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Shared Services Canada
Quarterly Financial Report
For the quarter ended December 31, 2014



Shared Services
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1.0 Introduction

This Quarterly Financial Report should be read in conjunction with the [2014-15 Main Estimates](#) and [Supplementary Estimates \(B\) 2014-15](#), as well as Budget 2012 and 2013. Shared Services Canada (SSC) had no items in the 2014-15 Supplementary Estimates (A) process. This report has been prepared by management as required by Section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board Accounting Standard 1.3. It has not been subject to an external audit or review.

1.1 Authority, Mandate and Programs

The Government of Canada created Shared Services Canada (SSC) in 2011 to modernize how the government manages its information technology (IT) infrastructure. SSC has brought together people, IT resources and assets to improve the efficiency, reliability and security of the government's IT infrastructure, increase productivity across departments and agencies, and support the vision of a 21st century public service, as articulated in [Blueprint 2020](#).

SSC reports to Parliament through the Minister of Public Works and Government Services and Minister responsible for SSC. The Department is mandated to deliver email, data centre and telecommunication services, including videoconferencing and Wi-Fi, to partner organizations. In addition, SSC provides services related to workplace technology devices (WTD), and cyber and IT security services. It also offers optional services on a cost-recovery basis to other federal organizations.

As part of its mandate, SSC is maintaining and improving IT infrastructure service delivery while renewing the government's aging IT infrastructure. In doing so, the Department is:

- working in partnership with key public and private sector stakeholders;
- adopting enterprise wide approaches for managing IT infrastructure services; and
- implementing efficient and effective business management processes in support of its mandate.

The main legislative authorities for the Department may be found in the [Shared Services Canada Act](#).

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In 2013-14, SSC developed a revised Program Alignment Architecture (PAA) and a corresponding Performance Measurement Framework (PMF) to ensure that it delivers on its mandate. SSC's PAA, as approved by the Treasury Board of Canada, supports the achievement of the following strategic outcome: Modern, reliable, secure and cost-effective IT infrastructure services to support government priorities and program delivery. The current PAA, while supporting the achievement of SSC's commitments to Parliament and Canadians, is an evergreen document that will evolve as the Department's programs mature.

As part of SSC's participation in the 2014-15 Management, Resources and Results Structure (MRRS) amendment cycle and in preparation for its 2015-16 performance reporting obligations, the Department is currently reviewing the identification and alignment of programs, in addition to the collection, management, and reporting of departmental financial and non-financial information on program performance.

Further details on SSC's authority, mandate, responsibilities and programs may be found in the 2014-15 Main Estimates and [2014-15 Report on Plans and Priorities](#).

1.2 Basis of Presentation

This quarterly financial report has been prepared by management using an expenditure basis of accounting (modified cash accounting). The accompanying Statement of Authorities presents the Department's spending authorities granted by Parliament and those used by the Department consistent with the 2014-15 Main Estimates and Supplementary Estimates (B) 2014-15.

The authority of Parliament is required before monies can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

As part of the Parliamentary business of supply, the Main Estimates must be tabled in Parliament on or before March 1 preceding the new fiscal year.

The Department uses the full accrual method of accounting to prepare and present its annual departmental financial statements, which are part of the departmental performance reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

1.3 Shared Services Canada Financial Structure

SSC has a financial structure composed mainly of voted budgetary authorities that include Vote 1 - Operating Expenditures, Vote Netted Revenues and Vote 5 - Capital Expenditures, while the statutory authorities comprise the Contributions to employee benefit plans (EBP).

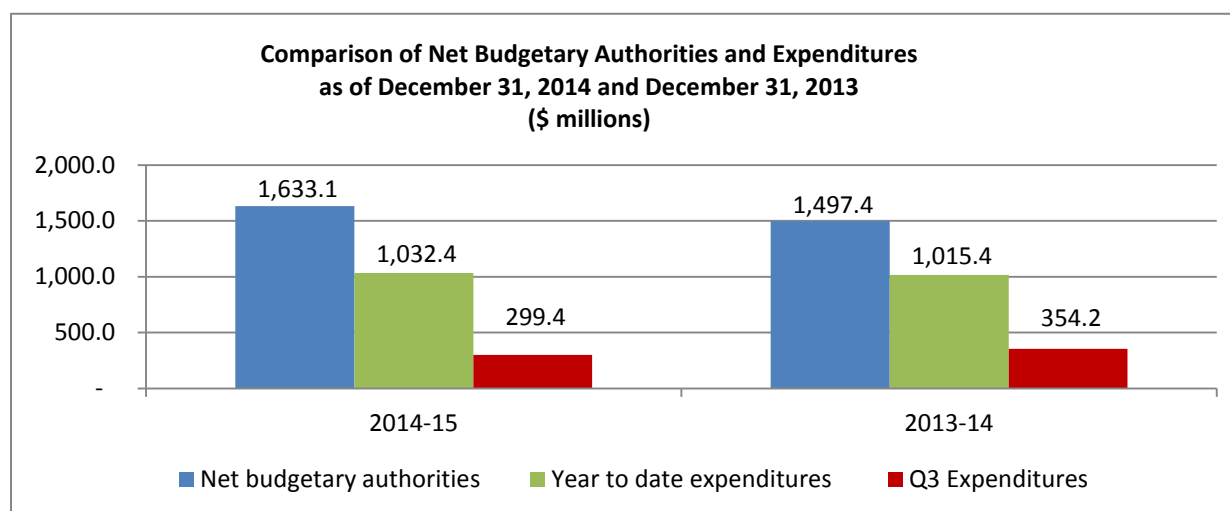
Over 91% of the Department's budget is devoted to support its IT consolidation and standardization goals while ensuring that current and future IT infrastructure services offered to the Government of Canada are maintained in an environment of operational excellence.

Total Vote Netted Revenue authority for 2014-15 is \$413.7 million, which consists of spendable revenue for IT infrastructure services provided by SSC to partner organizations and other Government of Canada departments and agencies on a cost-recovery basis.

2.0 Highlights of Fiscal Quarter and Fiscal Year-to-Date Results

The numbers presented in the report are in accordance with the Government-Wide Chart of Accounts for Canada for 2014-15 and Treasury Board Accounting Standard (TBAS) 1.3.

The following graph provides a comparison of the net budgetary authorities available for spending, and year to date expenditures, for the quarters ending December 31, 2014 and December 31, 2013, for the Department's combined Vote 1 - Operating Expenditures, Vote 5 - Capital Expenditures and Statutory Authorities.



2.1 Significant Changes to Authorities

For the period ending December 31, 2014, the authorities provided to the Department include the Main Estimates, the Supplementary Estimates (B) and the funding from Treasury Board Central Votes, such as the Budget Carry Forward from 2013-14 and the collective bargaining funding. They also incorporate the savings measures identified in Budget 2012 and Budget 2013. In fiscal year 2014-15, frozen allotments were established by Treasury Board in SSC's Vote 1 to prohibit the spending of funds related to the savings measures of Budget 2014. Authorities available for spending in 2014-15 were \$1,633.1 million at the end of the third quarter as compared with \$1,497.4 million at the end of the third quarter of 2013-14, representing an increase of \$135.7 million, or 9.1%. This net increase is a combination of an increase of \$161.6 million in Vote 1 - Operating Expenditures, an increase of \$68.8 million in Vote 5 - Capital Expenditures, a decrease in Budgetary Statutory Authorities of \$1.7 million and an increase of \$93.0 million in Vote Netted Revenues which reduced the total net authorities available.

Comparison of Net Budgetary Authorities for the Quarters Ended December 31 of 2014-15 and 2013-14

Net Authorities Available (\$ millions)	2014-15	2013-14	Variance
Vote 1 - Operating Expenditures	1,694.7	1,533.1	161.6
Vote 5 - Capital Expenditures	253.8	185.0	68.8
Vote Netted Revenues	(413.7)	(320.7)	(93.0)
Statutory (EBP)	98.3	100.0	(1.7)
Total Net Authorities	1,633.1	1,497.4	135.7

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Vote 1 - Operating Expenditures (includes Vote Netted Revenues)

The Department's Vote 1 increased by \$161.6 million, mainly due to:

- A net increase of \$95.4 million related to the procurement of software for Workplace Technology Devices and other projects;
- A net increase of \$93.0 million in Vote Netted Revenues to reflect the increase of revenue related to core and optional services offered to partner organizations and other federal organizations, as well as revenue related to projects;
- A decrease of \$44.7 million as a result of the savings measures of Budget 2012;
- A net increase of \$35.5 million for the adjustments with partner organizations as a result of the creation of SSC;
- A decrease of \$22.4 million related to the 2013-14 Operating Budget Carry Forward received in 2014-15 compared to the 2012-13 Operating Budget Carry Forward received in 2013-14; and
- An increase of \$4.8 million related to funds received from Treasury Board Central Votes for collective agreements.

Vote 5 - Capital Expenditures

The Department's Vote 5 increased by \$68.8 million, mainly due to:

- An increase of \$47.9 million related to funding for various projects involving other departments [Carling Campus (consolidation of National Defence's design and fit-up of IT infrastructure at their new location), Pay Modernization, TBS Workspace Renewal, Biometrics, Electronic Travel Authorization, Revitalization of Canada's Weather Services and Census 2016];
- An increase of \$21.7 million related to the 2013-14 Capital Budget Carry Forward received in 2014-15; and
- A net decrease of \$0.8 million related to the sunsetting funding for the Data Center Sustainability Project and Immigration Information Sharing.

Budgetary Statutory Authorities

The decrease of \$1.7 million in 2014-15 is related to contributions to the Employee Benefit Plans (EBP) associated with the change in the Department's budgetary requirements for salary, as well as a decrease of \$0.8 million for additional savings measures of Budget 2012.

2.2 Explanations of Significant Variances from Previous Year Expenditures

Compared to the previous year, the total year-to-date expenditures, for the period ending December 31, 2014, have increased by \$17.0 million, from \$1,015.4 million to \$1,032.4 million as per the table below. This represents an increase of 1.7% against expenditures recorded for the same period in 2013-14.

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Comparison of Year-to-Date Expenditures for the Quarters Ended December 31 of 2014-15 and 2013-14

Net Year-to-Date Expenditures (\$ millions)	2014-15	2013-14	Variance
Vote 1 - Operating Expenditures	1,073.2	1,017.8	55.4
Vote 5 - Capital Expenditures	63.8	47.1	16.7
Vote Netted Revenues	(165.1)	(124.5)	(40.6)
Statutory (EBP)	60.5	75.0	(14.5)
Total Net Year-to-Date Expenditures	1,032.4	1,015.4	17.0

Vote 1- Increase of \$55.4 million

The operating expenditures net increase, compared to the third quarter of 2013-14, is mainly attributed to:

- Rentals and acquisitions of machinery and equipment increased by \$41.1 million. This increase is primarily attributable to the new contracts for the acquisition of software for workplace technology devices;
- Transportation and telecommunications expenditures increased by \$26.2 million. This increase is mostly due to higher expenditures in telecommunications services as well as invoices being processed earlier than in 2013-14;
- Other subsidies and payments expenditures increased by \$18.7 million. This increase is mainly explained by the implementation of the payment of salaries in arrears system which generated a one-time transition payment for all employees paid on a bi-weekly basis;
- Repair and maintenance expenditures increased by \$10.0 million. The increase is mostly due to new contracts for maintenance services on hardware, communications equipment and networking equipment;
- Professional and special services expenditures increased by \$8.7 million. The increase is mostly due to new contracts for network consulting and for software support services; and
- Personnel expenditures decreased by \$48.4 million (excluding EBP), mainly due to a reduction of one-time severance pay settlement payouts.

Vote 5 – Increase of \$16.7 million

The capital expenditures net increase, compared to the third quarter of 2013-14, is mainly attributed to:

- Repair and maintenance expenditures increased by \$7.2 million. The increase is mostly due to contracts related to the Establishment of new IT Infrastructure for the National Research Council of Canada; and
- Professional and special services expenditures increased by \$6.0 million. The increase is attributed to various services, including the analysis and development of SSC's sourcing strategy and a new contract starting at the end of 2013-14 to acquire and implement an Electronic Procurement and Payment solution to standardize, streamline and enable procurement and payment operations.

Vote Netted Revenue - Variance of \$40.6 million

- The collected Vote Netted Revenues increased by \$40.6 million. This increase is mainly due to an earlier finalization of the agreements with partners and clients compared to last fiscal year.

3.0 Risks and Uncertainty

As SSC moves forward with the operationalization of its transformation agenda, the management of internal and external risks continues to be vital in supporting strategic and business planning, as well as the successful delivery of SSC services to partner organizations.

SSC's risk management process is a structured methodology for managing risks across the strategic, operational, and project levels of the Department. One of the key components of the management rigour is the development and application of industry proven project management methodologies, processes and tools to deliver the partner and transformation projects that are at the core of SSC's mandate. In 2013-14, SSC attained a Government of Canada Organizational Project Management Capacity Assessment (OPMCA) Level 3. In future years, SSC intends to maintain this level while striving to increase it to level 4 by continuous improvement initiatives.

Financial management, as it relates to the achievement of SSC's self-funding requirement, is one of three key organizational risks identified in the 2014-15 Report on Plans and Priorities. With the active engagement of senior management in risk identification, assessment, monitoring and reporting functions, targeted mitigation strategies are being implemented across the Department to ensure effective financial processes, controls and accountabilities are in place.

Additional risks, risk drivers and response strategies that may impact the Department's Investment Plan will be reflected in the 2015-16 Report on Plans and Priorities.

4.0 Significant Changes in Relation to Operations, Personnel and Programs

Benoit Long, Senior Assistant Deputy Minister of Transformation, Service Strategy and Design Branch, has left the Department, effective October 20, 2014.

In November 2014, SSC announced the creation of the new Transformation Program Office under the Transformation, Service Strategy and Design Branch.

As of February 2, 2015, John Glowacki is replacing Grant Westcott as the Chief Operating Officer. Mr. Westcott will act as a Special Advisor to the President until March 31, 2015.

On January 19, 2015, SSC announced changes to its organizational structure. The new operational model will take effect on April 1, 2015.

5.0 Budget 2012 Implementation

This section provides an overview of the savings measures announced in Budget 2012 that are being implemented in order to refocus government and programs; make it easier for Canadians and business to deal with their government; and modernize and reduce the back office.

Like all departments and agencies, SSC supported the government in its efforts to introduce measures to return to a balanced budget by 2014-15. The Department's mandate was specifically designed to find efficiencies and deliver value for money. SSC will achieve Budget 2012 savings of \$150.0 million (including EBP) by fiscal year 2014-15 through increased efficiencies, better pricing and reductions in duplication, as IT infrastructure operations across partner organizations are consolidated and standardized.

In the first year of implementation, SSC achieved savings of \$74.7 million by consolidating telecommunications service contracts, leveraging buying power and introducing a very lean internal services model. Savings have increased to \$104.5 million in 2013-14 and will result in ongoing savings of \$150.0 million by the end of 2014-15. There is a variance of \$45.5 million in SSC's authorities between fiscal year 2013-14 and 2014-15 related to Budget 2012 initiatives.

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To achieve departmental savings, in 2014-15 SSC will deploy business solutions to enable efficient delivery of client-centred internal services. In addition, SSC will standardize and develop internal departmental policies, processes and reports in support of sound management. The Department will build on its internal financial control framework and improve the efficiency of IT goods and services procurement by deploying an electronic procure-to-pay system. Also, SSC will implement the new enterprise email solution and become the first federal department to adopt the new email system.

Approval by Senior Officials:

Original signed by Liseanne Forand

Liseanne Forand, President

Ottawa, Ontario
February 27, 2015

Original signed by Elizabeth Tromp

Elizabeth Tromp, Acting Senior Assistant
Deputy Minister and Chief Financial Officer

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6.0 Statement of Authorities (unaudited)

<i>(in thousands of dollars)</i>	Fiscal year 2014-15			Fiscal year 2013-14		
	Total available for use for the year ending March 31, 2015 *	Used during the quarter ended December 31, 2014	Year to date used at quarter-end	Total available for use for the year ending March 31, 2014 *	Used during the quarter ended December 31, 2013	Year to date used at quarter-end
Vote 1 - Operating expenditures						
Gross Operating expenditures	1,694,749	358,918	1,073,215	1,533,128	398,807	1,017,844
Vote Netted Revenues	(413,731)	(115,651)	(165,105)	(320,745)	(89,306)	(124,512)
Net Operating expenditures	1,281,018	243,267	908,110	1,212,383	309,501	893,332
Vote 5 - Capital expenditures	253,781	35,945	63,807	184,951	19,713	47,100
(S) Contributions to employee benefit plans	98,252	20,158	60,474	100,053	24,988	74,965
Total Budgetary authorities	1,633,051	299,370	1,032,391	1,497,387	354,202	1,015,397

* Includes authorities available for use and granted by Parliament at quarter-end as well as the authorized TB Central Vote transfers.

Notes:

- The net increase of authority in Vote 1 - Operating Expenditures is mainly due to the funding received for the Workplace Technology Devices, the net adjustments with partner organizations as a result of the creation of SSC, a decrease related to the savings measures of Budget 2012 and the reduction of the 2013-14 Operating Budget Carry Forward received in 2014-15.
- The increase of authority in Vote 5 - Capital Expenditures is mainly due to the additional funding received for various projects and to the 2013-14 Capital Budget Carry Forward received in 2014-15.
- The net increase in expenditures at quarter-end of 2014-15 compared to 2013-14 is mostly attributable to new contracts related to Workplace Technology Devices and invoices being processed earlier than in 2013-14.
- The increase in Vote Netted Revenues received is mainly related to the agreements with partners and clients finalized earlier compared to last fiscal year.

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7.0 Departmental Budgetary Expenditures by Standard Object (unaudited)

<i>(in thousands of dollars)</i>	Fiscal year 2014-15			Fiscal year 2013-14		
	Planned expenditures for the year ending March 31, 2015*	Expended during the quarter ended December 31, 2014	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2014*	Expended during the quarter ended December 31, 2013	Year to date used at quarter-end
Expenditures:						
Personnel (includes EBP)	676,671	137,464	416,525	676,963	155,267	478,908
Transportation and telecommunications	494,685	104,194	273,091	440,975	127,629	243,788
Information	1,658	44	133	1,008	64	578
Professional and special services	198,941	50,975	129,280	250,271	47,036	114,569
Rentals	270,970	22,667	166,179	87,080	32,134	139,994
Repair and maintenance	75,296	24,116	56,709	169,365	16,832	39,528
Utilities, materials and supplies	12,662	933	2,921	4,009	1,176	3,475
Acquisition of land, buildings and works	0	0	0	139	3,895	3,895
Acquisition of machinery and equipment	308,858	72,457	129,659	181,226	62,239	110,925
Transfer payments	0	0	0	0	0	0
Public debt charges	0	0	0	0	0	0
Other subsidies and payments	7,041	2,171	22,999	7,096	(2,764)	4,249
Total gross budgetary expenditures	2,046,782	415,021	1,197,496	1,818,132	443,508	1,139,909
Less Revenues netted against expenditures:						
Vote Netted Revenues	413,731	115,651	165,105	320,745	89,306	124,512
Total Revenues netted against expenditures	413,731	115,651	165,105	320,745	89,306	124,512
Total net budgetary expenditures	1,633,051	299,370	1,032,391	1,497,387	354,202	1,015,397

* Includes authorities available for use and granted by Parliament at quarter-end as well as the authorized TB Central Vote transfers.

Notes:

- The decrease in personnel expenditures is mainly due to a reduction of one-time severance pay settlement payouts and a decrease in contributions to the Employee Benefit Plans (EBP).
- The increase in transportation and telecommunications is mostly attributed to increased expenditures in telecommunications services as well as invoices being processed earlier than in 2013-14.
- The increase in professional and special services is attributed to various services, including the analysis and development of SSC's sourcing strategy, the implementation of an Electronic Procurement and Payment solution and new contracts for network consulting and for software support services.
- The net increase in rentals and acquisition of machinery and equipment in 2014-15 is mostly attributed to new contracts for the acquisition of software for workplace technology devices.

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- The increase in repair and maintenance expenditures is mostly attributed to new contracts for maintenance services on hardware, communications equipment and networking equipment and to contracts related to the Establishment of new IT Infrastructure for the National Research Council of Canada.
- The increase in other subsidies and payments is mainly explained by the implementation of the payment of salaries in arrears system which generated a one-time transition payment for all employees paid on a bi-weekly basis.
- The increase in Vote Netted Revenues received is mainly related to the agreements with partners and clients finalized earlier compared to last fiscal year.

8.0 Glossary

Appropriations / Authorities

Expenditure authorities are approvals from Parliament for individual government organizations to spend up to specific amounts. Expenditure authority is provided in two ways: annual appropriation acts that specify the amounts and broad purposes for which funds can be spent; and other specific statutes that authorize payments and set out the amounts and time periods for those payments. The amounts approved in appropriation acts are referred to as voted amounts, and the expenditure authorities provided through other statutes are called statutory authorities.

Vote 1 - Operating Expenditures

A vote that covers most day-to-day expenses, such as salaries, utilities and minor capital expenditures.

Vote 5 - Capital Expenditures

Capital expenditures are those made for the acquisition or development of items that are classified as tangible capital assets as defined by Government accounting policies. This vote is generally used for capital expenditures that exceed \$10,000.

Capital Budget Carry Forward

Treasury Board centrally managed vote that permits departments to bring forward eligible lapsing funds from one fiscal year to the next in an amount up to twenty percent of their year-end allotments in the Capital Expenditures Vote as reflected in Public Accounts.

Cash method of accounting

The cash method recognizes revenues when they are received and expenses when they are paid for.

Collective agreement

Collective agreement means an agreement in writing entered into under the *Public Service Staff Relations Act* between the employer and a bargaining agent and containing provisions covering terms and conditions of employment and related matters.

Employee Benefit Plan (EBP)

A statutory item that includes employer contributions for the Public Service Superannuation Plan, the Canada and the Quebec Pension Plans, Death Benefits, and the Employment Insurance accounts. Expressed as a percentage of salary, the EBP rate is changed every year as directed by the Treasury Board Secretariat.

Expenditure basis (modified cash accounting)

An accounting method that combines elements of the two major accounting methods, the cash method and the accrual method. The modified cash accounting method recognizes revenues when cash is received and expenses when liabilities are incurred or cash is paid out.

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Frozen allotments

Frozen allotments are used to prohibit the spending of funds previously appropriated by Parliament. There are two types of frozen allotments:

- Permanent: where the Treasury Board has directed that funds lapse at the end of the fiscal year; and
- Temporary: where an appropriation is frozen until such time as conditions have been met.

Full accrual method of accounting

An accounting method that measures the performance and position of an organization by recognizing economic events regardless of when cash transactions occur. Therefore, the full accrual method of accounting recognizes revenues when they are earned (for example, when the terms of a contract are fulfilled) and expenses when they are incurred.

Government-wide Chart of Accounts

The Government-wide Chart of Accounts (COA) provides the framework for identifying, collecting and reporting financial transactions to satisfy the government's corporate information requirements. The COA contains accounts and codes for all the fields that comprise the government-wide coding block.

Main Estimates

Each year, the government prepares estimates in support of its request to Parliament for authority to spend public funds. This request is formalized through the introduction of appropriation bills in Parliament. In support of the Appropriation Act, the Main Estimates identify the spending authorities (Votes) and amounts to be included in subsequent appropriation bills. Parliament is asked to approve these Votes to enable the government to proceed with its spending plans.

Management, Resources and Results Structures (MRRS)

A common approach and structure to the collection, management and reporting of financial and non-financial performance information.

An MRRS provides detailed information on all departmental programs (e.g. program costs, program expected results and their associated targets, how they align to the government's priorities and intended outcomes, etc.) and establishes the same structure for both internal decision making and external accountability.

Operating Budget Carry Forward

Treasury Board centrally managed vote that permits departments to bring forward eligible lapsing funds from one fiscal year to the next in an amount up to five percent of their Main Estimates gross Operating Budget allotment.

Payment in arrears

The adoption of the payment in arrears means that employees are paid on Wednesday for the ten days worked (from a Thursday to a Wednesday) that concluded two weeks prior to the pay day.

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Performance Measurement Framework (PMF)

A requirement of the Policy on Management, Resources and Results Structure, a PMF sets out an objective basis for collecting information related to a department's programs. A PMF includes the department's strategic outcomes, expected results of programs, performance indicators and associated targets, data sources and data collection frequency and actual data collected for each indicator.

Program Alignment Architecture (PAA)

A structured inventory of a department's programs, where programs are arranged in a hierarchical manner to depict the logical relationship between each program and the strategic outcomes to which they contribute.

Reports on Plans and Priorities (RPP)

Reports on Plans and Priorities are expenditure plans for each department and agency (excluding Crown corporations). They describe departmental priorities, expected results and associated resource requirements covering a three-year period, beginning with the year indicated in the title of the report.

Standard objects

A system in accounting that classifies and summarizes the expenditures by categories, such as type of goods or services acquired, for monitoring and reporting.

Strategic Outcome

A long-term and enduring benefit to Canadians that is linked to the department's mandate, vision, and core functions.

Sunsetting

Refers to a time-limited program or initiative that does not have on-going funding or policy authority.

Supplementary Estimates

The President of the Treasury Board tables three Supplementary Estimates usually in late spring, late fall and early spring to obtain the authority of Parliament to adjust the government's expenditure plan set out in the estimates for that fiscal year. Supplementary Estimates serve two purposes. First, they seek authority for revised spending levels that Parliament will be asked to approve in an Appropriation Act. Second, they provide Parliament with information on changes in the estimated expenditures to be made under the authority of statutes previously passed by Parliament. Each Supplementary Estimates document is identified alphabetically (A, B and C).

Vote Netted Revenues Authority

The authority by which Shared Services Canada has permission to collect and spend revenue earned and collected from the provision of IT services within the government.