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Policy on Results

1. Effective date

- 1.1 This policy takes effect on July 1, 2016.
- 1.2 It replaces the following Treasury Board policies:
 - Policy on Reporting of Federal Institutions and Corporate Interests to Treasury Board of Canada Secretariat (2007)
 - Policy on Evaluation (2009)
 - Policy on Management, Resources and Results Structures (2010)
- 1.3 Departments have until November 1, 2017 to implement subsections 4.2, 4.3.1 and 4.3.2, and 4.3.5 to 4.3.8 of this policy as they relate to Departmental Results Frameworks, Program Inventories and Performance Information Profiles.
- 1.4 Until November 1, 2017, or such time as the Treasury Board Secretariat agrees to their replacement by approved Departmental Results Frameworks, Program Inventories, and Performance Information Profiles, departments must continue to implement, maintain and use the Program Alignment Architectures, Performance Measurement Frameworks and Performance

Measurement Strategies required under the policy instruments being replaced.

- 1.5 Departments also have until November 1, 2017, to implement the requirement to provide Performance Information Profile data in Treasury Board submissions as contained in section 4.3.10 of this policy.
- 1.6 Departments have until April 1, 2017, to meet the requirements in subsections 4.3.15 (except for 4.3.15.1) and 4.3.16 of this policy. Until April 1, 2017, departments must continue to use the tools for departmental evaluation planning required under the policy instruments being replaced.

2. Authorities

- 2.1 This policy is issued pursuant to sections 7, 11.1 and 42.1 of the Financial Administration Act.
- 2.2 The Treasury Board of Canada has delegated to the President of the Treasury Board the authority to amend and rescind directives and mandatory procedures related to this policy.
- 2.3 The Treasury Board of Canada has delegated to the Secretary of the Treasury Board of Canada the authority to:
 - 2.3.1 Amend or rescind standards that support this policy; and
 - 2.3.2 Establish, amend or rescind competencies for heads of performance measurement, heads of evaluation and evaluation specialists.

- 2.4 The Treasury Board has assigned responsibility to the Secretary of the Treasury Board to require departments to undertake specific evaluations and participate in centrally-led evaluations.
- 2.5 This policy exempts ongoing programs of grants and contributions that have five-year average actual expenditures of less than \$5 million per year from the five-year reviews required under section 42.1 of the Financial Administration Act. Requirements to ensure that these grants and contributions programs continue to be considered for evaluation, based on risks or need, are set out in subsection B.2.2.2.1 of the Mandatory Procedures for Evaluation.
- 2.6 This policy exempts assessed contributions to international organizations from the five-year reviews required under section 42.1 of the Financial Administration Act. For the purposes of this exemption, assessed contributions to international organizations are transfer payments to fund Canada's assessed share of the costs of operations of an international organization of which Canada is a member as a result of an act of Parliament, a Cabinet decision, an order-in-council or an international treaty. Requirements to ensure that these contributions continue to be considered for evaluation, based on risks or needs, are set out in section B.2.2.2.1 of the Mandatory Procedures for Evaluation.
- 2.7 An evaluation conducted pursuant to this policy constitutes the review of relevance and effectiveness of ongoing programs of grants and contributions that is required under section 42.1 of the Financial Administration Act.

3. Objectives and expected results

3.1 The objectives of this policy are to:

- 3.1.1 Improve the achievement of results across government; and
- 3.1.2 Enhance the understanding of the results government seeks to achieve, does achieve, and the resources used to achieve them.

3.2 The expected results of this policy are:

- 3.2.1 Departments are clear on what they are trying to achieve and how they assess success;
- 3.2.2 Departments measure and evaluate their performance, using the resulting information to manage and improve programs, policies and services;
- 3.2.3 Resources are allocated based on performance to optimize results, including through Treasury Board submissions, through resource alignment reviews, and internally by departments themselves; and
- 3.2.4 Parliamentarians and the public receive transparent, clear and useful information on the results that departments have achieved and the resources used to do so.

4. Requirements

4.1 The President of the Treasury Board can initiate or undertake Resource Alignment Reviews as appropriate.

- 4.2 Ministers are responsible for the following for all departments and agencies in their ministerial portfolio:
 - 4.2.1 Presenting and obtaining approval from the Treasury Board of Canada for initial Departmental Results Frameworks;
 - 4.2.2 Obtaining approval from the Treasury Board of Canada for changes to their organizations' Core Responsibilities; and
 - 4.2.3 Reporting to the Treasury Board of Canada on Departmental Results when requested by the President of the Treasury Board of Canada.
- 4.3 Deputy heads are responsible for the following:
 - 4.3.1 Establishing, implementing and maintaining a Departmental Results Framework that sets out the department's Core Responsibilities, Departmental Results, and Departmental Result Indicators;
 - 4.3.2 Obtaining the Secretary of the Treasury Board's approval for changes to the Departmental Results and Departmental Result Indicators contained in Departmental Results Frameworks;
 - 4.3.3 Identifying and chairing a committee of senior officials (the Performance Measurement and Evaluation Committee) to oversee departmental performance measurement and evaluation;
 - 4.3.4 Establishing and maintaining a robust performance measurement function in their organizations;

- 4.3.5 Designating a head of performance measurement, at an appropriate level, responsible for establishing, implementing and maintaining a Program Inventory and overseeing Performance Information Profiles, and who demonstrates in his or her work the competencies set by the Secretary of the Treasury Board of Canada;
- 4.3.6 Designating, for each Program in the Program Inventory, an official who is responsible for establishing, implementing and maintaining the program's Performance Information Profile, including ensuring data collection for it;
- 4.3.7 Obtaining the Secretary of the Treasury Board's approval for the initial Program Inventory and providing the Treasury Board of Canada Secretariat with an initial Performance Information Profile for each program in the Program Inventory;
- 4.3.8 Providing the Treasury Board of Canada Secretariat with changes to the Program Inventory in the manner and timing prescribed by the Secretariat;
- 4.3.9 Ensuring that the Treasury Board of Canada Secretariat is, upon request, provided with organizational, performance measurement and evaluation information as prescribed by the Secretariat, including to support resource alignment reviews and centrally-led evaluations;
- 4.3.10 Ensuring that Treasury Board submissions are supported by Performance Information Profile data and evaluation information;

- 4.3.11 Establishing and maintaining a robust, neutral evaluation function;
- 4.3.12 Designating a head of evaluation, at an appropriate level, responsible for leading the evaluation function and who has direct, unencumbered access to the deputy head and demonstrates in his or her work the competencies set by the Secretary of the Treasury Board;
- 4.3.13 Ensuring that the Performance Measurement and Evaluation Committee, the head of performance measurement, and the head of evaluation have access to the departmental information needed to undertake the performance measurement and evaluation activities resulting from this policy and its related instruments;
- 4.3.14 Verifying, in writing, performance measurement and evaluation information contained in or appended to each Treasury Board submission for new or renewed spending or for major revision to authorities;
- 4.3.15 Annually approving and providing to the Treasury Board of Canada Secretariat, in the manner and timing prescribed by the Secretariat, a five-year, rolling departmental evaluation plan that:
 - 4.3.15.1 Is informed by an annual evaluation planning exercise that includes consultation with the Treasury Board of Canada Secretariat;
 - 4.3.15.2 Clearly presents planned evaluation coverage, including coverage of organizational spending

and the programs in the Program Inventory, during the planning period;

- 4.3.15.3 Identifies and provides a rationale for the organization's spending and programs in the Program Inventory that are not scheduled for evaluation during the planning period;
- 4.3.15.4 Includes evaluations of all ongoing programs of grants and contributions that have five-year average actual expenditures of \$5 million or greater per year;
- 4.3.15.5 Includes all evaluations required by applicable legislation and as a result of commitments in submissions approved by the Treasury Board of Canada;
- 4.3.15.6 Includes all evaluations requested by the Secretary of the Treasury Board of Canada; and
- 4.3.15.7 Includes all evaluation activities required to support centrally-led evaluations or resource alignment reviews;
- 4.3.16 Ensuring that the planned five-year evaluation coverage described in 4.3.15.2 to 4.3.15.7 of this policy is released annually as prescribed by the Treasury Board of Canada Secretariat;
- 4.3.17 Approving evaluation reports and summaries in a timely manner and providing them to the Treasury Board of

Canada Secretariat as prescribed by the Secretariat;

- 4.3.18 Ensuring that evaluation reports and summaries, including complete management responses and actions plans, are released on web platforms as prescribed by the Treasury Board of Canada Secretariat;
 - 4.3.19 Ensuring the conduct of a neutral assessment of the evaluation function at least once every five years;
 - 4.3.20 Ensuring validation, as prescribed by the Treasury Board of Canada Secretariat, of the Organizational Profiles of the federal institutions for which they are responsible and, for deputy ministers exercising a portfolio coordination role, for the corporate interests in their minister's portfolio; and
 - 4.3.21 Ensuring consultation with the Treasury Board Secretariat on identification of programs of grants and contributions for use in monitoring.
- 4.4 Deputy heads of small departments and agencies are responsible for ensuring that an annual evaluation planning exercise is undertaken to determine the need for evaluations.
 - 4.5 The Secretary of the Treasury Board of Canada is responsible for the following:
 - 4.5.1 Approving changes to Departmental Results and Departmental Result Indicators;
 - 4.5.2 Establishing and amending competencies for heads of performance measurement, heads of evaluation and

evaluation specialists, as appropriate;

- 4.5.3 Determining when departments are required to undertake specific evaluations over and above those identified in their evaluation planning exercise and initiating centrally-led evaluations when necessary; and
- 4.5.4 Recommending to the President of the Treasury Board of Canada when departments should be designated as small departments and agencies for the purposes of this policy.

Monitoring and Reporting

4.6 Deputy heads are responsible for the following:

- 4.6.1 Under the Foundation Framework for Treasury Board Policies:
 - 4.6.1.1 Ensuring that their department's adherence to this policy and its associated instruments is monitored;
 - 4.6.1.2 Ensuring, where appropriate, that proposals are developed to address such difficulties, gaps and compliance issues; and
 - 4.6.1.3 Bringing any significant difficulties, gaps or compliance issues and proposals to address them to the attention of the Secretary of the Treasury Board of Canada;
- 4.6.2 Ensuring that their department undertakes specific evaluations and participate in centrally-led evaluations

requested by the Secretary of the Treasury Board of Canada, paying any associated costs out of the department's reference level;

- 4.6.3 Ensuring their department participates in resource alignment reviews;
- 4.6.4 Ensuring that their department provides the Treasury Board of Canada Secretariat with any information requested on the departmental performance measurement function, evaluation function or evaluation coverage, or on the quality, use, cost and timeliness of performance measurement and evaluation in the department; and
- 4.6.5 As directed by the Secretary of the Treasury Board of Canada, investigating, reporting and remedying any compliance issues, paying any associated costs out of the department's reference level.

5. Roles of other government organizations

- 5.1 This section identifies other key government organizations with respect to this policy. In and of itself, this section does not confer an authority.
- 5.2 The Treasury Board of Canada Secretariat is responsible for the following:
 - 5.2.1 Providing leadership for the performance measurement and evaluation functions throughout government;

- 5.2.2 Performing and overseeing resource alignment reviews and centrally-led evaluations of departmental spending as appropriate;
 - 5.2.3 Making reports on and summaries of centrally-led evaluations available to the public in a timely manner;
 - 5.2.4 Raising, with the deputy head or with the President of the Treasury Board of Canada, as appropriate, any compliance issues that arise with this policy; and
 - 5.2.5 Supporting policy implementation by working with departments, as appropriate, to ensure that the data collection and reporting process is efficient.
- 5.3 Public Services and Procurement Canada is responsible for the following:
- 5.3.1 Maintaining a central financial management reporting system that allows for financial data coded at the Program Inventory or lowest available level to be collected and shared with central agencies.

6. Application

- 6.1 This policy and its supporting instruments apply to all departments as defined in section 2 of the Financial Administration Act, except for those that fall under paragraph (b) of the definition, and unless otherwise excluded by other acts, regulations or orders-in-council.
- 6.2 Small departments and agencies:

- 6.2.1 For the purposes of this policy, small departments and agencies are defined as organizations that have reference levels including revenues credited to the vote of less than \$300 million per year or that have been, for the purposes of this policy, designated as small departments or agencies by the President of the Treasury Board upon recommendation of the Secretary of the Treasury Board;
- 6.2.2 Organizations whose reference levels change so as to bring them above or below the \$300 million threshold will not be redefined as large or small departments or agencies unless their reference levels remain above or below the threshold for three consecutive years, to allow for stability and transition, unless otherwise determined by the President of the Treasury Board upon the recommendation of the Secretary of the Treasury Board;
- 6.2.3 With regard to small departments and agencies, this policy applies as per subsection 6.1 with the exceptions and variances noted below:
 - 6.2.3.1 Subsections 4.3.4, 4.3.11 and 4.3.19 do not apply.
 - 6.2.3.2 The need to develop a formal departmental evaluation plan as identified under subsection 4.3.15 (not including its subsections) does not apply.
 - 6.2.3.3 The annual evaluation planning exercise required as per subsection 4.4 must identify all evaluations

and evaluation activities referred to in subsections 4.3.15.4 to 4.3.15.7.

- 6.2.3.4 The release of planned evaluation coverage under subsection 4.3.16 does not include the content noted in subsection 4.3.15.3.
- 6.2.3.5 Subsection 4.3.15.1 only applies if requested by the Treasury Board of Canada Secretariat.
- 6.2.3.6 The head of performance measurement appointed under subsection 4.3.5 and the head of evaluation appointed under subsection 4.3.12 do not need to demonstrate in their work the competencies set by the Secretary of the Treasury Board of Canada.

6.3 Agents of Parliament:

6.3.1 The following organizations are considered agents of Parliament for the purposes of the policy:

- Office of the Auditor General;
- Offices of the Information and Privacy Commissioners of Canada;
- Office of the Chief Electoral Officer;
- Office of the Commissioner of Official Languages;
- Office of the Commissioner of Lobbying; and
- Office of the Public Sector Integrity Commissioner.

- 6.3.2 Where these organizations are not small departments and agencies, all sections of the Policy apply except as otherwise noted in subsection 6.3.4. Where these organizations are small departments or agencies, this policy applies as outlined in subsection 6.2, except as otherwise indicated in subsections 6.3.3 and 6.3.4;
- 6.3.3 All agents of Parliament are solely responsible for monitoring and ensuring compliance with the policy within their organizations, as well as for responding to cases of non-compliance in accordance with any Treasury Board of Canada instruments that address the management of compliance;
- 6.3.4 With regard to agents of Parliament:
- 6.3.4.1 Subsections 4.2, 4.3.2, 4.3.7, 4.3.21, 4.6.1.3, 4.6.2, and 4.6.4 of this policy do not apply.
 - 6.3.4.2 Subsection 4.6.5 applies except for the need to report to or take direction from the Secretary of the Treasury Board.
 - 6.3.4.3 Subsection 4.3.8 applies in order to support Parliamentary reporting and the Public Accounts.
 - 6.3.4.4 Subsection 4.3.9 of this policy applies with regard to providing the Treasury Board of Canada Secretariat with information required to support Parliamentary reporting, the Public Accounts, and resource alignment reviews, or for the purposes

of ensuring that organizational profiles are up-to-date and valid.

6.3.4.5 With regard to subsection 4.3.15:

6.3.4.5.1 Subsection 4.3.15 (not including its subsections) applies, with the exception of the need to provide the departmental evaluation plan to the Treasury Board of Canada Secretariat;

6.3.4.5.2 Subsections 4.3.15.2 to 4.3.15.5 apply; and

6.3.4.5.3 Subsections 4.3.15.1, 4.3.15.6 and 4.3.15.7 do not apply.

6.3.4.6 Subsection 4.3.16 applies; however, release of planned evaluation coverage will be on the organization's website. Release of evaluation coverage referred to in subsections 4.3.15.6 and 4.3.15.7 does not apply.

6.3.4.7 Subsection 4.3.17 applies, with the exception of the need to provide evaluation reports to the Treasury Board of Canada Secretariat.

6.3.4.8 Subsection 4.3.18 applies; however, the release of reports will be on the organization's website.

6.3.4.9 The responsibilities and authorities of the Secretary of the Treasury Board of Canada and

the Treasury Board of Canada Secretariat as described in subsections 2.4, 4.5.1, 4.5.3, 5.2.4 and 5.2.5 do not apply. Subsection 5.2.2 applies, but only as related to resource alignment reviews.

6.4 Parliamentary entities:

6.4.1 The following organizations are considered Parliamentary entities for the purposes of the policy:

- The Office of the Governor General's Secretary;
and
- The staffs of:
 - The Senate;
 - The House of Commons;
 - The Library of Parliament;
 - The Office of the Senate Ethics Officer;
 - The Office of the Conflict of Interest and Ethics Commissioner;
and
 - The Parliamentary Protection Service;

6.4.2 In order to support Parliamentary reporting and the Public Accounts, these organizations are expected to comply with the requirement to identify Core Responsibilities as outlined in subsection 4.3.1 of this policy. They are exempt from all other requirements in this policy and its related instruments.

6.5 Crown corporations:

- 6.5.1 That seek appropriations are expected to comply with the requirement to identify Core Responsibilities as outlined in subsection 4.3.1 of this policy in order to support Parliamentary reporting and the Public Accounts. They are also expected to comply with the requirements of subsections 4.3.9 and 4.6.3 as they relate to resource alignment reviews. Crown corporations are otherwise exempt from all other requirement of this policy and its related instruments.

7. References

- 7.1 This Policy is to be read in conjunction with the Financial Administration Act.
- 7.2 This Policy is to be read in conjunction with Policy on Official Languages; the Communications Policy of the Government of Canada; Policy on Financial Management Governance; the Policy on Internal Control; the Policy on Financial Resource Management, Information and Reporting; the Policy on the Stewardship of Financial Management Systems; the Policy on Transfer Payments; the Policy on Internal Audit; the Government Security Policy; the Policy on Service; and the Directive on Results.
- 7.3 This Policy is to be read in conjunction with the Treasury Board of Canada Secretariat Management Accountability Framework.

8. Enquiries

For interpretation of any aspect of this policy, please contact Treasury Board of Canada Secretariat Public Enquiries.

Appendix A: Definitions

The following terms will be included in the glossary for the Treasury Board Policy Suite.

Centrally-led evaluations (évaluations dirigées par l'administration centrale):

Evaluations initiated by the Secretary of the Treasury Board of Canada.

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 Result (résultat ministériel):

Departmental Results represent the changes departments seek to influence. Departmental Results are often outside departments' immediate control, but they should be influenced by Program-level outcomes.

Departmental Results Framework (cadre ministériel des résultats):

Consists of the department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Result Indicator (indicateur de résultat ministériel):

A factor or variable that provides a valid and reliable means to measure or describe progress on a Departmental Result.

Effectiveness (efficacité):

The impacts of a program, policy or other entity, or the extent to which it is achieving its expected outcomes.

Efficiency (efficience):

The extent to which resources are used such that a greater level of output/outcome is produced with the same level of input or, a lower level of input is used to produce the same level of output/outcome. The level of input and output/outcome could be increases or decreases in quantity, quality, or both.

Evaluation (évaluation):

In the Government of Canada, evaluation is the systematic and neutral collection and analysis of evidence to judge merit, worth or value. Evaluation informs decision making, improvements, innovation and accountability. Evaluations typically focus on programs, policies and priorities and examine questions related to relevance, effectiveness and efficiency. Depending on user needs, however, evaluations can also examine other units, themes and issues including alternatives to existing interventions. Evaluations generally employ social science research methods.

Input (intrant):

The financial and non-financial resources (e.g., funds, personnel, equipment and supplies) used by organizations to implement policies, programs and other activities to produce outputs and influence outcomes.

Neutral (neutre):

Impartiality in behaviour and process, ensuring that official, professional, personal or financial relationships or interests do not have an impact on evaluations. Neutrality also requires that preconceived ideas, prejudices or biases do not affect the decision whether to evaluate; analysis; findings, conclusions, recommendations; and the tone and content of evaluation reporting.

Organizational Profile (profil de l'organisation):

Basic data used to identify organizations included in the institutional and corporate composition of the Government of Canada (e.g., name, appropriate Minister, enabling instrument, etc.).

Program Outcome (résultat du programme):

A change or consequence attributable to outputs or to which outputs or other outcomes of the program contribute. Program outcomes may be a hierarchy of short-, medium-, or long-term, and are generally more directly influenced by departments and within their immediate control than Departmental Results. Program outcomes are found at the Program level, whereas Departmental Results are found at the Core Responsibility level.

Output (extrant):

Direct products, services or similar stemming from the activities of an organization, policy, program or initiative, and usually within the control of the organization itself.

Performance Information Profile (profil de l'information sur le rendement):

The document that identifies the performance information for each Program from the Program Inventory.

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 of the department's programs and describes how resources are organized to contribute to the department's Core Responsibilities and Results.

Program of grants and contributions (programme de subventions et de contributions):

Refers to the definition of "program" in subsection 42.1(2) of the Financial Administration Act, which defines program as a program of grants or

contributions made to one or more recipients that are administered so as to achieve a common objective and for which spending authority is provided in an appropriation Act

Relevance (pertinence):

The extent to which a program, policy or other entity addresses and is responsive to a demonstrable need. Relevance may also consider if a program, policy or other entity is a government priority or a federal responsibility.

Resource alignment review (examen de l'alignement des ressources):

Cyclical or targeted exercises that consider the alignment with priorities, resources, and results of government programs in support of management excellence, good expenditure prioritization and innovation.

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