

# Department of Finance Canada

2021–22

## **Departmental Plan**

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The Honourable Chrystia Freeland P.C., M.P.  
Deputy Prime Minister and Minister of Finance

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Minister of Middle Class Prosperity and  
Associate Minister of Finance

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Cette publication est également disponible en français.

Cat No. F1-54E-PDF

ISSN: 2371-7580

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## From the Ministers

Since the spring of 2020, Canadians have collectively faced an unprecedented challenge. COVID-19 has upended all our lives. Thousands of us have been afflicted by COVID-19 and necessary public health actions have plunged our economy into the greatest economic downturn since the Great Depression. Hundreds of thousands of Canadians are still unemployed, businesses—especially Canadian small businesses—are struggling, and many of Canada’s most vulnerable have felt the worst impacts.

From the onset of the COVID-19 pandemic, our government has done everything in its power to combat the virus and mitigate its harm, using every tool available to protect the lives and livelihoods of Canadians.

The government’s rapid action has provided an unprecedented \$407 billion in support to help Canadians and Canadian businesses stay afloat. Programs like the Canada Emergency Wage Subsidy have protected over four million jobs. The Canada Emergency Response Benefit has provided rapid, urgently needed income support to almost nine million Canadians. We have procured the most diverse vaccine portfolio in the world and are making it available, for free, to all Canadians who want a vaccine. In fact, more than 8 out of every 10 dollars spent in Canada to fight COVID-19 and support Canadians has been provided by the federal government. Overall, it is the largest economic relief package for our country since the Second World War.

We will do whatever it takes for as long as it takes to be there for Canadians through this pandemic. Once this virus is under control, our government has a plan to make time-limited investments, between \$70 billion and \$100 billion, over the next three fiscal years to ensure a robust and resilient recovery. This growth plan will be focussed on creating good jobs and economic growth.

The supports and investments the government has made, and continues to make, will prevent long-term scarring to the Canadian economy and stimulate a robust and inclusive recovery. To support and foster more inclusive growth, the Department of Finance will continue to develop and refine a quality of life framework, which broadens the focus of government policy objectives beyond Gross Domestic Product (GDP) to include health, society, the environment, to name a few, while looking at the distribution of outcomes across Canada.

Canada entered this pandemic with the strongest fiscal position of any G7 country. We retain this position today. Federal debt-servicing costs, relative to the size of our economy, are at a hundred-year low.

We are also continuing to take steps to ensure that everyone pays their fair share of tax, so that Canada continues to have the resources needed to invest in people and keep our economy strong.

In the coming months, the Department of Finance will work on the government’s growth plan for a recovery that creates good jobs and economic growth, addresses inequality, and builds an economy that is greener, more resilient, more innovative, more competitive, and ensures a stronger and more secure future for all Canadians.



The Honourable Chrystia Freeland, P.C., M.P.  
Deputy Prime Minister and Minister of Finance



The Honourable Mona Fortier, P.C., M.P.  
Minister of Middle Class Prosperity and  
Associate Minister of Finance

## Plans at a glance

The Department of Finance Canada (the Department) will support the Minister of Finance and the Minister of Middle Class Prosperity and Associate Minister of Finance in delivering on a responsible fiscal plan that will support the Government of Canada’s measures to fight and defeat COVID-19. The Department will help Canadians through the crisis and rebuild Canada’s economy by ensuring the post-pandemic economy is more innovative, inclusive and resilient than the one that preceded it.

In 2021-22, the Department will continue to develop and implement measures to support Canadians and Canadian businesses through the pandemic and its aftermath. When the virus is under control, the Department will deploy the government’s plan to jumpstart the recovery and foster the country’s long-term growth. Against this backdrop, the Department will focus its attention and resources on four priority areas. These priorities summarize the Department’s planned results for the fiscal year and stem from its operating environment, its risks and opportunities, as well as government-wide and mandate letter commitments:

### **1. Sound fiscal management**

The Department will ensure effective management of the economic and fiscal framework, including responsible management of the federal budget and the federal debt. In support of this priority, the Department will focus on:

- ▶ Analyzing, planning and coordinating the preparation of the federal budget, as well as economic and fiscal updates.
- ▶ Implementing a sound fiscal plan by continuing to assess Canada’s current and future economic conditions, including the impact of the pandemic, in order to formulate first-rate economic policy advice and provide the basis for accurate fiscal planning.
- ▶ Efficiently managing the federal government’s debt and international reserves.
- ▶ Providing analysis and advice to support the government’s commitments to ensure a fair tax system for the digital economy, and improve tax fairness and compliance.

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## 2. Strong, inclusive and sustainable growth

The Department will play a leadership role in developing policies that encourage productivity, growth and labour force participation. This will provide opportunities for everyone to participate in the economy and benefit from economic growth by helping maintain financial stability, throughout COVID-19 and onward, and by ensuring that growth today is not achieved at the expense of future prosperity. This will include:

- ▶ Continuing to provide advice and support on COVID-19 emergency measures, including the Canada Emergency Wage Subsidy, the Canada Emergency Business Account, and the Canada Emergency Rent Subsidy.
- ▶ Effective management of the economy to achieve long-term sustainable and inclusive growth, including examining new ways to incorporate quality of life measurements into government decision making.
- ▶ Continuing to integrate Gender-based Analysis Plus (GBA+) analysis in departmental programs, policies, and initiatives in order to support and foster more inclusive growth.
- ▶ Providing analysis and advice in support of the government's commitment to fight climate change and protect the environment.
- ▶ Providing policy advice on financial sector policy priorities that support financial stability and integrity, sustainable financing, innovation and competition, and protect consumers and businesses.

## 3. Sound social policy framework

In 2021-22, the Department will continue to manage the major transfer payment programs to provinces and territories. The Department will also work collaboratively with other government departments, central agencies, and provincial and territorial partners to develop policy proposals that are consistent with, and deliver on, the government's social policy priorities during this challenging period. The Department will:

- ▶ Work with other government departments to support reconciliation with Indigenous Peoples, including supporting the Minister of Crown-Indigenous Relations and the Minister of Indigenous Services in developing a new fiscal relationship with Indigenous Peoples.
- ▶ Collaborate with other government departments to deliver on government priorities in areas such as labour markets and skills development, addressing systemic racism, immigration, Indigenous and Northern issues, justice, public safety, health, arts and culture, and income security.
- ▶ Work in collaboration with provinces and territories to advance the 2019-2021 triennial review of the Canada Pension Plan.

#### **4. Effective international engagement**

The Department will continue to support the government in maintaining Canada’s leadership and engagement globally, while deepening its trading relationships. In 2021-22, the Department will monitor international trade, economic and financial conditions and developments in order to manage risks associated with pressures on the fiscal framework and Canada’s economic growth and competitiveness.

This includes actively engaging across key international settings, such as the G7, the G20, the Organisation for Economic Co-operation and Development (OECD), the World Trade Organization (WTO), and the Paris Club, as well as in the governance and operations of major international financial institutions such as the International Monetary Fund, the World Bank Group, and the European Bank for Reconstructions and Development to ensure a strong, coordinated, and effective response to the COVID-19 crisis and lay the groundwork for a sustained recovery.

For more information on the Department of Finance Canada’s plans, priorities and planned results, see the “Core responsibilities: planned results and resources” section of this report.



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## Core responsibilities: planned results and resources

### Economic and Fiscal Policy

#### **Description**

Develop the federal budget and Fall Economic Statement, as well as provide analysis and advice to the Government of Canada on economic, fiscal, and social policy; federal-provincial-territorial relations, including transfer and taxation payments; the financial sector; tax policy; and international trade and finance.

#### **Planning highlights**

##### **Sound fiscal management**

In 2021-22 the Department will continue to ensure a sound economic and fiscal policy framework. The Department will consistently assess Canada's current and future economic conditions, especially in the context of the recovery from the coronavirus recession, to formulate first-rate and timely economic policy advice, which will help strengthen the economy while providing the basis for accurate fiscal planning and decision making. The Department will also conduct analysis, plan extensively and coordinate the preparation of federal budgets and economic and fiscal updates.

The Department will implement a prudent fiscal plan that provides effective stabilization, retains Canada's low-debt position among G7 countries, and retains Canada's fiscal advantage. The government's strategy will be tailored to respond to Canada's evolving economic needs, to support Canadians as the country emerges from the crisis, and to provide significant investments to accelerate the eventual recovery as appropriate. The strategy will be implemented responsibly with a sustainable approach for future generations.

In supporting and preserving Canada's economy for current and future generations, the government will continue to provide fiscal support until the economy is firmly back on track. To guide this work, the Department will monitor several related indicators, notably related to job creation. This "fiscal guardrails" approach that is guided by economic data will help ensure the recovery is appropriately tailored to the needs of Canadians and the circumstances at hand. This data will let us know when the job of building back from the COVID-19 recession is accomplished.

As part of its commitment to sound fiscal management, in 2021-22 the Department will also:

- ▶ Support the government’s intention to follow a prudent approach that locks in historically low rates in 2021 to enhance the predictability of debt servicing costs in managing the significant increase in debt resulting from the pandemic response.
- ▶ To help finance the government’s historic investments in green infrastructure and other green initiatives, the government announced its intention to issue the federal government’s first-ever green bond in 2021-22. The Department will continue to assess options on the appropriate structure for a federal green bond issuance.

The Government of Canada is committed to ensuring that Canada’s tax system is fair and consistent with the goal of prudent fiscal management. In 2021-22, the Department will work to advance the government’s commitment to level the playing field for Canadian and foreign-based businesses by ensuring the Good and Services Tax/Harmonized Sales Tax (GST/HST) applies more effectively to goods and services consumed in Canada. To ensure that corporations in all sectors, including digital corporations, pay their fair share of corporate-level tax, the Department will continue to actively participate in international discussions and provide analysis and advice regarding a Canadian tax on corporations providing digital services. To address sophisticated and aggressive tax planning, the government will launch consultations on the modernization of Canada’s anti-avoidance rules, in particular the General Anti-Avoidance Rule. The Department will also provide analysis and advice in support of the government’s commitment to take steps over the coming year to implement a national, tax-based measure targeting the unproductive use of domestic housing that is owned by non-resident, non-Canadians.

As well, the Department will continue to ensure that appropriate borrowing authorities are in place to allow the implementation of the government’s borrowing strategy and allow for the needed investments in the economy. In 2021-22 the Department will continue to effectively manage Canada’s currency system and international reserves.

## **Strong, inclusive and sustainable growth**

The Government of Canada is committed to doing whatever it takes to protect Canadians' jobs in the face of the COVID-19 pandemic. The Canada Emergency Wage Subsidy (CEWS) has been central to the government's response, and the government has committed to extending the program until June 2021. The 2020 Fall Economic Statement set out program details to March 13, 2021 and stated the government's intention to monitor health and economic conditions to determine details for subsequent periods of the program. The Department will continue to provide advice and support on the development and implementation of emergency measures to support businesses and other organizations affected by the pandemic, for example through the Canada Emergency Business Account and the Canada Emergency Rent Subsidy (CERS). In 2021-2022, the Department will focus on developing and implementing any required program modifications, monitoring the execution of these programs, and assessing program outcomes.

In 2021-22 the Department will continue to work with Environment and Climate Change Canada to monitor the effectiveness of the federal carbon pollution pricing system – including for the 2023-2030 period as proposed under Canada's strengthened climate plan “A Healthy Environment and a Healthy Economy” – and ensure it continues to contribute towards Canada's emissions reduction targets. The Department will also continue to ensure that direct proceeds from the federal fuel charge are returned to the jurisdiction of origin.

The Department will continue to support the government's commitments to see the Trans Mountain Expansion Project built in the right way and to divest the Trans Mountain assets to a new owner, in a manner and at a time that protects the public interest, including the government's investment. This includes continuing engagement with potentially impacted Indigenous groups on the opportunity for meaningful economic participation in the project, in keeping with the spirit of reconciliation.

Additionally, the Department will continue to provide analysis and advice to support an effective policy framework to achieve long-term sustainable and inclusive growth. This includes work to improve the quality and scope of Gender-based Analysis Plus (GBA+) in future budgets and to examine new ways to incorporate

### **Canada Emergency Wage Subsidy**

Extraordinary measures taken by the Government of Canada have stabilized the economy, helped Canadians and Canadian businesses stay strong through the COVID-19 pandemic, and prevented economic scarring. The Canada Emergency Wage Subsidy (CEWS) has been central to the government's response by helping workers to stay connected to their employers and by making it easier for businesses and other employers to remain open or re-open. The wage subsidy program will help the country recover from the crisis faster. As of January 10, 2021, this program has helped protect more than 4.3 million jobs and has paid out more than \$57 billion in subsidies.

The CEWS also served as a model for the Canada Emergency Rent Subsidy (CERS), which provides direct and easy-to-access rent and mortgage support from September 27, 2020 until June 2021 for qualifying organizations affected by COVID-19. Unlike the previous Canada Emergency Commercial Rent Assistance, the CERS lets business owners apply directly, without going through landlords.

quality of life measurements into government decision making frameworks in order to support and foster more inclusive growth.

In this vein, in 2021-22 the Department will continue to develop and refine a quality of life framework and use it to support decision making in the policy and budget cycle. This approach will broaden the focus of government policy objectives beyond Gross Domestic Product (GDP) to include health, society, the environment and good government, while looking at the distribution of outcomes across Canadian society and sustainability and resilience of current approaches, in part by integrating tools and approaches referenced below (GBA+, Sustainable Development Goals, and Strategic Environmental Assessments).

Finally, the Department will continue to provide policy advice to a well-functioning financial sector that continues to meet the needs of Canadians. Financial sector priorities include Canada's financial stability framework; the domestic housing finance system; sustainable finance and the conditions necessary for establishing an effective, well-functioning funding market to support long-term climate-resilient economic growth; a secure financial data sharing framework; a retail payments oversight framework; consumer protection in banking; and anti-money laundering and terrorist financing frameworks.

### **Sound social policy framework**

The Department will continue to manage the major transfer payment programs to provinces and territories, and work collaboratively with other government departments, other central agencies, and provincial and territorial partners to develop policy proposals that are consistent with, and deliver on, the government's social policy priorities.

In the context of the COVID-19 pandemic, the Department has a role to play in developing immediate temporary support for families struggling with a range of expenses. For example, families with young children will benefit from temporary support totaling up to \$1,200 in 2021 for each child under the age of six for low and middle-income families who are entitled to the Canada Child Benefit (CCB). This represents an almost 20 percent increase over the maximum annual CCB payment.

In 2021-22 the Department will also continue its contributions to a sound social policy framework by:

- ▶ Working with other government departments to support reconciliation with Indigenous Peoples, including the establishment of a new fiscal relationship with Indigenous Peoples.
- ▶ Collaborating with departments and central agencies to deliver on government priorities in areas such as labour markets and skills development, recovery benefits and income support, addressing systemic racism, immigration, Indigenous and Northern issues, justice, public safety, health, arts and culture, and income security.

- ▶ Convening meetings and undertaking consultations with provinces and territories, including finance ministers, to advance issues of shared interest.
- ▶ Working in collaboration with provinces and territories to complete the 2019-2021 Triennial Review of the Canada Pension Plan.
- ▶ Working with provincial and territorial counterparts for the 2024 Renewal of Equalization and Territorial Financing Programs.
- ▶ Implementing the modernization of the Fiscal Stabilization program as announced in the 2020 Fall Economic Statement.

The Department will continue to focus on ensuring a sound social policy framework to support the government's efforts to promote economic recovery, equality of opportunity for all citizens across the country, and to meet the government's priorities for promoting jobs and economic growth. Actions in this area also respond to current and emerging issues related to social policy and major transfer payment programs.

### **Effective international engagement**

As part of its global engagement, in 2021-22 the Department will continue to support the government in maintaining Canada's leadership and engagement globally, while deepening trading relationships. This will contribute to Canada's COVID-19 recovery efforts, as well as to the future prosperity of Canadians, by supporting global economic stability and growth.

In particular, the Department will continue to show leadership across key international economic fora and organizations to ensure a strong, coordinated, and effective response to the COVID-19 crisis and lay the groundwork for a sustained recovery.

In addition, the Department will support bilateral, regional, and multilateral trade and economic negotiations in 2021-22. This will include working to achieve realistic, meaningful and pragmatic reforms to the World Trade Organization (WTO), and advancing Canada's interests in multilateral negotiations on export financing and international taxation. The Department will also pursue efforts to advance and implement Canada's trade policy framework in a manner that encourages inclusive trade growth.

The Department will further its global engagement in 2021-22 by:

- ▶ Participating in the negotiations of trade agreements and supporting the implementation of concluded trade agreements.
- ▶ Working to ensure balanced import policies that support Canadian manufacturing competitiveness and pandemic response, including tariffs, trade remedies, and supply chains.
- ▶ Participating in multilateral negotiations on government-backed export financing to promote a level playing field for Canadian exporters.

- ▶ Advocating for and supporting efforts to improve debt transparency and sustainability across the international system to help support international financial stability and sustainable economic growth.

On trade policy, the Department will continue to monitor and provide advice on issues related to imports of goods in order to ensure the competitiveness of Canadian manufacturing and protect domestic industries against unfair trade. Moreover, Canada will continue its efforts to improve debt sustainability and transparency across the international system, including through COVID-19-related debt payment suspension efforts. In 2021-22, the Department will also monitor and analyze other international pandemic responses and their economic impacts, with a view to ensuring a coordinated global economic recovery and fostering best practices.

### **Gender-based Analysis Plus**

Over the course of 2021-22, the Department will continue to support the government's commitment to advance fairness and equality through gender budgeting in support of its commitment to inclusive and sustainable economic growth.

In line with this commitment, and consistent with the policy statement on gender budgeting as defined by the *Canadian Gender Budgeting Act* enacted in 2018, all budgetary and off-cycle proposals in 2021-22 will continue to be informed by Gender-based Analysis Plus (GBA+) and the Gender Results Framework. This will help to ensure that funding decisions are made with the understanding of how diverse groups of Canadians would be affected, as part of an ongoing focus on promoting gender equality and greater diversity. Consistent with the requirements of the *Act*, the Department will also continue to support public reporting on gender and diversity impacts of all new budget measures, and, where appropriate, tax expenditures.

As the COVID-19 crisis continues to unfold in 2021-22, the Government recognizes that, while COVID-19 and related public health measures have affected all Canadians in one way or another, the type, severity and extent of the impacts of COVID-19 vary considerably across social and demographic characteristics. Consequently, the Department of Finance Canada will continue to ensure that funding proposals and decisions related to the government's response are informed by thorough GBA+ analysis, taking the gender and diversity implications of measures on different groups of Canadians into consideration.

In support of the government's commitment to ensure inclusive outcomes for Canadians, the Department will continue to work towards integrating GBA+ in its programs, policies and initiatives.

**Sustainable Development Goals**

By providing analysis and advice, and through the development and implementation of policies, the Department engages in an approach to sustainable development that:

- ▶ Supports the government’s commitment to fight climate change and protect the environment.
- ▶ Encourages productivity, growth and labour force participation in the economy.
- ▶ Contributes to government priorities such as reconciliation with Indigenous Peoples, health, quality of life, safety of communities and income security.

In 2021-22, the Department will remain focused on ensuring Canada’s economy grows in a sustainable and inclusive manner, providing all Canadians with opportunities to contribute to and benefit from this growth. The Department will continue to incorporate environmental considerations into its analysis and advice, including by conducting Strategic Environmental Assessments as per the Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals. As a policy-oriented department, the Department has limited direct involvement in delivering programs and services to Canadians; however, it is a key contributor to three Federal Sustainable Development Strategy goals: Greening Government; Effective Action on Climate Change; and Clean Energy.

## Planned results for Economic and Fiscal Policy

Departmental result	Departmental result indicator	Target	Date to achieve target	2017–18 actual result	2018–19 actual result	2019–20 actual result
Canadians enjoy stronger, more sustainable, and inclusive economic growth that contributes to higher standards of living	1.1 Gross Domestic Product (GDP) per capita (ranking among Organisation for Economic Co-operation and Development (OECD) countries)	Ranking among the countries with the 15 highest levels of GDP per capita	2021-2022	Ranked 14 <sup>th</sup> among 36 OECD countries	Ranked 14 <sup>th</sup> among 36 OECD countries	Ranked 15 <sup>th</sup> among 37 OECD countries
	1.2 Employment rate among the population 15 to 64 in age (ranking among OECD countries)	Ranking among the countries with the 15 highest levels of GDP per capita	2021-2022	Ranked 13 <sup>th</sup> among 36 OECD countries	Ranked 13 <sup>th</sup> among 36 OECD countries	Ranked 13 <sup>th</sup> among 37 OECD countries
	1.3 Real disposable income across income groups <sup>1</sup>	Growth is broad-based across income groups	2021-2022	Bottom 20%: 2.3% growth Second 20%: 1.6% growth Middle 20%: 1.1% growth Fourth 20%: 0.6% growth Top 20%: 0.4% growth	Report not yet available	Report not yet available
Canada's public finances are sound, sustainable and inclusive	2.1 Federal debt-to-gross domestic product ratio	Stable over the medium-term (defined as the end of the 5-year projection period for the budget)	2021-2022	Met	Met	Met
	2.2 The annual federal budget includes an assessment of the impact of new expenditure and revenue measures on different groups of women and men	Presence of a clear "Statement" in the annual budget document, where the impact of budgetary measures is presented from a gender perspective to foster more inclusive growth	2021-2022	Met	Met	Data not available <sup>2</sup>

<sup>1</sup> Indicator 1.3 measures inflation-adjusted growth averaged over the previous five years in disposable household incomes across five income groups, ranging from the bottom 20% to the top 20%. Household income is adjusted for household size by dividing household income by the square root of the household size.

<sup>2</sup> The Government of Canada did not release a federal budget in 2020 due to the COVID-19 pandemic.



Departmental result	Departmental result indicator	Target	Date to achieve target	2017–18 actual result	2018–19 actual result	2019–20 actual result
Canada has a fair and competitive tax system	3.1 Taxes on labour income	Lower than the G7 average	2021-2022	Met	Met	Met
	3.2 Tax rate on new business investment	Lower than the G7 average	2021-2022	Data not available <sup>3</sup>	Data not available <sup>3</sup>	Data not available <sup>3</sup>
Canada has a sound efficient financial sector	4.1 Percentage of leading international organizations and major ratings agencies that rate Canada's financial policy framework as favourable	100%	2021-2022	100%	100%	100%
	4.2 Ranking of Canada's financial sector in the World Economic Forum's Global Competitiveness Report	Above the G7 average	2021-2022	Above the G7 average Canada: 5.44 G7 average: 4.81	Above the G7 average <sup>4</sup> Canada: 86 G7 average: 83	Above the G7 average <sup>4</sup> Canada: 87 G7 average: 83
The Government of Canada's borrowing requirements are met at a low and stable cost to support effective management of the federal debt on behalf of Canadians	5.1 Percentage of the government's borrowing requirements met within the fiscal year	100%	2021-2022	100%	100%	100%
	5.2 Canada's sovereign rating	Equal to or better than the G7 average	2021-2022	Canada was the highest rated among G7 countries	Canada was the highest rated among G7 countries	Canada was the highest rated among G7 countries
The Government of Canada effectively supports provinces, territories and Indigenous governments	6.1 Degree to which timely statutory federal transfer programs assist and support provincial and territorial governments in delivering important public services, including accessible and quality health care	5 (100% of payments reviewed did not reveal errors; 100% of payments to provincial and territorial governments were made within the required time frames)	2021-2022	5	5	5

<sup>3</sup> The Department will report on the new indicator "Tax rate on new business investment" starting with the 2021-22 reporting cycle. The previous indicator "Total business tax costs" was measured by KPMG in a biennial report that has since been discontinued.

<sup>4</sup> The 2018 World Economic Forum's Global Competitiveness Report introduced the new Global Competitiveness Index 4.0, which scores each country's financial system between 0 and 100. The 2017 Report used a different indicator, which gave a score between 1 and 7. Therefore the score for 2017-18 is not comparable to the scores for 2018-19 and 2019-20.

Departmental result	Departmental result indicator	Target	Date to achieve target	2017–18 actual result	2018–19 actual result	2019–20 actual result
	6.2 Degree to which payment issues identified with respect to tax agreements with provinces, territories and Indigenous governments are addressed	2 (mostly addressed)	2021-2022	2 (mostly addressed)	Not Applicable <sup>5</sup>	Not Applicable <sup>5</sup>
Canada maintains its leadership and engagement globally and deepens its trading relationships	7.1 Canada's overall score on the OECD Trade Facilitation Indicators.	Score of 1.7 or higher	2021-2022	Data not yet available <sup>6</sup>	Data not yet available <sup>6</sup>	Data not yet available <sup>6</sup>
	7.2 Degree to which Canadian priorities are reflected by international financial institutions' institutional financing vehicle to which the Department of Finance provided resources.	4	2021-2022	New indicator for 2018-19	Met	Met

Financial, human resources and performance information for the Department of Finance Canada's program inventory is available in the GC InfoBase.<sup>i</sup>

<sup>5</sup> Data for indicator 6.2 are reported every three years in respect of payment issues that arise during the previous three-year period. The last reporting for this indicator was included in the 2019-20 Departmental Plan for fiscal years 2015-16 to 2017-18. Results from fiscal year 2019-20 will be included in the next three-year reporting period ending in fiscal year 2020-21.

<sup>6</sup> The World Economic Forum Global Trading report 2016 is the latest version of this report. Consequently, results are unavailable for the 2017-18, 2018-19 and 2019-20 reporting periods. This indicator has been revised for the 2021-22 reporting cycle.

## Planned budgetary financial resources for Economic and Fiscal Policy

2021–22 budgetary spending (as indicated in Main Estimates)	2021–22 planned spending	2022–23 planned spending	2023–24 planned spending
103,708,910,767	103,708,910,767	106,911,739,643	113,671,866,045

Financial, human resources and performance information for the Department of Finance Canada's program inventory is available in the GC InfoBase.<sup>ii</sup>

## Planned human resources for Economic and Fiscal Policy

2021–22 planned full-time equivalents	2022–23 planned full-time equivalents	2023–24 planned full-time equivalents
595	596	594

Financial, human resources and performance information for the Department of Finance Canada's program inventory is available in the GC InfoBase.<sup>iii</sup>



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## Internal Services: planned results

### Description

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of Programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct services that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. These services are:

- ▶ Management and Oversight Services
- ▶ Communications Services
- ▶ Legal Services
- ▶ Human Resources Management Services
- ▶ Financial Management Services
- ▶ Information Management Services
- ▶ Information Technology Services
- ▶ Real Property Management Services
- ▶ Materiel Management Services
- ▶ Acquisition Management Services

### Planning highlights

#### **Building a healthy, diverse and productive workforce**

The Department will continue its efforts to attract, retain and develop a high performing, talented, diverse, inclusive and bilingual workforce within a healthy and accessible workplace to respond to increasing demands for sound and timely policy analysis and advice.

It will develop measureable strategies to support employees' mental and physical health, including helping employees with pay issues, promote greater diversity and inclusion and foster a psychologically safe and healthy workplace and workforce that remains resilient through change.

Over the course of 2021-22, the Department will actively engage with employees on key priorities such as mental health, well-being, accessibility and anti-racism. As the Department prepares for an eventual return to the physical workplace, it will also take lessons learned during remote work to inform the future of work for the Department.

### **Enabling a digital and collaborative workplace while enhancing user experience and strengthening cybersecurity**

The Department will continue to implement departmental and government-wide solutions to modernize its information management (IM) and information technology (IT) tools to enhance business effectiveness, collaboration, mobility, and to support a remote workforce.

The Department will direct a portion of its IT investments to support the implementation of government-wide modernization and transformation activities, including the Digital Communication and Collaboration enterprise initiative, a strategic enterprise priority, to implement and adopt the Microsoft Office 365 secure cloud platform. By leveraging the multitude of applications and features contained in that suite, the Department's workplace modernization will allow for improved productivity by providing employees with the tools needed to work from any place and at any time. This initiative has become even more crucial given the current global pandemic, and the impact it has had on work arrangements and how departments will need to continue supporting employees working remotely in the future. It also permits for improved communication and collaboration internally within the Department, across the government and with external private and public sector stakeholders.

In addition, the Department is committed to supporting internal business requirements by providing modern IT applications and solutions, including support for federal budget related activities, and other internal initiatives, such as the development of a custom-built mobile app for the dissemination of all Department of Finance publications and reports.

Building on its Departmental Strategy for Modernizing Information and Data Management, and in line with its IM/IT Strategic Plan, the Department is aiming to develop a modern data management framework through a reassessment of its organizational data maturity. This framework, once finalized, will result in strengthened governance, increased training of our workforce in advanced data analysis, and increased capacity for quantitative analysis through the adoption of modern analytical tools.

In partnership with Shared Services Canada, the Department will also continue to work towards modernizing its IT network infrastructure with the implementation of additional IT controls to balance productivity with security, and ensure Department of Finance employees are provided with tools and technologies that foster a modern and mobile work environment.

## Planned budgetary financial resources for Internal Services

2021–22 budgetary spending (as indicated in Main Estimates)	2021–22 planned spending	2022–23 planned spending	2023–24 planned spending
42,725,140	42,725,140	42,798,801	42,668,066

## Planned human resources for Internal Services

2021–22 planned full-time equivalents	2022–23 planned full-time equivalents	2023–24 planned full-time equivalents
251	251	251





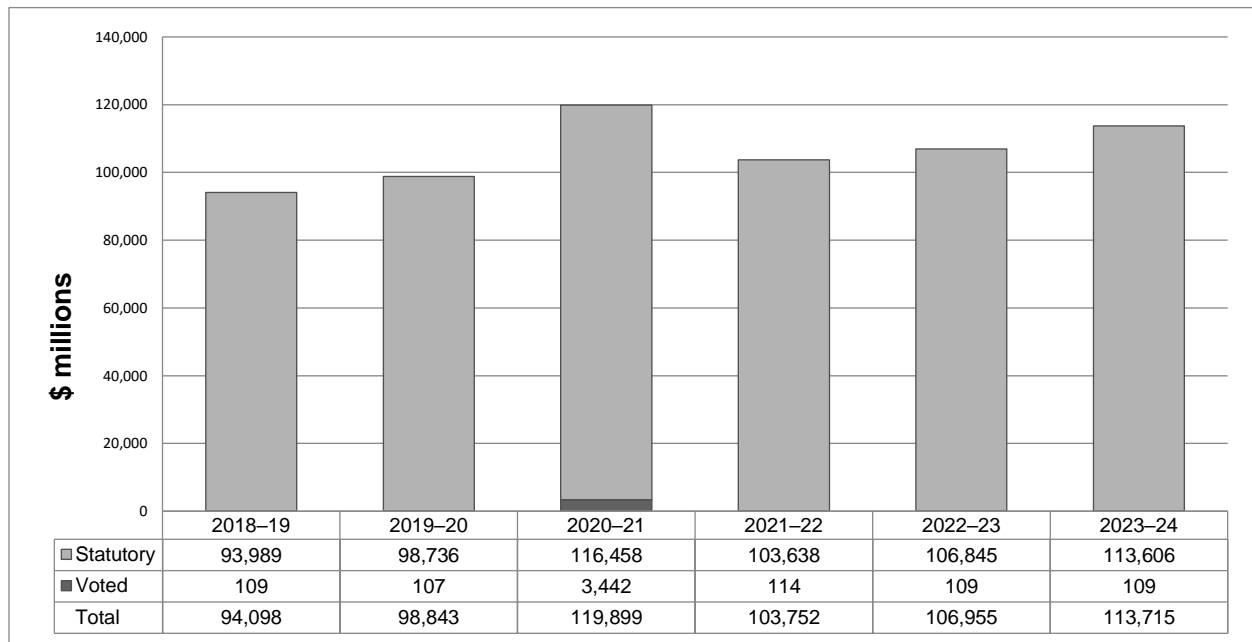
## Spending and human resources

This section provides an overview of the department’s planned spending and human resources for the next three consecutive fiscal years and compares planned spending for the upcoming year with the current and previous years’ actual spending.

### Planned spending

Departmental spending 2018–19 to 2023–24

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



## Budgetary planning summary for core responsibilities and Internal Services (dollars)

The following table shows actual, forecast and planned spending for the Department's core responsibility and Internal Services for the years relevant to the current planning year.

Core responsibilities and Internal Services	2018–19 expenditures	2019–20 expenditures	2020–21 forecast spending	2021–22 budgetary spending (as indicated in Main Estimates)	2021–22 planned spending	2022–23 planned spending	2023–24 planned spending
Economic and Fiscal Policy	94,052,730,919	98,798,711,515	119,851,309,346	103,708,910,767	103,708,910,767	106,911,739,643	113,671,866,045
<b>Subtotal</b>	94,052,730,919	98,798,711,515	119,851,309,346	103,708,910,767	103,708,910,767	106,911,739,643	113,671,866,045
Internal Services	44,979,241	43,969,170	48,120,777	42,725,140	42,725,140	42,798,801	42,668,006
<b>Total</b>	94,097,710,160	98,842,680,685	119,899,430,123	103,751,635,907	103,751,635,907	106,954,538,444	113,714,534,111

### Economic and Fiscal Policy

The cumulative increase of \$25.8 billion in spending from 2018-19 to 2020-21 mainly relates to:

- ▶ Funding received in 2020-21 for COVID-19 relief measures, including programs related to protecting the health and safety of Canadians, and direct support for individuals and businesses (\$19.2 billion);
- ▶ Legislated increases for the Canada Health Transfer and Fiscal Equalization transfer payment programs (\$4.9 billion); and
- ▶ An increase in approved authorities for capital and operating expenses for the Canada Infrastructure Bank (\$1.7 billion).

The cumulative increase of \$10 billion in planned spending from 2021-22 to 2023-24 mainly relates to the following statutory items:

- ▶ Legislated and forecasted increases to the Canada Health Transfer and Fiscal Equalization transfer payments programs, as well as increases driven by COVID-19 relief measures (\$5.4 billion);
- ▶ An increase in market debt resulting from more affordable public debt issuance as a result of lower interest rates as noted in the 2020 Fall Economic Statement (\$3.1 billion); and
- ▶ Increases in payments to the Canada Infrastructure Bank consistent with their recently approved corporate plan (\$1.5 billion).

## Internal Services

The cumulative increase of \$3 million in spending from 2018-19 to 2020-21 is mainly attributable to temporary funding received in Internal Services to support new government initiatives in the areas of financial sector policy and economic development and corporate finance. Additionally, funding was received to support the operations of the Office of the Minister of Middle Class Prosperity and Associate Minister of Finance, who joined the Department in 2019.

The decrease in planned spending from 2021-22 to 2023-24 is mainly attributable to time-limited funding that decreases over the next three years.

## Planned human resources

The following table shows actual, forecast and planned full-time equivalents (FTEs) for the Department of Finance Canada's departmental results framework and to Internal Services for the years relevant to the current planning year.

Human resources planning summary for core responsibilities and Internal Services

Core responsibilities and Internal Services	2018–19 actual full-time equivalents	2019–20 actual full-time equivalents	2020–21 forecast full-time equivalents	2021–22 planned full-time equivalents	2022–23 planned full-time equivalents	2023–24 planned full-time equivalents
Economic and Fiscal Policy	548	558	582	595	596	594
<b>Subtotal</b>	548	558	582	595	596	594
Internal Services	262	286	249	251	251	251
<b>Total</b>	810	844	831	846	847	845

The increased use of full-time equivalents from 2018-2019 to 2020-21 is primarily due to temporary funding received to support the work on key government priorities in areas such as tax policy and Indigenous consultations. The number of full-time equivalents is expected to increase after 2020-21 as a result of additional funding received to continue to support the government's work on financial sector policy.

## Estimates by vote

Information on the Department of Finance Canada's organizational appropriations is available in the 2021–22 Main Estimates.<sup>iv</sup>

## Future-oriented Condensed statement of operations

The future-oriented condensed statement of operations provides an overview of the Department of Finance Canada's operations for 2020-21 to 2021-22.

The amounts for forecast and planned results in this statement of operations were prepared on an accrual basis. The amounts for forecast and planned spending presented in other sections of the Departmental Plan were prepared on an expenditure basis. Amounts may therefore differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, are available on the Department of Finance Canada's website.

Future-oriented Condensed statement of operations for the year ending March 31, 2022 (dollars)

<b>Financial information</b>	<b>2020–21 forecast results</b>	<b>2021–22 planned results</b>	<b>Difference (2021–22 planned results minus 2020–21 forecast results)</b>
Total expenses	117,625,138,173	99,850,928,097	(17,774,210,076)
Total revenues	0	0	0
Net cost of operations (before government funding and transfers)	117,625,138,173	99,850,928,097	(17,774,210,076)

Planned net cost of operations (before government funding and transfers) shows a decrease of \$17.8 billion in 2021-22, primarily due to larger expenses in 2020-21 related to the measures undertaken to address the COVID-19 pandemic.

## Corporate information

### Organizational profile

**Appropriate minister(s):** The Honourable Chrystia Freeland, P.C., M.P.

The Honourable Mona Fortier, P.C., M.P.

**Institutional head:** Michael Sabia

**Ministerial portfolio:** Department of Finance

**Enabling instrument(s):** The Minister of Finance has direct responsibility for a number of Acts and is assigned specific fiscal and tax policy responsibilities relating to other acts that are under the responsibility of other ministers. A list of some of these Acts can be found below:

- ▶ *Air Travellers Security Charge Act*
- ▶ *Asian Infrastructure Investment Bank Agreement Act*
- ▶ *Bank Act*
- ▶ *Bank for International Settlements (Immunity) Act*
- ▶ *Bank of Canada Act*
- ▶ *Bills of Exchange Act*
- ▶ *Borrowing Authority Act*
- ▶ *Bretton Woods and Related Agreements Act*
- ▶ *Budget Implementation Acts<sup>7</sup> (under various titles)*
- ▶ *Canada Deposit Insurance Corporation Act*
- ▶ *Canada Pension Plan<sup>8</sup>*
- ▶ *Canada Pension Plan Investment Board Act*
- ▶ *Canadian International Trade Tribunal Act*
- ▶ *Canadian Gender Budgeting Act*
- ▶ *Canadian Payments Act*
- ▶ *Canadian Securities Regulation Regime Transition Office Act*
- ▶ *Cooperative Credit Associations Act*
- ▶ *Currency Act*
- ▶ *Customs Tariff*
- ▶ *Depository Bills and Notes Act*
- ▶ *European Bank for Reconstruction and Development Agreement Act*
- ▶ *Excise Act, 2001*
- ▶ *Excise Tax Act*
- ▶ *Federal-Provincial Fiscal Arrangements Act*
- ▶ *Financial Administration Act*
- ▶ *Financial Consumer Agency of Canada Act*

<sup>7</sup> The Minister of Finance is the responsible minister for all budget implementation acts although not expressly named as such in each Act.

<sup>8</sup> Although not named as a responsible minister for the *Canada Pension Plan* (the responsible ministers are the Minister of Families, Children and Social Development and the Minister of National revenue), the Minister of Finance has substantial duties under this Act and is jointly responsible with the Minister of Families, Children and Social Development for laying an annual report on the administration of the Act before Parliament.

- ▶ *First Nations Goods and Services Tax Act*
- ▶ *Greenhouse Gas Pollution Pricing Act (Part 1)*
- ▶ *Income Tax Act*
- ▶ *Income Tax Conventions Interpretation Act*
- ▶ *Insurance Companies Act*
- ▶ *Interest Act*
- ▶ *Nova Scotia and Newfoundland and Labrador Additional Fiscal Equalization Offset Payments Act*
- ▶ *Office of the Superintendent of Financial Institutions Act*
- ▶ *Payment Card Networks Act*
- ▶ *Payment Clearing and Settlement Act*
- ▶ *Pension Benefits Standards Act, 1985*
- ▶ *Pooled Registered Pension Plans Act*
- ▶ *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*
- ▶ *Protection of Residential Mortgage or Hypothecary Insurance Act*
- ▶ *Royal Canadian Mint Act*
- ▶ *Special Import Measures Act*
- ▶ *Tax-Back Guarantee Act*
- ▶ *Trust and Loan Companies Act*
- ▶ *Winding-up and restructuring Act (Parts II and III)*

**Year of incorporation / commencement:** 1867<sup>9</sup>

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

“Raison d’être, mandate and role: who we are and what we do” is available on the Department of Finance Canada’s website<sup>v</sup>.

For more information on the Department’s organizational mandate letter commitments, see:

- The Honourable Chrystia Freeland, P.C., M.P., Deputy Prime Minister<sup>vi</sup> and Minister of Finance mandate letter and supplementary mandate letter<sup>vii</sup>
- The Honourable Mona Fortier, P.C., M.P., Minister of Middle Class Prosperity and Associate Minister of Finance<sup>viii</sup> and Minister of Finance mandate letter and supplementary mandate letter<sup>ix</sup>

## Operating context

Information on the operating context is available on the Department of Finance Canada’s website<sup>x</sup>.

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<sup>9</sup> On July 1, 1867, the federal Finance portfolio was established and the first Minister of Finance was appointed. The Department of Finance Canada was created on June 22, 1869.

## Reporting framework

The Department of Finance Canada’s approved departmental results framework and program inventory for 2021-22 is as follows:

Core Responsibility: Economic and Fiscal Policy		
Departmental Results Framework	<p><b>Departmental Result:</b> Canadians enjoy stronger, more sustainable and inclusive economic growth that contributes to higher standards of living.</p> <p>Indicator: Real disposable income across income groups</p> <p>Indicator: Employment rate among the population age 15 to 64 (ranking among the Organisation for Economic Co-operation and Development (OECD) countries)</p> <p>Indicator: Gross domestic product (GDP) per capita (ranking among the OECD countries)</p>	
	<p><b>Departmental Result:</b> Canada's public finances are sound, sustainable and inclusive.</p> <p>Indicator: The annual Federal Budget includes an assessment of the impact of new expenditure and revenue measures on different groups of women and men</p> <p>Indicator: Federal Debt-to-Gross Domestic Product (GDP) ratio</p>	
	<p><b>Departmental Result:</b> Canada has a fair and competitive tax system.</p> <p>Indicator: Taxes on labour income</p> <p>Indicator: Tax rate on new business investment</p>	
	<p><b>Departmental Result:</b> Canada has a sound and efficient financial sector.</p> <p>Indicator: Ranking of Canada's financial sector in the World Economic Forum's Global Competitiveness Report</p> <p>Indicator: Percentage of leading international organizations and major ratings agencies that rate Canada's financial policy framework as favourable</p>	
	<p><b>Departmental Result:</b> The Government of Canada's borrowing requirements are met at a low and stable cost to support an effective management of the federal debt on behalf of Canadians.</p> <p>Indicator: Canada's sovereign rating</p> <p>Indicator: Percentage of the Government's borrowing requirements met within the fiscal year</p>	
	<p><b>Departmental Result:</b> The Government of Canada effectively supports provinces, territories and Indigenous governments.</p> <p>Indicator: Degree to which payment issues identified with respect to tax agreements with provinces, territories and Indigenous governments are addressed</p> <p>Indicator: Degree to which timely statutory federal transfer programs assist and support provincial and territorial governments in delivering important public services, including accessible and quality health care</p>	
	<p><b>Departmental Result:</b> Canada maintains its leadership and engagement globally and deepens its trading relationships.</p> <p>Indicator: Canada's overall score on the OECD Trade Facilitation Indicators</p> <p>Indicator: Degree to which Canadian priorities are reflected by international financial institutions' institutional financing vehicle to which the Department of Finance provided resources</p>	
	<p>Program: Tax Policy and Legislation</p> <p>Program: Economic and Fiscal Policy, Planning and Forecasting</p> <p>Program: Economic Development Policy</p> <p>Program: Federal-Provincial Relations and Social Policy</p> <p>Program: Financial Sector Policy</p> <p>Program: International Trade and Finance Policy</p>	<p>Program: Canada Health Transfer</p> <p>Program: Fiscal Arrangements with Provinces and Territories</p> <p>Program: Tax Collection and Administration Agreements</p> <p>Program: Commitments to International Financial Organizations</p> <p>Program: Market Debt and Foreign Reserves Management</p>
	Program Inventory	
		Internal Services

**Changes to the approved reporting framework since 2020–21**

<b>Structure</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Change</b>	<b>Reason for change</b>
<b>Core responsibility</b>	Economic and Fiscal Policy	Economic and Fiscal Policy	No change	Not applicable
<b>Program</b>	Tax Policy and Legislation	Tax Policy and Legislation	No change	Not applicable
<b>Program</b>	Economic and Fiscal Policy, Planning and Forecasting	Economic and Fiscal Policy, Planning and Forecasting	No change	Not applicable
<b>Program</b>	Economic Development Policy	Economic Development Policy	No change	Not applicable
<b>Program</b>	Federal-Provincial Relations and Social Policy	Federal-Provincial Relations and Social Policy	No change	Not applicable
<b>Program</b>	Financial Sector Policy	Financial Sector Policy	No change	Not applicable
<b>Program</b>	International Trade and Finance Policy	International Trade and Finance Policy	No change	Not applicable
<b>Program</b>	Canada Health Transfer	Canada Health Transfer	No change	Not applicable
<b>Program</b>	Fiscal Arrangements with Provinces and Territories	Fiscal Arrangements with Provinces and Territories	No change	Not applicable
<b>Program</b>	Tax Collection and Administration Agreements	Tax Collection and Administration Agreements	No change	Not applicable
<b>Program</b>	Commitments to International Financial Organizations	Commitments to International Financial Organizations	No change	Not applicable
<b>Program</b>	Market Debt and Foreign Reserves Management	Market Debt and Foreign Reserves Management	No change	Not applicable



As noted in the chart above, there were no changes to the Department’s Core Responsibility or Programs since 2020-21. However, there were changes to three of the Department’s indicators stemming from its Departmental Results, which are outlined in the preceding diagram and further explained below:

- ▶ Under the Departmental Result “Canada’s public finances are sound, sustainable and inclusive,” the previous indicator “total business tax costs” can no longer be used because KPMG has discontinued its report measuring this indicator. The Department has changed its indicator to “tax rate on new business investment.” The new indicator will be measured using Canada’s marginal effective tax rate ranking, which is a comprehensive means of measuring corporate tax competitiveness across tax systems.
  
- ▶ Under the Departmental Result “Canada maintains its leadership and engagement globally and deepens its trading relationships,” the previous indicator was “Canada’s ranking in the domestic market access pillar of the World Economic Forum Global Enabling Trade Report.” As the final report was published in 2016, this indicator has been changed to “Canada’s overall score on the OECD Trade Facilitation Indicators.”
  
- ▶ Under the Departmental Result “Canada maintains its leadership and engagement globally and deepens its trading relationships,” the previous indicator was “percentage of Finance Canada’s international assistance payments that are publicly reported on a monthly basis to support aid transparency,” which measured the number of payments the Department made on time to International Financial Institutions (IFIs). This indicator has been changed to “degree to which Canadian priorities are reflected by international financial institutions’ institutional financing vehicle to which the Department of Finance provided resources” and evaluates the influence Canada exerts at IFIs within institutional financing vehicles that Canada provided support to.

## Supporting information on the program inventory

Supporting information on planned expenditures, human resources, and results related to the Department of Finance Canada’s program inventory is available in the GC InfoBase.<sup>xi</sup>

## Supplementary information tables

The following supplementary information tables are available on the Department of Finance Canada’s website.

- ▶ Departmental Sustainable Development Strategy<sup>xii</sup>
- ▶ Details on transfer payment programs<sup>xiii</sup>
- ▶ Gender-based analysis plus<sup>xiv</sup>

## Federal tax expenditures

The Department of Finance Canada’s Departmental Plan does not include information on tax expenditures that relate to its planned results for 2021–22.

Tax expenditures are the responsibility of the Minister of Finance, and the Department of Finance Canada publishes cost estimates and projections for government-wide tax expenditures each year in the Report on Federal Tax Expenditures.<sup>xv</sup> This report provides detailed information on tax expenditures, including objectives, historical background and references to related federal spending programs, as well as evaluations, research papers and gender-based analysis.

## Organizational contact information

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## Appendix: definitions

### **appropriation (crédit)**

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

### **budgetary expenditures (dépenses budgétaires)**

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

### **core responsibility (responsabilité essentielle)**

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

### **Departmental Plan (plan ministériel)**

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

### **departmental priority (priorité ministérielle)**

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

### **departmental result (résultat ministériel)**

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

### **departmental result indicator (indicateur de résultat ministériel)**

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

### **departmental results framework (cadre ministériel des résultats)**

A framework that consists of the department's core responsibilities, departmental results and departmental result indicators.

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

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

**experimentation (expérimentation)**

The conducting of activities that seek to first explore, then test and compare, the effects and impacts of policies and interventions in order to inform evidence-based decision-making, and improve outcomes for Canadians, by learning what works and what doesn't. Experimentation is related to, but distinct from innovation (the trying of new things), because it involves a rigorous comparison of results. For example, using a new website to communicate with Canadians can be an innovation; systematically testing the new website against existing outreach tools or an old website to see which one leads to more engagement, is experimentation.

**full-time equivalent (équivalent temps plein)**

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

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

An analytical process used to assess how diverse groups of women, men and gender-diverse people experience policies, programs and services based on multiple factors including race, ethnicity, religion, age, and mental or physical disability.

**government-wide priorities (priorités pangouvernementales)**

For the purpose of the 2021–22 Departmental Plan, government-wide priorities refers to those high-level themes outlining the government's agenda in the 2020 Speech from the Throne, namely: Protecting Canadians from COVID-19; Helping Canadians through the pandemic; Building back better – a resiliency agenda for the middle class; The Canada we're fighting for.

**horizontal initiative (initiative horizontale)**

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

**non-budgetary expenditures (dépenses non budgétaires)**

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

**performance (rendement)**

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

**performance indicator (indicateur de rendement)**

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

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

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

**plan (plan)**

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

**planned spending (dépenses prévues)**

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

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

**program (programme)**

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

**program inventory (répertoire des programmes)**

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

**result (résultat)**

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

**statutory expenditures (dépenses législatives)**

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

**strategic outcome (résultat stratégique)**

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

**target (cible)**

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

**voted expenditures (dépenses votées)**

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



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## Endnotes

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- i. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iv. 2019–20 Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- v. Department of Finance Canada’s website, <https://fin.canada.ca/>
- vi. The Honourable Chrystia Freeland, P.C., M.P., Deputy Prime Minister and Minister of Finance, <https://pm.gc.ca/en/mandate-letters/2019/12/13/minister-finance-mandate-letter>
- vii. Minister of Finance mandate letter and supplementary mandate letter, <https://pm.gc.ca/en/mandate-letters/2021/01/15/deputy-prime-minister-and-minister-finance-supplementary-mandate-letter>
- viii. The Honourable Mona Fortier, P.C., M.P., Minister of Middle Class Prosperity and Associate Minister of Finance, <https://pm.gc.ca/en/mandate-letters/2019/12/13/minister-middle-class-prosperity-and-associate-minister-finance-mandate>
- ix. Minister of Finance mandate letter and supplementary mandate letter, <https://pm.gc.ca/en/mandate-letters/2021/01/15/minister-middle-class-prosperity-and-associate-minister-finance>
- x. Department of Finance Canada’s website, <https://fin.canada.ca/>
- xi. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xii. Departmental Sustainable Development Strategy, <https://www.canada.ca/en/department-finance/corporate/transparency/plans-performance/sustainable-development-strategy/2020-2023.html>
- xiii. Details on transfer payment programs, <https://www.canada.ca/en/department-finance/corporate/transparency/plans-performance/departmental-plans/2021-2022/supplementary-information-tables-page-1.html>
- xiv. Gender-based analysis plus, <https://www.canada.ca/en/department-finance/corporate/transparency/plans-performance/departmental-plans/2021-2022/supplementary-information-tables-page-2.html>
- xv. Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>
- xvi. Department of Finance Canada’s website, <https://fin.canada.ca/>