



[Canada.ca](#) › [How government works](#) › [Policies, directives, standards and guidelines](#)

› [Directive on Results](#)

Directive on Results

1. Effective date

- 1.1 This directive takes effect on July 1, 2016.
- 1.2 It replaces the following Treasury Board directive and standard:
 - Directive on the Evaluation Function (2009)
 - Standard on the Evaluation for the Government of Canada (2009)

2. Authorities

- 2.1 The authorities described in section 2 of the Policy on Results apply to this directive.

3. Objectives and expected results

- 3.1 The objectives of this directive are outlined in the Policy on Results.
- 3.2 The expected results of this directive are outlined in the Policy on Results.

4. Requirements

- 4.1 The Performance Measurement and Evaluation Committee designated under subsection 4.3.3 of the policy is responsible for the following:
 - 4.1.1 Reviewing and advising the deputy head on the establishment, implementation and maintenance of the Departmental Results Framework and Program Inventory with its related Performance Information Profiles, particularly with respect to the following:
 - 4.1.1.1 The alignment between the Departmental Results Framework and the Program Inventory;
 - 4.1.1.2 The availability, quality, utility and use of planned performance information and actual performance information; and
 - 4.1.1.3 The information technology application and tool requirements, based on advice from the department's chief information officer;
 - 4.1.2 Reviewing and advising the deputy head on departmental evaluation planning and activities, including the adequacy of the following:
 - 4.1.2.1 Annual evaluation needs assessment exercises, evaluation coverage and resources for evaluation;
 - 4.1.2.2 The departmental evaluation plan; and

- 4.1.2.3 Plans for specific evaluations, if requested by the head of evaluation;
 - 4.1.3 Reviewing evaluation reports and summaries, including management responses and action plans, and recommending approval to the deputy head;
 - 4.1.4 Monitoring follow-up on evaluation recommendations and action plans and advising the deputy head of any issues;
 - 4.1.5 Reviewing and advising the deputy head on the availability, quality, utility, and use of performance information including evaluation; and
 - 4.1.6 Reviewing and advising the deputy head on the neutral assessment of the evaluation function.
- 4.2 Heads of performance measurement designated under subsection 4.3.5 of the policy are responsible for the following:
- 4.2.1 Establishing, implementing and maintaining the Program Inventory in accordance with the Mandatory Procedures for Results Frameworks, Program Inventories, Performance Information Profiles and Programs and with the Standard on Tagging based on advice from the head of evaluation and in consultation with Treasury Board of Canada Secretariat officials;
 - 4.2.2 Ensuring that the Treasury Board of Canada Secretariat receives performance information, including indicator data and metadata, on all programs in the Program Inventory as requested;

- 4.2.3 Ensuring that Performance Information Profiles exist and are being implemented for each program;
 - 4.2.4 Reporting, at least annually, to the Performance Measurement and Evaluation Committee, on the availability, quality, utility and use of performance measurement data related to the Program Inventory;
 - 4.2.5 Advising the Performance Measurement and Evaluation Committee on the availability, quality, utility and use of indicators in the Departmental Results Framework; and
 - 4.2.6 Demonstrating in their work the competencies for heads of performance measurement as established by the Secretary of the Treasury Board of Canada.
- 4.3 Program officials designated under subsection 4.3.6 of the policy are responsible for the following:
- 4.3.1 Establishing, implementing and maintaining Performance Information Profiles for their designated Programs in accordance with the Mandatory Procedures for Results Frameworks, Program Inventories, Performance Information Profiles and Programs and with the Standard on Mandatory Outcomes and Performance Indicators, in consultation with head of performance measurement and head of evaluation, and ensuring that valid, reliable, useful performance data is collected and available for the following purposes:
 - 4.3.1.1 Managing programs;

- 4.3.1.2 Assessing the effectiveness and efficiency of programs; and
 - 4.3.1.3 Meeting the performance information requirements of Treasury Board of Canada submissions, evaluations, and central agencies;
 - 4.3.2 Providing deputy heads with written verification that all performance information, including evaluations, contained in Treasury Board submissions related to their program is valid, reliable and accurately represented, and that the head of evaluation has been consulted; and
 - 4.3.3 Collaborating with the head of evaluation and evaluators in the conduct of evaluations and evaluation planning exercises.
- 4.4 Heads of evaluation designated under subsection 4.3.12 of the policy are responsible for the following:
- 4.4.1 Supporting program officials in verifying for each relevant memorandum to Cabinet and Treasury Board submission that plans for performance information and evaluations are sufficient and that information on past evaluations is accurately represented and balanced;
 - 4.4.2 Advising the Performance Measurement and Evaluation Committee on the validity, reliability of Departmental Results Indicators in the Departmental Results Framework, including their usefulness for supporting evaluations;

- 4.4.3 Advising program officials on the availability, quality, validity, and reliability of the indicators and information in the Performance Information Profile, including their utility for evaluation;
- 4.4.4 Reporting to the Performance Measurement and Evaluation Committee at least annually on the following:
 - 4.4.4.1 The implementation of approved management action plans in response to evaluation recommendations;
 - 4.4.4.2 The impacts of evaluations including lessons learned, corrective actions taken and influence on resource allocation decisions;
 - 4.4.4.3 The delivery of evaluations as set out in the departmental evaluation plan and, for approved evaluations, the timeliness of transmission to the Treasury Board of Canada Secretariat and of public release; and
 - 4.4.4.4 The availability, quality, utility and use of performance information to support evaluations;
- 4.4.5 Assessing evaluation needs through an annual departmental evaluation planning exercise and developing an annual five-year departmental evaluation plan, in accordance with subsection 2.2 of the Mandatory Procedures for Evaluation;

- 4.4.6 Following review and recommendation for approval by the Performance Measurement and Evaluation Committee, obtaining the approval of the deputy head for the departmental evaluation plan;
- 4.4.7 Submitting to the Treasury Board of Canada Secretariat the annual departmental evaluation plan and releasing, as required by subsection 4.3.16 of the policy, the planned evaluation coverage described in subsection 4.3.15, excluding subsection 4.3.15.1;
- 4.4.8 Obtaining the deputy head's approval of evaluation reports and summaries;
- 4.4.9 Submitting evaluation reports and summaries to the Treasury Board of Canada Secretariat and releasing on web platforms as required by subsections 4.3.17 and 4.3.18 of the policy;
- 4.4.10 Demonstrating in their work the competencies for heads of evaluation as established by the Secretary of the Treasury Board of Canada;
- 4.4.11 Ensuring that departmental evaluators demonstrate in their work the competencies for evaluation specialists established by the Secretary of the Treasury Board of Canada;
- 4.4.12 Ensuring that departmental evaluators have opportunities to develop their competencies and to earn evaluation-related designations or certifications from recognized professional associations and certifying bodies;

- 4.4.13 Ensuring that evaluations are undertaken in accordance with the Mandatory Procedures for Evaluation and the Standard on Evaluation;
 - 4.4.14 Consulting with the Treasury Board of Canada Secretariat when developing annual five-year departmental evaluation plans and on the identification of programs of grants and contributions for use in monitoring; and
 - 4.4.15 Informing the head of communications of survey research included in the departmental evaluation plan, at least for the first year of the plan, before departmental evaluation plans are approved.
- 4.5 The department's chief financial officer is responsible for verifying, in writing, the accuracy of the planned and actual financial expenditures reported to the Treasury Board of Canada Secretariat for each Program in the Program Inventory, as well as the financial data associated with departmental performance information, when it is provided to the Treasury Board of Canada Secretariat to inform Treasury Board submissions, memoranda to Cabinet, centrally-led evaluations, and resource alignment reviews.
- 4.6 The department's chief information officer is responsible for the following:
- 4.6.1 Seeking advice from the Treasury Board of Canada Secretariat on standard information technology applications and tools and on reporting templates to support the implementation of the policy;

- 4.6.2 Working to ensure that the department has the necessary information technology applications and tools to support the timely collection and use of quality performance data by departments, including machine-readable qualitative information, and to support the reporting of information to the Treasury Board of Canada Secretariat when requested, in the prescribed structure; and
- 4.6.3 Advising the head of performance measurement and the Performance Measurement and Evaluation Committee on the department's information technology application and tool requirements or informing them of updates to requirements associated with the Departmental Results Framework, Program Inventory, and the Performance Information Profiles.
- 4.7 The department's chief human resources officer or chief financial officer is responsible for verifying, in writing, the accuracy of planned and actual human resources information (in full time equivalents) reported to the Treasury Board of Canada Secretariat for each Program in the Program Inventory.

5. Roles of other government organizations

- 5.1 The roles of other government organizations are described in section 5 of the policy.

6. Application

- 6.1 This directive applies to the organizations described in section 6 of the policy.
- 6.2 For small departments and agencies, as defined in subsection 6.2 of the policy:
 - 6.2.1 Subsections 4.1.6, 4.2.6 and 4.4.10 do not apply.
 - 6.2.2 Subsections 4.1.2.2 and 4.4.6, only apply in cases where a small department or agency chooses to develop an evaluation plan.
 - 6.2.3 Subsections 4.4.4.1 to 4.4.4.3 only apply where departments undertake evaluations. References in subsection 4.4.4.3 to the departmental evaluation plan should be taken to refer to the schedule of evaluations resulting from the departmental evaluation planning exercise, if any.
 - 6.2.4 Subsection 4.4.5 only applies with regard to the annual departmental evaluation planning exercise.
- 6.3 For agents of Parliament, as identified in subsection 6.3 of the policy:
 - 6.3.1 Where these organizations are not small departments and agencies, all sections of the Directive apply except as otherwise noted in this section. Where these organizations are small departments or agencies, this directive applies as outlined in subsection 6.2, except as otherwise indicated subsections 6.3.2 to 6.3.5.

- 6.3.2 Subsection 4.3.1.3 does not apply as it relates to central agencies, except as required for Parliamentary reporting or resource alignment reviews.
- 6.3.3 Subsection 4.4.14 does not apply.
- 6.3.4 The element of subsection 4.2.1 regarding consulting with Treasury Board of Canada Secretariat officials does not apply.
- 6.3.5 The elements of subsections 4.4.4.3, 4.4.7, 4.4.9, and 4.6.2 that require reporting to the Treasury Board of Canada Secretariat do not apply, except as required to support Parliamentary reporting and resource alignment reviews.
- 6.4 Parliamentary entities, as identified in subsection 6.4 of the policy, are exempt from all requirements of this directive.
- 6.5 Crown corporations are exempt from all requirements of this directive.

7. References

- 7.1 The references listed in the Policy on Results apply to this directive.

8. Enquiries

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

Appendix A: Mandatory Procedures for Departmental Results Frameworks, Program Inventories, Performance Information Profiles and Programs

A.1 Effective date

- A.1.1 These procedures take effect on July 1, 2016.
- A.1.2 They replace subsections 6.1.2 to 6.1.4 of the Directive on the Evaluation Function (April 1, 2009).

A.2 Requirements

- A.2.1 These procedures elaborate the requirements outlined in subsection 4.3.1 of the Policy on Results and subsections 4.2 and 4.3 of the Directive on Results.
- A.2.2 The Departmental Results Framework includes the following:
 - A.2.2.1 Core Responsibilities;
 - A.2.2.2 Departmental Result(s), and their relationship to government priorities and mandate letter commitments as prescribed by the Treasury Board of Canada Secretariat; and
 - A.2.2.3 Performance Indicators for the Departmental Result(s) including:

A.2.2.3.1 Information on data type, data collection frequency, data source, data owner, targets (where appropriate), thresholds; and

A.2.2.3.2 Descriptions for qualitative Departmental Result indicators.

A.2.3 The head of performance measurement, in establishing, implementing and maintaining the Program Inventory, must include the following:

A.2.3.1 All departmental Programs, including those prescribed by the Treasury Board of Canada Secretariat;

A.2.3.2 Designation of an official responsible for each program;

A.2.3.3 A description of each program, how it relates to the Core Responsibilities and, where appropriate, how it influences the Departmental Results;

A.2.3.4 Tagging with metadata as prescribed by the Treasury Board of Canada Secretariat in accordance with the requirements outlined in the Directive on Results' Standard on Tagging; and

A.2.3.5 Identification of how the financial expenditures and human resources (in full time equivalents) of each Program in the Program Inventory are attributed to the department's Core

Responsibilities and, where appropriate, to specific Departmental Results.

- A.2.4 Planned and actual financial expenditures and human resources (in full time equivalents) attached to each program in the Program Inventory are to be reported to the Treasury Board of Canada Secretariat in a manner and timing prescribed by the Secretariat.
- A.2.5 Program officials, in establishing, implementing and maintaining Performance Information Profiles for Programs, must include the following:
 - A.2.5.1 The description of the Program provided for the Program Inventory (see section A.2.3.3 of these Mandatory Procedures), where appropriate, augmented with a logic model, program theory or similar program design tool;
 - A.2.5.2 The outputs of the program;
 - A.2.5.3 The outcomes of the program;
 - A.2.5.4 The metadata provided for the Program Inventory (see section A.2.3.4 of these Mandatory Procedures);
 - A.2.5.5 Valid and reliable indicators for outcomes and, where appropriate, for outputs of the program including relevant information on methodology, data type, data collection frequency, data source,

data owner, targets and thresholds as appropriate for each indicator;

- A.2.5.6 Mandatory program outcomes and indicators prescribed by the Treasury Board of Canada Secretariat in accordance with the requirements outlined in the Directive on Results' Standard on Mandatory Outcomes and Performance Indicators;
- A.2.5.7 A summary of proposed evaluation needs, developed in collaboration with the head of evaluation;
- A.2.5.8 A list of relevant approved evaluations and external studies;
- A.2.5.9 A list of relevant major projects, transfer payment programs, services and horizontal initiatives related to the program, as appropriate; and
- A.2.5.10 Government-wide policy considerations such as gender-based analysis and official languages, where relevant.

A.2.6 Information and associated data collected on items noted in A.2.2, A.2.3 and A.2.5.6 of these mandatory procedures must be reported in a manner and timing prescribed by the Treasury Board of Canada Secretariat.

A.2.7 Program officials, in maintaining Performance Information Profiles for Programs, must:

- A.2.7.1 Consult with the head of evaluation and obtain approval of the head of performance measurement on any changes to their program's Performance Information Profile; and
- A.2.7.2 Respond to inquiries from the head of evaluation on progress implementing evaluation recommendations and the impacts of evaluations.

A.3 Modifications

- A.3.1 The Treasury Board of Canada has delegated to the President of the Treasury Board of Canada the authority to amend or rescind these mandatory procedures.

Appendix B: Mandatory Procedures for Evaluation

B.1 Effective date

- B.1.1 These procedures take effect on July 1, 2016.
- B.1.2 These procedures replace:
 - Subsection 6.1.3, 6.1.5 and 6.3.1 of the *Directive on the Evaluation Function* (April 1, 2009)

B.2 Requirements

- B.2.1 These procedures elaborate the requirements outlined in subsection 4.4 of the Directive on Results.

- B.2.2 The head of evaluation is responsible for implementing the following procedures:

Planning departmental evaluation coverage

- B.2.2.1 Ensuring that the annual departmental evaluation planning exercise identifies:
- B.2.2.1.1 Evaluations of all ongoing programs of grants and contributions with five-year average actual expenditures of \$5 million or greater per year, as per subsection 2.5 of the policy, required to fulfill the Financial Administration Act subsection 42.1;
 - B.2.2.1.2 Evaluations required by applicable legislation and as a result of commitments in submissions approved by the Treasury Board of Canada;
 - B.2.2.1.3 Evaluations requested by the Secretary of the Treasury Board of Canada; and
 - B.2.2.1.4 Evaluation activities required to support centrally-led evaluations or resource alignment reviews;
- B.2.2.2 Additionally, ensuring that the annual departmental evaluation planning exercise, starting from the principle that all programs and spending not covered by evaluation as a result of

subsection B.2.2.1 of this Mandatory Procedure should be evaluated periodically, identifies the department's five-year evaluation coverage needs by considering:

- B.2.2.2.1 The need to evaluate ongoing programs of grants and contributions with five-year average actual expenditures of less than \$5 million per year and assessed contributions to international organizations;
- B.2.2.2.2 Departmental and program risks, governmental and department priorities and the information needs of major stakeholders;
- B.2.2.2.3 Information needed to support the department's spending proposals, including Memoranda to Cabinet and Treasury Board submissions, as well as to support resource alignment reviews;
- B.2.2.2.4 The recentness and sufficiency of existing performance information for management, decision making, and accountability;
- B.2.2.2.5 Joint evaluations with other departments of government priorities, horizontal initiatives, and where

departmental responsibilities, results or program outcomes are shared or related;

B.2.2.2.6 Other planned departmental oversight activities; and

B.2.2.2.7 Advice from the Treasury Board of Canada Secretariat;

Departmental evaluation plans

B.2.2.3 A deputy head confirmation note, as outlined in subsection B.2.3 of these procedures, shall be included with approved departmental evaluation plans submitted to the Treasury Board of Canada Secretariat;

B.2.2.4 The annual five-year departmental evaluation plan identifies:

B.2.2.4.1 The five-year schedule of evaluations to be undertaken in accordance with subsection B.2.2.1 and B.2.2.2 of these procedures;

B.2.2.4.2 Specific evaluations and evaluation activities being undertaken as per subsections B.2.2.1.1 to B.2.2.1.4 and B.2.2.2.1 of these procedures;

- B.2.2.4.3 Evaluations of high-risk and high-priority spending, programs or other issues;
- B.2.2.4.4 For each evaluation scheduled for approval in the first year of the plan, the quarter in which it will be approved;
- B.2.2.4.5 The lead department for each evaluation that will be conducted jointly with other departments;
- B.2.2.4.6 Extent of planned coverage, including by amount of organizational spending and by program of the Program Inventory; and
- B.2.2.4.7 Extent of organizational spending and programs that will not be evaluated in the planning period, the key reasons for not evaluating, and the year in which the spending or program was last evaluated;

Evaluations of ongoing programs of grants and contributions

- B.2.2.5 Evaluations of ongoing programs of grants and contributions with five-year average actual expenditures of \$5 million or greater per year required to fulfill the requirements of the

Financial Administration Act section 42.1, shall include an assessment of relevance, effectiveness and efficiency;

Evaluation reports

- B.2.2.6 Draft evaluation reports are submitted by the head of evaluation directly and simultaneously to the deputy head and the Performance Measurement and Evaluation Committee;
- B.2.2.7 Final approved evaluation reports are submitted to the Treasury Board of Canada Secretariat, as per subsection 4.3.17 of the policy, with a cover letter signed by the head of evaluation indicating the report's approval date; and
- B.2.2.8 Evaluation reports and summaries, including complete management responses and actions plans, are released on web platforms, after they are approved by the deputy head as per subsection 4.3.18 of the policy, while safeguarding protected and classified information.

B.2.3 Mandatory Text for the Deputy Head Departmental Evaluation Plan Confirmation Note

I approve the Departmental Evaluation Plan of [insert department's name] for the fiscal years [insert fiscal years covered by the plan], which I submit to the

Treasury Board of Canada Secretariat as required by the Policy on Results.

I confirm that this five-year rolling Departmental Evaluation Plan:

- Plans for evaluation of all ongoing programs of grants and contributions with five-year average actual expenditures of \$5 million or greater per year at least once every five years, in fulfillment of the requirements of subsection 42.1 of the Financial Administration Act
- Meets the requirements of the Mandatory Procedures for Evaluation
- Supports the requirements of the expenditure management system including, as applicable, Memoranda to Cabinet, Treasury Board submissions, and resource alignment reviews

I will ensure that this plan is updated annually, and I will provide information about its implementation to the Treasury Board of Canada Secretariat, as required.

Signature: [Insert signature of the deputy head including date of signature]

B.3 Amendments

B.3.1 The Treasury Board of Canada has delegated to the President of the Treasury Board of Canada the authority to

amend or rescind these mandatory procedures.

Appendix C: Standard on Evaluation

C.1 Effective date

C.1.1 This standard takes effect on July 1, 2016.

C.1.2 It replaces the following Treasury Board of Canada instruments:

- The Standard on Evaluation for the Government of Canada (2009)
- Annex A of the Directive on the Evaluation Function (2009)

C.2 Requirements

C.2.1 This standard elaborates on the requirements set out in the Mandatory Procedures for Evaluation.

C.2.2 The standards are as follows:

C.2.2.1 Evaluations:

C.2.2.1.1 Are directed by the head of evaluation;

C.2.2.1.2 Are carried out by an evaluator or evaluation team that possesses the knowledge and competence required and that adopts roles and responsibilities that are articulated in writing at the outset of the evaluation;

- C.2.2.1.3 Have objectives and purposes that are clearly stated at the outset of the evaluation and that meet the needs of evaluation users;
- C.2.2.1.4 Are planned with consideration of the risks and complexity associated with the policy, program, priority, unit or theme being evaluated;
- C.2.2.1.5 Are planned with consideration of using relevance, effectiveness and efficiency as primary evaluation issues, where relevant to the goals of the evaluation;
- C.2.2.1.6 Are planned to take into account government-wide policy considerations, where relevant, such as gender-based analysis and official languages.
- C.2.2.1.7 Are guided, where relevant, by an advisory or steering committee chaired by the head of evaluation or a delegate;
- C.2.2.1.8 Have a clear, robust approach, design and methodology that is documented at the outset of the evaluation, and

that allows for the collection and analysis of valid, reliable data;

C.2.2.1.9 Include sufficient and appropriate consultation with major stakeholders;

C.2.2.1.10 Include multiple lines of quantitative and qualitative evidence to support findings and conclusions;

C.2.2.1.11 Are conducted in a neutral manner and with integrity in their relationships between evaluators and stakeholders;

C.2.2.1.12 Are designed and managed so as to deliver value for money for Canadians in terms of the use of evaluation resources;

C.2.2.1.13 Are subjected to quality assurance including peer reviews where appropriate; and

C.2.2.1.14 Are completed and approved in a timely manner so that they can be used appropriately, effectively and efficiently.

C.2.2.2 Individuals involved in evaluations are informed of the level of confidentiality and privacy that is afforded them under the Privacy Act.

- C.2.2.3 Contracted external evaluators comply with the Mandatory Procedures for Evaluation and this Standard, and are free from any actual or perceived conflict of interest.
- C.2.2.4 The requirements set out in subsection C.2.2.3 are reflected in all contracting agreements with external evaluators.
- C.2.2.5 Actual or perceived conflicts of interest that arise with regard to evaluations are addressed promptly so as not to compromise evaluation processes or results.
- C.2.2.6 Evaluation reports:
 - C.2.2.6.1 Are written and presented clearly and concisely;
 - C.2.2.6.2 Include the information required to understand and reasonably sustain findings and conclusions;
 - C.2.2.6.3 Provide readers with an appropriate context for the evaluation and the policy, program, priority, unit or theme being evaluated;
 - C.2.2.6.4 Identify the limitations of the evaluation in a way that informs readers about the reliability of findings and conclusions;

- C.2.2.6.5 For evaluations of program outcomes or outputs, include an accurate assessment of the contribution of the program to its related government priorities and/or departmental results and priorities;
- C.2.2.6.6 Present a logical flow of findings, conclusions and recommendations;
- C.2.2.6.7 Identify any exposure to risks noted through the evaluation;
- C.2.2.6.8 Include clear, actionable recommendations that aim to address the key issues or concerns identified;
- C.2.2.6.9 Include a management response and action plan prepared by the responsible program official or relevant manager(s).

C.3 Amendments

- C.3.1 The Treasury Board has delegated to the Secretary of the Treasury Board the authority to amend or rescind these requirements.

Appendix D: Standard on Mandatory

Outcomes and Performance Indicators

D.1 Effective date

D.1.1 These procedures take effect on July 1, 2016.

D.2 Requirements

D.2.1 This Standard elaborates on the requirement outlined in sections A.2.5.6 of the Mandatory Procedures for Departmental Results Frameworks, Program Inventories, Performance Information Profiles and Programs.

D.2.2 Mandatory outcomes and performance indicators for Internal Services of large departments and agencies are found in Annex I for the following categories:

D.2.2.1 Financial Management Services;

D.2.2.2 Human Resources Management Services;

D.2.2.3 Information Management Services;

D.2.2.4 Information Technology Management Services;

D.2.2.5 Real Property Management Services;

D.2.2.6 Material Management Services; and

D.2.2.7 Acquisition Management Services.

D.2.3 Large departments and agencies are defined as organizations with reference levels of more than \$300 million that have not been designated as small departments

by the President of the Treasury Board for the purposes of the Policy on Results in the context of mandatory outcomes and performance indicators for Internal Services.

D.3 Amendments

- D.3.1 The Treasury Board has delegated to the Secretary of the Treasury Board the authority to amend or rescind this Standard.

Annex I – Standardized Internal Service Measures

Internal Services Measures for Financial Management

Management Accountability Framework (MAF) Area of Management: Financial Management (FM)

Outcome to be assessed through indicators:

Financial management processes and controls that support timely allocation and effective planning of financial resources.

	Measure	Data Source	Methodology
Outcome Measure			

FM-01	<p>Variance between the department or agency's P6 and P9 lapse forecast and the Public Accounts lapse</p> <p>Rationale: An indicator of operational planning where forecasts guide effective and timely expenditure management decisions.</p>	<p>Department</p>	<p>Variance between the department or agency's:</p> <ul style="list-style-type: none"> • P6 lapse forecast and Public Accounts lapse • P9 lapse forecast and Public Accounts lapse <p>Calculated as: (Lapse Forecast [less] Public Accounts Lapse) [divided by] Public Accounts Lapse.</p> <p>Definition:</p> <p>"Lapse"</p> <p>Is defined in Volume II of Public Accounts (2014) as "The amount of the lapse is the total authority available for use in the current year less the total of a. amount used in the current</p>
--------------	---	-------------------	--

			year and, b. the amount available for use in subsequent years.”
--	--	--	---

FM-02	<p>Number of days elapsed before the department or agency managers at the lowest levels got access to their approved budget relative to the start of the fiscal year</p> <p>Rationale: An indicator of operational planning where the earlier access to the budget allows managers to plan their program and financial implementation more effectively.</p>	<p>MAF</p>	<p>Calculated as:</p> <p>Number of days after the start of the fiscal year the department or agency managers at the lowest levels get access to their approved budget.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Definitions:</p> <p>“Lowest level”</p> <p>refers to managers at the lowest level of a department or agency’s delegated financial authorities, typically the Responsibility Centre Manager.</p> <p>“Access to their approved budgets”</p> <p>refers to financial system allocation of approved annual budget to the lowest level managers who have delegated financial authorities.</p>
Efficiency Measure			

FM-E1	<p>Actual gross voted operating expenditures on Financial Management Internal Services category as a percentage of departmental actual gross voted operating expenditures</p> <p>Rationale: An indicator of efficient use of financial resources in the form of overhead expenditures where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of overhead expenditures along with FTEs</p>	<p>Department</p>	<p>Calculated as: Actual gross voted operating expenditures on Financial Management Internal Services category divided by total departmental actual gross voted operating expenditures (using cumulative departmental data as provided in the Central Financial Management Reporting System (CFMRS)).</p> <p>Timeframe: Collected for fiscal year.</p> <p>Definition:</p> <p>“Actual gross voted operating expenditures”</p> <p>are defined as the sum of expenditures under Standard Objects 01 to 06 and 12 and exclude Statutory expenditures. The Office of the Comptroller General</p>
--------------	---	-------------------	--

	strengthens understanding of efficiency.		(OCG) will be using this definition in future guidance.
FM-E2	<p>Financial Management Internal Services category FTEs as a percentage of total department FTEs</p> <p>Rationale: An indicator of efficient use of human resources where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of FTEs along with overhead expenditures strengthens understanding of efficiency.</p>	Central - RMC	<p>Calculated as: Total Financial Management Internal Services category FTEs divided by total departmental FTEs.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Note: Refer to the Guide to Preparing Part III of the Estimates, Calculating Full-Time Equivalents.</p>

Internal Services Measures for Human Resources Management

Management Accountability Framework (MAF) Area of Management:
People Management (HR)

Outcome to be assessed through indicators:

HR capacity to support people management decisions by managers.

	Measure	Data Source	Methodology
Outcome Measure			
HR-01	<p>Percentage of PE-classified positions where there is turnover during the fiscal year (PE Churn Rate)</p> <p>Rationale: A measure of turnover frequency / intensity in the PE contingent within the Human Resources Management Internal Services category, which is likely to impact the level of services offered.</p>	<p>TBS – Position Classification Information System (PCIS); Regional Pay System (old) / Phoenix (new)</p>	<p>Calculated as: (Sum of Human Resources Management Internal Services category PE-classified positions where there has been a change of incumbent) divided by (Total Human Resources Management Internal Services PE-classified positions) multiplied by 100.</p> <p>Timeframe: Collected for fiscal year.</p>

Efficiency Measure

HR-E1	<p>Actual gross voted operating expenditures on Human Resources Management Internal Services category as a percentage of departmental actual gross voted operating expenditures</p> <p>Rationale: An indicator of efficient use of financial resources in the form of overhead expenditures where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of overhead expenditures along with FTEs</p>	<p>Department</p>	<p>Calculated as:</p> <p>Actual gross voted operating expenditures on Human Resources Management Internal Services category divided by total departmental actual gross voted operating expenditures (using cumulative departmental data as provided in the Central Financial Management Reporting System (CFMRS)).</p> <p>Timeframe:</p> <p>Collected for fiscal year.</p> <p>Definition:</p> <p>“Actual gross voted operating expenditures”</p> <p>are defined as the sum of expenditures under Standard Objects 01 to 06 and 12 and exclude Statutory</p>
--------------	---	-------------------	--

	strengthens understanding of efficiency.		expenditures. The Office of the Comptroller General (OCG) will be using this definition in future guidance.
HR-E2	<p>Human Resources Management Internal Services category FTEs as a percentage of department FTEs</p> <p>Rationale: An indicator of efficient use of human resources where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of FTEs along with overhead expenditures strengthens understanding of efficiency.</p>	Central - RMC	<p>Calculated as: Total Human Resources Management Internal Services category FTEs divided by total departmental FTEs.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Note: Refer to the Guide to Preparing Part III of the Estimates, Calculating Full-Time Equivalents.</p>

Internal Services Measures for Information Management

Management Accountability Framework (MAF) Area of Management:
Information Management and Information Technology (IM/IT)
Management (IM)

Outcome to be assessed through indicators:

Information of business value is accessible to employees to better support the delivery of programs and services, with effective disposition at the end of its life cycle.

	Measure	Data Source	Methodology
Outcome Measure			

IM-01	<p>Percentage of planned disposition for paper information resources records completed</p> <p>Rationale: An indicator of the timely disposition of paper information resources where holdings of paper resources are costly and increases legal discovery, access to information, and security risks.</p>	MAF	<p>Calculated as: The total number of paper Information Resources of Business Value (IRBV) that were disposed of in a fiscal year divided by the number of paper IRBV whose retentions expired on or before March 31 of that fiscal year AND for which the organization had the authority to dispose.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Note: If the department or agency does not have a formal documented disposition process for paper information resources applicable for the fiscal year, input zero (0) into the response. If a department or agency is unable to</p>
--------------	---	-----	---

determine the number of paper IRBV for which retentions expired on or before March 31 of the fiscal year and for which the organization had the authority to dispose, input zero (0) into the response. If a department or agency did not plan to undertake any formal paper disposition activities in the fiscal year, input zero (0) into the response.

Definition:

“Disposition Plan”

Internally approved documented business processes that outline the methodology for disposing of IRBV in all formats. It may also include variations in rules and steps for specific information

			resources. See: Guidance on Information Management: Disposition.
--	--	--	--

IM-02	<p>Percentage of unstructured electronic information resources records maintained in designated corporate repositories</p> <p>Rationale: An indicator of the effectiveness of employees to create, retrieve, find and share electronic access to information for all employees of the organization which is linked to reducing duplication of work and improvements in productivity.</p>	MAF	<p>Calculated as: Volume in gigabytes (GB) of all designated corporate repositories for unstructured electronic information resources divided by total volume in GB of all repositories for unstructured electronic information resources.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Definitions: “Corporate Repository” A designated corporate repository is one that is available to all employees and in which information resources of business value (IRBV) are captured, preserved, and managed throughout the</p>
--------------	--	-----	---

			<p>entire lifecycle (e.g. RDIMS, GCDOCS). SharePoint is not a corporate repository. See: Guidance on Information Management: Repositories.</p> <p>“Unstructured Information”</p> <p>Digital information that is often created in free-form text using common desktop applications such as e-mail, word-processing, or presentation applications. See: Directive on Open Government.</p>
Efficiency Measure			

**IM-
E1**

Actual gross voted operating expenditures on Information Management Internal Services category as a percentage of departmental actual gross voted operating expenditures

Rationale: An indicator of efficient use of financial resources in the form of overhead expenditures where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of overhead expenditures along with FTEs strengthens understanding of efficiency.

Department

Calculated as: Actual gross voted operating expenditures on Information Management Internal Services category divided by total departmental actual gross voted operating expenditures (using cumulative departmental data as provided in the Central Financial Management Reporting System (CFMRS)).

Timeframe:

Collected for fiscal year.

Definition:

“Actual gross voted operating expenditures”

are defined as the sum of expenditures under Standard Objects 01 to 06 and 12 and exclude Statutory

			expenditures. The Office of the Comptroller General (OCG) will be using this definition in future guidance.
IM-E2	<p>Information Management Internal Services category FTEs as a percentage of department FTEs</p> <p>Rationale: An indicator of efficient use of human resources where the level of resources should be an appropriate proportion of the level of resources for the whole department.</p> <p>Measurement of FTEs along with overhead expenditures strengthens understanding of efficiency.</p>	Central - RMC	<p>Calculated as: Total Information Management Internal Services category FTEs divided by total departmental FTEs.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Note: Refer to the Guide to Preparing Part III of the Estimates, Calculating Full-Time Equivalents.</p>

Internal Services Measures for Information Technology Management

Management Accountability Framework (MAF) Area of Management: Information Management and Information Technology (IM/IT) Management (IT)

Outcome to be assessed through indicators:

IT/Business applications and services meet the needs of the program managers and system users.

	Measure	Data Source	Methodology
Outcome Measure			

IT-01	<p>System availability percentage for mission critical applications</p> <p>Rationale: An indicator of the availability of crucial applications that enable users across the organization to deliver program services and activities.</p>	<p>Department</p>	<p>Percentage of times mission critical applications were fully functional and available to users.</p> <p>Calculated as: (Agreed Service Time in fiscal year - Downtime in fiscal year) divided by the agreed service time, for applications which have been identified as mission critical by departments when completing their submission for the TBS-CIOB Application Portfolio Management (APM) annual collection.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Definitions: “Agreed Service Time” is a synonym for service hours, commonly used in formal calculations of</p>
--------------	--	-------------------	--

availability. Service hours are an agreed time period when a particular IT service should be available. For example, 'Monday-Friday 08:00 to 17:00 except public holidays'.

"Critical service"

is a service whose compromise in terms of availability or integrity would result in a high degree of injury to the health, safety, security or economic well-being of Canadians, or to the effective functioning of the government.

"Downtime"

is the time when an IT service or other configuration item is not available during its agreed service time.

"Mission critical application"

			is a business application that is, or supports, a critical service.
--	--	--	---

IT-02	<p>Percentage of incidents resolved by 1st level support for workplace technology devices (WTD) related incidents</p> <p>Rationale: An indicator of the ability of an organization's IT service to address and resolve IT problems quickly so that employees can be productive.</p>	MAF	<p>Calculated as: Sum of incidents resolved by 1st level support for workplace technology devices (WTD) related incidents over total number of incidents received for WTD related incidents. Includes WTD only.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Definitions: "First level (first-line) support" is the first level in a hierarchy of support groups involved in the resolution of incidents. Each level contains more specialist skills, or has more time or other resources. First level is the central point of contact for all IT issues.</p>
--------------	---	-----	--

			<p>“Workplace Technology Devices (WTD)”</p> <p>includes end-user devices such as personal computers, laptops and tablets and printing products such as printers and scanners. It also includes software for the operation and support of devices, connectivity, office productivity suite and security, to provide the basic functionality needed by users.</p>
Efficiency Measure			

<p>IT-E1</p>	<p>Actual gross voted operating expenditures on Information Technology Management Internal Services category as a percentage of departmental actual gross voted operating expenditures</p> <p>Rationale: An indicator of efficient use of financial resources in the form of overhead expenditures where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of overhead expenditures along with FTEs</p>	<p>Department</p>	<p>Calculated as: Actual gross voted operating expenditures on Information Technology Management Internal Services category divided by total departmental actual gross voted operating expenditures (using cumulative departmental data as provided in the Central Financial Management Reporting System (CFMRS)).</p> <p>Timeframe: Collected for fiscal year.</p> <p>Definition: “Actual gross voted operating expenditures” are defined as the sum of expenditures under Standard Objects 01 to 06 and 12 and exclude</p>
---------------------	--	-------------------	---

	strengthens understanding of efficiency.		Statutory expenditures. The Office of the Comptroller General (OCG) will be using this definition in future guidance.
--	--	--	---

IT-E2	<p>Information Technology Management Internal Services category FTEs as a percentage of total departmental FTEs</p> <p>Rationale: An indicator of efficient use of human resources where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of FTEs along with overhead expenditures strengthens understanding of efficiency.</p>	<p>Central - RMC</p>	<p>Calculated as: Total Information Technology Management Internal Services category FTEs divided by total departmental FTEs.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Note: Refer to the Guide to Preparing Part III of the Estimates, Calculating Full-Time Equivalents.</p>
--------------	---	----------------------	--

Internal Services Measures for Real Property Management

Management Accountability Framework (MAF) Area of Management:
Management of Acquired Services and Assets (RM)

Outcome to be assessed through indicators:

Crown-owned buildings are cost-effectively used and maintained in a sustainable manner throughout their life cycle.

	Measure	Data Source	Methodology
Outcome Measure			
RM-01	<p>Utilization of general purpose office space as measured by average rentable square metres per FTE</p> <p>Rationale: An indicator of cost effectiveness of the use of space for program activities and service delivery.</p>	Central - Public Services and Procurement Canada (PSPC)	<p>Calculated as: Total rentable square metres of general purpose office space divided by total number of FTEs occupying that space.</p> <p>Timeframe: Collected for fiscal year.</p>

RM-02	<p>Percentage of Crown-owned buildings rated in Poor or Critical condition</p> <p>Rationale: An indicator of the age and state of Crown-owned buildings used in order to deliver activities and services, where buildings in poor condition are likely less conducive to effective delivery and less safe and able to meet regulatory requirements. Also an indicator of the need for re-investment.</p>	<p>Central - Directory of Federal Real Property / MAF</p>	<p>The condition categories of the Directory of Federal Real Property are: Good, Fair, Poor, Critical, and Unknown.</p> <p>Calculated as: Total number of Crown-owned buildings rated in Poor or Critical condition divided by total number of Crown-owned buildings.</p> <p>Timeframe: Collected for fiscal year.</p>
Efficiency Measure			

RM-E1	<p>Actual gross voted operating expenditures on Real Property Management Internal Services category as a percentage of departmental actual gross voted operating expenditures</p> <p>Rationale: An indicator of efficient use of financial resources in the form of overhead expenditures where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of overhead expenditures along with FTEs</p>	<p>Department</p>	<p>Calculated as: Actual gross voted operating expenditures on Real Property Management Internal Services category divided by total departmental actual gross voted operating expenditures (using cumulative departmental data as provided in the Central Financial Management Reporting System (CFMRS)).</p> <p>Timeframe: Collected for fiscal year.</p> <p>Definition: “Actual gross voted operating expenditures” are defined as the sum of expenditures under Standard Objects 01 to 06 and 12 and exclude Statutory</p>
--------------	---	-------------------	--

	strengthens understanding of efficiency.		expenditures. The Office of the Comptroller General (OCG) will be using this definition in future guidance.
RM-E2	<p>Real Property Management Internal Services category FTEs as a percentage of total department FTEs</p> <p>Rationale: An indicator of efficient use of human resources where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of FTEs along with overhead expenditures strengthens understanding of efficiency.</p>	Central - RMC	<p>Calculated as: Total Real Property Management Internal Services category FTEs divided by total departmental FTEs.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Note: Refer to the Guide to Preparing Part III of the Estimates, Calculating Full-Time Equivalents.</p>

Internal Services Measures for Materiel Management

Management Accountability Framework (MAF) Area of Management:
Management of Acquired Services and Assets (MM)

Outcome to be assessed through indicators:

Materiel assets are maintained and managed for optimal use.

	Measure	Data Source	Methodology
Outcome Measure			

MM-01	<p>Percentage of materiel assets that are in serviceable condition</p> <p>Rationale: An indicator of the condition of the materiel holdings of a department (rust out) used in the delivery of activities across the whole organization; information that assists in assessing the need for financial support. Materiel that is in a lesser condition is less conducive to the effective delivery of program activities and services as well as less safe. Also an indicator of the need for re-investment.</p>	<p>Department</p>	<p>Calculated as: Number of materiel assets rated in serviceable condition divided by the total number of materiel assets.</p> <p>Note: Materiel assets for this indicator refers to individual assets with an estimated replacement value of value of \$10K and greater.</p> <p>Timeframe: Asset count should be collected for the fiscal year, on March 31 of each year (or on a fixed date set by the department).</p> <p>Definitions: “Serviceable Asset” an asset that is useable, reliable and which can be used without restriction; “Repairable Asset”</p>
--------------	---	-------------------	--

an asset that is un-useable due to safety concerns, reliability, degradation of physical characteristics, or un-satisfactory condition; and where repair costs to reset it to a serviceable condition are within the costing parameters of maintaining it through its remaining expected life cycle;

“Beyond Economical Repair”

an asset that is un-useable due to safety concerns, reliability, degradation of physical characteristics, or un-satisfactory condition; and where the estimated repair cost to maintain its

			operational function for its expected remaining life cycle would exceed costing parameters.
--	--	--	---

MM-O2	<p>Percentage of total materiel assets declared surplus</p> <p>Rationale: An indicator of the organization's management of materiel holdings where materiel that is not declared surplus as appropriate can increase storage costs and lead to security concerns.</p> <p>Measurement of materiel assets declared surplus, along with materiel assets disposed, strengthens understanding of the effective management of materiel assets.</p>	<p>Department</p>	<p>Calculated as: Surplus materiel assets divided by total materiel assets.</p> <p>Timeframe: Asset count should be collected for the fiscal year, on March 31 of each year (or on a fixed date set by the department).</p> <p>Note: Refer to the Directive on Disposal of Materiel.</p>
Efficiency Measure			

MM-E1	<p>Actual gross voted operating expenditures on Materiel Management Internal Services category as a percentage of departmental actual gross voted operating expenditures</p> <p>Rationale: An indicator of efficient use of financial resources in the form of overhead expenditures where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of overhead expenditures along with FTEs</p>	<p>Department</p>	<p>Calculated as:</p> <p>Actual gross voted operating expenditures on Materiel Management Internal Services category divided by total departmental actual gross voted operating expenditures (using cumulative departmental data as provided in the Central Financial Management Reporting System (CFMRS)).</p> <p>Timeframe:</p> <p>Collected for fiscal year.</p> <p>Definition:</p> <p>“Actual gross voted operating expenditures”</p> <p>are defined as the sum of expenditures under Standard Objects 01 to 06 and 12 and exclude Statutory</p>
--------------	--	-------------------	---

	strengthens understanding of efficiency.		expenditures. The Office of the Comptroller General (OCG) will be using this definition in future guidance.
MM-E2	<p>Materiel Management Internal Services category FTEs as a percentage of total department FTEs</p> <p>Rationale: An indicator of efficient use of human resources where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of FTEs along with overhead expenditures strengthens understanding of efficiency.</p>	Central - RMC	<p>Calculated as: Total Materiel Management Internal Services category FTEs divided by total departmental FTEs for the fiscal year.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Note: Refer to the Guide to Preparing Part III of the Estimates, Calculating Full-Time Equivalents.</p>

Internal Services Measures for Acquisition Management

Management Accountability Framework (MAF) Area of Management:
Management of Acquired Services and Assets (AM)

Outcome to be assessed through indicators:

Goods and services are acquired through cost-effective and transparent processes that deliver value for money spent.

	Measure	Data Source	Methodology
Outcome Measure			
AM-01	<p>Percentage of all department or agency contracts that used mandatory and non-mandatory standing offers</p> <p>Rationale: An indicator of organization's use of standing offers which are associated with economic and timely procurement.</p>	Central - PSPC raw data / MAF	<p>Based on the Purchasing Activity Report (PAR) data.</p> <p>Calculated as: Dividing the total value of call-ups made against standing offers by the total value of all contracts awarded (including call-ups).</p> <p>Timeframe: Collected for a calendar year.</p>

**AM-
O2**

Percentage of all department or agency contracts over \$25K awarded through a competitive bidding process

Rationale: An indicator of organization's use of the competitive bidding process which is associated with fair and economic procurement.

Central - PSPC raw data / MAF

Based on the Purchasing Activity Report (PAR) data.

Calculated as:

Dividing the total value of competitive contracts over \$25K awarded by the total value of all contracts over \$25K awarded (both competitive and non-competitive).

Timeframe:

Collected for a calendar year.

Note: Advance Contract Award Notices (ACAN) are included in this calculation.

Efficiency Measure

<p>AM-E1</p>	<p>Actual gross voted operating expenditures on Acquisition Management Internal Services category as a percentage of departmental actual gross voted operating expenditures</p> <p>Rationale: An indicator of efficient use of financial resources in the form of overhead expenditures where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of overhead expenditures along with FTEs</p>	<p>Department</p>	<p>Calculated as:</p> <p>Actual gross voted operating expenditures on Acquisition Management Internal Services category divided by total departmental actual gross voted operating expenditures (using cumulative departmental data as provided in the Central Financial Management Reporting System (CFMRS)).</p> <p>Timeframe:</p> <p>Collected for fiscal year.</p> <p>Definition:</p> <p>“Actual gross voted operating expenditures”</p> <p>are defined as the sum of expenditures under Standard Objects 01 to 06 and 12 and exclude Statutory</p>
---------------------	---	-------------------	--

	strengthens understanding of efficiency.		expenditures. The Office of the Comptroller General (OCG) will be using this definition in future guidance.
--	--	--	---

AM-E2	<p>Acquisitions Management (procurement) Internal Services category FTEs as a percentage of total departmental FTEs</p> <p>Rationale: An indicator of efficient use of human resources where the level of resources should be an appropriate proportion of the level of resources for the whole department. Measurement of FTEs along with overhead expenditures strengthens understanding of efficiency.</p>	Central - RMC	<p>Calculated as: Total Acquisition Management Internal Services category FTEs divided by total departmental FTEs.</p> <p>Timeframe: Collected for fiscal year.</p> <p>Note: Refer to the Guide to Preparing Part III of the Estimates, Calculating Full-Time Equivalents.</p>
--------------	---	---------------	---

Appendix E: Standard on Tagging

E.1 Effective date

E.1.1 This standard takes effect on July 1, 2016.

E.2 Requirements

E.2.1 This standard elaborates on the requirements set out in section 4.2.1 of the Directive on Results, and section A.2.3.4 of the Mandatory Procedures for Departmental Results Frameworks, Program Inventories, Performance Information Profiles and Programs.

E.2.2 Program metadata (also referred to as “tags” in this appendix) comprise the following:

E.2.2.1 Linkage tags that identify the connection between Programs, Core Responsibilities, government priorities and Departmental Results, including:

E.2.2.1.1 Programs that support the achievement of Departmental Results or government priorities;

E.2.2.1.2 Programs that support mandate letter commitments; and

E.2.2.1.3 Programs that are components of a horizontal initiative;

E.2.2.2 Descriptive tags that identify standardized characteristics of Programs in the department's Program Inventory, as described in Annex I and including the Program's:

E.2.2.2.1 Method of intervention; and

E.2.2.2.2 Target group(s).

E.2.3 Departments populate a tagging template provided by the Treasury Board of Canada Secretariat which identifies the tags for each relevant aspect of the Programs in the Program Inventory, using the following:

E.2.3.1 The descriptive tags identified in Annex I of this Appendix; and

E.2.3.2 The linkage tags identified in E.2.2.1 of this Appendix and provided by the Treasury Board of Canada Secretariat in the departmental tagging template.

E.2.4 Departments provide to the Treasury Board of Canada Secretariat the completed tagging template in a manner prescribed by the Secretariat.

E.3 Amendments

E.3.1 The Treasury Board has delegated to the Secretary of the Treasury Board the authority to amend or rescind these requirements.

Annex I

Target Group Tags

Category	#	Tags (82)	Definition
----------	---	-----------	------------

A) Persons	1	Children	A person generally between the stages of birth and puberty.
	2	Youth	A person generally between the stages of puberty and maturity.
	3	Seniors	A person generally considered to be at the age of retirement or older.
	4	Families	A fundamental social group in society typically consisting of a parent(s) and their children. Includes parents and designated guardians.
	5	Women	An adult female human.

6	Indigenous people	A person considered a North American Indian or a member of a First Nation, Métis or Inuit. North American Indians or members of a First Nation include treaty, status or registered Indians, as well as non-status and non-registered Indians.
7	Disabled persons	A person with a long term or recurring physical, mental, sensory, psychiatric or learning impairment.
8	Students	A person who is enrolled or attends classes at a school, college, or university.

9	Detained and/or formerly incarcerated individuals	A person (currently or formerly) held in custody, captivity, or a condition of forcible restraint, including while on trial or serving a prison sentence.
10	Violators of regulations and/or laws	A person who is in contravention of regulation or law.
11	Victims	A person to whom harm was done or who suffered physical or emotional loss as a result of the commission of the offence. This includes a person who was wrongly convicted in the justice system.
12	Military personnel	A person who serves in the armed forces.

13	Veterans	A person who previously served in the armed forces.
14	Workers	A person who does manual or industrial labour. I.e. Construction, forestry, fishery, mining, manufacturing, factory workers, etc.
15	Voters	A person who can or does vote.
16	Consumers	A person who acquires goods or services for direct use or ownership.
17	Unemployed	A person considered to be available for work, but is currently without work.

18	Low-income individuals and/or families	Individuals or families who devote a larger share of income to the necessities of food, shelter and clothing than that of an average individual or family.
19	Scientific researchers	A person engaged in scientific investigation or inquiry. I.e. Scientists, engineers, etc.
20	Socio-economic researchers	A person engaged in socio-economic investigation or inquiry. i.e. Economists, analysts, social science researchers, etc.

21	Health care professionals	A person engaged in the prevention, treatment, and management of illness and the preservation of mental and physical well-being.
22	Law enforcement officials	A person charged with the regulation and control of the affairs of a community, trained in methods of law enforcement and crime prevention and detection and authorized to maintain the peace, safety, and order of the community.

23	Legal professionals	A person qualified to practice law in a particular jurisdiction, providing legal advice, representing clients, or hearing and deciding cases. I.e. Legal aid, judges, lawyers, etc.
24	Artists and/or performers	A person who is able by virtue of imagination and talent or skill to create works of aesthetic value.
25	Athletes and/or coaches	A person trained (or a person who trains others) to compete in sports or exercises involving physical strength, speed, or endurance.

26	Farmers	Any person, partnership, corporation or cooperative association that is or intends to be engaged in the production of field-grown crops, cultivated and uncultivated, and horticultural crops, the raising of livestock, poultry and fur-bearing animals, the production of eggs, milk, honey, maple syrup, tobacco, fibre, wood from woodlots and fodder crops and the production or raising of any other prescribed thing or animal.
27	Members of Parliament	A person who is a member of the House of Commons.

28	Language minorities	Groups of Canadians whose first or preferred language is French or English and who live in a province where that language is in a minority.
29	Canadians travelling, working, studying, and/or living abroad	A person who is a Canadian citizen and who is engaged in travel, work, study, or lives outside of Canada.
30	Immigrants and/or refugees	A person residing (or recently arrived and seeking to reside) in Canada who were born outside of Canada, excluding temporary foreign workers, Canadian citizens born outside Canada and those with student or working visas.

31	International students	A person who is not a Canadian citizen or does not reside in Canada and who is enrolled or attends classes at a school, college, or university within Canada.
32	Tourists and/or foreign visitors	A person(s) who crosses the border seeking entry to Canada.
33	Foreign and/or migrant workers	A person who works in a country other than the one of which he or she is a citizen.
34	Foreign investors and/or foreign entrepreneurs	A person who is not a Canadian citizen or does not reside in Canada and who seeks to put money and/or bring business into Canada with the hope of making a profit.

	35 General public	The totality grouping of people who reside in a country. I.e. Canadians in general.
	36 Dependants of Military and Law Enforcement Veterans	The dependants of individuals who have previously served in the armed forces and/or law enforcement (such as the RCMP).

B) Non-Profit Institutions and Organizations	37	Non-governmental organizations (NGO)	An organization that is not part of the local, provincial, or federal government. I.e. Community organizations, religious groups, civic, social, etc.
	38	Health care and/or social assistance sectors	A sector of society engaged in the prevention, treatment, and management of illness and the preservation of mental and physical well-being of persons. I.e. Hospitals, nursing facilities, ambulatory care services, etc.

	39	Heritage institutions	An established organization or foundation, especially one dedicated to education, public service, or culture. I.e. Museums, zoos, nature parks, etc.
	40	Colleges and/or universities	An institution for higher learning generally with teaching and research facilities. I.e. Academia.

C) Economic Segments	41	Agriculture industry	A sector of the economy that is engaged in the cultivation of plants, animals, and other life forms for food products used to sustain life.
	42	Forestry industry	A sector of the economy that is engaged in managing, using, and conserving forests and associated resources in a sustainable manner to meet desired goals, needs, and values for the benefit of citizens

43	Mining, and/or oil & gas exploration industries	A sector of the economy that is engaged in the extraction of valuable minerals, oils, gases, and other geological materials from the earth.
44	Energy and/or utilities sector	The totality of all the industries involved in the production and sale of energy. I.e. Electrical power, nuclear power, natural gas, etc.
45	Manufacturing industry	A sector of the economy involved in the use of machines, tools, and labour to produce goods for use and sale. i.e. Food, textile, petroleum, plastic, chemical, metal, electrical, etc.

46	Import / export sectors	A sector of the economy that is engaged in the transfer of ownership of goods and services from one person or group to another.
47	Retail industry	A sector of the economy specializing in the sale of goods or merchandise, typically from a fixed location. i.e. Motor vehicle, furniture, electronics, gasoline, clothing, etc.
48	Transportation industry	A sector of the economy engaged in the movement of people and resources.

49	Movie, television, and/or publishing sectors	A sector of the economy engaged in the development and production of media and entertainment.
50	Telecommunications sector	A sector of the economy engaged in the science of sending messages or information by telephone, telegraph, radio, television etc.
51	Science and technology industry	A sector of the economy engaged in the undertaking of scientific and technical research and/or the allocation of resources for and encouragement of scientific and engineering research and development

	52 Finance and/or insurance sectors	A sector of the economy engaged in the management of money, banking, investments, and credit. A sector of the economy engaged in the indemnification of persons or against specified loss in return for premiums paid.
	53 Housing sector	A sector of the economy comprised of the building and prefabrication of residential homes, mortgage insurers and suppliers of building material.

54	Sports and/or recreation industry	A sector of our society engaged in the entertainment and leisure of people. I.e. Amusement parks, casinos, professional sports teams, parks and trails, etc.
55	Hospitality and/or food services industry	A sector of our economy engaged primarily in the provision of lodging and restaurant services to people. This industry depends upon the availability of leisure time and disposable income of people.
56	Training and/or educational sectors	A sector of society engaged in the act or process of educating or instructing persons.

57	Performing arts sector	A sector of our society engaged in the artistic and cultural entertainment of people.
58	Infrastructure	The basic facilities, services, and installations needed for the functioning of a community or society. i.e. Roads, bridges, buildings, etc.
59	Indigenous/northern businesses	An enterprise that is owned by aboriginals.
60	Small and Medium Enterprises	The part of the Canadian economy which is run by private individuals or groups, usually as a means of enterprise for profit, and is not controlled by the government.

	61	Large sized businesses	The part of the Canadian economy which is run by private individuals or groups, usually as a means of enterprise for profit, and is not controlled by the government.
--	----	------------------------	---

D) Foreign Entities	62	Families in developing countries / regions	A fundamental social group in society who are not Canadian citizens and do not reside in Canada. This includes children, women, men, parents, and/or seniors in developing countries/regions considered to be at risk (i.e. vulnerable) and/or who need assistance from Canada.
----------------------------	----	--	---

63	Private sector / businesses in developing countries / regions	A part of the international economy which is run by private individuals or groups, usually by the enterprise for profit and is not controlled by the government. This includes private sector/businesses in developing countries/regions that need assistance from Canada.
64	Civil society in developing countries / regions	The aggregate of non-governmental organizations and institutions that manifest the interests and the will of citizens in developing countries/regions that need assistance from Canada.

65	International organizations and/or alliances	An organization that exists beyond state boundaries such as the United Nation or NATO.
66	Foreign governments	A governing body of a nation state.

E) Provinces, Territories and Communities	67	Provincial & territorial governments	Includes provincial and territorial levels of government.
	68	Urban communities	A community relating to, or constituting a city or town. Includes urban residents.
	69	Rural communities	A community relating to, or constituting rural areas. Includes rural residents.
	70	Northern communities	A community relating to, or constituting northern communities. Includes northern residents.
	71	Local and/or regional communities	A specific community or group of people that can be identified with a particular geographic area.

	72 Municipal governments	Includes municipal levels of government and other local organizations.
	73 Indigenous Band, Tribal Council, Nation and/or Alliance	<p>A First Nations and/or Inuit group, or regional grouping of First Nations and/or Inuit groups.</p> <p>NOTE: This tag differs from the 'Indigenous People' tag as it refers to communities of First Nations and Inuit rather than individuals.</p>

F) Internal to Government	74	Federal departments and/or agencies	An organization outside the program's department or agency but within the structure of the Canadian government that has been assigned to govern a particular area of responsibility.
	75	Program(s) within the same department or agency	A program or programs within the same department or agency
	76	Public Servants	The collective group of federal public servants working for the Government of Canada.
	77	Canadian Forces	The unified armed forces of Canada.

G) Environmental	78	Contaminated sites	Urban or rural sites that have been made impure or unclear.
	79	Greenhouse gas emitters	Large industrial greenhouse gas emitters in Canada. Includes all facilities that emit the equivalent of 50 000 tonnes (50 kilotons) or more of greenhouse gases in carbon dioxide equivalent units (e.g. CO ₂) per year.

	80	Water treatment / distribution facilities	Public utilities, commercial organizations, and/or community endeavours involved in the treatment, distribution, and/or conservation of fresh water and/or wastewater.
	81	Ecological systems and/or natural habitats	The area or environment where an organism or ecological community normally lives or occurs.
	82	Species at risk and/or invasive species	Plants and animals that are considered in need of protection

Method of Intervention Tags

Category	#	Tag (6)	Definition
----------	---	---------	------------

A) Transfer Payments	1	Contribution	A transfer payment subject to performance conditions specified in a funding agreement. A contribution is to be accounted for and is subject to audit.
		Grant	A transfer payment is subject to pre-established eligibility and other entitlement criteria. A grant is neither subject to being accounted for by a recipient nor normally subject to audit by the department. The recipient may be required to report on results achieved.
		Other Transfer Payment	A catch-all target group tag for Transfer Payments that do not fall under any of the proposed tag clusters.

B) Regulations	2	Regulation / Legislation	Regulations establish obligations of Canadians and organisations that can be enforced by law. They are essentially a form of law that sets out principles, rules, or conditions that govern the behaviour of citizens and organizations. A regulation is a subordinate instrument made by the authority of legislation. A Regulatory method of intervention refers to programs whose activities are focussed on enforcing current regulations and on developing or modifying regulations to ensure better outcomes.
	3	Management / Oversight of Federal Activities	This refers to programs which are focussed on the development, oversight, guidance and outreach of policies or legislation, that are aimed at the management of organisations within the federal government

C) Services	4	Programs / Services for Canadians	The provision of public servant (i.e. non-military) and/or contracted (i.e. non-public servant) delivered programs or services directly to Canadians or organisations designed to influence behaviour or provide a statutory benefit.
	5	Enterprise-Wide Program / Service	The provision of public-servant delivered programs or services aimed toward federal government departments and agencies.
	6	Safety or Security Program / Service	The provision of military, police, intelligence and other security/safety related operations aimed at ensuring the security and safety of Canadians and their institutions.

© His Majesty the King in right of Canada, represented by the President of the Treasury Board, 2017,

ISBN: 978-0-660-09686-5

Date modified: 2016-07-01