



Treasury Board of Canada  
Secrétariat

Secrétariat du Conseil du Trésor  
du Canada

Canada

# Briefing Book for the President of the Treasury Board of Canada





# **Briefing Book for the President of the Treasury Board of Canada**

## Note to Readers

The briefing documents listed below were prepared for the President of the Treasury Board. In accordance with both the *Access to Information Act* and *Privacy Act*, a limited amount of text within these documents may not be disclosed, mainly for reasons of privacy, of economic interests to Canada, of national security and of Cabinet Confidences. Additional documents will be added as they become available.

Please note that some of the information contained in this briefing book has since been updated to reflect the changes to the Treasury Board Secretariat of Canada's management team.

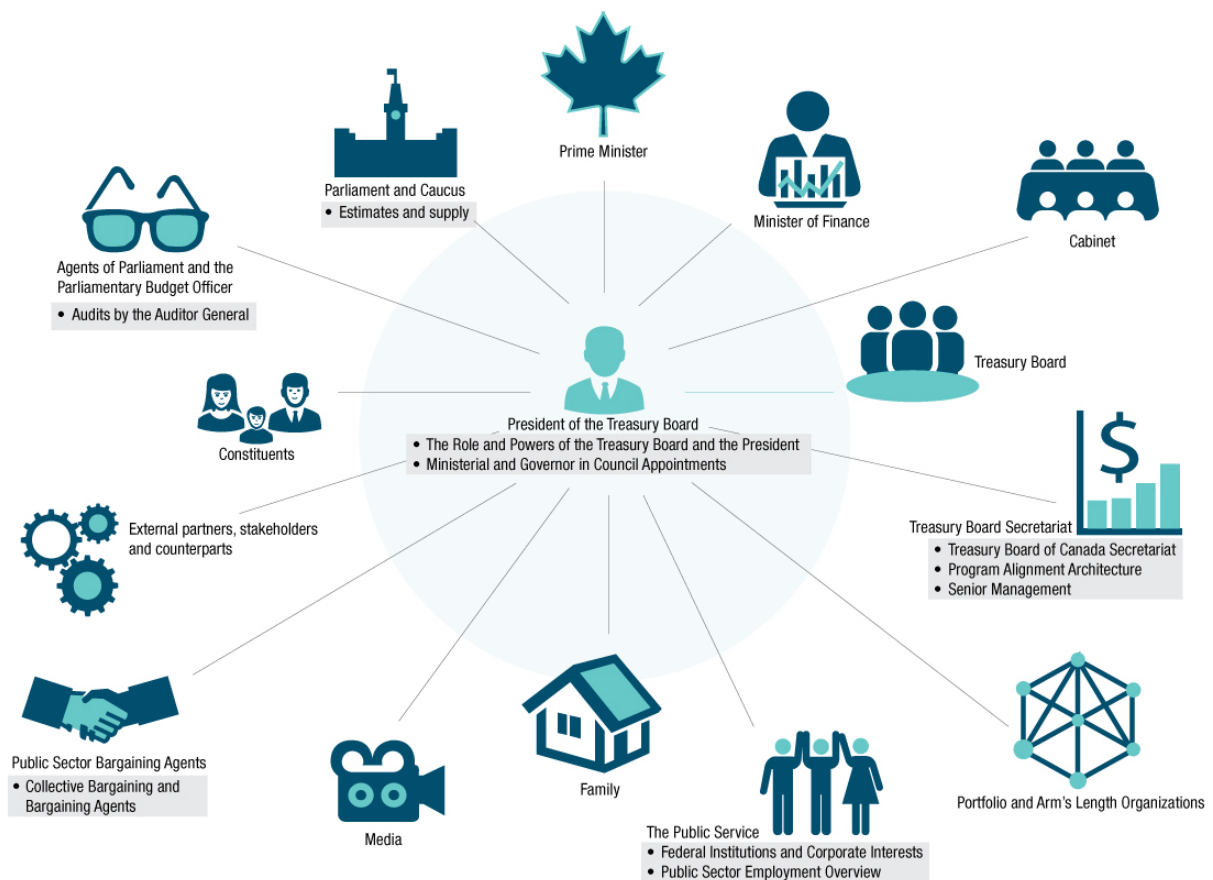
## About this briefing book

This e-binder contains background information relevant to the President of the Treasury Board's mandate and responsibilities.

A **relationship map** and a more classic **table of contents** each provide hyperlinks to briefing documents.

This e-binder also provides links to external sites that could be of interest.

Information about **key decisions**, potential “**hot issues**” within the first 100 days, as well as **key legal developments**, is provided separately.





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# The Treasury Board President, the Secretariat, and Stakeholders

## The Role and Powers of the Treasury Board and the President

### **Treasury Board**

The Treasury Board was first established as a committee of the Queen's Privy Council for Canada on July 2, 1867 and was made a statutory committee in 1869. It is the only Cabinet committee that is recognized in legislation.

The Treasury Board consists of the President of the Treasury Board (the President), the Minister of Finance, and four other members of the Queen's Privy Council for Canada that are designated as members by an Order in Council. The composition of the Treasury Board is provided for in the *Financial Administration Act* (FAA), which also provides for the appointment of alternates who can serve in the place of members. The Treasury Board's quorum is three members (including alternates).

The Treasury Board exercises authority over a vast range of issues, and its role can generally be classified into powers of supervision, recommendation, decision, approval, reporting, regulation-making and participation in consultation. While the primary statute setting out the role of the Treasury Board is the FAA, there are over 20 other statutes that also establish its roles and authorities. The Treasury Board's powers and responsibilities are also set out in regulations, Orders in Council, policies, guidelines, and practices.

The Treasury Board has four principal roles:

1. It acts as the government's "Management Board":
  - ▶ Setting the rules that establish how people, public funds, and government assets are managed.
  - ▶ Reviewing departmental investment plans in support of accountability and oversight of government operations.
2. It acts as the government's "Expenditure Manager":
  - ▶ Managing the Government's expenditure plans and the stewardship of public funds.
  - ▶ Approving new money that has been set aside in the Budget, including for major procurements, assets, new programs, and grants and contributions.
3. It acts as the "Employer" of the Public Service of Canada:
  - ▶ Determining terms and conditions of employment, including pensions.
  - ▶ Setting direction of human resources management.

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4. It provides "Regulatory Oversight" as a committee of the Privy Council (CPC):

- ▶ Reviewing and approving the majority of regulations and Orders in Council made pursuant to legislation attributing a power to the Governor in Council.
  - The official title of the CPC is "Treasury Board (Governor in Council)." This committee is sometimes referred to as "Treasury Board (Part B)."
  - The quorum of the Treasury Board (Governor in Council) is four Cabinet ministers.
  - Formal appointment as a Treasury Board member is not required. In the absence of a sufficient number of Treasury Board members, other cabinet ministers may be invited to participate in the works of the Treasury Board (Governor in Council) and to form quorum.
  - The responsibility of approving the majority of regulations and Orders in Council was assigned to Treasury Board members under the prerogative of the Prime Minister in December 2003.

### **President of the Treasury Board**

The formal role of the President is to chair meetings of the Treasury Board. By virtue of that role, the management, expenditure and employer responsibilities that fall to the Treasury Board also form the basis for the President's own political responsibilities and key accountabilities.

#### *Authorities delegated by the Treasury Board*

The FAA authorizes the Treasury Board to delegate to the President and to certain senior officials any of the powers it is authorized to exercise, except for its regulatory functions. Treasury Board may make the delegation subject to terms and conditions it considers appropriate. In turn, the FAA provides that such delegated powers can be further delegated. Any sub-delegation is subject to the terms and conditions of the original delegation.

#### *Responsibilities and key accountabilities*

The responsibilities assigned to the President as Chair of the Treasury Board are implicitly inseparable from the Treasury Board's mandate: the management, expenditure and employer responsibilities that fall to the Treasury Board are also the President's own responsibilities and form the basis for his/her key accountabilities (Appendix A provides further information about the legislative mandate of the Treasury Board and the President).

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Specific responsibilities assigned directly to the President by the FAA include:

- ▶ Coordinating the activities of the Secretary, Comptroller General, and Chief Human Resources Officer and delegating responsibility to the Secretary or other official accordingly.
- ▶ Recommending external members of departmental audit committees.
- ▶ Establishing the form, and tabling of, the Public Accounts.
- ▶ Publishing a consolidated quarterly report on Crown corporations.
- ▶ Receiving and tabling a wide range of reports under legislation or Treasury Board policies.

Other legislation assigns specific authority to the Treasury Board and President. These include the authority to:

- ▶ Make determinations on administrative details of the operations of some agents of parliament (*Access to Information Act*; *Privacy Act*);
- ▶ Administer substantive components of the *Official Languages Act*;
- ▶ Administer components of the *Public Servants Disclosure Protection Act*;
- ▶ Act as the Employer for Government, including engaging in collective bargaining (under the *Public Service Labour Relations Act*), making rules respecting deployments, probation and promotion (under the *Public Service Employment Act*), and setting pay levels for Canadian Armed Forces members (under the *National Defence Act*).

### *Ministerial Portfolio*

The President is the Minister responsible for the Treasury Board of Canada Secretariat and the Canada School of Public Service.

Operating at arm's length and reporting to Parliament through the President of the Treasury Board are the Public Sector Pension Investment Board, the Office of the Commissioner of Lobbying of Canada, and the Office of the Public Sector Integrity Commissioner of Canada (see the separate briefing note on "Portfolio and Arm's Length Organizations" for details).

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## Appendix A

### Overview of the Legislative Mandate of the Treasury Board and the President

Federal laws contain many provisions that outline the role of the Treasury Board and President.

#### *Financial Management and Administrative Policy*

##### a) General

- ▶ The *Financial Administration Act* (FAA) provides that Treasury Board may act for the Queen's Privy Council for Canada on a number of items, including general administrative policy in the federal public administration; the organization of the federal public administration and determination and controls of establishments therein; financial management and review and prioritization of expenditures plans and programs of departments. The Act further provides for various powers of delegation.
- ▶ The FAA also provides important rules for the financial administration of the Government of Canada, the establishment and maintenance of the accounts of Canada, and the control of Crown corporations. A variety of other statutes also grant authorities to Treasury Board on financial matters such as presenting financial statements to the Auditor General for audit, setting fees and conditions related thereto, and approving rates of remuneration, travel expenses, and other allowances.
- ▶ The Appropriation Acts implement the Main Estimates and Supplementary Estimates. They are approved by Treasury Board and tabled in the House of Commons by the President.

##### b) Management of Assets

- ▶ The *Federal Real Property and Federal Immovables Act* provides for the authorization and regulation of the acquisition, administration and disposition of real property by or on behalf of the Crown. Under that Act, the Treasury Board is given authority to establish financial or other limits, restrictions or requirements respecting any real property transaction or class of transactions. Policies have been adopted ensuring proper stewardship of Crown property and maximization of value for any property acquired or disposed. Where, for most transactions, the Act has delegated full authority to Ministers to transact (thereby limiting access to Cabinet for approval), certain transactions are nevertheless subject to Cabinet approval (Governor in Council) done on the recommendation of the Treasury Board. The President acts as the Minister responsible for that Act.

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c) Access to Information and Privacy

- ▶ The *Access to Information Act* provides for a right of access to information in records under the control of a government institution. The President is one of the Ministers designated by the Governor in Council for the purposes of the Act. As such, the President is responsible for providing direction and guidance concerning the operation of the Act.
- ▶ The President is also responsible for publishing annually a list of the names of government institutions, their responsibilities, and the classes of records kept by them.
- ▶ While the President is responsible for overseeing the government-wide administration of the Act by issuing policy guidelines and advice, the Minister of Justice is responsible for specific aspects of the Act (e.g., designation of investigative bodies), for monitoring the Act to ensure that it meets the intentions of government, and for providing legal advice on the Act.
- ▶ The *Privacy Act* protects the privacy of individuals with respect to personal information about themselves held by a government institution and provides those individuals with a right of access to that information. The President is the designated Minister for certain purposes, including the provision of directives and guidelines concerning the operation of the Act, the review of the use of personal information banks, and the manner in which such banks are maintained and managed. The Act also provides for the appointment of a Privacy Commissioner, the investigation of complaints and reporting by the Commissioner.
- ▶ The President is also responsible for publishing annually a list of the names of government institutions, their responsibilities and the classes of information kept in personal information banks by these institutions.

d) Official Languages

- ▶ The Treasury Board is responsible for the general direction and coordination of the policies and programs relating to the implementation of Parts IV (Communications with and Services to the Public), V (Language of Work) and VI (Participation of English-speaking and French-speaking Canadians) of the *Official Languages Act* within all federal institutions other than the Senate, the House of Commons, the Library of Parliament, the office of the Senate Ethics Officer and the office of the Ethics Commissioner. The President must submit an annual report to Parliament concerning the implementation of these programs. The President may also be designated by the Governor-in-Council to undertake public consultations on proposed regulations and to lay a draft of the proposed regulations before the House of Commons prior to publication in the Canada Gazette.

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e) Red Tape Reduction

- ▶ The *Red Tape Reduction Act* provides that the President may establish policies or issue directives respecting the manner in which the one-for-one rule—the rule that requires federal government regulators to offset the cost increases of administrative burden on business and to remove one regulation for every new regulation added that imposes an administrative burden—is to be applied. The President is also responsible for tabling an annual report, and causing a review of the Act to be conducted. The Regulations provide that the Treasury Board may exempt a regulation from the one-for-one rule in certain circumstances.

*Human Resources Management*

a) General

- ▶ The Treasury Board acts as the employer for the public service and as such, the FAA gives it general responsibility for the organization of the public service and personnel management within the public administration, including the determination of the terms and conditions of employment of persons employed in it. It further allows Treasury Board to delegate to the Chief Human Resources Officer any of its powers and functions—other than its power to make regulations—in relation to human resources management, official languages, employment equity, values and ethics and its authorities under the *Public Service Employment Act (PSEA)*. The FAA tasks the President to report annually to Parliament on the application of its human resources management provisions.
- ▶ The FAA also provides direct authority for certain aspects of personnel management in the hands of deputy heads, subject to policies and directives of the Treasury Board. Deputy head responsibilities include determining learning and developmental requirements, providing awards and setting standards of discipline.

b) Staffing

- ▶ The *Public Service Employment Act* provides for the appointment of public servants in the public service and other related matters.
- ▶ Under the Act, staffing in the public service is based on the core values of merit, excellence, non-partisanship, representativeness and the ability to serve members of the public with integrity in the official language of their choice. The Act defines merit, attributes certain functions directly to the employer, and creates arrangements for staffing recourse. The Public Service Commission continues to conduct investigations and audits on matters within its jurisdiction. The Act establishes, in addition to the annual reporting by the Public Service Commission, a requirement for the President of the Treasury Board to report annually to Parliament on the Treasury Board's responsibilities under the Act.

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- ▶ The Public Service Labour Relations and Employment Board (PSLREB) is responsible for the resolution of staffing complaints related to internal appointments and layoffs in the federal public service.

c) Labour Relations

- ▶ The *Public Service Labour Relations Act* establishes a labour relations regime within the public service, provides for the negotiation of collective agreements with unions representing public servants and establishes a grievance process for public servants. The Act provides for a labour relations regime based on cooperation and consultation between the employer and bargaining agents, notably by requiring labour-management consultation committees, enabling co-development of workplace improvements, and enhancing conciliation. The Act also establishes an essential services regime providing the employer with the exclusive right to determine that a service is essential and the numbers of positions that will be required to provide that service and requiring consultations with the bargaining agents. The Act provides for the establishment of informal conflict resolution within departments and for comprehensive grievance provisions.
- ▶ The PSLREB is responsible for administering the collective bargaining and grievance adjudication systems in the federal public service.

d) Employment Equity

- ▶ The *Employment Equity Act* aims to ensure that members of designated groups (women, Aboriginal peoples, persons with disabilities, and members of visible minorities) are equitably represented in both the federal public service and the federally-regulated private sector (which includes airlines, interprovincial rail, ship or ferry operations, radio broadcasting stations, banks, etc.). While the Minister of Labour is the responsible minister, Treasury Board is among the largest employers to which the Act applies. Moreover, Treasury Board plays an important role in the implementation of the Act at the Canadian Armed Forces, the Royal Canadian Mounted Police (RCMP) and the Canadian Security and Intelligence Service (CSIS) as well as in the adoption of regulations that implement the Act as it applies to them.

e) Disclosure of Wrongdoing and Reprisal Protection

- ▶ The *Public Servants Disclosure Protection Act* establishes a regime to enable public servants to make disclosures of information that they believe could show that a wrongdoing has occurred in relation to the public sector. The regime includes access to the Public Sector Integrity Commissioner. The Act also provides protection from reprisal to public servants who have made a disclosure under the Act.

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- ▶ The Treasury Board must, under the Act, create a code of conduct for the public sector. The Treasury Board is also responsible for approving the procedures for handling disclosures that must be set up by certain public sector organizations that are excluded from the Act (the Canadian Armed Forces, CSIS and the Communications Security Establishment).
  - ▶ The President has an obligation under the Act to promote ethical practices in the public sector, foster a positive environment for making disclosures and disseminate information about the Act and its processes.
  - ▶ The President also has an obligation to cause to be conducted an independent five-year review of the Act, its administration and operation, the report of which must be laid before each House of Parliament.

f) Health & Safety

- ▶ Part II of the *Canada Labour Code* creates a regime of requirements and recourse to prevent work-related accidents and sickness that is applicable to employers and employees subject to federal jurisdiction. Treasury Board is currently the largest employer subject to Part II of the *Code*.

g) Pensions and Benefits

- ▶ The Treasury Board and the President have responsibilities in relation to a number of legislated pension plans.
- ▶ The *Public Service Superannuation Act* provides pension benefits to public service employees and their survivors. It is compulsory for all members of the public service (including some Crown Agencies and Crown corporations) and provides for a defined benefit plan based on years of pensionable service and salary.
- ▶ The *Canadian Forces Superannuation Act (CFSA)*, *Defence Services Pension Continuation Act (DSPCA)*, *RCMP Superannuation Act (RCMPSA)*, and *RCMP Pension Continuation Act (RCMPPCA)*, provide pension benefits to all Canadian Armed Forces personnel, to members of the RCMP and their survivors, and to retired officers of the military/RCMP who were part of the old *Defence Services Pension Act* and *Royal Canadian Mounted Police Act* and their survivors. The Minister of National Defence and the Solicitor General are responsible for each of their respective plans. However, the President is accountable to Parliament for funding and financial policies for these plans and thus has a shared responsibility.
- ▶ The *Public Sector Pension Investment Board Act* establishes the Public Sector Pension Investment Board. Since March 31, 2000, contributions made by the Government and employees under the *Public Service Superannuation Act*, *RCMP Superannuation Act* and *Canadian Forces Superannuation Act* plans are invested in securities markets. It also provides for several improved benefits for pension plan members.



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### *Reporting to Parliament*

- ▶ A number of statutes currently provide that the President must table reports and information in Parliament, including the following:

#### *Quarterly Reports*

- ▶ Updates to the Inventory of Government of Canada Organizations prepared in accordance with the FAA and the *Policy on Reporting of Federal Institutions and Corporate Interests to Treasury Board Secretariat*.

#### *Annual Reports*

- ▶ Reports on the administration of the following statutes: *Access to Information Act*; *Privacy Act*; *Public Service Superannuation Act*; *Special Retirement Arrangements Act*; *Supplementary Retirement Benefits Act*; *Members of Parliament Retiring Allowances Act*; *Public Pensions Reporting Act*.
- ▶ Reports on the operations of the Public Sector Pension Investment Board under the *Public Sector Pension Investment Board Act*.
  - Other tablings:
  - Report on the audit of the office of the Auditor General;
  - Report on the application of the *Alternative Fuels Act*;
  - Public Accounts;
  - Informational annual reports under the *Employment Equity Act*;
  - Annual report under the *User Fees Act*; report on activities related to the disclosures made in public sector organizations that are subject to the *Public Servants Disclosure Protection Act*;
  - Annual report under the *Official Languages Act*.

#### *Triennial Reports*

- ▶ The President is to lay before the House of Parliament, pursuant to the *Public Pensions Reporting Act*/relevant statutes, an actuarial report (cost certificate/valuations report/assets report) every three years on the plans established under the following statutes: *Canadian Forces Superannuation Act* (pension plan); *Canadian Forces Superannuation Act* (death benefit plan); *Members of Parliament Retiring Allowances Act*; *Public Service Superannuation Act* (pension plan); *Public Service Superannuation Act* (death benefit plan); *Royal Canadian Mounted Police Superannuation Act*; *Judges Act*; *Special Retirement Arrangements Act*.

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## Treasury Board of Canada Secretariat

### Background

The Treasury Board of Canada Secretariat (the Secretariat) was established as a department in 1966 as the administrative arm of the Treasury Board. It supports the Treasury Board by making recommendations and providing advice on program spending, regulations, and management policies and directives, while respecting the primary responsibility of deputy heads in managing their organizations, and in their roles as accounting officers before Parliament.

### Organization

The Secretariat is overseen by a deputy minister, the Secretary of the Treasury Board. Three other senior officials have specific government-wide leadership responsibilities within the Secretariat:

- ▶ The **Comptroller General of Canada**, who provides leadership, direction, oversight, and capacity building for financial management, internal audit, and the management of assets and acquired services.
- ▶ The **Chief Human Resources Officer**, who provides leadership on people management through policies, programs, and strategic engagements, and by centrally managing labour relations, compensation, pensions and benefits, and contributing to the management of executives.
- ▶ The **Chief Information Officer**, who provides leadership, direction, oversight, and capacity building for information management, information technology, government security (including identity management), access to information, privacy, and internal and external service delivery.

### Role and Activities

The Secretariat's activities are aligned to support the overall strategic outcome of good governance and sound stewardship to enable efficient and effective service to Canadians. Results achieved in support of this outcome strengthen the effectiveness and efficiency of the federal government; support decision-making by Parliament, the Treasury Board and Cabinet; and ensure that Canadians are well served by a government that is accountable and transparent.

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The Secretariat has five main programs which are detailed in its Program Alignment Architecture. A Program Alignment Architecture is an inventory of all programs undertaken by a particular department.

1. **Decision-Making Support and Oversight Program:** supports the Treasury Board in its management board and expenditure manager roles and provides independent strategic advice, analysis, guidance and oversight of programs, operations, and expenditures. The Secretariat reviews departmental submissions (e.g., related to expenditure, program, and policy authorities), provides recommendations to the Treasury Board, and coordinates and reports on the allocation of expenditures across government organizations and programs.
2. **Management Policies Development and Monitoring Program:** supports the Treasury Board in its role of establishing principles for sound governance and management by setting government-wide policy direction in targeted areas. The program objective is to have a sound management policy framework for the Government of Canada by developing, reviewing, leading implementation, and monitoring policies and departmental performance in key areas. The Secretariat also engages with functional communities and undertakes outreach and monitoring to promote policy compliance and capacity building.
3. **Government-Wide Programs Design and Delivery Program:** designs and delivers activities, systems, services, and operations with, for, or on behalf of other organizations in the Government of Canada related to pensions and benefits, labour relations, and information technology. This program also establishes a platform for transformational initiatives primarily, but not exclusively, in back-office functions. The program objective is to provide consistent and cost-controlled operations across the Government of Canada.
4. **Government-Wide Funds and Public Service Employer Payments Program:** accounts for funds that are held centrally to supplement other appropriations, from which allocations are made to, or payments and receipts are made on behalf of, other federal organizations. These funds supplement the standard appropriations process and meet certain responsibilities of the Treasury Board as the employer of the core public administration, including employer obligations under the Public Service Pension and Benefits Plan.
5. **Internal Services:** groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These services include the following: Management and oversight; Communications; Legal; Human resources management; Financial management; Information management; Information technology; Real property; Materiel; and Acquisition.

Further details on the programs described above can be found on the [TBS website](#).

## Program Alignment Architecture 2015-16

Strategic Outcome	Good governance and sound stewardship to enable efficient and effective service to Canadians				
Program	Decision-Making Support and Oversight	Management Policies Development and Monitoring	Government-Wide Programs Design and Delivery	Government-Wide Funds and Public Service Employer Payments	Internal Services
Sub-Program	Cabinet Decision Support	Financial Management Policy	Pensions and Benefits		Management and Oversight Services
	Expenditure Analysis and Allocation Management	People Management Policy	Labour Relations		Communications Services
		Information Management and Information Technology Policy	Government-Wide Operations		Legal Services
		Externally-Facing Policy	Transformation Leadership		Human Resource Management Services
		Organizational Management Policy			Financial Management Services
					Information Management Services
					Information Technology Services
					Real Property Services
					Materiel Services
					Acquisition Services

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## Portfolio and Arm's Length Organizations

The Treasury Board Portfolio includes one department – the Treasury Board of Canada Secretariat, the administrative arm of the Treasury Board (please refer to the note on the "Treasury Board of Canada Secretariat" for more information), and one departmental corporation, the Canada School of Public Service. In addition, three organizations operate at arm's length and report to Parliament through the President: the Public Sector Pension Investment Board, the Office of the Commissioner of Lobbying of Canada and the Office of the Public Sector Integrity Commissioner of Canada.

### **Canada School of Public Service**

The Canada School of Public Service is the common learning provider for the federal public administration and focuses on learning and leadership development services. It was created in April 2004 and has been part of the Treasury Board Portfolio since July 2004. It also contributes to instilling a shared sense of values and accountability among all public servants, in particular through the delivery of required training.

### **Organizations that report to Parliament through the President of the Treasury Board**

#### **Public Sector Pension Investment Board (PSPIB)**

The PSPIB is a Crown corporation created in 2000 and is responsible for managing employer and employee contributions to the pension plans for public servants, the Canadian Armed Forces (CAF), and the Royal Canadian Mounted Police (RCMP). It is also responsible for investing the plans' assets with a view to achieving a maximum rate of return, without undue risk of loss, consistent with due diligence and other financial requirements.

The *Public Sector Pension Investment Board Act* requires the PSPIB to monitor and report on its activities to the President of the Treasury Board, the Minister of National Defense, and the Minister of Public Safety. The PSPIB prepares an annual report to Parliament, which is tabled by the President.

#### **Office of the Commissioner of Lobbying of Canada**

The President is the Minister named in the *Lobbying Act*. However, the Commissioner of Lobbying is an Agent of Parliament and does not report to the President.

The Office of the Commissioner of Lobbying is responsible for establishing and maintaining the Registry of Lobbyists, which includes information about all registered lobbyists as well as their activities, as required under the *Lobbying Act*.

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The Commissioner is responsible for developing a *Lobbyists' Code of Conduct* (the *Code*) and has the power to carry out investigations for the purpose of ensuring compliance with the Act and the Code. The Commissioner issues advisory opinions and interpretation bulletins regarding the Act. The Commissioner prepares and tables before Parliament, annual reports on the administration of the information disclosure and public registry provisions of the Act and on administration of the Code.

### **Office of the Public Sector Integrity Commissioner of Canada (PSIC)**

The President has select responsibilities under the *Public Servants Disclosure Protection Act*, including promoting ethical practices in the public service, promoting a positive environment for disclosure of wrongdoing, and conducting a five year review of the Act. The President tables an annual report to Parliament.

The PSIC is responsible for providing an independent mechanism for public servants to make disclosures concerning potential wrongdoing in their workplace, and to be protected from reprisal for making such disclosures, including administration of the *Public Servants Disclosure Protection Act*. As an agent of parliament, the Commissioner does not report to the President.

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## Agents of Parliament and the Parliamentary Budget Officer

Agents of Parliament are administratively housed within the executive branch of government and oversee the exercise of authority by the executive, in support of Parliament's accountability and oversight function. The President of the Treasury Board is often asked to coordinate a response on behalf of the Government to reports tabled in Parliament by the agents.

There are seven agents of Parliament, each with distinct roles and responsibilities as defined by their individual enabling legislation:

- ▶ **Auditor General (Finance Portfolio):** verifies the accuracy of the government's financial statements and supports Parliamentary oversight of government spending and operations.
- ▶ **Information Commissioner (Justice Portfolio):** investigates complaints about federal institutions' handling of access to information requests.
- ▶ **Privacy Commissioner (Justice Portfolio):** oversees compliance with both the *Privacy Act*, which covers the personal information-handling practices of federal government departments and agencies, and the *Personal Information Protection and Electronic Documents Act (PIPEDA)*, Canada's private sector privacy law.
- ▶ **Chief Electoral Officer (Privy Council Office Portfolio):** under the provisions of the *Canada Elections Act*, conducts federal general elections, by-elections, and referenda; administers political financing provisions; and monitors compliance with the Act.
- ▶ **Commissioner of Official Languages (Privy Council Office Portfolio):** administers the *Official Languages Act*, oversees its full implementation, and safeguards the status of the two official languages.
- ▶ **Public Sector Integrity Commissioner (Treasury Board Secretariat Portfolio):** establishes a safe, confidential, and independent mechanism for public servants or members of the public to disclose potential wrongdoing in the federal public sector.
- ▶ **Commissioner of Lobbying (Treasury Board Secretariat Portfolio):** contributes to confidence in the integrity of government decision-making by administering the *Lobbying Act* and the *Lobbyists' Code of Conduct*.

## Funding of Agents of Parliament

The Treasury Board Secretariat engages with the agents—via the Treasury Board submission and Estimates process—when new funding is requested to ensure that an overall view of government priorities is considered and that proposals are cost effective and demonstrate value for money.

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Requests for new funding require a confirmed source of funds through a formal Cabinet Record of Decision, an earlier decision of the Treasury Board, or through inclusion in the Speech from the Throne or the Budget. Treasury Board ministers may consider the submission once a source of funds has been confirmed. If Treasury Board approves access to new funding, the amount is included in the estimates for Parliament's approval before funding is supplied.

### **Policy Applicability to Agents of Parliament**

Treasury Board policies apply to the offices of the agents of Parliament. However, recognizing the importance for the agents to maintain their independence from the Government, the Treasury Board may delegate the responsibility to ensure policy compliance related to oversight and monitoring provisions to the deputy head on a case-by-case basis.

### **Parliamentary Budget Officer**

The Parliamentary Budget Officer (PBO) is an independent officer of the Library of Parliament reporting to the Parliamentary Librarian. The position was created in 2006. The PBO's role is to provide independent, authoritative, nonpartisan, financial, and economic analysis to support Parliament and parliamentarians in exercising their oversight role over the government's stewardship of public funds and in ensuring budget transparency.

The PBO is housed within the legislative branch of government, unlike the agents of Parliament. Funding for the PBO is accounted for within the budget of the Library of Parliament, not as a separate entity. TB policies do not apply to the PBO, and TB does not have an oversight or monitoring role.

The PBO is entitled to economic and financial information by request from deputy heads in a free and timely manner by the *Parliament of Canada Act* (s 79.3). However, this access does not extend to information that is deemed personal, information otherwise restricted under the *Access to Information Act*, and information deemed Cabinet confidence.

All official information requests from the PBO, as well as responses from government departments, are automatically posted on the PBO website.

In regards to engagement with the Secretariat, the PBO is expected to liaise with the Assistant Secretary, Strategic Communications and Ministerial Affairs for information requests. This sector is responsible for coordinating most types of parliamentary requests however the PBO often calls TBS sectors directly, as it does with other departments.



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## Ministerial and Governor in Council Appointments

### Background

The President of the Treasury Board (the President) is responsible for a variety of Governor in Council appointments, ministerial appointments, and Treasury Board Appointment Orders.

The responsibility for making Governor in Council and Ministerial appointments reflecting Canada's diversity in terms of linguistic, regional and employment equity rests with ministers. The President ensures that accessible, competency-based and transparent selection processes are in place for ministerial as well as full time or part-time Governor in Council appointments. In the case of Governor in Council appointments, the President's officials work with the Privy Council Office to develop these processes.

A **Governor in Council appointment** is one made by the Governor General, on the advice of the Queen's Privy Council for Canada (Cabinet) and requires an Order in Council. This process is used most often for heads of agencies, chief executive officers of Crown corporations, and members of quasi-judicial tribunals. In the case of leadership positions, selection committees set up by the Treasury Board of Canada Secretariat (the Secretariat) and the Privy Council Office include representatives from the President's office. The role of these committees is to assess candidates and provide the President with a short list of qualified candidates, while the President's role is to identify the successful candidate and make a recommendation for appointment to the Governor in Council. More information on these appointments can be found in the Governor in Council Appointments Procedures Guide.

The President also appoints individuals under ministerial authority. **Ministerial appointments** may be used to satisfy a short-term need for timely, strategic and outside expert advice. These can also be used to fulfill a long-term need or obligation. The President can establish advisory boards or committees through administrative means and appoint the members.

**Treasury Board Appointment Orders** are used to appoint the members of Departmental Audit Committees (DACs). DACs were established in 2006 to provide deputy heads with advice and independent assurance regarding their department's governance, risk management and control processes. The President recommends the appointment of DAC external members to the Treasury Board. Recommendations to the President are made by the Comptroller General and the respective deputy head who have assessed the candidates against a competency profile. Prior to this submission, departments seek the support of their minister to ensure that there are no grounds upon which a proposal should not be presented.

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## **Current Status**

A list of the committees, authorities and boards falling within the Treasury Board portfolio is included in Appendix A. Appointments that will be coming to the President's office for decision in the coming months are identified in Appendix B.

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## **Appendix A: Appointments within the Treasury Board Portfolio**

### **Governor in Council Appointments**

#### *Office of the Commissioner of Lobbying*

The office was created in 2008 to ensure transparency and accountability in the lobbying of public office holders. The Commissioner is responsible for maintaining the Registry of Lobbyists, developing and implementing educational programs to foster public awareness of the requirements of the *Lobbying Act* and for conducting reviews and investigations to ensure compliance with the *Act* and the Lobbyists' Code of Conduct. The Commissioner is appointed by Governor in Council for a term not exceeding seven years. Though the appointment of the Lobbying Commissioner is the Prime Minister's prerogative, the President has been consulted previously. The current commissioner is Karen Shepherd whose term ends in June 2016.

#### *Office of the Public Sector Integrity Commissioner*

The Office was created in 2007 and investigates wrongdoing in the federal public sector and helps protect from reprisal whistleblowers and those who participate in investigations. The Commissioner reports directly to Parliament, and has jurisdiction over most federal public sector organizations, including the Royal Canadian Mounted Police and Crown Corporations. The Commissioner is appointed by Governor in Council for a term not exceeding seven years. The current commissioner is Joe Friday whose term ends in 2018.

#### *Public Service Pension Advisory Committee (PSPAC)*

The committee reviews matters respecting the administration, design and funding of the benefits provided under the public service pension, makes recommendations to the President about those matters, and reviews any other pension-related matters that the President may refer to it.

The membership of the PSPAC is comprised of thirteen (13) persons who are appointed by Governor in Council (GiC) for a term of three years with the possibility of renewal. Six of the members are nominated by the President (traditionally representing the executive side of the Public Service), six other members are nominated by the staff side of the National Joint Council (NJC) that represents employees, and one member is nominated by the National Association of Federal Retirees (FSNA) to represent pensioners. The FSNA is a national organization that represents the greatest number and broadest diversity of retired federal public servants.

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### *Public Sector Pension Investment Board (PSPIB)*

The mandate of the Public Sector Pension Investment Board is to invest net contributions, made since April 1, 2000, to the federal Public Service, the Canadian Armed Forces, and the Royal Canadian Mounted Police pension funds in the capital markets. The Board is managed by a board of directors, consisting of 11 persons, who hold office for four years and are eligible for re-appointment for one or more terms. Directors are appointed by the Governor in Council on the recommendation of the President, who recommends candidates from the list established by the legislated Nominating Committee (see below). The President also receives from this Board a recommendation to appoint, via a Governor in Council appointment, an auditor responsible for reviewing the financial statements of Revera, a wholly-owned subsidiary of the PSPIB. The chair of the Board is Michael P. Mueller.

### **Ministerial appointments**

#### *Public Sector Pension Investment Board (PSPIB) Nominating Committee*

The legislated Nominating Committee, which consists of eight (8) persons, is mandated to establish a list of qualified candidates for proposed appointment as directors of the Public Sector Pension Investment Board. Nominating Committee members hold office for five years, are eligible for re-appointment for additional terms, and are appointed as follows: four by the President on the recommendation of the PSPAC; two by the Minister of National Defence; and two by the Minister of Public Safety.

#### *National Joint Council Executive Committee*

The NJC is a forum composed of eighteen (18) official members including public service bargaining agents and employers (the Secretariat and four (4) separate employers) that come together to share information, consult on workplace policies and co-develop directives on subjects that cut across the public service, such as occupational health and safety, travel, relocation, public service health and dental care plans or employment equity.

The NJC Executive Committee is empowered to act on behalf of the Council in administering the activities of Council during the intervals between the Council's quarterly meetings. Executive Committee decisions are subject to the formal ratification by Council when they are reported at the next regular meeting of Council. Council may also delegate its decision-making authority to the Executive Committee to facilitate timely and effective action.

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In accordance with the NJC Constitution, the authority to appoint the Chairperson of the NJC and the other Employer-side Executive Committee members representing the Treasury Board lies with the President. The Executive Committee is composed of two (2) chairs and two (2) additional representatives from each sides. Traditionally, the Chairperson for the employer side has always been the incumbent of the position of Assistant Deputy Minister, Compensation and Labour Relations, Office of the Chief Human Resources Officer. The other Treasury Board employer-side Executive Committee members' appointments are proposed to the President on advice from the Secretary of the Treasury Board. The bargaining agent's representatives are appointed by decision of their peers. The Co-Chairperson is Ron Cochrane, Executive Director of the Professional Association of Foreign Service Officers.

#### *Public Service Dental Care Plan (PSDCP) Board of Management*

The PSDCP has two Board of Management groups: one represents the NJC, while the other represents the Public Service Alliance of Canada (PSAC). The role of the Boards is to review and resolve plan member complaints regarding eligibility or claims disputes with the Administrator, monitor the claims settlement performance of the Administrator, and recommend changes to the Plan.

The NJC Board is composed of nine (9) members – four (4) employer representatives, four (4) bargaining agent representatives and a chairperson. The chairperson and the Employer representatives are appointed by the President; the Bargaining Agent representatives are also appointed by the President, but on the recommendation of the “employee-side” of the NJC.

The PSAC Board is composed of seven (7) members: three (3) employer representatives, three (3) bargaining agent representatives and a chairperson. The chairperson and the employer representatives are appointed by the President, and the bargaining agent representatives are appointed by the President of PSAC. Candidates are recruited based on their experience and knowledge in the area of compensation and benefits. The President of PSAC is Robyn Benson.

#### *Federal Public Service Health Care Plan (PSHCP)*

There are two (2) entities that make up the governance of the Federal Public Service Health Care Plan: PSHCP Partners Committee and the PSHCP Administration Authority.

The Partners Committee is a senior collaborative forum for the resolution of issues pertaining to the PSHCP. The Committee negotiates plan design changes to ensure that the Plan provides stable, cost-effective, and sustainable benefits that are comparable to the plans of other employers. The Committee is comprised of seven (7) representatives: three (3) employer representatives appointed by the President; three (3) bargaining agents' representatives appointed by the bargaining agents of the NJC; and a (1) pensioner representative appointed by the NJC.

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The President is also responsible for considering any plan changes jointly recommended by the Committee and proposing them to Treasury Board for approval.

The Administration Authority is charged with the oversight of the administration of the PSHCP by Sun Life Financial. Its objective is to ensure that the PSHCP is administered efficiently, effectively, and in accordance with the current plan design. The Board of Directors of the Administration Authority consists of nine (9) directors and a Chairperson. Four (4) directors are appointed by the President, four (4) directors are appointed by the bargaining agents of the NJC, and the pensioner representative (director) and Chairperson are appointed by the President based on a recommendation provided by the NJC. Nominees are individuals with strong knowledge of the employer-sponsored benefit plan industry and experience in stakeholder relations.

#### *Public Service Management Insurance Plan (PSMIP) Board of Trustees*

The role of the PSMIP Board is to review appeals where the appellant disputes a decision of the insurer for the purpose of ensuring that all processes related to the claim have been conducted properly. The Board also provides advice and makes recommendations to the President, considers problems that arise out of the administration and adjudication of claims, and reviews the financial operations of the Plan on an annual basis to ensure it is financially sound. The Board is composed of six (6) trustees (including a Chairperson), who are senior public service officials at the Deputy Minister level. The President is responsible for appointing the Trustees.

#### *Pensioners' Dental Services Plan (PDSP) Board*

The role of the PDSP Board is to address appeals where the appellant disputes a decision of the insurer, and to provide advice to the President on all aspects of the Plan. The Board is composed of seven (7) members: three (3) Employer representatives (including one official from the Secretariat); three (3) pensioner representatives (one from the Canadian Armed Forces, one from the Royal Canadian Mounted Police, and one typically referred by the National Association of Federal Retirees); and a non-voting Chairperson. The President is responsible for appointing the members.

#### *Royal Canadian Mounted Police Insurance Advisory Committee*

This committee was established in December 2009 to review the overall operations of the RCMP Life and Disability Insurance plans and to provide advice and recommendations to the President. It is composed of nine (9) members. The President is responsible for all appointments as per the following: a Chairperson and two (2) Employer representatives nominated by the Assistant Deputy Minister, Pensions and Benefits Sector; two (2) members nominated by the Commissioner of the RCMP; three (3) members nominated by the RCMP Staff Relations Representative Program; and one member nominated by the RCMP Veterans' Association. The President also appoints a Secretary, who is not a member of the committee.

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### *Advisory Committee on Senior Level Retention and Compensation*

Established in 1997, the Advisory Committee on Senior Level Retention and Compensation provides independent, expert advice to the government, through the President, on total compensation of executives and Governor in Council appointees. The committee considers the context and nature of executives' work, and the composition and size of executive groups. It also considers compensation principles and strategies, salaries, performance pay, leave and other benefits, and other aspects of human resources management to be considered in establishing total compensation levels. The five (5) committee members are external to the public service; they are nominated by the President and approved by the Prime Minister. The chair of the committee is Vijay Kanwar, co-founder, KMH Cardiology and Diagnostic Centres.

### **Treasury Board Appointment Orders**

#### *Departmental Audit Committees (DAC)*

The departmental audit committee (DAC) is an essential part of governance and of the internal audit regime established by the *Financial Administration Act* and the *Policy on Internal Audit*. Deputy heads are provided with independent assurance from internal auditing, and advice from the audit committee, regarding the effectiveness of risk management, control and governance processes.

External DAC members are appointed by Treasury Board ministers on the recommendation of the President. Members must not be in a position in the federal public administration; are jointly selected by the respective deputy heads and the Comptroller General; and, appointments are made by way of a Treasury Board submission. A member of an audit committee holds office during pleasure for a term not exceeding four years, which may be renewed for a second term. All DAC appointments are posted on the TBS website.

Historically, TB ministers have approved 252 appointments on 50 DACs. As of September 2015, there were 142 members serving on 42 audit committees, the majority of which have 3 members. It is expected that approximately 40 appointment proposals will be presented to the Treasury Board by the end of fiscal year 2015-16.

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## Appendix B: Upcoming Appointments

There is one upcoming Governor in Council appointment which concerns the recommendation by the Public Sector Pension Investment Board of an auditor for one of its subsidiary.

As well, there are a number of ministerial appointment vacancies requiring the President's attention in the coming months. For each of these Ministerial appointments, the President receives a nomination package, which includes: an overview of the committee; a list of the committee membership; and a biography of the candidate in both official languages.

### Governor in Council appointments

Institution	Vacancies
Public Service Pension Advisory Committee (PSPAC)	0
Public Sector Pension Investment Board (PSPIB)	0
Auditor for Revera, a subsidiary of the (PSPIB)	1
Total	1

### Ministerial appointments

Institution	Vacancies
Public Sector Pension Investment Board Nominating Committee	1
Public Service Management Insurance Plan Board of Trustees	0
Advisory Committee on Senior Level Retention and Compensation	0
Public Service Dental Care Plan (PSDCP) - (National Joint Council)	2
Public Service Dental Care Plan (PSDCP) - (Public Service Alliance of Canada)	2
Public Service Health Care Plan (PSHCP)- Administrative Authority	2
Pensioners' Dental Services Plan Board	3
Royal Canadian Mounted Police – Insurance Advisory Committee	2
Departmental Audit Committees	0
Total	12



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## External Stakeholders and Counterparts

In addition to the Agents of Parliament and bargaining agents, a number of external stakeholders operate in the public sphere on matters that touch on the President of the Treasury Board's mandate and responsibilities. These stakeholders include a small number of advisory committees, think tanks, academics, and former senior public servants. This note also provides a list of provincial, territorial and international counterparts whose mandates comprise some or many elements in common with the mandate of the President of the Treasury Board.

### Advisory Committees

- ▶ Regulatory Advisory Committee  
Vic Young, Chair
- ▶ Advisory Committee on Senior Level Retention and Compensation  
Vijay Kanwar, Chair
- ▶ Government of Canada Audit Committee (TBS Departmental Audit Committee)  
Alan Nymark
- ▶ Shahid Minto
- ▶ Gail Cook-Bennett

### Think Tanks

- ▶ Canadian Chamber of Commerce  
The Honourable Perrin Beatty, President and CEO
- ▶ Canadian Council of Chief Executives  
The Honourable John Manley, President and CEO
- ▶ Canadian Federation of Independent Business  
Dan Kelly, President, CEO and Chair
- ▶ Conference Board of Canada  
Daniel Muzyka, President and CEO
- ▶ Public Policy Forum  
Larry Murray, Acting President and CEO
- ▶ Institute on Governance  
Maryantonett Flumian, President
- ▶ C.D. Howe Institute  
William B.P. Robson, President and CEO
- ▶ The Mowat Centre  
Matthew Mendelsohn, Director

## Provincial and Territorial Counterparts

Province or Territory	Treasury Board Counterparts	Regulatory Counterparts
<b>British Columbia</b>	<b>The Honourable Michael de Jong</b> Minister of Finance; Chair of the Treasury Board	<b>The Honourable Shirley Bond</b> Minister of Jobs, Tourism and Skills Training
<b>Alberta</b>	<b>The Honourable Joe Ceci</b> President of the Treasury Board; Minister of Finance	<b>The Honourable Joe Ceci</b> President of the Treasury Board; Minister of Finance (includes Regulatory Review Secretariat)
<b>Saskatchewan</b>	<b>The Honourable Ken Krawetz</b> Minister of Finance; Chair of the Treasury Board	<b>The Honourable Bill Boyd</b> Minister of the Economy
<b>Manitoba</b>	<b>The Honourable Greg Dewar</b> Minister of Finance	<b>The Honourable Kevin Chief</b> Minister of Jobs and the Economy
<b>Ontario</b>	<b>The Honourable Deborah Matthews</b> Deputy Premier; President of the Treasury Board <b>The Honourable Charles Sousa</b> Minister of Finance (includes the Management Board Secretariat)	<b>The Honourable Brad Duguid</b> Minister of Economic Development, Employment and Infrastructure
<b>Québec</b>	<b>The Honourable Martin Coiteux</b> Minister responsible for Government Administration and Ongoing Program Review; Chair of the Treasury Board	<b>The Honourable Philippe Couillard</b> Premier and President of the Executive Council
<b>New Brunswick</b>	<b>The Honourable Roger Melanson</b> Chair of the Board of Management; Minister of Finance	<b>The Honourable Brian Gallant</b> Premier and President of the Executive Council (contains the Regulatory Reform Office)
<b>Nova Scotia</b>	<b>The Honourable Randy Delorey</b> Minister of Finance and Treasury Board	<b>The Honourable Diana Whalen</b> Deputy President of the Executive Council (oversees the Better Regulation Initiative)
<b>Prince Edward Island</b>	<b>The Honourable Allen Roach</b> Minister of Finance; Chair of the Treasury Board	<b>The Honourable Allen Roach</b> Minister of Finance (includes regulatory reform); Chair of the Treasury Board

Province or Territory	Treasury Board Counterparts	Regulatory Counterparts
<b>Newfoundland and Labrador</b>	<b>The Honourable Ross Wiseman</b> Minister of Finance; President of Treasury Board; Minister responsible for the Public Service Commission	<b>The Honourable Tony Cornect</b> Minister of Service NL (includes Regulatory Reform Office); Minister responsible for the Office of the Chief Information Officer
<b>Yukon</b>	<b>Premier Darrell Pasloski</b> Minister responsible for the Executive Council Office; Minister of Finance	
<b>Northwest Territories</b>	<b>The Honourable J. Michael Miltenberger</b> Minister of Finance Chairman of the Financial Management Board (includes Office of the Chief Information Officer)	
<b>Nunavut</b>	<b>The Honourable Keith Peterson</b> Minister of Finance; Chair of the Treasury Board	<b>The Honourable Peter Taptuna</b> Premier; Minister of Executive and Intergovernmental Affairs (includes responsibility for Regulatory Reform)

## Selected International Counterparts

### U.S. Government

- ▶ [Office of Management and Budget](#)<sup>i</sup> (portfolio includes management office, open government and regulatory affairs)
- ▶ [Office of Personnel Management](#)<sup>ii</sup> (portfolio includes public service employer role)

### U.K. Government

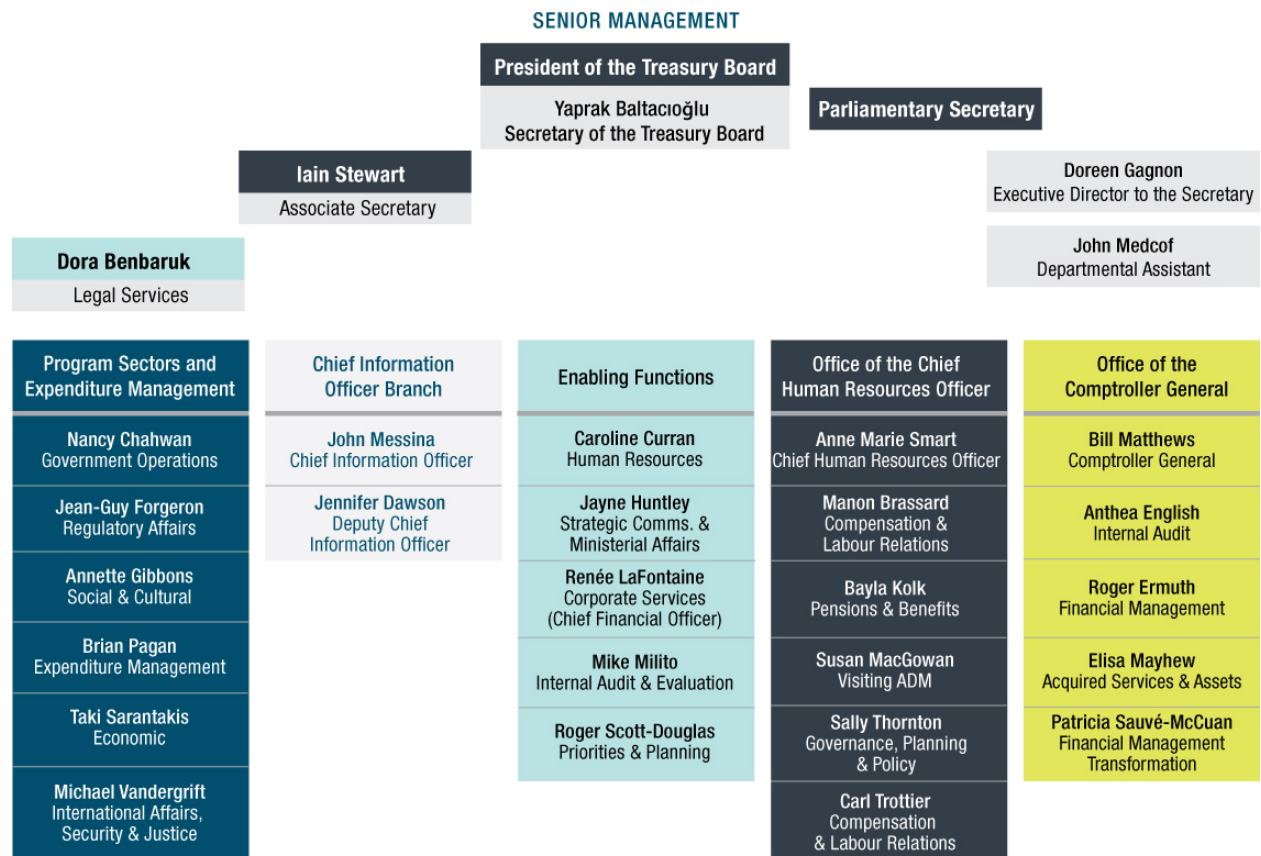
- ▶ [Cabinet Office and Paymaster General](#)<sup>iii</sup> (portfolio includes public sector efficiency and reform, digital transformation and civil service management)
- ▶ [Her Majesty's \(HM\) Treasury](#)<sup>iv</sup>

### Australian Government

- ▶ [Treasury](#)<sup>v</sup>

### Organization for Economic Cooperation and Development ([OECD](#))<sup>vi</sup>

## Senior Management



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## **Yaprak Baltacioğlu, Secretary of the Treasury Board of Canada**

Yaprak Baltacioğlu was appointed as Secretary of the Treasury Board on November 12, 2012.

Mrs. Baltacioğlu served as Deputy Minister of Transport, Infrastructure and Communities between July 2009 and November 2012 and as Deputy Minister of Agriculture and Agri Food Canada from March 2007 to June 2009.

She spent over four years at the Privy Council Office, first as Assistant Secretary to the Cabinet (Social Development Policy) and then as Deputy Secretary to the Cabinet (Operations). In these roles, she provided advice and support to the Prime Minister and Cabinet on the full range of government operations and domestic policy issues.

Mrs. Baltacioğlu has occupied a number of positions in Agriculture and Agri Food Canada, culminating in the position of Assistant Deputy Minister of Policy. In this capacity, she was instrumental in the successful negotiation of the federal Agricultural Policy Framework.

Since joining the public service in 1989, she has also worked at the Public Service Commission of Canada and Environment Canada, the latter as both Director General for Strategic Policy and International Relations.

Mrs. Baltacioğlu graduated from Carleton University's School of Public Administration, where she received a Master of Arts, as well as from Istanbul University, where she obtained a Bachelor of Law degree.

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## **Iain Stewart, Associate Secretary of the Treasury Board of Canada**

Iain Stewart was appointed to the position of Associate Secretary of the Treasury Board on July 6, 2015.

Prior to this appointment, Mr. Stewart served as the Assistant Secretary of the International Affairs, Security and Justice Sector at TBS since June 2014. He has held a number of different leadership functions at Industry Canada, including Assistant Deputy Minister (ADM) of the Strategic Policy Sector, Secretary to the “Jenkins Panel” on business R&D programs, Associate ADM and Director General of the Science and Innovation Sector, and Director of Consumer Industries in the Industry Sector. Prior to that, he worked at the Atlantic Canada Opportunities Agency, Transport Canada and TBS, where he became Director of Infrastructure Policy after working as a TBS analyst for Fisheries and Oceans.

Born, raised and educated in Halifax, Nova Scotia, Mr. Stewart holds a Master of Public Administration, a graduate diploma in Marine Policy, and a Bachelor of Arts in Political Science from Dalhousie University.

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## **Anne Marie Smart, Chief Human Resources Officer**

Anne Marie Smart took up her position as Chief Human Resources Officer on August 10, 2015. Prior to this, she had been Associate Deputy Minister of Veterans Affairs Canada since 2012, and Assistant Secretary to the Cabinet, then Special Advisor, for Communications and Consultations with the Privy Council Office from 2007 to January 2012.

From 2006 to 2007, Ms. Smart was Assistant Deputy Minister of the Public Affairs and Stakeholder Relations Branch at Human Resources and Social Development Canada. The previous year she was Special Advisor, Domestic Engagement, with the United Nations Climate Change Conference Secretariat at Environment Canada.

Ms. Smart served as Assistant Secretary to the Cabinet, Operations Secretariat, at the Privy Council Office from 2003 to 2005. Prior to that, she was Acting Assistant Secretary, then Director of Operations for the Economic and Regional Development Policy Secretariat.

Her extensive career in public service management began in 1994 and includes other Director and Associate Director General positions at Human Resources and Social Development Canada, as well as Director General positions at Environment Canada.

Ms. Smart holds a Bachelor of Political Science and Journalism from Carleton University and also studied Economics at Carleton University.

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## **Bill Matthews, Comptroller General of Canada**

Bill Matthews was appointed Comptroller General of Canada effective July 17, 2014.

Prior to becoming the Comptroller General, Mr. Matthews was Assistant Secretary, Expenditure Management Sector, at the Treasury Board of Canada Secretariat, a position he accepted in 2011. Before joining the Expenditure Management Sector, Mr. Matthews worked at the Office of the Comptroller General for seven years, serving as the Assistant Comptroller General in the Financial Management and Analysis Sector from 2009 to 2011.

Mr. Matthews is a chartered professional accountant with over 25 years of experience in accounting and financial management in both the public and private sectors.

He holds a Bachelor of Commerce from Dalhousie University. He also serves as a board member of the Public Sector Accounting Board and the University of Ottawa's Institute for Mental Health Research.

## **John Messina, Chief Information Officer of the Government of Canada**

John Messina was appointed to the position of Chief Information Officer of the Government of Canada, effective August 24, 2015.

Mr. Messina comes to Treasury Board Secretariat from the Canada Revenue Agency (CRA) where he was Assistant Commissioner and Chief Information Officer, stewarding a workforce of over 3700 information technology (IT) professionals supporting 55,000 CRA and Canada Border Services Agency employees. Mr. Messina has 29 years of IT-related experience in various management positions within CRA; during which, he managed the implementation, evolution and maintenance of software solutions to support program delivery, and managed and operated the client computing infrastructure.

Mr. Messina possesses a Bachelor of Commerce degree from Laurentian University, is a Certified Professional Accountant, and has a Certificate in Public Sector Leadership and Governance from the University of Ottawa.



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## **Sally Thornton, Assistant Deputy Minister, Governance, Planning and Policy Sector, Office of the Chief Human Resources Officer**

Sally Thornton was appointed Assistant Deputy Minister of the Governance, Planning and Policy Sector effective November 24, 2014.

Ms. Thornton first joined the Treasury Board Secretariat in 2006 as Executive Director in the Social Sector. This was followed by a private sector interchange and work on a special project prior to moving to the Expenditure Management Sector, first as Executive Director of the Expenditure Strategies and Estimates Division in the fall of 2010, and subsequently as Deputy Assistant Secretary, Expenditure Management Sector in August 2013. She has worked at an executive level at Privy Council Office, Justice, Health Canada and Environment Canada.

Prior to joining the federal government, Ms. Thornton practiced law in Ottawa. She has a Law degree from the University of Ottawa and a Masters in Business Administration from McGill.

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## **Bayla Kolk, Assistant Deputy Minister, Pensions and Benefits, Office of the Chief Human Resources Officer**

Bayla Kolk was appointed as the Assistant Deputy Minister (ADM) of the Pensions and Benefits Sector effective January 4, 2012.

Ms. Kolk was previously ADM, Compliance Operations and Program Development, Labour Program, at Human Resources and Skills Development Canada (HRSDC). In that role, she was responsible for Occupational Health and Safety, Government Employment Compensation, Labour Standards, and Employment Equity. She was also Council Chair for the Canadian Centre for Occupational Health and Safety.

Her prior positions at HRSDC included Director General, Aboriginal Programs; Associate ADM, Ontario Region; ADM, Housing and Homelessness; and Associate ADM, Income Security and Social Development.

Ms. Kolk previously held senior positions at Transport Canada in International Air Policy and Negotiations, at Foreign Affairs and International Trade Canada in Economic and Financial Policy related to the G8 and the Organization for Economic Cooperation and Development, and at the Privy Council Office in both Social and Economic Policy. She has extensive experience in economic and social policy and program development, international negotiations, intergovernmental and labour-management relations, program operations, and service modernization.

Ms. Kolk has a B.A. (Honours) from the University of Guelph, an M.A. from the University of Ottawa, and has completed requirements (ABD) towards a Ph.D. from Queen's University.

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**Manon Brassard, Assistant Deputy Minister, Compensation and Labour Relations, Office of the Chief Human Resources Officer**

Manon Brassard was appointed Assistant Deputy Minister (ADM) of the Compensation and Labour Relations Sector effective February 3, 2014.

Ms. Brassard came to the Treasury Board of Canada Secretariat from Agriculture and Agri-Food Canada, where she held the title of ADM of the Programs Branch.

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## **Susan MacGowan, Assistant Deputy Minister, Collective Management, Office of the Chief Human Resources Officer**

Susan MacGowan is the Visiting Assistant Deputy Minister (ADM) responsible for ADM collective management. She joined OCHRO in February 2014.

In this role, Ms. MacGowan provides ADMs with a source of advice to discuss learning and career objectives and to help identify and facilitate work assignments. She supports the ADM talent management process, assisting deputy ministers in identifying ADMs who have the skills and experience required in their organizations currently and into the future.

Immediately prior to joining OCHRO, Ms. MacGowan spent almost four years at Aboriginal Affairs and Northern Development Canada as Chief Financial Officer responsible for both the Finance and IM/IT functions. She has over 16 years of executive experience in numerous federal departments, including Fisheries and Oceans Canada, Industry Canada, Canadian Heritage and the corporate areas of the Department of Finance Canada and TBS, where she has been responsible for finance, corporate planning and risk management, strategy policy and regional operations.

Ms. MacGowan holds a Bachelor of Commerce from Carleton University, and is a Chartered Professional Accountant.

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### **Carl Trottier, Associate Assistant Deputy Minister, Compensation and Labour Relations, Office of the Chief Human Resources Officer**

Carl Trottier was appointed Associate Assistant Deputy Minister of the Compensation and Labour Relations Sector effective November 7, 2014.

Mr. Trottier is the Treasury Board Secretariat Champion for the Administrative Services Community.

### **Roger Ermuth, Assistant Comptroller General, Financial Management, Office of the Comptroller General**

Roger Ermuth was appointed Assistant Comptroller General of the Financial Management Sector in December 2014. Mr. Ermuth first joined the Office of the comptroller General (OCG) Executive team in August 2012 as Executive Director of the Financial Management Policy Division before leading the Costing Centre of Expertise.

Prior to joining OCG, Mr. Ermuth held the position of Deputy Chief Financial Officer and at Correctional Service Canada. He has also worked at the Privy Council Office, Aboriginal Affairs and Northern Development Canada, Agriculture and Agri-food Canada and the Canada Revenue Agency.

A Certified Professional Accountant, Mr. Ermuth obtained his MBA from the University of Ottawa, a graduate certificate from Harvard University and a BComm from Carleton University.

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## **Anthea English, Assistant Comptroller General, Internal Audit, Office of the Comptroller General**

Anthea English was appointed as the Assistant Comptroller General, Internal Audit Sector of the Office of the Comptroller General on May 7, 2012.

Prior to this role, Ms. English worked as Chief Financial Officer for the Ontario Workplace Safety and Insurance Board, as well as in various roles including Chief Financial Officer at the Canada Mortgage and Housing Corporation (CMHC). In addition, Ms. English has been a CAE for CMHC, Canada Post, and Human Resources and Skills Development Canada.

She holds a Chartered Accountant designation from the Ontario Institute of Chartered Accountants, a Graduate Diploma in Public Accounting from McGill University, a Master of Science (Mathematics) in Statistics and Operations Research from Concordia University, as well as a Bachelor of Mathematics (Statistics) from the University of Waterloo.

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## **Elisa Mayhew, Assistant Comptroller General, Acquired Services and Assets Sector, Office of the Comptroller General**

Elisa Mayhew earned a Bachelor of Business Administration from Wilfrid Laurier University in Waterloo, Ontario, in 1982. She was recruited to the federal Public Service in 1983 as a civilian employee with the Department of National Defence (DND), in London, Ontario.

After receiving a promotion, she was transferred to Ottawa in 1984. In the 15-year period that followed, she held a variety of positions, taking on increasing levels of responsibility. The most recent of those positions was that of senior procurement officer on information technology, communications and electronics and space technology projects. She left DND in 1999 to accept a position with the Government Operations Sector at the Treasury Board Secretariat.

In February 2014, she agreed to serve as Assistant Comptroller General for the Sector and has therefore taken on more extensive leadership responsibilities.

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## **Patricia Sauvé-McCuan, Assistant Comptroller General, Financial Management Transformation, Office of the Comptroller General**

Patricia Sauvé-McCuan was appointed Assistant Comptroller General – Financial Management Transformation, effective August 20, 2012.

Mrs. Sauvé-McCuan's career brings together a blend of private and public sector experiences, with expertise in operational, financial and information management. Mrs. Sauvé-McCuan has held a number of Financial and Information Management executive positions in both private and public sector organizations.

Most recently, Mrs. Sauvé-McCuan has been charged with responsibility to lead the Financial Management transformation on behalf of the Office of the Comptroller General. Prior to her appointment, she worked as a special project executive in the Chief Information Officer Branch where she was responsible for developing the future direction for the standardization/consolidation of Financial Management and Grants and Contributions Systems within the Government of Canada. Before joining Treasury Board Secretariat, she was the Assistant Deputy Minister (Information Management)/Chief Information Officer at the Department of National Defence.



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## **Jennifer Dawson, Deputy Chief Information Officer**

Jennifer Dawson was appointed Deputy Chief Information Officer in November 2015.

Ms Dawson first joined TBS in 2014 as Executive Director within the Social and Cultural Sector. Prior to coming to TBS, she worked at Infrastructure Canada as the department's Chief Information Officer and before that was Director General of Communications. She has also served as Executive Director in the Deputy Minister's Office at Transport Canada. In addition to more than 15 years with the public service, Ms Dawson has a decade of experience in the public and non-profit sectors. She holds a Bachelor of Science from University College London, England.

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## **Michael Vandergrift, Assistant Secretary, International Affairs, Security and Justice Sector**

Michael Vandergrift recently became the Assistant Secretary of the International Affairs, Security and Justice Sector at the Treasury Board Secretariat in August 2015. He joined the Treasury Board Secretariat in April 2014 as the Assistant Secretary of Regulatory Affairs, where he provided advice to Treasury Board Ministers on Governor in Council (GIC) submissions as well as management and oversight of the federal regulatory policy.

Before joining Treasury Board, he served as Director of Operations in the Priorities and Planning Secretariat of the Privy Council Office from 2010 to 2014. Previously, he worked in a variety of positions in Health Canada over a ten-year period, including serving as Director General of the Policy, Planning and International Affairs Directorate of the Health Products and Food Branch from 2007 to 2010 and leading the department's regulatory affairs functions from 2003 to 2006. Mr. Vandergrift has also worked at the Medical Research Council and the Canadian Institutes of Health Research.

He holds an MSc in Social Policy and Administration from the London School of Economics.

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## **Annette Gibbons, Assistant Secretary, Social and Cultural Sector**

Annette Gibbons was appointed Assistant Secretary of the Social and Cultural Sector on November 24, 2014.

Ms. Gibbons began her federal government career in the Accelerated Economist Training Program, with assignments at the Privy Council Office, the Treasury Board Secretariat, the Department of Finance and the Federal Office of Regional Development (Quebec). She joined the Department of Canadian Heritage in 2003 and occupied progressively more senior positions, culminating in the role of Deputy Director General, Cultural Industries, in the Cultural Affairs Sector. In fall 2009, she moved to Transport Canada as Director General, Surface Transportation Policy Directorate. Most recently, Ms. Gibbons served as Assistant Deputy Minister of the Major Projects Management Office (MPMO) at Natural Resources Canada, where she, among others, supported decision making on the Northern Gateway pipeline project.

Ms. Gibbons holds a Master of Business Administration from the University of Ottawa, a Master of Arts in Public Administration from Carleton University and a Bachelor of Arts in French and Political Science from Memorial University of Newfoundland.

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## **Nancy Chahwan, Assistant Secretary, Government Operations Sector**

Nancy Chahwan was appointed the Assistant Secretary of the Government Operations Sector, effective April 27, 2015.

She joins Treasury Board Secretariat from Public Works and Government Services Canada (PWGSC), where she held a number of key positions. In her last role at PWGSC, Ms. Chahwan was Assistant Deputy Minister of the Parliamentary Precinct Branch, in which she led the rehabilitation of Canada's Parliament Buildings, one of the most significant real property projects in government. Previously she gained experience in strategic and operational issues management by holding positions of increasing responsibility in the acquisitions and real property programs as well as the corporate services sector.

In 2009, she was nominated Director General for the Quebec Region, where she maximized the region's contribution to the transformation agenda through innovation and partnerships. In February 2012, she was appointed Executive Director General in the Real Property Branch, working alongside with the Assistant Deputy Minister to deliver a national, multi-billion dollar program and lead major initiatives such as the modernization of the workplace and the transformation of systems and processes. As National Secretary of the Institute of Public Administration of Canada and Chair of its Montreal group, she contributed to the promotion of excellence in public administration.

She continues to sit on boards of directors of private organizations.

Ms. Chahwan holds a BA in Business Administration with a joint major in Finance and Administration from the École des Hautes Études Commerciales (Montreal).

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## **Taki Sarantakis, Assistant Secretary, Economic Sector**

Taki Sarantakis is the Assistant Secretary, Economic Sector, at Treasury Board Secretariat, a position he assumed in May 2013. In this capacity, Mr. Sarantakis is responsible for providing ongoing support and advice to 28 departments and agencies, 15 Crown Corporations, and a number of port and airport authorities. As Assistant Secretary, he also directly provides advice to Treasury Board Ministers on issues related to science and technology, environment, venture capital, regional economic development, infrastructure, natural resources, transportation, and agriculture.

Prior to this, Mr. Sarantakis was the Assistant Deputy Minister of Policy and Communications at Infrastructure Canada. During his time at Infrastructure Canada, he played a major role in the policy design and program implementation for each of the Canada Strategic Infrastructure Fund, the Border Infrastructure Fund, the Municipal-Rural Infrastructure Fund, all program initiatives under the \$33 billion Building Canada Plan, and \$5 billion of stimulus programming announced in Budget 2009, including the Infrastructure Stimulus Fund.

In 2011, Mr. Sarantakis was awarded Canada's Public Service Award of Excellence in Policy, and in 2013 he was a recipient of the Queen Elizabeth II Diamond Jubilee Medal.

Prior to joining the federal government, Mr. Sarantakis was a Doctoral Candidate in the Department of Political Science at the University of Toronto, and he also holds a B.A. (Specialized Hon., 1992) and a Master of Arts (1993) from York University in Toronto.

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### **Brian Pagan, Assistant Secretary, Expenditure Management Sector**

Brian Pagan was appointed Assistant Secretary, Expenditure Management at the Treasury Board Secretariat in November 2014.

Mr. Pagan has a wide-range of experience in the expenditure management process, having served as Deputy Assistant Commissioner and Agency Comptroller of the Canada Revenue Agency, Director of Fiscal Policy at the Department of Finance, Deputy Chief Financial Officer at the Department of Fisheries and Oceans, and Executive Director, Expenditure Operations at the Treasury Board Secretariat. He began his public service career in procurement and material management at the Department of National Defense in 1987.

Mr. Pagan has a graduate degree in Public Administration from Carleton University and is a Certified Management Accountant.

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## **Roger Scott-Douglas, Assistant Secretary, Priorities and Planning Sector**

Roger Scott-Douglas is the Assistant Secretary, Priorities and Planning Sector, at the Treasury Board of Secretariat.

Before being appointed to this position, Mr. Scott-Douglas was the Assistant Secretary of the Red Tape Commission Secretariat (TBS). In addition to holding many other positions at TBS over the years, he was the Chargé de Mission at the Ministère du Budget, des Comptes publics et de la Fonction publique in Paris. He also held executive positions at the Department of Human Resources Development Canada.

Mr. Scott-Douglas holds a Bachelor of Arts (magna cum laude) in Political Science from the University of Alberta, Canada; a Master of Philosophy from the University of St. Andrews, Scotland (Commonwealth Scholar); and a Doctor of Philosophy from the University of Cambridge, England (Commonwealth Scholar).

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## **Jean-Guy Forgeron, Assistant Secretary, Regulatory Affairs**

Jean-Guy Forgeron was appointed Assistant Secretary of the Regulatory Affairs Sector at the Treasury Board of Canada Secretariat, effective November 9, 2015.

Mr. Forgeron was previously Chief of Staff to the Clerk of the Privy Council and Secretary of the Cabinet from August 2013 to October 2015. Prior to this, from December 2009 until August 2013, he was Director of Operations in the Economic and Regional Development Policy Secretariat of the Privy Council Office (PCO) where he was responsible for providing advice and support to Cabinet committees on a range of issues, including environmental policy, natural resources, energy, fisheries, and agricultural policy. Before joining PCO, he held positions in various federal departments, including: Fisheries and Oceans Canada, where he was the Director General of Strategic Priorities and Planning, and the Atlantic Canada Opportunities Agency, where he was Director of Ministerial Liaison and Departmental Assistant to the Minister of State.

Originally from Isle Madame, Nova Scotia, Mr. Forgeron has a Bachelor of Arts (Honours) from Dalhousie University and a master's degree in public administration from Carleton University.



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## **Jayne Huntley, Assistant Secretary, Strategic Communications and Ministerial Affairs**

Jayne Huntley was appointed Assistant Secretary, Strategic Communications and Ministerial Affairs, effective November 24, 2014. She joined Treasury Board Secretariat as Executive Director of Human Resources in April 2013.

Ms. Huntley has had a varied career in both the public and private sectors. She joined the public service in 1991. Since then, she has taken on increasing responsibilities as a manager, with positions in Agriculture and Agri-Food Canada, Environment Canada, and the former Human Resources and Development Canada. In 2002, she joined the Privy Council Office, and became Director, Operations, Economic and Regional Development Policy, in 2004. She then moved to the Canada School of Public Service as Director General for Leadership Design and Delivery. From January to July 2011, she took on the role of Acting Vice-President, Program Operations Branch. Immediately prior to joining TBS, Ms. Huntley was a Special Advisor in the Civil Aviation team at Transport Canada, and also stepped into the role of Acting Director General of Human Resources for a period of time.

Ms. Huntley holds an undergraduate degree in Agricultural Science from the University of Oxford, and a Master's Degree in Agricultural Economics from the University of Guelph.

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## **Renée LaFontaine, Assistant Secretary, Corporate Services Sector**

Renée LaFontaine was appointed Assistant Secretary of the Corporate Services Sector (CSS) effective February 2, 2015.

Ms. LaFontaine has held a number of key roles at Treasury Board Secretariat over several years. Prior to her appointment as Assistant Secretary, CSS, Ms. LaFontaine was the Executive Director of the International Affairs and Development Division and Principal Analyst for the Department of National Defence, both within the International Affairs, Security and Justice Sector. She also worked in the Expenditure Management Sector as a policy advisor and coordinator of government-wide expenditure reviews, and within the Strategic Policy and Planning Sector, primarily on the development of the *Federal Accountability Act*.

Ms. LaFontaine began her public service career as an in-house management consultant with Transport Canada and held a variety of roles within that department. She has worked as a technical sales support consultant with Peoplesoft Canada, and also held the position of Regional Director, Human Resources Operations, responsible for the delivery of human resources services to over 8,000 National Defence managers and employees working in the National Capital Region.

Ms. LaFontaine holds a Bachelor of Commerce from the University of Ottawa.

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### **Caroline Curran, Executive Director, Human Resources Division**

Caroline Curran was appointed Executive Director of the Human Resources Division effective December 8, 2014.

Ms. Curran joined Treasury Board Secretariat in 1995, where she has held a series of progressively senior roles in pensions and benefits, most recently as Executive Director of the Pensions and Benefits Sector, a role she held since 2008. In that capacity, she led the comprehensive transformation and modernization of the Treasury Board's suite of employee benefits programs. Prior to joining TBS, she worked at the Department of Finance as Chief, Procedures Review, Economic Development Policy Branch, and in the Office of the Deputy Prime Minister and Minister of Finance as Senior Advisor.

Ms. Curran holds a Bachelor of Arts in Political Science from Carleton University.

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## **Dora Benbaruk, Executive Director and Senior General Counsel, Legal Services**

Dora Benbaruk was appointed as Executive Director and Senior General Counsel of the Treasury Board Portfolio Legal Services Unit on July 28, 2014. Prior to being appointed to this role, Ms. Benbaruk worked with Treasury Board Secretariat Legal Services as General Counsel and Director at the Labour and Employment Law Group since 2008. Previously, from 1999 to 2008, she was Senior Counsel and Head of the Labour, Finance, Human Resources and Corporate Management groups of Employment and Social Development Canada Legal Services (formerly Human Resources and Skills Development Canada). Ms. Benbaruk has also worked with the United Nations Joint Staff Pension Fund in New York as Senior Legal Officer, and as a labour litigation Counsel within TBS Legal Services.

She has been a member of the Ontario Bar since 1990.

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### **Mike Milito, Senior Director, Internal Audit and Evaluation Bureau**

Mike Milito is the Senior Director, Internal Audit and Evaluation Bureau at the Treasury Board Secretariat. As such, he is the Chief Audit Executive and Head of Evaluation for the Secretariat.

Mr. Milito joined the Secretariat in October 2008 from Finance Canada where he led the Internal Audit and Evaluation functions for both the Department of Finance and TBS since May, 2006. In this role he was also responsible for providing selected audit and evaluation services to the Privy Council Office, Canada School of the Public Service and the former Public Service Human Resources Management Agency of Canada. Mr. Milito began his career in the public service in 1991 where he provided audit, evaluation and consulting services to Public Works and Government Services Canada and subsequently Health Canada.

Mr. Milito holds a Bachelor of Commerce from Carleton University and a Master of Business Administration from Dalhousie University. He is also a Certified Internal Auditor and holds a Certification in Risk Management Assurance. While with the Department of Finance, Mr. Milito was awarded the Outstanding Manager Award in 2007.

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# The Management and Operations of Government

## Estimates and Supply

### Introduction

Parliament has sole authority to grant supply, i.e. the amounts and objects or destination of all expenditures of public funds.

The Estimates set out the government's expenditure plans for each fiscal year. They provide information to support the supply bills approved by Parliament.

### Background

All government spending must be authorized by Parliament, under section 53 of the 1867 *Constitution Act* and section 26 of the *Financial Administration Act* (FAA).

Parliament approves spending in two ways:

- ▶ *Statutory approval* authorizes spending through specific legislation (e.g., public debt charges, income support programs, fiscal equalization, health and social transfers). In 2014-15, statutory authorities accounted for 61 per cent of total final authorities.
- ▶ *Annual appropriations*, introduced by the government through supply bills, authorize spending on programs that require approval by Parliament each year (e.g., departmental operating and capital budgets, certain payments to Crown corporations).

The government's annual spending plan and resource allocation priorities are reflected in the Estimates documents. Parliament has an opportunity to study these documents before the government introduces the related supply bill. Once approved by Parliament, the bill becomes an Appropriation Act which enables the government to make payments from the Consolidated Revenue Fund and to exercise the remaining 39 per cent its authorities.

The Parliamentary business of supply entails two elements:

- ▶ Estimates: the tabling in Parliament of documents in support of supply legislation that is introduced before the end of the supply period; and,
- ▶ Supply: the process by which the Government seeks Parliamentary spending authority (via appropriation bills) for the portion of overall expenditures that is appropriated annually as part of the fiscal plan.

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The President is responsible for tabling the Estimates documents in the House of Commons. The Estimates include the proposed schedule to the appropriation bill, which is usually introduced in the House within a few weeks of Estimates tabling to obtain the parliamentary spending authority necessary for the Government's program spending. The President is also responsible for responding to Parliament's questions about the government's spending plans (not just those of the Treasury Board portfolio). Votes in the House of Commons on appropriation bills are matters of confidence.

The President tables five different documents each year before Parliament in support of the Supply process. These reports are:

- ▶ Parts I and II of the Main Estimates (The Government Expenditure Plan and the departmental Main Estimates) – must be tabled by March 1;
- ▶ Supplementary Estimates – since 2008-09, tabled three times a year, in May, November, and February;
- ▶ Reports on Plans and Priorities (Part III of the Main Estimates) – usually tabled by March 31;
- ▶ Departmental Performance Reports – usually tabled in late October or early November; and,
- ▶ The Public Accounts – usually tabled in October.

A detailed overview of the Estimates and Supply process is provided in Appendix A.

### **Secretariat Support – Estimates and Supply Process**

The Treasury Board of Canada Secretariat supports the work of the Treasury Board in overseeing ongoing program spending, providing rigorous oversight of expenditure plans and contributing to upfront discipline for new spending initiatives.

Departmental spending proposals are submitted to the Treasury Board for approval in two ways:

- ▶ As input to the *Annual Reference Level Update* in the fall when adjustments are made to all departmental budgets ("reference levels") as required to reflect decisions taken since the previous exercise in preparation for the next Main Estimates; and,
- ▶ Departmental submissions which seek authority to include items in supplementary estimate documents for Parliament's approval of in-year spending.

### **Expenditure Management System**

The Expenditure Management System supports government-wide expenditure priority setting, planning, allocation, and oversight functions.

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More specifically, the Expenditure Management System:

- ▶ Encourages priority-setting by Ministers and supports expenditure decision-making at the federal level;
- ▶ Provides for oversight and control of government expenditures;
- ▶ Assists in managing fiscal pressures, in part by fostering resource allocation when required;
- ▶ Provides for Budget or Cabinet approval of policy authority and Treasury Board approval of program authority
- ▶ Establishes the Estimates and provides for Parliamentary approval of supply; and,
- ▶ Establishes departmental accountabilities, including the requirements to assess ongoing spending against priorities, and to report to Parliament on the performance and results of programs.

### **Central Agencies' Roles**

The Department of Finance, the Privy Council Office, and the Secretariat perform roles in the Expenditure Management System.

The Department of Finance manages the fiscal framework and plans and prepares the federal Budget. The Budget sets out the federal government's projected revenues and expenses (fiscal plan) and the resulting surplus or deficit. It also contains an overview of the Government's economic projections and sets out fiscal and tax policy for the period ahead.

The Privy Council Office provides direct advice to the Prime Minister and Cabinet on the Budget in addition to its other responsibilities. New programs requiring funding are generally reviewed by Cabinet prior to being included in the Budget. The Privy Council Office oversees the Cabinet agenda and thus supports the exercise of "upfront spending discipline."

The Treasury Board Secretariat supports the development of the fiscal plan and annual Budget by providing planned spending information and requirements over a three-year period, based on current approved programs and policies including changes to compensation levels. It also provides advice and support to the President and Treasury Board Ministers in their expenditure manager role of ensuring value for money and expenditure management oversight of departments and agencies.

### **Annual Reference Level Update**

The *Annual Reference Level Update*, an annual exercise resulting in an aide-mémoire to the Treasury Board from the Secretariat, updates previously approved departmental spending budgets (reference levels) by reflecting Treasury Board decisions and technical adjustments that have been made since the previous exercise.



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The *Annual Reference Level Update* serves as the basis for:

- ▶ The direct program spending component of the fiscal framework or Budget; and
- ▶ The upcoming year's Main Estimates documents.

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## **Appendix A: Detailed Overview of the Estimates and the Supply Process**

Parliament approves the expenditure of public monies through Appropriation Acts. The Estimates documents support Appropriation Acts by providing information that reflects the government's fiscal framework, allocation priorities and spending plan.

The President is responsible for tabling the Estimates documents and other major reports that are part of the "business of supply". A schedule and visual overview of the "business of supply" is presented in Appendix B: Typical Supply Calendar.

### **a) Estimates Documents**

#### *Main Estimates*

Part I of the Main Estimates provides an overview of the government's expenditure plans in relation to the most recent Budget or Economic and Fiscal Update from the Minister of Finance. It also summarizes the key elements of the departmental Main Estimates.

Part II of the Main Estimates summarizes the proposed spending authorities (known as "votes") for all organizations receiving organizations and the amounts to be included in the interim and full supply bills (Appropriation Acts). For each organization, information for the upcoming fiscal year is presented by votes, input factors (operating and capital expenditures, and transfer payments) and programs. Information for prior fiscal years – actual expenditures, previous Main Estimates, and Estimates to date – are also provided.

Parliamentary approval of the supply bills is required in order for the government to proceed with the appropriated portion of its spending plans. In accordance with the Standing Orders, the government tables a Main Estimates in the House of Commons by March 1, unless other all parties have agreed to other arrangements. Following the tabling, the President and Secretariat officials are usually invited to appear before the House of Commons Committee on Government Operations and Estimates, as well as the Senate Committee on National Finance, to provide additional information and explanation supporting the Committees' study of the Estimates.

#### *Departmental Expenditure Plans*

Departmental expenditure plans are divided into two components – the *Reports on Plans and Priorities*, and *Departmental Performance Reports*. The President is responsible for tabling these reports on behalf of all ministers who preside over departments and agencies that are identified in schedules I, I.1 and II of the FAA. At present, there are approximately 91 Reports on Plans and Priorities and 91 Departmental Performance Reports, all of which must be tabled once a year.

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Ministers may be called before relevant Standing Committees to discuss their reports. For the President, this could mean an appearance before the House of Commons Government Operations and Estimates Committee to discuss the Reports on Plans and Priorities and Departmental Performance Reports for the organizations in the Treasury Board portfolio.

### *Reports on Plans and Priorities*

These documents support the study of the Main Estimates by presenting individual and detailed expenditure plans for each department and agency (excluding Crown corporations). These reports provide details on a program basis and contain information on strategic outcomes, departmental management and operational priorities, programs, planned or expected results, including links to related resource requirements over a three-year period.

They also provide additional details on risk management, grants and contributions, sustainable development initiatives and files shared across several departments (horizontal initiatives).

While the Standing Orders require these documents to be tabled by the last sitting day in June, the convention has been to table them by March 31. These Reports are then referred to committees, which report back to the House of Commons in conjunction with the consideration of appropriation bills.

### *Supplementary Estimates*

Supplementary Estimates support additional supply bills, which seek Parliamentary authority for incremental spending in the current fiscal year. This planned spending was provided for in a Budget but not developed in time to have received Treasury Board approval to be included in the Main Estimates.

There are no specific requirements for the government to table Supplementary Estimates during the fiscal year. However, when the government chooses to do, the timing for such opportunities (supply periods) is governed by the House of Commons Standing Orders. Since 2008-09, Supplementary Estimates and supply legislation have been tabled each year in May, November, and February.

As with the Main Estimates, the President and Secretariat officials are usually invited to appear before Parliamentary Committees to discuss the Supplementary Estimates in greater detail.

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### *The Public Accounts*

The Public Accounts are a key financial reporting document of the Government of Canada and provide audited summary financial statements of the government along with additional details on departmental financial activity. They cover the fiscal year just completed (ending March 31) and are prepared from data contained in the accounts of Canada and more detailed records maintained in departments and agencies.

Prepared jointly with the Department of Finance and the Receiver General, they provide a comparison to the Budget and Estimates, as well as financial analysis, trends and graphics.

The Public Accounts are prepared in three volumes.

*Volume I* contains the audited financial statements of Canada including a discussion and analysis of the financial statements and a 10-year summary of the Government's financial transactions, revenues and expenses, asset and liability accounts, and various other statements. The Auditor General's opinion on the accounts is also given in this document. This information is presented on a full accrual basis and may be directly compared to the revenue and expense forecasts presented in the Budget.

*Volume II* contains details of the financial operations of each ministry and organization including information on revenues, and appropriated authorities and expenditures. This document is designed to reflect as closely as possible the form and content of the Main Estimates, and information is presented on a modified cash basis to be directly comparable.

*Volume III* contains additional information and analyses, such as the allocations from Treasury Board managed central votes and the expenditures of Minister's Offices.

Section 64 of the FAA requires the President to table the Public Accounts for the fiscal year ending March 31 on or before December 31. If the House is not sitting on that date, they must be tabled within the first 15 sitting days from when the House next sits. The Public Accounts are typically tabled in the House of Commons in September or October, after the Minister of Finance publicly releases the Annual

Financial Report (which contains detailed analysis of the past year's results and audited condensed financial statements).

Once tabled, the Public Accounts are automatically referred to the House of Commons Standing Committee on Public Accounts. The Secretariat usually provides a presentation to this Committee soon after tabling to discuss the year's results and the observations of the Auditor General.

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Beginning with the 2003 Public Accounts, the government made significant improvements in financial reporting including:

- ▶ the adoption of full accrual accounting (recognizing transactions when underlying economic events occur, as opposed to when the cash or equivalent is received or paid);
- ▶ the adoption of the reporting model recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants;
- ▶ the presentation of actual results with budget information; the elimination of the practice of netting revenues and expenses; and,
- ▶ the inclusion of financial statement discussion and analysis.

The Auditor General recognized the Government of Canada as a world leader in financial reporting by national governments in the observations on the 2003 Public Accounts. The Government has received unqualified audit opinions on its financial statements every year since 1999.

#### **b) Supply Process**

A supply bill is tabled in Parliament approximately one month after the tabling of the related Main or Supplementary Estimates document. Once approved by Parliament, the resulting Appropriation Act provides the legislative authority for all spending not otherwise provided for in a separate statute.

In the case of Main Estimates, appropriation authority from Parliament is sought in two tranches. An interim supply bill is first introduced in late March to cover the first three months of the upcoming fiscal year. A full supply bill is then introduced in June to cover the remainder of that fiscal year. This three-month interval is intended to ensure that the government can continue its regular business and that the Standing Committees of Parliament have a reasonable opportunity to study the planned spending set out in the Main Estimates.

## Appendix B: Typical Supply Calendar

### Main Estimates and Interim Supply

On or before March 1	Main Estimates tabled in the House. The interim supply bill is usually introduced three to four weeks later.
Last allotted day, supply period ending March 26	The House passes the interim supply bill for the fiscal year beginning April 1.
Before March 31	The Senate passes the interim supply bill. It receives <a href="#">Royal Assent</a> <sup>vii</sup> by March 31 and becomes an Appropriation Act. The Governor General issues a warrant providing authority to draw funds from the Consolidated Revenue Fund.
March to May	Parliamentary Standing Committees consider individual department and agency Estimates. Ministers and officials are invited as witnesses.
Usually in mid-April	President, Secretary and officials are invited appear as witnesses before the House of Commons Standing Committee on Government Operations and Estimates, or the Senate Committee on National Finance.
Not later than May 31	House of Commons Standing Committees report, or are otherwise deemed to have reported, for individual department Estimates (except for a single department selected by the opposition).
Last allotted day, supply period ending June 23	House of Commons debate and passes the full supply bill.
By end of June	Senate passes the full supply bill. With Royal Assent, the Governor General issues a warrant providing authority to draw funds from the Consolidated Revenue Fund.

Supplementary Estimates A	Supplementary Estimates B	Supplementary Estimates C	Description
Early May	Late October / Early November	February	Supplementary Estimates are tabled in Parliament. The supply bill is usually introduced three to four weeks later.
June 23	December 10	March 26	The House of Commons passes the supply bill for the Supplementary Estimates by the last allotted day for the period.
May	November	March	The President, Secretary and Officials are invited as witnesses before the House of Commons Committee on Government Operations and Estimates, or the Senate Committee on National Finance.
Late June	Mid December	Late March	The Senate passes the supply bill for the Supplementary Estimates. With Royal Assent, the Governor General issues a warrant providing authority to draw funds from the Consolidated Revenue Fund.

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## Federal Institutions and Corporate Interests

The Government of Canada is made up of federal institutions and other corporate interests.

**Federal institutions** vary widely in size, mandate and operational flexibility. These 152 organisations can be categorized into five groups:

- ▶ **Ministerial Departments:** entities established through legislation with mandates typically covering broad area of public policy, such as industry, justice, and health. Departments are financed through parliamentary appropriations and organized in different ways to meet various policy and administrative needs. There are 20 Ministerial Departments.
  - **Special Operating Agencies (SOAs):** units within a department or agency that have some management flexibility, independence and separate accountability. They function within a framework agreement approved by the departmental deputy minister, the minister and the Treasury Board. These agencies have a clear mandate and provide services that are readily available and identifiable. They are considered part of the host department, and not as separate legal entities. There are 13 Special Operating Agencies. Examples include the Canadian Coast Guard, the Canadian Intellectual Property Office and the Translation Bureau.
- ▶ **Statutory and Other Agencies:** entities with more narrowly defined mandates than ministerial departments generally specified in the constituent Acts or other instruments. Their specific functions vary widely but tend to be operational in nature, and they usually operate at a distance from government with varying degrees of autonomy. These agencies include organizations listed in Schedule I.1 and other agencies not listed in the FAA (e.g., administrative tribunals). There are 58 Statutory and Other Agencies listed in the FAA. Examples include the Canadian Environmental Assessment Agency, Shared Services Canada and the Canadian Security Intelligence Service.
- ▶ **Departmental Corporations:** specialized entities, established through legislation that deliver services or perform research or regulatory functions. Departmental corporations are financed largely through parliamentary appropriations (and some user fees) and typically have a governing council or other form of management board. There are 17 Departmental Corporations. Examples include the Canada School of Public Service, the Canada Revenue Agency and Parks Canada.
- ▶ **Crown Corporations:** entities operating following a private sector model, but usually delivering on a mixture of commercial and public policy objectives. Parent Crown corporations are directly owned by the Government of Canada and are established through legislation, letters patent, or articles of incorporation under the Canada Business Corporations Act. Total annual revenues can range from less than \$200,000 to \$7.3 billion, with workforces from under 10 employees to over 60,000. There are 44 parent Crown corporations. Examples include the Canadian Broadcasting Corporation, the Canada Mortgage and Housing Corporation and the Public Sector Pension Investment Board.

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Other **corporate interests** are entities that are not part of the government but in which the federal government has an interest (e.g., financial support or appointments to the board of directors). Accountability mechanisms and the Government of Canada's participation are defined through the instruments or agreements creating the organizations. There are three broad categories of such corporate entities:

- ▶ **Joint Enterprises:** entities whose shares are partially owned by the Government with the balance of shares owned by another level of government. A minister represents the federal government as a shareholder, executing the corresponding rights and responsibilities. There are two Joint Enterprises: the Lower Churchill Development Corporation Limited under Natural Resources and the North Portage Development Corporation (operating as The Forks North Portage Partnership) under Western Economic Diversification.
- ▶ **International Organizations:** entities created pursuant to international agreements under which Canada either holds shares or has a right to appoint or elect a number of members to a governing body. A minister represents the government in executing the rights and responsibilities accorded to Canada through the agreement. There are 15 International Organizations. Examples of these organizations include the International Monetary Fund under the Department of Finance; the International Joint Commission under the Department of Foreign Affairs, Trade and Development; and the North American Commission for Environmental Cooperation - Joint Public Advisory Committee under Environment Canada.
- ▶ **Shared-Governance Corporations:** entities without share capital for which Canada, either directly or through a Crown corporation, has a right to appoint or nominate one or more members to a governing body. There are 85 Shared-Governance Corporations. Examples of these corporations include the Mental Health Commission of Canada under Health Canada; the Canadian Energy Research Institute under Natural Resources; and the Nature Trust of British Columbia under the Privy Council Office.

## **Current Status**

The Treasury Board Secretariat maintains a comprehensive overview of the composition and structure of the Government of Canada, including an overview of the consolidated financial and employment data of Crown corporations. It can be found at the [Inventory of Government of Canada Organizations](#)<sup>viii</sup>.



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## Public Sector Employment Overview

### Background

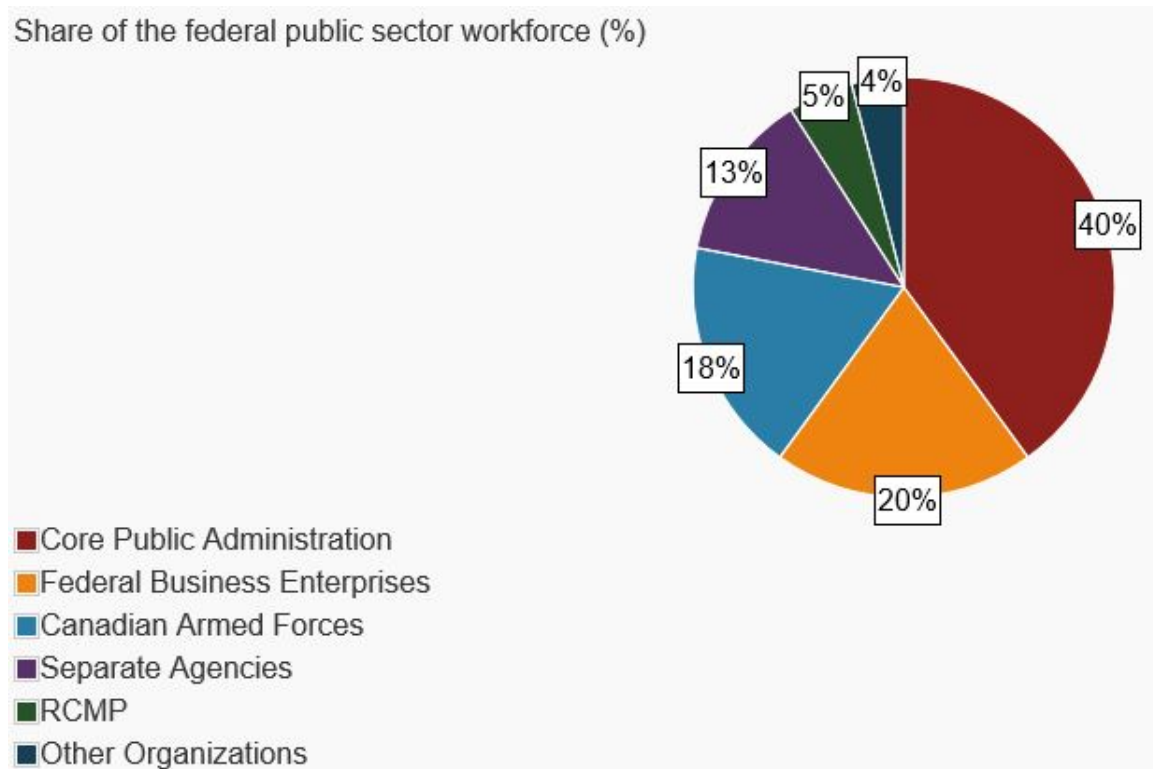
The federal public sector comprises federal public servants, employees of Crown corporations as well as members of the Canadian Armed Forces (CAF) and the Royal Canadian Mounted Police (RCMP).

Table 1 (on page three) presents federal public sector employment from 2004 to 2014. Federal public sector employment is measured annually on March 31. The categories used to present government employment data originate from Statistics Canada's System of National Accounts, which is the official source of federal public sector employment statistics.

The federal public service is a subset of the federal public sector and includes organizations falling under schedules I, IV, and V of the *Financial Administration Act*. The federal public service refers to all active employees of the core public administration (CPA) and separate agencies. Currently, the federal public service represents 52.5 % of the federal public sector.

As of March 31, 2014 (Figure 1), employment in the federal public sector totalled 489,957 (a two % decrease compared to 2013). The largest share of the federal public sector workforce was accounted for by the CPA—organizations for which the Treasury Board is the employer—at 39.9%; followed by Federal Business Enterprises (e.g., Bank of Canada, Port Authorities) with 19.8% of total employment; the Canadian Forces with 18.5%; separate agencies (e.g., Parks Canada, Canadian Food Inspection Agency) with 12.6%; the RCMP with 4.6%; and other organizations with 4.5% of the total workforce.

Figure 1: Federal Public Sector as at March 31, 2014  
(489,957)



The overall size of the federal public service has increased from 2004 to 2014. The Government's focus on streamlining activities, outsourcing non-critical services, and deficit reduction were key drivers behind the workforce decrease between 2010 and 2014.

#### Federal public service workforce – Current trends (as of March 31, 2014)

	2014	2004
Number of employees	257,138	244,158
% of women	54.9%	53.5%
Proportion of female executives	45.3%	34.2%
Average age	44.9 years	43.9 years
Average age of executives	50.4 years	50.6 years
Proportion of Canadian population	.73%	0.77%

- ▶ 58.3% of employees in the regions and 41.7% in the National Capital Region
- ▶ 86.6% indeterminate employees; 8.3% term employees; 5.1% casuals and students
- ▶ 71.1% declared English their first official language; 28.9% declared French

Table 1: Federal Public Sector Workforce

Federal Public Sector Employment, 2004-2014*											
Area	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Core Public Administration (CPA)	177,136	184,083	189,280	192,683	200,575	209,523	216,596	217,224	212,028	200,516	195,330
Core Occupational Groups (COG)	170,602	178,290	184,035	187,050	194,763	203,290	210,056	210,750	205,841	195,167	189,509
All Other Staff	6,534	5,793	5,245	5,633	5,812	6,233	6,540	6,474	6,187	5,349	5,821
Separate Agencies	67,022	59,888	60,652	61,939	62,539	64,847	66,384	65,128	66,064	62,301	61,808
<b>Federal Public Service</b>	<b>244,158</b>	<b>243,971</b>	<b>249,932</b>	<b>254,622</b>	<b>263,114</b>	<b>274,370</b>	<b>282,980</b>	<b>282,352</b>	<b>278,092</b>	<b>262,817</b>	<b>257,138</b>
Other Organizations	20,553	20,013	21,533	19,987	20,606	23,130	23,227	23,578	23,293	22,884	21,961
RCMP	18,794	19,221	19,616	20,250	21,218	22,325	23,314	23,118	22,946	22,620	22,490
Canadian Forces	85,458	87,232	88,921	90,158	96,169	93,583	96,675	95,877	94,754	92,813	90,687
<b>Ministers Exempt Staff</b>	<b>419</b>	<b>452</b>	<b>193</b>	<b>404</b>	<b>434</b>	<b>477</b>	<b>513</b>	<b>501</b>	<b>527</b>	<b>561</b>	<b>559</b>
<b>Federal Government</b>	<b>369,382</b>	<b>370,889</b>	<b>380,195</b>	<b>385,421</b>	<b>401,541</b>	<b>413,885</b>	<b>426,709</b>	<b>425,426</b>	<b>419,612</b>	<b>401,695</b>	<b>392,835</b>
Federal Business Enterprise	92,624	95,643	94,898	99,407	104,403	104,896	103,689	101,217	102,287	98,386	97,122
<b>Total Federal Public Sector</b>	<b>462,006</b>	<b>466,532</b>	<b>475,093</b>	<b>484,828</b>	<b>505,944</b>	<b>518,781</b>	<b>530,398</b>	<b>526,643</b>	<b>521,899</b>	<b>500,081</b>	<b>489,957</b>

\* All figures as of March 31<sup>st</sup> of every year.

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## Collective Bargaining and Bargaining Agents

### Landscape

As the employer of the core public administration (CPA), the Treasury Board negotiates the collective agreements for more *than 80 departments and agencies named in Schedule I and Schedule IV of the Financial Administration Act*.

The President of the Treasury Board (the President) provides negotiating mandates to the 15 separate agencies with unionized employees. As employers, separate agencies negotiate their own collective agreements for their respective employees.

The CPA and the separate agencies, which constitute the federal public service, total about 217,000 unionized employees represented by 19 different bargaining agents.

### Core Public Administration

In the CPA, the Treasury Board through its President and its administrative arm, the Treasury Board of Canada Secretariat (the Secretariat), negotiates 27 collective agreements with 15 bargaining agents, representing about 163,000 unionized employees.

The bargaining agents represent all public servants, except the Executive group (EX), excluded positions, and other unrepresented groups such as those that perform Human Resource functions. A detailed list of the represented groups is provided in Appendix A.

The main bargaining agents are:

- ▶ The Public Service Alliance of Canada (PSAC / 97,690 members) – Robyn Benson, President
- ▶ The Professional Institute of the Public Service of Canada (PIPSC / 33,091 members) –Debi Daviau, President
- ▶ The Canadian Association of Professional Employees (CAPE / 12,779 members) – Emmanuelle Tremblay, President

The two largest bargaining agents, PSAC and PIPSC, represent over 80 per cent of unionized employees. The other 13 bargaining agents are smaller in size and often represent groups that are specific to a department, e.g., Correctional Officers [Correctional Services of Canada]; Ship Repair, University Teaching, and Ships' Officers [Department of National Defence].

Bargaining agents collaborate amongst themselves on a number of issues (e.g., the *Public Sector Equitable Compensation Act*, Bill C-4 and Bill C-59) without losing sight of the respective and sometimes competing interests of their members.

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Most terms and conditions of employment of the unionized employees are established through the collective bargaining process.

### **Separate Agencies**

There are 24 active separate agencies of varied sizes. The three largest separate agencies are the Canada Revenue Agency (about 40,000 unionized employees), Parks Canada (about 4,200 unionized employees), and the Canadian Food Inspection Agency (about 6,300 unionized employees).

15 separate agencies have about 54,000 unionized employees in a total of 56 bargaining units. The remaining separate agencies are not unionized. The unionized employees are represented by six bargaining agents, including two common with the CPA (PSAC and PIPSC).

Separate agencies, via enabling legislation or Orders in Council, have been delegated the powers and functions of the Governor in Council and/or the Board in relation to personnel management, including responsibility for collective bargaining.

All separate agencies with represented employees are required to obtain a mandate for collective bargaining from the President to enter into negotiations with their respective bargaining agents.

The mandating protocol is designed to ensure a co-ordinated policy approach to the establishment of terms and conditions of employment across the public service, and to ensure collective bargaining mandates are in line with the government's direction.

### **National Joint Council (NJC)**

Some matters are not negotiated during collective bargaining but are discussed at the National Joint Council, which includes representatives from the Treasury Board, four separate agencies, and 18 bargaining agents as official members.

The NJC complements collective bargaining between individual unions and employers by offering a forum to discuss broad labour relations issues and develop collaborative solutions to workplace problems.

It is also a forum within which participating employers and bargaining agents co-develop directives that have common application across the government, such as directives on travel and relocation. Most of these directives are incorporated in collective agreements and ensure all employees are treated the same.

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NJC directives are reviewed by the parties on a cyclical basis; generally every three years. Prior to entering into a cyclical review, a mandate will be sought from the President to ensure that any amendments co-developed with the bargaining agents fall within acceptable parameters.

### **2014 Negotiations**

The 27 collective agreements in the Core Public Administration expired in fiscal year 2014-2015. The first notice to bargain was served in December 2013, commencing this round of bargaining. Collective Bargaining has historically taken on average 2 to 3 years for most groups.

## Appendix A: Represented Groups in the CPA

As of June 30, 2015

Bargaining Agent	Population	Bargaining Unit
Public Service Alliance of Canada (PSAC)	97,690	Program and Administrative Services (PA)
		Border Services (FB)
		Technical Services (TC)
		Education and Library Science (EB)
		Operational Services (SV)
Professional Institute of the Public Service of Canada (PIPSC)	33,091	Research (RE)
		Computer Systems Administration (CS)
		Audit, Commerce and Purchasing (AV)
		Architecture, Engineering and Land Survey (NR)
		Applied Science and Patent Examination (SP)
		Health Services (SH)
Canadian Association of Professional Employees (CAPE)	12,779	Translation (TR)
		Economics and Social Science Services (EC)
Union of Canadian Correctional Officers (CSN) (UCCO-SACC-CSN)	6,905	Correctional Services (CX)
Association of Canadian Financial Officers (ACFO)	4,155	Financial Management (FI)
Association of Justice Counsel (AJC)	2,299	Law (LP)
Professional Association of Foreign Service Officers (PAFSO)	1,496	Foreign Service (FS)
International Brotherhood of Electrical Workers (IBEW)	1,012	Electronics (EL)
Canadian Merchant Service Guild (CMSG)	986	Ships' Officers (SO)
Federal Government Dockyards Trades and Labour Council (Esquimalt) (FGDTLC(W))	691	Ship Repair West Coast (SR(W))
Federal Government Dockyard Trades and Labour Council (East) (FGDTLC(E))	659	Ship Repair East Coast (SR(E))

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Bargaining Agent	Population	Bargaining Unit
Canadian Federal Pilots Association (CFPA)	396	Aircraft Operations (AO)
UNIFOR	289	Air Traffic Control (AI)
		Radio Operations (RO)
		Non-Supervisory Printing Services (PR(NS))
Canadian Military Colleges Faculty Association (CMCFA)	154	University Teaching (UT)
Federal Government Dockyard Chargehands Association (FGDCA)	67	Ship Repair Chargehands (SR(C))
<b>Total</b>	<b>162,669</b>	



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## Audits by the Auditor General

### Background

The Auditor General has a legal responsibility to verify the accuracy of the government's financial statements and support Parliamentary oversight of government spending and operations. In order to fulfill this responsibility, the Office of the Auditor General (OAG) carries out three types of audits:

- ▶ **Financial Audits** that test whether the annual financial statements of Crown corporations, the federal and territorial governments, and other organizations are presented fairly and in compliance with their legislative authorities. The Auditor General's observations on the Government of Canada's financial statements are typically tabled in Parliament once per year, in the fall.
- ▶ **Performance Audits** that provide an independent and systematic assessment of select departments and programs to determine whether the government is appropriately managing its activities, responsibilities and resources. The findings of performance audits are summarized in Reports of the Auditor General that are generally tabled in Parliament twice per year, in the spring and fall.
- ▶ **Special Examinations** that consider whether the systems and practices of Crown corporations provide reasonable assurance that their assets are safeguarded, their resources are managed economically and efficiently, and that their operations are carried out effectively. A special examination of each Crown corporation must be conducted at least once every ten years. The results of the special examinations performed in a given year are generally tabled in Parliament annually as part of the spring Reports of the Auditor General.

### Responsibilities of the President

The President of the Treasury Board (the President) has the following roles and responsibilities:

- ▶ **Financial Audits** – Tabling the Public Accounts of Canada in the fall. The Public Accounts include the Auditor General's observations on the Government of Canada's financial statements.
- ▶ **Performance Audits** – Briefing Cabinet on the findings of the Auditor General's reports and responding overall to the Auditor General's reports on behalf of the Government. In addition, the President responds to individual chapters of the reports by the Auditor General that relate to the Treasury Board Secretariat (the Secretariat) which is commonly implicated in three to five audits a year due to its roles and responsibilities related to the management of government organizations. The Auditor General offers to meet with the President prior to the tabling of his report in order to provide an overview of the audits that implicate the Secretariat.
- ▶ **Special Examinations** – The President, along with the appropriate Minister, receives copies of the Auditor General's special examinations from the boards of directors of Crown corporations.

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## Endnotes

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- i. Office of Management and Budget, <https://www.whitehouse.gov/omb>
- ii. Office of Personnel Management, <https://www.opm.gov/>
- iii. Cabinet Office and Paymaster General, <https://www.gov.uk/government/organisations/cabinet-office>
- iv. Her Majesty's (HM) Treasury, <https://www.gov.uk/government/organisations/hm-treasury>
- v. Treasury, <http://www.australia.gov.au/directories/australia/portfolio/treasury>
- vi. OECD, <http://www.oecd.org/>
- vii. Royal Assent, [http://www.parl.gc.ca/About/House/compendium/web-content/c\\_d\\_royalassentbill-e.htm](http://www.parl.gc.ca/About/House/compendium/web-content/c_d_royalassentbill-e.htm)
- viii. Inventory of Government of Canada Organizations, <http://www.tbs-sct.gc.ca/reports-rapports/cc-se/index-eng.asp>