries, such as the recognition of services provided without charge by other government departments, the acquisition of tangible capital assets and related amortization expenses, and accrued liability adjustments.

Condensed Statement of Operations (unaudited) for the year ended March 31, 2023 (dollars)

Financial information	2022-23 Planned Results	2022-23 actual results	2021-22 actual results	Difference (2022-23 actual results minus 2022-23 planned results)	Difference (2022-23 actual results minus 2021-22 actual results)
Total expenses	6,794,295	6,515,330	6,146,773	(278,965)	368,557
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	6,794,295	6,515,330	6,146,773	(278,965)	368,557

The 2022–23 planned results information is provided in the Office’s [Future-Oriented Statement of Operations and Notes 2022–23^{xiv}](#).

Condensed Statement of Financial Position (unaudited) as of March 31, 2023 (dollars)

Financial information	2022-23	2021-22	Difference (2022-23 minus 2021-22)
Total net liabilities	1,118,225	1,097,925	20,300
Total net financial assets	545,342	503,648	41,694
Departmental net debt	572,883	594,277	(21,394)
Total non-financial assets	951,909	978,849	(26,940)
Departmental net financial position	379,026	384,572	(5,546)

The following paragraphs explain the difference between net liabilities, net financial assets and non-financial assets compared with the previous year.

Total net Liabilities in 2022-23 are comparable to that of 2021-22

The increase in total net financial assets is largely attributable to the timing of Treasury payments and recoveries, as well as to receivables created for overpayments to employees.

The decrease in the book value of non-financial assets is mainly due to depreciation.

The 2022–23 planned results information is provided in the [Office’s Future-Oriented Statement of Operations and Notes 2022–23^{xv}](#).

Corporate information

Organizational profile

Appropriate minister[s]: The Honourable Anita Anand, President of the Treasury Board

Institutional head: Joe Friday, Public Sector Integrity Commissioner

Ministerial portfolio: Treasury Board Secretariat

Enabling instrument[s]: [Public Servants Disclosure Protection Act^{xvi}](#)

Year of incorporation / commencement: 2007

Other: The Office of the Public Sector Integrity Commissioner of Canada supports the Public Sector Integrity Commissioner, who is an independent Agent of Parliament.

Raison d’être, mandate and role: who we are and what we do

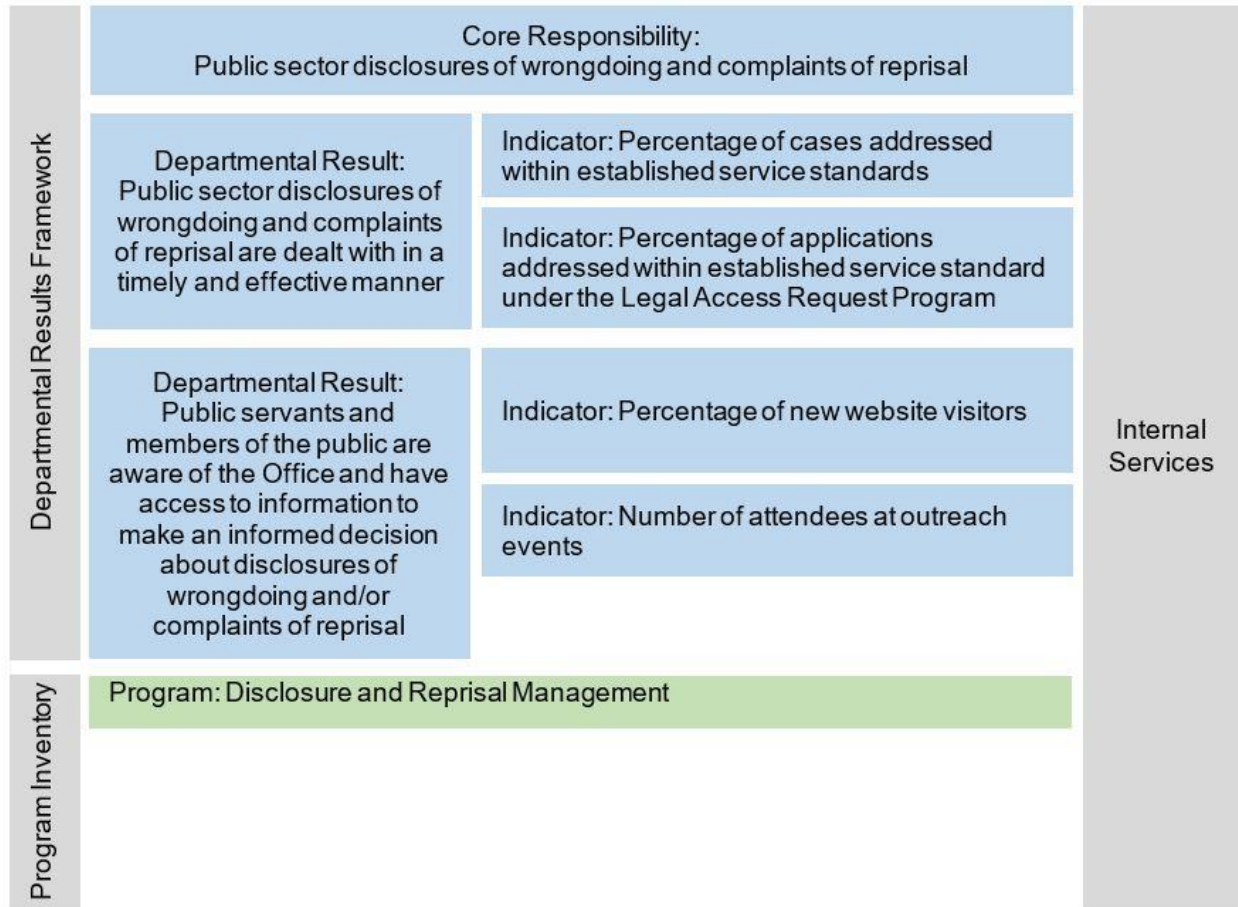
“Raison d’être, mandate and role: who we are and what we do” is available on the Office’s [website^{xvii}](#).

Operating context

Information on the operating context is available on the Office’s [website^{xviii}](#).

Reporting framework

The Office’s departmental results framework and program inventory of record for 2022–23 are shown below.



Supporting information on the program inventory

Financial, human resources and performance information for the Office’s program inventory is available in [GC InfoBase](#).^{xix}

Supplementary information tables

The following supplementary information tables are available on the Office’s [website](#)^{xx}:

- ▶ Reporting on Green Procurement
- ▶ Details on transfer payment programs

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#).^{xxi} This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

Organizational contact information

Office of the Public Sector Integrity Commissioner of Canada

60 Queen Street, 4th Floor
Ottawa, Ontario K1P 5Y7

Telephone: 613-941-6400

Toll-free: 1-866-941-6400

<http://www.psic-ispc.gc.ca>

Appendix: definitions

appropriation (*crédit*)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (*dépenses budgétaires*)

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

core responsibility (*responsabilité essentielle*)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

Departmental Plan (*plan ministériel*)

A report on the plans and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament each spring.

departmental priority (*priorité*)

A plan or project that a department has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

departmental result (*résultat ministériel*)

A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

departmental result indicator (*indicateur de résultat ministériel*)

A quantitative measure of progress on a departmental result.

departmental results framework (*cadre ministériel des résultats*)

A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

Departmental Results Report (*rapport sur les résultats ministériels*)

A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

full-time equivalent (*équivalent temps plein*)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. For a particular position, the full-time equivalent figure is the ratio of

number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

gender-based analysis plus (GBA Plus) (*analyse comparative entre les sexes plus [ACS Plus]*)

An analytical tool used to support the development of responsive and inclusive policies, programs and other initiatives; and understand how factors such as sex, race, national and ethnic origin, Indigenous origin or identity, age, sexual orientation, socio-economic conditions, geography, culture and disability, impact experiences and outcomes, and can affect access to and experience of government programs.

government-wide priorities (*priorités pangouvernementales*)

For the purpose of the 2022–23 Departmental Results Report, government-wide priorities are the high-level themes outlining the government's agenda in the [November 23, 2021, Speech from the Throne](#): building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighter harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation; and fighting for a secure, just and equitable world.

horizontal initiative (*initiative horizontale*)

An initiative where two or more federal organizations are given funding to pursue a shared outcome, often linked to a government priority.

non-budgetary expenditures (*dépenses non budgétaires*)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (*rendement*)

What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (*indicateur de rendement*)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*)

The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

plan (*plan*)

The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally, a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead to the expected result.

planned spending (*dépenses prévues*)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

program (*programme*)

Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

program inventory (*répertoire des programmes*)

Identifies all the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

result (*résultat*)

A consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Indigenous business (*enterprise autochtones*)

For the purpose of the *Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses* and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, an organization that meets the definition and requirements as defined by the [Indigenous Business Directory](#).

statutory expenditures (*dépenses législatives*)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

target (*cible*)

A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (*dépenses votées*)

Expenditures that Parliament approves annually through an appropriation act. The vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

- i. 2022–23 Departmental Plan, <https://www.psic-ispcc.gc.ca/en/resources/corporate-publications/2022-23/departmental-plan>
- ii. 2022–23 Annual Report, <https://psic-ispcc.gc.ca/en/resources/corporate-publications/2022-23/annual-report>
- iii. Public Servants Disclosure Protection Act (S.C. 2005, c. 46), <https://laws-lois.justice.gc.ca/eng/acts/p-31.9/>
- iv. 2022–23 Departmental Plan, <https://psic-ispcc.gc.ca/en/resources/corporate-publications/2022-23/departmental-plan>
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