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Canada

Treasury Board of Canada Secretariat 2019–20 Departmental Results Report

Treasury Board of Canada Secretariat

2019–20

Departmental Results Report

The Honourable Jean-Yves Duclos, P.C., M.P.
President of the Treasury Board

The Honourable Joyce Murray, P.C., M.P.
Minister of Digital Government

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President of the Treasury Board's message

I am pleased to present the Departmental Results Report for the Treasury Board of Canada Secretariat (TBS) for 2019–20.

The Honourable
Jean-Yves Duclos
President of the Treasury Board

During the 2019–20 fiscal year, TBS acted in several areas to continue to improve the operations of the Government of Canada and the delivery of services to Canadians. These efforts undertaken and underway in 2019–20 help support and reinforce the government's response to the COVID-19 pandemic, which struck in March 2020.

For example, with the passage of Bill C-58, we strengthened government openness and transparency by making changes to Canada's access to information system to put more information into the hands of Canadians and keep government accountable. This was the first time the regime had been substantially updated in more than 30 years.

We also hosted the 2019 Open Government Partnership Summit, attracting leaders from around the world to share their knowledge and solutions for serving citizens and strengthening democracy in an increasingly connected world.

In addition, as the employer of the core public service, TBS laid the foundation for a more agile and better-equipped public service. We developed new policies to continue fostering and sustaining a high-performing workforce and an inclusive, safe, and barrier-free workplace. We also continued to work on the Next Generation HR and pay solution, identifying vendors to pilot a replacement for the Phoenix pay system, committing resources to build a modern, user-friendly human resources and pay solution, and transitioning the project to Shared Services Canada.

I'm especially proud of the launch in May 2019 of the Accessibility Strategy for the Public Service of Canada. The strategy will position the federal public service to lead by example and become a model of accessibility in Canada and abroad. As part of this, a Centralized Enabling Workplace Fund is helping improve existing workplace accommodation practices and reduce systemic barriers that contribute to the need for individual accommodation.

On the regulatory side, we continued to advance our modernization agenda to help reduce regulatory barriers and bottlenecks to innovation, economic development, and investment for the benefit of businesses and all Canadians.

As we pivoted to face the COVID-19 crisis in March 2020, TBS supported the government-wide response by allowing further flexibility in policies and delegated authorities in areas where it was useful and beneficial to Canadians to do so. As the employer of the core public service, we provided advice and guidance on human resources and occupational health and safety to departments and agencies. Initiating a secure and flexible approach to enable employees across government to work remotely, while continuing to ensure critical operations and services, has been crucial in delivering the services Canadians have depended on during the crisis.

I am extremely proud of these and other achievements by our employees last year, and of how they rose to the challenge of supporting departments and agencies in the fight against COVID-19.

I invite you to read this report and discover the many ways TBS continues its work to make government better and keep its critical services steady, strong, and secure for Canadians.

Original signed by:

The Honourable Jean-Yves Duclos, P.C., M.P.
President of the Treasury Board

Minister of Digital Government's message

The Honourable Joyce Murray
Minister of Digital Government

I am delighted to join the President of the Treasury Board in presenting the Departmental Results Report for the Treasury Board of Canada Secretariat (TBS) for the 2019–20 fiscal year.

As the Minister of Digital Government, I lead the government's digital transformation efforts with the support of both TBS and Shared Services Canada.

COVID-19 has taught us all lessons. When the pandemic struck shortly before the end of the fiscal year, the government's unprecedented emergency response brought home just how important digital transformation is to both our operations and the health and safety of our citizens and businesses. It also showed us the importance of accelerating digital's deployment and use.

During the fiscal year itself, we had moved toward this objective in a number of areas.

Our hard-working employees deserve to be paid accurately and on time, which is why we led the work on a pilot project to test a potential HR and pay solution, while encouraging the use and development of open-source products and open data. This Next Generation HR and pay system is a potential replacement for the Phoenix pay system.

Another notable achievement was the introduction of the new *Policy on Service and Digital*. This policy sets out the direction for our transformation to a more seamless and secure digital government, solidly anchored in people-centred service design and delivery.

We also released the *Report on Service.* It highlights the progress made on key initiatives identified in the Government Service Strategy, which includes moving toward a single online window for all services, simplifying tax filings and improving access to Employment Insurance benefits.

Another accomplishment was the launch in November 2019 of Notify. Developed by the Canadian Digital Service, Notify allows departments to send notifications to people who use their services, at low cost and in just a few simple steps, so that they're kept informed and up to date. More recently, the Get Updates on COVID-19 email service has been using Notify to share important information on the pandemic response.

My goal going forward is to continue working with departments to address Canadians' immediate service and information needs and harness the energy and insights from our COVID-19 response to further advance our digital transformation.

I join the President of the Treasury Board in inviting you to read this report and would add my sincere thanks to the many employees in the Office of the Chief Information Officer, at the Canadian Digital Service, as well as at Shared Services Canada, whose dedication and hard work have made these achievements possible.

Original signed by:

The Honourable Joyce Murray P.C., M.P.
Minister of Digital Government

Results at a glance and operating context

The Treasury Board of Canada Secretariat (TBS) is a central agency that serves as the administrative arm of the Treasury Board. It provides leadership in relation to the following four core responsibilities[1] to help departments[2] fulfill government priorities and meet citizens' expectations of government:

1. Spending oversight

   TBS oversees how the federal government spends taxpayers' money by reviewing government programs, spending proposals and spending authorities, and by reporting to Parliament and Canadians on government spending.

2. Administrative leadership

   TBS leads government-wide initiatives, develops policies and sets the strategic direction for federal government administration in areas such as digital government (including service delivery and technology), access to information, management of assets and finances, and efforts to make government operations greener.

3. Employer

   TBS develops policies and sets the strategic direction for managing people in the public service. It also represents the government in labour relations matters.

4. Regulatory oversight

   TBS develops and oversees policies to promote good regulatory practices in the federal government and regulatory cooperation across jurisdictions. It also reviews proposed regulations and coordinates reviews of existing regulations.

Although TBS plays a central leadership role in setting administrative policy government-wide, deputy heads are accountable for managing their departments.

The COVID-19 pandemic has had a significant impact on TBS's activities across all four of its core responsibilities. When the pandemic was declared in March 2020, TBS had to mobilize quickly to support other government departments in their response. It also had to activate its own business continuity plan and adjust to an environment where most employees were working remotely.

1. A department's core responsibilities are the enduring functions or roles it carries out. They differ from programs, initiatives and other commitments, which may be undertaken for only a set amount of time.
2. In this report, "departments" refers to both departments and agencies.

For the most part, because it was declared toward the end of 2019–20, the pandemic did not affect TBS's planned activities for that year. It has, however, affected its ability to report on certain results, particularly those related to employment equity and official languages. TBS delayed collecting this data so that departments could focus on responding to the pandemic. These results were therefore not available in time for publication in this report. They will be published in TBS's 2021–22 Departmental Plan, which is scheduled for release in winter 2021.

In carrying out its core responsibilities in 2019–20, TBS sought to achieve 13 departmental results. It measured its progress toward achieving those results using 31 indicators. Of these indicators:

- 12 met their target (for example, indicators related to employee wellness and regulatory oversight)
- 4 were on track to meet their targets, which are after March 31, 2020 (for example, indicators related to the federal government's greenhouse gas emissions)
- 10 did not meet their target (for example, indicators related to service delivery and the clarity of reporting on government spending). TBS will work with departments to meet Canadians' high expectations of government results
- 5 had targets for which data was not available at the time of publication (for example, employment equity targets, for which data was not available due to constraints related to COVID-19)

In working toward these results in 2019–20, TBS's total actual spending was $2,974,307,068, and its total actual full-time equivalents was 2,313.

For more information on TBS's plans, priorities and results achieved, see the "Results: what we achieved" section of this report.

Results: what we achieved

Spending oversight

Description

- Review spending proposals and authorities
- Review existing and proposed government programs for efficiency, effectiveness and relevance
- Provide information to Parliament and Canadians on government spending

Results

In 2019–20, TBS aimed to achieve four results related to exercising its spending oversight responsibility:

1. Departments achieve measurable results
2. Treasury Board proposals contain information that helps Cabinet ministers make decisions
3. Budget initiatives are approved for implementation quickly
4. Reporting on government spending is clear

The following provides details on those results.

1. Departments achieve measurable results

The Government of Canada is committed to delivering results and effective government to Canadians, including by tracking and publicly reporting on the progress of its commitments, as well as by assessing the effectiveness of its work.

Since it implemented the *Policy on Results*[i] in 2016–17, TBS has been working with departments to:

- set ambitious but achievable targets in relation to their departmental results indicators
- report on their performance in order to improve oversight, help identify both effective and ineffective measures, and guide management decisions

In 2019–20, targets were met for 71% of the results indicators that departments reported publicly. This rate is identical to 71% the previous year.

2. Treasury Board proposals contain information that helps Cabinet ministers make decisions

The Government of Canada is committed to delivering results to Canadians, including by strengthening the oversight of how it spends taxpayers' money and by thoroughly examining the costing analyses that departments prepare for all proposed legislation and programs.

TBS works with federal departments when they are preparing spending proposals for Treasury Board consideration. Once the Treasury Board receives the proposals, TBS advises Treasury Board ministers on different aspects of them so that the ministers can make informed decisions. TBS also examines the costing analyses that departments submit with their proposals and reviews the degree to which the proposals transparently disclose financial risk.

In 2019–20, 54% of the submissions TBS assessed transparently disclosed financial risk, up from 45% the previous year. This increase represents progress toward TBS's target of 75% by March 2023. The improvement is believed to be due in part to efforts by TBS's Costing Centre of Expertise to work with departments earlier in the development of cost estimates in order to help them better identify and document financial risks. During 2019–20, the centre developed additional guidance that focuses on cost estimation, including how to identify and document costing assumptions, which in turn helps departments identify and communicate financial risks.

This departmental result supports the fulfillment of the President of the Treasury Board's 2019–20 mandate letter commitments to:

- strengthen the oversight of the expenditure of taxpayers' dollars
- improve the clarity and consistency of financial reporting
- exercise due diligence in reviewing costing analyses prepared by departments for all proposed legislation and programs

Box 1: Facilitating departments' response to COVID-19

With the onset of the COVID-19 pandemic, TBS moved quickly to:

- streamline processes for seeking authorities and regulatory changes
- arrange for temporary amendments and exemptions to administrative rules
- provide guidance to departments on how to function in the extraordinary circumstances

TBS's rapid response helped departments respond to the emergency and maintain their critical operations to support Canadians during this unprecedented health crisis.

3. Budget initiatives are approved for implementation quickly

In 2017, the House of Commons approved a 2-year pilot initiative to allow the Main Estimates to be tabled after the Budget so that the Main Estimates would incorporate Budget initiatives. The aim of the pilot, which was completed in 2019, was to make financial reporting clear and consistent, and to make funding available to departments in a timely manner.

As a result of the pilot, the target was met: all initiatives announced in Budget 2018 and in Budget 2019 were included in the Main Estimates.

In 2019, TBS launched a budget tracker,[ii] an interactive and publicly accessible tool that is available on GC InfoBase.[iii] In 2019–20, TBS continued to update this tool so that Canadians can track Budget items as funding is distributed to departments and allocated to programs.

4. Reporting on government spending is clear

The Government of Canada is committed to improving the openness, effectiveness and transparency of government, including strengthening the clarity and consistency of financial reporting.

Departments report on their spending in different ways, including by:

- tabling Departmental Plans, which describe departments' plans, priorities, expected results and associated resource requirements; and Departmental Results Reports, which indicate the actual results achieved
- adding information to GC InfoBase,[iv] an interactive, publicly accessible tool for finding the latest information on government finances, people and results

TBS strives to make sure that the information departments provide in their Departmental Plans and Departmental Results Reports and in GC InfoBase[v] is clear, easy to find and easy to understand. To measure performance in this area, TBS surveys online readers of the Departmental Plans and Departmental Results Reports and GC InfoBase users about the usefulness of the information.

The survey results for 2019–20 are as follows:

- The average rating for the online versions of Departmental Plans and Departmental Results Reports was 3.8 out of 5, slightly below the target of 4 but a modest improvement from 3.3 in the previous year
- The average rating for GC InfoBase[vi] was 61% (61% of respondents selected a rating of 3 to 5 on a scale of 1 to 5),[3] below the target of 80%

3. This result cannot be compared with the 2018–19 result because the indicator was changed in 2019–20.

TBS will continue working to make Departmental Plans and Departmental Results Reports clearer and more accessible by, for example, incorporating feedback received through the survey into the guides and templates for the 2021–22 documents.

It will also continue to improve the functionality of GC InfoBase,[vii] implement recommendations from user testing, and add new options for viewing data and datasets in 2020–21 and beyond.

Gender-based analysis plus and spending oversight

The *Canadian Gender Budgeting Act*[viii] was adopted in 2018. It requires that the analysis of gender and diversity impacts of the existing Government of Canada expenditure programs be made available to the public once a year. To this end, TBS directed departments to describe, in the GBA+ supplementary information table of their Departmental Results Report, program-level results and to describe key actions they took to improve their capacity to conduct gender-based analysis plus[4] (GBA+). To help improve departments' analyses, TBS made GBA+ more prominent in Treasury Board submissions by requiring that departments integrate it into the design of initiatives and by requiring them to articulate their plan for data collection. In addition, TBS continues to encourage departments to include GBA+ in their Performance Information Profiles[5] and program evaluations.

Experimentation and spending oversight

In Budget 2018, the government announced an Innovation and Skills Plan. As part of this plan, TBS formed a team to consolidate data from different departments in order to better assess the performance and impact of innovation-related programs. For the first time, the government has an enterprise-wide view of innovation-related programming. The team applied innovative approaches, including the development of data models using the consolidated information, to consider GBA+ in program data collection; and in policy, performance and evaluation activities. In 2019–20, these efforts enabled an analysis of firms receiving support from innovation and clean technology programs. The analysis revealed that from 2007–08 to 2016–17, between 13% and 15% of beneficiary firms were female-controlled. However, more than 20% of beneficiary firms could not classify whether they were male- or female-controlled, which suggests that the collection of GBA+ information still needs improvements.

4. GBA+ is an analytical process used to assess how diverse groups of women, men and non-binary people may experience policies, programs and initiatives. The "plus" in GBA+ acknowledges that GBA goes beyond biological (sex) and socio-cultural (gender) differences.
5. Performance Information Profiles outline a program's intended results; the indicators that will be used to measure performance; the targets; and details about data sources, collection and strategies.

Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2017–18 actual results	2018–19 actual results	2019–20 actual results
Departments achieve measurable results	Percentage of departmental results indicators for which targets are achieved	Between 70% and 80%	Annually	65%	71%	71%
Treasury Board proposals contain information that helps Cabinet ministers make decisions	Degree to which Treasury Board submissions transparently disclose financial risk	At least 75%	March 2023	13%	45%	54%
Budget initiatives are approved for implementation quickly*	Percentage of budget initiatives included in the next available Estimates	100% of Budget 2019 initiatives included in the available Estimates	April 2019	40% of Budget 2017 initiatives were included in the next available Estimates	100% of Budget 2018 initiatives were included in the next available Estimates	100% of Budget 2019 initiatives were included in the next available Estimates (Main Estimates 2019–20)
Reporting on government spending is clear	Degree to which visitors to online departmental planning and reporting documents found the information useful (on a scale of 1 to 5)	Average rating: 4 out of 5	Annually	Not assessed (user survey implemented with tabling of 2018–19 Departmental Plans)	Average rating: 3.3 out of 5	3.8
	Degree to which GC InfoBase users found the spending information useful (on a scale of 1 to 5)	At least 80%	Annually	Average rating: 3.9 out of 5	Average rating: 3.2 out of 5†	61% (Average rating: 3.6 out of 5)

* This result will no longer be measured, starting in 2020–21.

† This figure represents a combined average based on actual results from 2017–18 and 2018–19.

Budgetary financial resources (dollars)

2019–20 Main Estimates	2019–20 planned spending	2019–20 total authorities available for use	2019–20 actual spending (authorities used)	2019–20 difference (actual spending minus planned spending)
4,116,924,204	4,116,924,204	1,327,092,105	40,565,104	-4,076,359,100

The variance between planned and actual spending in relation to this core responsibility can be attributed mainly to the way government-wide funds are transferred between TBS and other government organizations.

Every year, TBS includes in its reference levels funding that is to be transferred to other government organizations once specific criteria approved and set by the Treasury Board have been met. If these funds are needed, they are transferred to the appropriate department. If they are not needed, the unused balance is returned to the fiscal framework at the end of the fiscal year and is reported as a TBS lapse. TBS does not incur actual spending under government-wide funds.

Human resources (full-time equivalents)

2019–20 planned full-time equivalents	2019–20 actual full-time equivalents	2019–20 difference (actual full-time equivalents minus planned full-time equivalents)
295	297	2

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase.[ix]

Administrative leadership

Description

- Lead government-wide initiatives
- Develop policies and set the strategic direction for government administration related to service delivery, access to government information and the management of assets, finances, information, and technology

Results

In 2019–20, TBS aimed to achieve four results in exercising its administrative leadership responsibility:

1. Government service delivery is digitally enabled and meets the needs of Canadians
2. Canadians have timely access to government information
3. Government promotes good asset and financial management
4. Government demonstrates leadership in making its operations low carbon

The following provides details on those results.

1. Government service delivery is digitally enabled and meets the needs of Canadians

The Government of Canada is committed to providing digital leadership, which includes improving its digital services and capacity for Canadians.

In support of this commitment, TBS sets the strategic direction for government service design and delivery and works with departments, with the aim of:

- making services across all channels (for example, in person, phone, online) easy to use and responsive to the needs of Canadians
- making more services available online
- making these services secure and accessible to all Canadians

Results for 2019–20 show that continued attention is needed to improve government service delivery:

- 70% of priority services met their service standard (compared with 69% the previous year), which remains below the established target of 80%. In the guidance, tools and advice that TBS provides to departments, it will encourage them to set meaningful, comprehensive and transparent service standards and to review those standards regularly.
- 69% of priority services were available online, down from 74% the previous year and narrowly missing the 70% target. The result is lower this year because, as part of implementing the new Treasury Board *Policy on Service and Digital*,[x] TBS is using more rigorous standards when assessing whether departments' services are available online. TBS is working to improve this result by communicating with departments regularly and by providing up-to-date guidance and tools.

Box 2: *Policy on Service and Digital*

The new Treasury Board *Policy on Service and Digital*,[xi] which was approved in 2019–20 and which came into effect on April 1, 2020, is an integrated set of rules that articulate how Government of Canada organizations are expected to manage service delivery, information and data, information technology, and cyber security in the digital era.

The policy establishes a government-wide, integrated approach to governance, planning and management to advance the design and delivery of client-centred services, and to make government operations more effective.

The requirements of the policy reflect the guiding principles and best practices of the Government of Canada digital standards:

- design with users
- iterate and improve frequently
- work in the open by default
- use open standards and solutions
- address security and privacy risks
- build in accessibility from the start
- empower staff to deliver better services
- be good data stewards
- design ethical services
- collaborate widely

- 57% of websites delivered digital services to citizens securely,[6, xii] an increase over the previous year's 44%, but still below the 100% target. The remaining websites are still using aging or outdated supporting infrastructure (for example, network switches, servers, routers, data centres, infrastructure software and firewalls) that needs to be updated to fully support secure encryption. Departments are starting to implement cloud technology and to modernize their applications. TBS is providing support wherever required through implementation strategies,[xiii] guidance[xiv] and communication material.[xv] For example, it has created a wiki page where it is posting guidance on the GC HTTPS Everywhere[xvi] initiative, including configuration guidance, and is giving priority to enforcing HTTPS on the sites the public uses for the most in-demand tasks[xvii] across the Government of Canada. TBS is also looking at other ways it can support departments as they transition to more secure websites; for example, it is considering launching another call to action to remind departments of the policy requirements and of the need for a plan so that they can fully meet the compliance target. In addition, TBS is working with departments to provide them with tools, such as the *Security Playbook for Information System Solutions*[xviii] and *Patch Management Guidance*,[xix] to ensure that the government's digital services are delivered reliably and securely.

6. Based on the rate of departmental compliance with Implementing HTTPS [Hypertext Transfer Protocol Secure]: Information Technology Policy Implementation Notice.

Box 3: Partnering with departments to deliver services that meet users' needs

The Canadian Digital Service was established in 2017 to offer hands-on assistance to departments to help them design easy-to-use services. Initiatives in 2019–20 included:

- partnering with the Royal Canadian Mounted Police to deliver and improve a service that makes it easier for victims of cybercrime to report an incident and get guidance on what they can do to protect themselves
- working with Employment and Social Development Canada to improve service delivery for Canadians with disabilities and their children who apply for Canada Pension Plan benefits
- launching Notify in 2019, which has provided a simple and efficient way for users to stay informed by receiving notifications from the government. As of October 31, 2020, Notify has been used to send over 5 million notifications in relation to 61 government services, including notifications about COVID-19 (see Get Updates on COVID-19)[xx]
- starting work with Employment and Social Development Canada and the Canada Revenue Agency to develop a web-based benefits-finder, Find financial help during COVID-19,[xxi] to help people living in Canada determine which government benefits programs best meet their needs

These initiatives help fulfill the Minister of Digital Government's 2019–20 mandate commitment to lead work across government to transition to a more digital government in order to improve citizen service, as well as the commitments of the Minister of Digital Government and the President of the Treasury Board to support and improve services for Canadians.

2. Canadians have timely access to government information

The Government of Canada is committed to improving the openness, effectiveness and transparency of government, and to being open by default.

TBS provides Canadians with timely access to government information by regularly adding new datasets to the open government portal.[xxii]

In 2019–20, 1,258 new datasets (non-geospatial) were published on the portal, below the target of 2,000. The federal government is working to provide access to relevant, high-quality data in one place. TBS is supporting this work by aggregating provincial and municipal data to allow for unrestricted reuse regardless of where the data originates in Canada.

As the open government movement in Canada evolves, priorities and efforts are shifting away from increasing the number of datasets available to ensuring the quality and usefulness of the data. This shift is in line with the International Open Data Charter's[xxiii] recommendation to "publish with a purpose." TBS is therefore using a different indicator that would measure the quality of datasets published on the open government portal. The goal is to give data publishers an assessment of the quality of their data set in real time, before publication.

This new process will ensure that data publishers understand their quality rating and how it can be improved.

The work being done in this area supports the Minister of Digital Government's 2019–20 mandate commitment to encourage the use and development of open data.

Box 4: Leading open government

From May 29 to 31, 2019, Canada hosted the Open Government Partnership Global Summit in Ottawa. The summit brought together a diverse audience of over 2,600 participants from over 115 countries, representing government, civil society and the private sector, to foster collaboration and heighten the awareness of how open government initiatives can be leveraged to enhance transparency and improve citizen participation in government decision-making processes.

As a result of the summit, Canada made the Open Government Partnership more inclusive. Canada encouraged members to pursue more citizen participation in open government initiatives and projects. For example, after the summit, gender and inclusion became the most popular of all the issues addressed in *Canada's 2018–2020 National Action Plan on Open Government*.[xxiv]

As part of supporting the openness, effectiveness and transparency of government, TBS also tracks the degree to which institutions respond to Canadians' access to information requests and personal information requests within legislated timelines.

- **Personal information requests**
  The target is for institutions to respond to 85% of personal information requests within legislated timelines. In 2019–20, most institutions that responded to personal information requests met this target (76 out of 100).[7] Twenty-four institutions did not meet the target, mainly because of workload pressures in the organization. For the government as a whole, of the 74,241 personal information requests that were responded to in 2019–20, 79% were responded to within legislated timelines, up from 77% in 2018–19.
- **Access to information requests**
  The target is for institutions to respond to 90% of access to information requests within legislated timelines. In 2019–20, most institutions that responded to access to information requests met this target (84 out of 139).[8] Fifty-five institutions did not meet the target, mainly because of workload pressures in the organization. For the government as a whole, 67% of the requests that were responded to in 2019–20 were responded to within legislated timelines, down from 73% in 2018–19. The number of requests responded to increased substantially, from 125,060 in 2018–2019 to 149,592 in 2019–2020. The decline in overall performance across government is attributable to a small number of institutions that are grappling with an increasing number of requests.

TBS will be following up with the institutions that did not meet the target to discuss how they plan to improve their performance.

7. 100 of the 182 reporting institutions responded to one or more personal information requests in 2019–20.
8. 139 of the 182 reporting institutions responded to one or more access to information requests in 2019–20.

In addition, the new Access to Information and Privacy Online Request Service,[xxv] launched in 2018, is expected to contribute to better results in this area. The new service is helping reduce misdirected requests for government information by helping requesters determine which institution is most likely to have the information they want. In 2019–20, 65 institutions were added. A total of 194 institutions can now receive requests through the service. By 2021, most government institutions that are subject to the *Access to Information Act*[xxvi] and the *Privacy Act*[xxvii] will receive requests through this service.

Work is also underway to send completed request packages electronically through the online service and eliminate the use of paper and compact discs when responding to requests. If these efforts are successful, institutions will have a lighter administrative burden and more time to focus on responding to requests.

TBS is leading the procurement process for a new access to information and privacy request processing software to help departments release information to Canadians faster and more efficiently. By leading this process and by vetting these tools on behalf of departments, TBS is enabling departments to focus on responding to current requests and supporting them in responding more quickly in the future.

3. Government promotes good asset and financial management

The Government of Canada is committed to making government more effective. The sound stewardship of government assets (for example, buildings and materiel) and finances plays an important role in fulfilling this commitment, as does improving project management capabilities so that all major projects are well run.

In the area of asset management, TBS assessed the 11 departments that are responsible for the majority of federal assets, to determine whether they effectively maintain and manage their assets over their life cycle.[9, xxviii] In 2019–20, 73% of departments reported having practices and

9. This indicator is based on the responses to the following questions, which are asked as part of the TBS-led Management Accountability Framework exercise:
   - Does the department or agency have a real property and a materiel management framework?
   - Does the department or agency have complete and accurate real property and materiel asset information?
   - What percentage of the department or agency's real property assets are in poor or critical condition?
   - What percentage of the replacement value of Crown-owned real property is spent on repair, maintenance and recapitalization? Is that percentage in line with the *Guide to the Management of Real Property*, which recommends a minimum of 4% of asset replacement costs?
   - What percentage of vehicles in the departmental fleet, and licensed in Canada, have their odometer readings monitored monthly?

   This methodology is limited because it relies on inconsistent departmental data and has been adjusted for future years to reflect updated TBS guidance.

frameworks in place that effectively maintained their assets over their life cycle. Although this result is below the 90% target, it is a notable improvement over the 2018–19 result of 55%. Recognizing that many factors can ultimately influence the state of federal assets, TBS will support further improvement in departmental asset management by:

- updating departments on asset management issues and best practices by organizing interdepartmental meetings through existing committee structures, such as the TBS Advisory Committee on Real Property
- recommending ways to better manage fixed assets based on the results of the Horizontal Fixed Asset Review
- finalizing and implementing Treasury Board policy instruments and guidance to make decision-making more strategic and to increase accountability, including a mandatory requirement for departments to develop integrated real property portfolio strategies and to base investment decisions on these strategies
- increasing accountability for asset management in departments, for example, by requiring departments with real property responsibilities to name a senior designated official for real property

With respect to departments' financial management practices, in 2019–20, TBS met its target, with 97% of assessed departments having tested their internal controls over financial reporting and having implemented ongoing monitoring of these controls. These departments reported having a set of control measures in place to:

- support and represent fairly their financial transactions
- comply with financial policy instruments
- make expenditures in accordance with delegated authorities
- safeguard against material loss

TBS also strengthened project management in the federal government in 2019–20 by implementing the *Policy on the Planning and Management of Investments*[xxix] and the *Directive on the Management of Projects and Programmes*.[xxx] These policy instruments focus on:

- improving planning
- encouraging more agile practices
- compelling more integrated investment decision-making
- stressing the importance of managing federal government assets and services throughout their life cycle, to support more effective program delivery

In 2019–20, TBS collaborated with departments to draft and publish various guidance products to implement the new policy requirements.

In addition, to help build project management capacity in the federal government, TBS and the Canada School of Public Service updated the School's project management training curriculum. Project management competencies were also identified as a foundational step for professionalizing the project management community.

These initiatives help fulfill the President of the Treasury Board's 2019–20 mandate commitment to improve the government's project management capabilities.

4.Government demonstrates leadership in making its operations low-carbon

The Government of Canada is committed to fighting climate change.

By the end of 2019–20, the government's overall reduction in greenhouse gas emissions was 34.6% below 2005 levels, compared with 32.6% the previous year. This result indicates that departments took additional steps to reduce their emissions.

The federal government continues to pursue the target of reducing its overall greenhouse gas emissions by 40% below 2005 levels by 2030 (with an aspiration to do so by 2025), and by 80% by 2050 (with an aspiration to have net zero emissions). In pursuit of this target, TBS is working with departments to implement the *Greening Government Strategy*.[xxxi] For example, it is coordinating federal efforts to reduce emissions from real property and fleet, and to increase resilience to more severe and frequent climate impacts. In the coming years, TBS will track waste generation and potable water consumption.

TBS also manages the Greening Government Fund, which was launched in 2019. It aims to:

- promote and share innovative approaches to reducing GHGs
- provide funding to certain departments to reduce GHG emissions in their operations

Funding for this program comes from departments and agencies that generate more than 1 kilotonne of GHGs a year from air travel.

Through the Greening Government Fund, the Centre for Greening Government is supporting government departments in projects they undertake to reduce GHG emissions in innovative ways. As of March 31, 2020, the fund has committed to supporting 8 departments through 13 projects and has committed about $10.6 million over 4 years.

Box 5: *Greening Government Strategy*

The *Greening Government Strategy*,[xxxii] which was introduced in December 2017, is a key element of the Federal Sustainable Development Strategy. It established climate and environmental commitments for the Government of Canada's internal operations.

Through this strategy, TBS sets the strategic direction for the federal government's transition to low carbon, climate resilience and green operations; and for the reduction of the government's greenhouse gas emissions.

Departments are investing in lower-carbon buildings and heating plants, improving energy efficiency, retrofitting equipment, using clean electricity, right-sizing their fleets, and using electric and low-carbon vehicles. Environmental criteria have been applied to over 40% of shared procurement instruments by Public Services and Procurement Canada.

Gender-based analysis plus and administrative leadership

In 2019–20, TBS updated its policy instruments to incorporate requirements that departments consider gender diversity in how they provide services to the public and requirements for how the government conducts itself as Canada's largest employer. For example, the *Canada.ca Content Style Guide*[xxxiii] now includes recommendations from the Translation Bureau on gender-inclusive writing; and the Chief Information Officer of Canada issued a government-wide exception to the *Standard on Email Management*[xxxiv] that allows employees to indicate their preferred gender pronouns in their email signature blocks.

In addition, TBS allocated resources for a limited period to support departments' efforts to:

- promote the respect, inclusion and safety of gender-diverse people who live in Canada, including federal public servants
- support the collection of accurate data on sex and gender for government operations, analysis and evidence-based decision making
- protect the personal information of individuals

Experimentation and administrative leadership

In partnership with Public Services and Procurement Canada (PSPC) and the Department of National Defence, TBS ran a pilot project from November 2018 to April 2020 that assessed the impact of using risk-based contracting approvals. The pilot project supported the government's commitments to modernize procurement processes by making them simpler and less burdensome, and by deploying modern comptrollership.

Normally, PSPC has to seek Treasury Board approval for all defence contracts above its minister's contracting limits, regardless of the risk and complexity of a contract. Under the pilot project's streamlined process, the Minister of Public Services and Procurement had temporary authority to enter into and amend defence contracts that exceeded their approval limits if the contractual arrangements were assessed as being of low risk and of either low or medium complexity.

Under the streamlined process, the due diligence measures were consistent with the complexity and risk of each contract, and approvals were faster. The process resulted in some Canadian Armed Forces needs being met more quickly. It also allowed Treasury Board to focus on the most complex, highest-risk defence procurements.

The pilot project was evaluated and was found to have met its initial objectives. The Treasury Board subsequently approved an amendment to the *Contracting Policy*[xxxv] to extend the pilot project for another 5 years. The results of the pilot project will help determine whether permanent changes should be made to the *Contracting Policy*.

During 2019–20, TBS also continued to provide leadership on Experimentation Works, a government-wide initiative that encourages public servants to incorporate experimentation into their work.

Box 6: Experimentation Works

In 2018, TBS launched Experimentation Works.[xxxvi] This government-wide initiative uses a learn-by-doing model to showcase small-scale research and experimental projects. The goal is to build a culture and practice of experimentation, and to improve the evidence base for decision-making.

As part of the initiative, Health Canada ran a live, randomized test[xxxvii] to see whether changes to its consumer incident reporting landing page[xxxviii] would result in more Canadians filling out a consumer incident report form. The changes to the page led to a significant increase in the number of people who filled out the form.

In March 2020, TBS launched a new round of this initiative, with the collaboration of 17 departments and 3 external organizations.

Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2017–18 actual results	2018–19 actual results	2019–20 actual results
Government service delivery is digitally enabled and meets the needs of Canadians	Percentage of Government of Canada websites that deliver digital services to citizens securely	100%	December 31, 2019	Not available	44% (November 2019)	57%
	Percentage of Government of Canada priority services available online*	At least 70%	March 31, 2020	62%	74%	69%

Departmental results	Performance indicators	Target	Date to achieve target	2017–18 actual results	2018–19 actual results	2019–20 actual results
	Degree to which clients are satisfied with the delivery of Government of Canada services (expressed as a score between 1 and 100)[†]	At least 60	March 31, 2022[††]	58	Question not asked in 2018–19. Results of the next survey are expected by March 2022.	Question not asked in 2019–20. Results of the next survey are expected to be available by March 2022.
	Percentage of priority services that meet service standards	At least 80%	March 31, 2020	70%	69%	70%
Canadians have timely access to government information	Number of datasets available to the public	At least 2,000 new non-geospatial datasets	Annually	1,807 new datasets published (12,039 total non-geospatial datasets available in 2017–18 on open.canada.ca)	3,168 new datasets published (11,340 total non-geospatial datasets available in 2018–19 on open.canada.ca)[§]	1,258 new records (non-spatial) on open.canada.ca
	Percentage of personal information requests responded to within established timelines	At least 85%	March 2020	75%	77%	79%
	Percentage of access to information requests responded to within established timelines	At least 90%	March 2020	76%	73%	67%
Government has good asset and financial management practices	Percentage of departments that have assessed all internal controls over financial reporting in high-risk areas and annually realign, implement and monitor systems on internal control	At least 97%	March 2020	97%	97%	97%

Departmental results	Performance indicators	Target	Date to achieve target	2017–18 actual results	2018–19 actual results	2019–20 actual results
	Percentage of departments that effectively maintain and manage their assets over their life cycle	At least 90%	March 2020	80%	55%	73%
Government demonstrates leadership in making its operations low-carbon	The level of overall government greenhouse gas emissions	Reduce greenhouse gas emissions by 40% below 2005 levels by December 2030, with an aspiration to achieve this target by December 2025, and by 80% by December 2050	December 2030 (stretch target 2025) and December 2050	32% below 2005 levels	32.6% below 2005 levels	34.6% below 2005 levels

* Specifically, the percentage of points of interaction between the service provider and the client that are available online. Interaction points include account registration, problem resolution, and feedback.

† As indicated in the report on the Citizens First survey, conducted by the Institute for Citizen-Centred Service, a not-for-profit organization.

†† In the 2019–20 Departmental Plan, the date to achieve the target was revised to March 2022, when the next issue of the survey is expected to be available

§ Although 3,168 new datasets were added, total datasets decreased by 699 because some existing datasets were consolidated.

Budgetary financial resources (dollars)

2019–20 Main Estimates	2019–20 planned spending	2019–20 total authorities available for use	2019–20 actual spending (authorities used)	2019–20 difference (actual spending minus planned spending)
100,107,686	100,107,686	122,241,159	119,029,983	18,922,297

Human resources (full-time equivalents)

2019–20 planned full-time equivalents	2019–20 actual full-time equivalents	2019–20 difference (actual full-time equivalents minus planned full-time equivalents)
587	786	199

Financial, human resources and performance information for the TBS's program inventory is available in GC InfoBase.[xxxix]

Employer

Description

- Develop policies and set the strategic direction for people management in the public service
- Manage total compensation (including pensions and benefits) and labour relations
- Undertake initiatives to improve performance in support of recruitment and retention

Results

In 2019–20, TBS aimed to achieve three results in relation to its employer responsibility:

1. Public service attracts and retains a skilled and diverse workforce
2. Employee wellness is improved
3. Modernized employment conditions

The following provides details on those results.

1. Public service attracts and retains a skilled and diverse workforce

The recruitment and retention of a skilled and diverse workforce that reflects the population it serves is a cornerstone of effective people management in the public service and helps build Canadians' trust in government.

To measure this departmental result, TBS uses indicators that relate to recruitment, retention and diversity. So that departments could focus on responding to the COVID-19 pandemic, TBS postponed collecting the 2019–20 data on these indicators; it was therefore not available for inclusion in this report. Collection and reconciliation of that data is underway. TBS will provide this information to Parliament when it is available.

Recruitment and retention

The federal public service recruits talent from diverse groups, including youth. In 2019–20, 55% of new indeterminate hires were under the age of 35. This result is slightly higher than the previous year's result of 54% and met the target of 55%. Departments carry out recruitment in collaboration with the Public Service Commission, and TBS will work with partners to promote and improve recruitment activities aimed at youth.

Retention is key to maintaining a skilled and diverse workforce. One way the federal government predicts trends in employee retention is by looking at employees' job satisfaction. According to the 2019 Public Service Employee Survey, 76% of employees get a sense of satisfaction from their work. This is an increase of one percentage point from 2018–19, but below the target of at least 77%.

Diversity

TBS's work to build a diverse public service requires:

- a concerted effort across departments
- a culture that values inclusiveness, fosters a deep sense of belonging and embraces difference as a source of strength
- solutions that are co-developed with and adapted for diverse communities

Although increasing diversity in the public service is an important goal on its own, it will also help the public service better understand the needs of the diverse Canadians it serves.

Achieving this goal requires sound data; ambitious, clear and measurable targets at all levels, especially for senior levels; as well as supports and enabling initiatives to foster diverse talent and inclusiveness.

Progress has been made, and representation has increased significantly over the years, but the public service needs to go beyond numbers.

In 2019–20, the target for the overall public service was to at least meet the workforce availability rates for the four employment equity groups:

- women
- Indigenous peoples
- members of visible minorities
- persons with a disability

Although the final data for 2019–20 was not available at the time of publishing, the public service has been meeting or exceeding workforce availability rates for women, Indigenous peoples and members of visible minorities. At the executive level, representation rates for women and members of visible minorities have been exceeding workforce availability, but rates for Indigenous persons and persons with a disability have fallen short of their availability in the workforce.

Box 7: Centre for Wellness, Inclusion and Diversity

In 2019–20, TBS launched the Centre for Wellness, Inclusion and Diversity. The centre supports federal organizations in creating safe, healthy, diverse and inclusive workplaces by providing a single place to access system-wide resources related to wellness, diversity and the prevention of harassment. It also uses behavioural approaches and crowdsourcing to identify and address obstacles to inclusion.

In its first year, the centre established its online presence and conducted activities across the country to raise awareness about wellness, diversity and inclusion. In support of this work, TBS has assembled and analyzed newly disaggregated data for employees who have self-identified as belonging to the employment equity groups.

The centre has an advisory council made up of representatives from the private sector, academia, bargaining agents and government.

In 2019–20, TBS took the following actions to address the gaps in representation and build a more inclusive culture. These actions support a number of recommendations made in the Joint Task Force report:

- launched the Centre for Wellness, Inclusion and Diversity and formed its advisory council
- made changes to the new Treasury Board *Policy on People Management*,[xl] including adding a requirement that departments designate a senior official for diversity and inclusion
- signed a memorandum of understanding with the Knowledge Circle for Indigenous Inclusion to work together to bring Indigenous perspectives to every aspect of the centre's work, in support of the recommendation to develop partnerships with communities
- supported and promoted employee networks such as the Federal Black Employee Caucus and Women in STEM (science, technology, engineering, and mathematics)
- developed a Management Accountability Framework indicator to assess monitoring of diversity on selection boards
- added several questions to the Public Service Employee Survey to obtain workplace perspectives from diverse groups of employees, including lesbian, gay and bisexual employees
- partnered with the Canada School of Public Service to improve training on the Positive Space Initiative and on employment equity, diversity and inclusion

- continued to administer the Executive Leadership Development Program,[10, xli] in partnership with the Canada School of Public Service and the Public Service Commission. Participants are chosen to reflect diversity in many aspects, including first official languages, employment equity representation, experience, region and department. To date, more than 50% of participants have been members of at least one of the four employment equity groups, mainly women
- published *Nothing Without Us: An Accessibility Strategy for the Public Service of Canada*[xlii]
- created the Centralized Enabling Workplace Fund to identify opportunities to improve the government-wide approach to workplace accommodations for persons with disabilities. The fund will invest $10 million over 5 years in projects that increase accessibility by improving accommodation practices and reducing barriers that contribute to the need for individual accommodation
- conducted a Benchmarking Study of Workplace Accommodation Practices[xliii] in the federal public service. The findings will guide investments from the Centralized Enabling Workplace Fund to make sure that projects offer the maximum possible benefit to the maximum number of employees so that they can contribute to their full potential

Box 8: Nothing Without Us

In 2019–20, TBS supported departments in their efforts to create a healthy, diverse, inclusive and accessible public service by launching *Nothing Without Us: An Accessibility Strategy for the Public Service of Canada*.[xliv]

The strategy has five goals:

1. improve recruitment, retention and promotion of persons with disabilities
2. enhance the accessibility of the built environment
3. make information and communications technology usable by all
4. equip public servants to design and deliver accessible programs and services
5. build an accessibility-confident public service

Implementation of the strategy in 2019–20 included:

- launching the Federal Internship Program for Canadians with Disabilities and new tools and guidance for recruiting employees with disabilities
- launching the Government of Canada Workplace Accessibility Passport, designed to help employees and their managers talk about the tools and supports the employees need to succeed in their jobs. This program is being piloted in 10 departments
- providing new learning events such as the monthly Spotlight on ACCESSibility series[xlv] to raise awareness among public servants

10. This program was created in 2016, at the request of the Clerk of the Privy Council, to provide targeted learning and development opportunities for current federal public service executives.

Official languages

Although the result for the official languages indicator[11] for 2019–20 was not available at the time of publication, past data suggests that it will be around the performance target of 90%.[12] TBS will provide this information to Parliament when it is available.

In working toward its targets in 2019–20, TBS provided the following support to departments:

- held 36 information sessions, reaching over 120 persons responsible for official languages and others in federal institutions, to support their preparations for the coming into force of the new *Official Languages (Communications with and Services to the Public) Regulations*[xlvi]
- held 10 information sessions with the community of persons responsible for official languages, reaching over 500 people, to provide training and guidance, and to give them an opportunity to share best practices
- created a GCwiki presence and launched a newsletter, which will facilitate communication both from TBS and between institutions

TBS will continue to provide guidance to institutions on applying the *Official Languages (Communications with and Services to the Public) Regulations*.[xlvii] It will also continue to support them in implementing the official languages program by:

- providing advice on and interpretation of policy instruments
- fostering the development of official languages expertise within institutions through basic training and learning activities
- developing and implementing concrete initiatives aimed at reducing linguistic insecurity in the workplace
- facilitating the sharing of best practices by creating online or in-person collaboration platforms

TBS's work toward this result in 2019–20 helped fulfill the President of the Treasury Board's mandate commitment to help recruit and retain talented people from communities across Canada, and to increase the number of women in senior decision-making positions across government.

11. The indicator measures the percentage of institutions where communications in designated bilingual offices "nearly always" occur in the official language chosen by the public.
12. Most federal institutions are assessed on a rotating basis, usually every 3 years. Most of the institutions assessed in 2019–20 were last assessed in 2016–17, when the result was 90.2%.

2. Employee wellness is improved

In a healthy, safe and inclusive workplace, inappropriate behaviours are never tolerated, and employees are highly engaged and high-performing.

TBS works with key stakeholders, including deputy heads, to create a public service workplace that is healthy, safe, respectful and inclusive.

In 2019–20, TBS's Centre of Expertise on Mental Health in the Workplace helped federal organizations implement the *Federal Public Service Workplace Mental Health Strategy*[xlviii] by providing resources, tools and guidance, and by sharing best practices through various communities and networks.

The centre ran the second Federal Workplace Mental Health Checklist[xlix] exercise. As part of this exercise, it gathered feedback from the core public administration and from separate agencies to better understand how they are implementing the strategy and how their activities align with the *National Standard of Canada for Psychological Health and Safety in the Workplace*.[l]

The centre partnered with the Mental Health Commission of Canada to develop the *National Standard of Canada for Mental Health and Well-Being for Post-Secondary Students*[li] in recognition of the fact that students are an important part of the fabric of the federal public service.

In addition, in response to the COVID-19 pandemic, the centre launched a resource hub on mental health and COVID-19[lii] for federal public servants on Canada.ca; and TBS announced temporary changes to the Public Service Health Care Plan to increase access to psychological services.

TBS also continued to support the implementation of the Treasury Board *Policy on Harassment Prevention and Resolution*[liii] by providing related services, information and guidance to departments.

To measure employee wellness, TBS uses performance indicators that relate to psychological health and harassment and measures them through the Public Service Employee Survey.

Psychological health of the workplace

In 2019–20, 61% of public service employees indicated that they believed their workplace was psychologically healthy, up from the previous year's result of 59% and meeting the target of year-over-year improvement.

Harassment

In 2019–20, the percentage of public servants who indicated that they had been the victim of harassment on the job in the previous 12 months decreased slightly (from 15% in 2018–19 to 14% in 2019–20). The percentage of harassment victims who indicated that the harassment was a sexual comment or gesture also declined slightly (from 1.5% in 2018–19 to 1.3% in 2019–20). These results met the targets of year-over-year decreases for these indicators.

In 2019–20, TBS played a critical role in helping prepare regulations for Bill C-65,[liv] which sought to amend the provisions in the *Canada Labour Code* relating to harassment and violence. The act, which received royal assent on October 25, 2018, grants the government the power to make regulations respecting an employer's obligations to investigate, record and report complaints of harassment and violence.

3. Modernized employment conditions

The Government of Canada is committed to maintaining a respectful relationship with Canada's public service.

TBS works with bargaining agents to modernize employment conditions in the federal public service by, for example:

- setting the strategic direction for compensation, job classification and labour relations
- providing related guidance and advice to departments
- bargaining in good faith when negotiating new collective agreements

On occasion, labour relations issues are brought to the Federal Public Sector Labour Relations and Employment Board, a quasi-judicial tribunal that resolves such issues through adjudication or mediation. In the past 4 years, in all board decisions related to the issue of good faith bargaining, the Treasury Board was found to have bargained in good faith.

TBS's labour relations achievements in 2019–20 include the following:

- On behalf of the Treasury Board as the employer, TBS bargained in good faith with public sector unions and concluded 35 new collective agreements (in the core public administration and separate agencies) as part of the 2018 round of collective bargaining
- The Treasury Board finalized and signed the agreement on damages caused by the Phoenix pay system with 15 bargaining agents
- TBS worked closely with departmental partners and bargaining agents to address key workplace issues and to improve working conditions and employee-employer relations across the public service

In 2019–20, TBS continued to support Public Services and Procurement Canada (PSPC) in addressing pay issues related to the Phoenix system. Through the Office of the Chief Human Resources Officer, TBS is developing the key components of the Government of Canada human resources business architecture to further standardize human resources services in support of the Next Generation HR-to-Pay Initiative (NextGen). TBS's contribution will help ensure that NextGen deliverables meet the federal government's business requirements in the areas of human resources and pay so that employees are paid accurately and on time.

To further support public servants and to address pay issues in 2019–20, TBS:

- continued to work with PSPC to stabilize the Phoenix pay system
- worked with PSPC, bargaining agents and the human resources and pay communities to improve the functioning of Phoenix and human resources systems and in turn reduce issues with employee pay
- continued to work with organizations in their efforts to process transactions that lead to pay actions accurately and on time
- led efforts to develop options for a new human resources and pay system[lv] (NextGen) and completed a procurement process to establish a supply arrangement with three pre-qualified vendors
- selected one of the three pre-qualified vendors under the supply arrangement to work with the government on a pilot to test a potential HR and pay solution against the government's HR and pay requirements
- identified criteria for selecting a pilot department and transitioning accountability for the pilot to Shared Services Canada
- continued to provide strategic direction for the development, implementation and maintenance of common human resources systems and processes, standards and controls for the federal government

In 2019–20, TBS supported departments by furthering a healthy, safe and inclusive public service by making significant progress on completing the proposal for the Employee Wellness Support Program[13, lvi] following the renewal of the memorandum of agreement with select bargaining agents. TBS worked with partner bargaining agents to:

- develop recommendations on how best to support employees' reintegration into the workplace after periods of leave due to illness or injury
- determine how case management services would be delivered under the proposed program

13. Details available in Horizontal Initiatives: 2018–19 Departmental Results Report, Treasury Board of Canada Secretariat.

The work being done in this area in 2019–20 supported the President of the Treasury Board's mandate commitment to bargain in good faith with Canada's public sector unions.

Gender-based analysis plus and employer

GBA+ is an important part of TBS's work in carrying out its core responsibility of employer. In 2019–20, TBS's work in this area included the following:

- The TBS Centre for Wellness, Inclusion and Diversity developed and began implementing a Wellness, Inclusion and Diversity Strategy. Under the strategy, the centre is working with Women and Gender Equality Canada to enhance GBA+ in order to better integrate diversity and inclusion considerations into policy, program, and people management decisions
- TBS completed a GBA+ exercise in preparation for launching the proposed Employee Wellness Support Program. The objective was to examine whether the design of the proposed plan would create inequalities for any particular group of employees. The analysis found that:
  - the decision-making process for the program was robust and focused on minimizing unintended biases
  - income replacement benefits and annual sick leave provisions are expected to have a positive impact for the vast majority of public servants, and to provide equity for women and members of visible minority groups
- Policy proposals related to the employer's position on the renewal of the Public Service Health Care Plan were examined through a GBA+ lens in order to determine and address any unintended differential impacts on plan members and participants

Experimentation and employer

In 2019–20, TBS created an Experimentation and Research Team to support modern, flexible and effective people management policy and practices across the public service. The team will use innovative approaches such as human-centred design and behavioural insights to help improve outcomes.

In 2020–21, the team expects to complete three or four experiments in the areas of employee self-identification and time to staff.

Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2017–18 actual results	2018–19 actual results	2019–20 actual results
Public service attracts and retains a skilled and diverse workforce	Percentage of indeterminate hires who are under the age of 35	At least 55%	Annually	54%*	54%*	55%
	Percentage of all employees who receive a sense of satisfaction from their work	At least 77%	Annually	77%	75%	76%
	Percentage of institutions where communications in designated bilingual offices “nearly always” occur in the official language chosen by the public	At least 90%	March 2020	92.5%	83%	Not available†
	Percentage of executive employees (compared with workforce availability) who are members of a visible minority group	At least 9.5%	Annually	10.1%	11.1%	Not available†
	Percentage of executive employees (compared with workforce availability) who are women	At least 47.8%	Annually	49.1%	50.2%	Not available†
	Percentage of executive employees (compared with workforce availability) who are Indigenous peoples	At least 5.2%	Annually	3.7%	4.1%	Not available†
	Percentage of executive employees (compared with workforce availability) who are persons with a disability	At least 5%	Annually	4.8%	4.6%	Not available†

Departmental results	Performance indicators	Target	Date to achieve target	2017–18 actual results	2018–19 actual results	2019–20 actual results
Employee wellness is improved	Percentage of employees who believe their workplace is psychologically healthy	Year-over-year increase	Annually	56%	59%	61%
	Percentage of employees who indicate that they have been the victim of harassment on the job in the past 12 months	Year-over-year decrease	Annually	18% (past 2 years)	15% (past 12 months)	14% (past 12 months)
	Percentage of employees who indicate that the nature of harassment experienced is a sexual comment or gesture	Year-over-year decrease	Annually	1.8% (past 2 years)	1.5% (past 12 months)	1.3% (past 12 months)
Modernized employment conditions	Percentage of Federal Public Sector Labour Relations and Employment Board outcomes that confirm that the Government of Canada is bargaining in good faith	100%	Annually	100%	100%	100%

* The indicator for 2018–19 and 2017–18 was "Percentage of indeterminate hires who are under the age of **30**." The indicator for 2019–20 was "Percentage of indeterminate hires who are under the age of **35**." To allow for comparison, the results provided in this table for all three years are the "Percentage of indeterminate hires who are under the age of **35**."

† Given the allocation of resources to priority areas as a result of COVID-19, collection of certain data was delayed, including the collection of employment equity and official languages data. That data collection and reconciliation is underway, and TBS will provide additional information on employment equity and official languages data to Parliament when it is available.

Budgetary financial resources (dollars)

2019–20 Main Estimates	2019–20 planned spending	2019–20 total authorities available for use	2019–20 actual spending (authorities used)	2019–20 difference (actual spending minus planned spending)
2,713,952,385	2,713,952,385	2,755,762,583	2,712,328,676	-1,623,709

Human resources (full-time equivalents)

2019–20 planned full-time equivalents	2019–20 actual full-time equivalents	2019–20 difference (actual full-time equivalents minus planned full-time equivalents)
432	532	100

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase.[lvii]

Regulatory Oversight

Description

- Develop and oversee policies to promote good regulatory practices
- Review proposed regulations to ensure they adhere to the requirements of government policy
- Advance regulatory cooperation across jurisdictions

Results

In 2019–20, TBS aimed to achieve two results in exercising its regulatory oversight responsibility:

1. Government regulatory practices and processes are open, transparent and informed by evidence
2. Regulatory cooperation among jurisdictions is advanced

The following provides details on those results.

1. Government regulatory practices and processes are open, transparent and informed by evidence

The Government of Canada is committed to continuing regulatory reform efforts. TBS supports this commitment by promoting open, transparent and evidence-based regulatory practices. Again in 2019–20, it surpassed its target of 95% for the two indicators of progress on these practices:

- 98% of applicable regulatory initiatives reported that early public consultation was undertaken prior to first publication
- 97% of applicable regulatory proposals had an appropriate impact assessment

Every 3 years in its Regulatory Policy Outlook report, the OECD ranks member countries on the quality of their regulatory policy frameworks, based on three composite indicators. Out of 38 countries, the 2018 report ranked Canada's regulatory system 3rd for stakeholder engagement, 4th for regulatory impact assessment, and 5th for *ex post* evaluation. The next report is anticipated in fall 2021.

2. Regulatory cooperation among jurisdictions is advanced

Regulatory cooperation is recognized internationally as a good practice that helps reduce unnecessary regulatory differences between jurisdictions. The benefits of regulatory cooperation include lower costs, reduced barriers to trade, and promotion of predictable regulatory environments while maintaining the health, safety and security of Canadians and the environment. The Government of Canada is committed to harmonizing regulations within Canada and with international trading partners.

In 2019–20, as a result of TBS's efforts, the federal government played a significant role in 38 regulatory cooperation work plans or work plan items, exceeding the target of 35. In addition, for the third year in a row, 100% of significant regulatory proposals (for which regulatory cooperation was relevant) explained the regulatory cooperation issues that were considered when developing the Regulatory Impact Analysis Statements published with each regulation. This figure surpassed the target of 95%.

TBS's work to achieve both of its regulatory oversight results helps fulfill the President of the Treasury Board's 2019–20 mandate commitment to continue regulatory reform efforts to improve transparency, reduce administrative burden, and lead efforts to harmonize regulations that maintain high safety standards and improve the competitiveness of Canadian businesses.

Gender-based analysis plus and regulatory oversight

In 2018–19, TBS published the new *Cabinet Directive on Regulation*.[lviii] The directive requires that departments assess the social and economic impacts of each regulatory proposal on diverse groups of Canadians, in accordance with the government's commitment to implementing GBA+. In 2019–20, TBS supported departments by providing guidance on how to do these assessments and by reviewing each assessment before regulatory proposals are presented to the Governor in Council for approval.

Experimentation and regulatory oversight

The Centre for Regulatory Innovation was created in May 2019 to support a whole-of-government approach to conducting regulatory experiments. Through the centre, TBS will provide monitoring and guidance to departments that are conducting experiments. The centre did not participate in any experiments in 2019–20; its focus in its first year was on setting up the infrastructure and procedures.

Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2017–18 actual results	2018–19 actual results	2019–20 actual results
Government regulatory practices and processes are open, transparent and informed by evidence	Ranking of Canada's regulatory system by the Organisation for Economic Co-operation and Development (OECD)	Maintain Canada's ranking in the top 5 of participating OECD countries	December 2021	In the 2018 report, out of 38 OECD jurisdictions, and the European Union, Canada ranked: • 3rd for stakeholder engagement • 4th for regulatory impact analysis • tied for 5th for *ex post* evaluation	In the 2018 report, out of 38 OECD jurisdictions, and the European Union, Canada ranked: • 3rd for stakeholder engagement • 4th for regulatory impact analysis • tied for 5th for *ex post* evaluation The next assessment will be published in 2021.	In the 2018 report, out of 38 OECD jurisdictions, and the European Union, Canada ranked: • 3rd for stakeholder engagement • 4th for regulatory impact analysis • tied for 5th for *ex post* evaluation The next assessment will be published in 2021.
	Percentage of regulatory initiatives that report on early public consultation undertaken prior to first publication	95%	Annually	97%	97%	98%
	Percentage of regulatory proposals that have an appropriate impact assessment (for example, cost-benefit analysis)	95%	Annually	99%	100%	97%

Departmental results	Performance indicators	Target	Date to achieve target	2017–18 actual results	2018–19 actual results	2019–20 actual results
Regulatory cooperation among jurisdictions is advanced	Number of federal regulatory programs that have a regulatory cooperation work plan	At least 35	March 2020	Work plans are in place for 23 federal regulatory programs	Work plans are in place for 38 federal regulatory programs	There are 38 regulatory cooperation work plans or work plan items with a significant federal role
	Percentage of significant regulatory proposals that promote regulatory cooperation considerations, when relevant	At least 95%	Annually	100%	100%*	100%

* Of 26 significant, final Governor-in-Council regulations in 2018–19, 13 (50%) were considered to be relevant to regulatory cooperation. All of those 13 promoted regulatory cooperation considerations.

Budgetary financial resources (dollars)

2019–20 Main Estimates	2019–20 planned spending	2019–20 total authorities available for use	2019–20 actual spending (authorities used)	2019–20 difference (actual spending minus planned spending)
9,076,639	9,076,639	11,172,410	9,293,307	216,668

Human resources (full-time equivalents)

2019–20 planned full-time equivalents	2019–20 actual full-time equivalents	2019–20 difference (actual full-time equivalents minus planned full-time equivalents)
63	55	-8

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase.[lix]

Internal Services

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 service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories are:

- Management and Oversight Services
- Communication Services
- Legal Services
- Human Resources Management Services
- Financial Management Services
- Information Management Services
- Information Technology Services
- Real Property Management Services
- Material Management Services
- Acquisition Management Services

In 2019–20, TBS allocated 27.3% of its operating spending and 27.8% of its full-time equivalents to Internal Services, to support the department's operations and its ability to fulfill its four core responsibilities.

TBS is a knowledge-based organization and is committed to enabling its professional workforce to achieve results. In 2019–20, TBS continued to support its workforce and build its capacity. Examples of these efforts include:

- conducting targeted recruitment
- introducing a learning roadmap available to all employees
- developing and approving a 3-year people management plan and a 3-year employment equity and diversity action plan
- continuing to implement a 3-year wellness action plan

According to the results of the 2019 Public Service Employee Survey, TBS is improving in the following areas relating to Internal Services. It also did better than the overall public service in these areas.

- 74% of TBS employees agree that senior managers in the department lead by example in ethical behaviour, up from 70% in 2018 and higher than the 2019 overall public service result of 63%
- 73% of employees said they have confidence in the senior management of the department, up from 69% in 2018 and higher than the 2019 overall public service result of 60%
- 67% of employees said they would describe their workplace as being psychologically healthy, up from 65% in 2018 and higher than the 2019 overall public service result of 60%
- 71% of employees agree they get the training they need to do their job, up from 70% in 2018 and higher than the 2019 overall public service result of 69%
- 72% of employees feel they would be supported by the department if they proposed a new idea, up from 69% in 2018 and higher than the 2019 overall public service result of 61%
- 41% of employees feel satisfied with the support they received from their department to help resolve their pay or other compensation issues, up from 39% in 2018 and higher than the 2019 overall public service result of 35%
- 87% employees feel that the department treats them with respect, the same as in 2018 and higher than the 2019 overall public service result of 82%

On the matter of respect for individual differences, however, TBS's 2019 survey results were lower than in 2018. In 2019, 81% employees of TBS employees indicated that they think their department respects individual differences, down from 84% in 2018. Although TBS's 2019 results were better than those for the public service as a whole (75%), TBS will be renewing efforts to foster an inclusive workplace.

In 2019–20, TBS implemented a 3-year people management plan as part of its commitment to enabling its workforce. This plan focuses on the following:

- **developing a culture of civility and inclusion and fostering a healthy and respectful workplace** by implementing departmental action plans for wellness, harassment prevention, official languages, and employment equity, diversity and inclusion
- **cultivating and maximizing leadership capacity and effectiveness** by providing formal and informal learning opportunities to executives and introducing a learning roadmap, which is available to all employees
- **attracting, developing and retaining an agile, skilled and diverse workforce** by implementing a departmental Talent Acquisition Strategy that prioritizes diversity in hiring and hiring Indigenous students and students with disabilities

- **reinforcing a responsive and innovative human resources infrastructure** by developing a prototype to automate and streamline some staffing actions; enhancing demographic data analytic capacity; and responding to issues related to the Phoenix pay system

In 2019–20, in line with the Government of Canada's workplace principles, TBS optimized its Workplace 2.0 structure by maximizing seating arrangements and creating more collaborative space. The department designated certain workspaces as touchdown work points and equipped certain spaces for the use of collaborative tools. Employees can choose their work location each day based on the type of work they are doing that day. These efforts are underpinning the work being done to make sure the work environment continues to be safe for employees working on-site during the pandemic.

In the area of information management and information technology, TBS fully converted all necessary business applications to the cloud. The cloud provides flexibility and enables TBS to roll out applications faster than it could if it were using a traditional on-site data centre. TBS also began the transition to Office 365, a comprehensive, cloud-based collaboration environment. Various components of Office 365 were rolled out in 2019–20; the remainder are slated for rollout in 2020–21. By undertaking these efforts in 2019–20, TBS was well-positioned to support employees' transition to a remote working environment in response to the pandemic.

In the area of financial management, the TBS planning function implemented new forecasting processes to support program delivery, providing senior management with timely and reliable information for sound decision-making.

Budgetary financial resources (dollars)

2019–20 Main Estimates	2019–20 planned spending	2019–20 total authorities available for use	2019–20 actual spending (authorities used)	2019–20 difference (actual spending minus planned spending)
82,864,572	82,864,572	96,856,428	93,089,998	10,225,426

Human resources (full-time equivalents)

2019–20 planned full-time equivalents	2019–20 actual full-time equivalents	2019–20 difference (actual full-time equivalents minus planned full-time equivalents)
618	643	25

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending breakdown

In 2019–20, TBS's total spending was $2,974.4 million. Figure 1 shows a breakdown of spending, by category. The largest share of spending (89%) was for public service employer payments, which TBS makes as employer for the core public administration. The balance (11%) was for TBS program expenditures.

Figure 1: TBS total actual spending, by category (votes 1 and 20), 2019–20

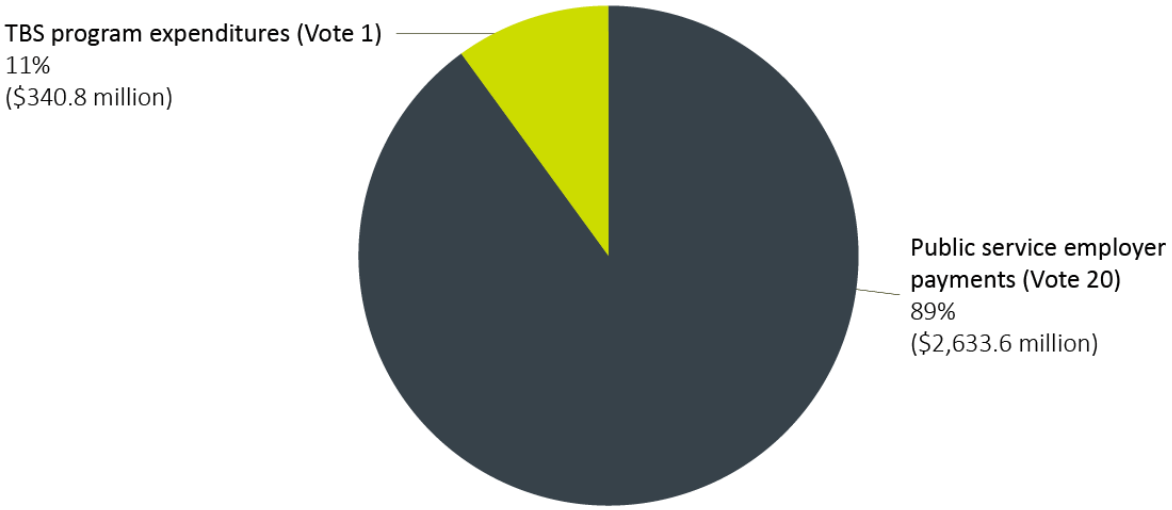


Figure 2 shows a breakdown of TBS's spending of $2,633.6 million in public service employer payments (Vote 20).

These payments include the employer's share of employee and pensioner benefit plans, provincial health care premiums and other payroll taxes, as well as statutory payments, which relate mostly to pensions.

Figure 2: TBS public service employer payments (Vote 20), actual spending, 2019–20

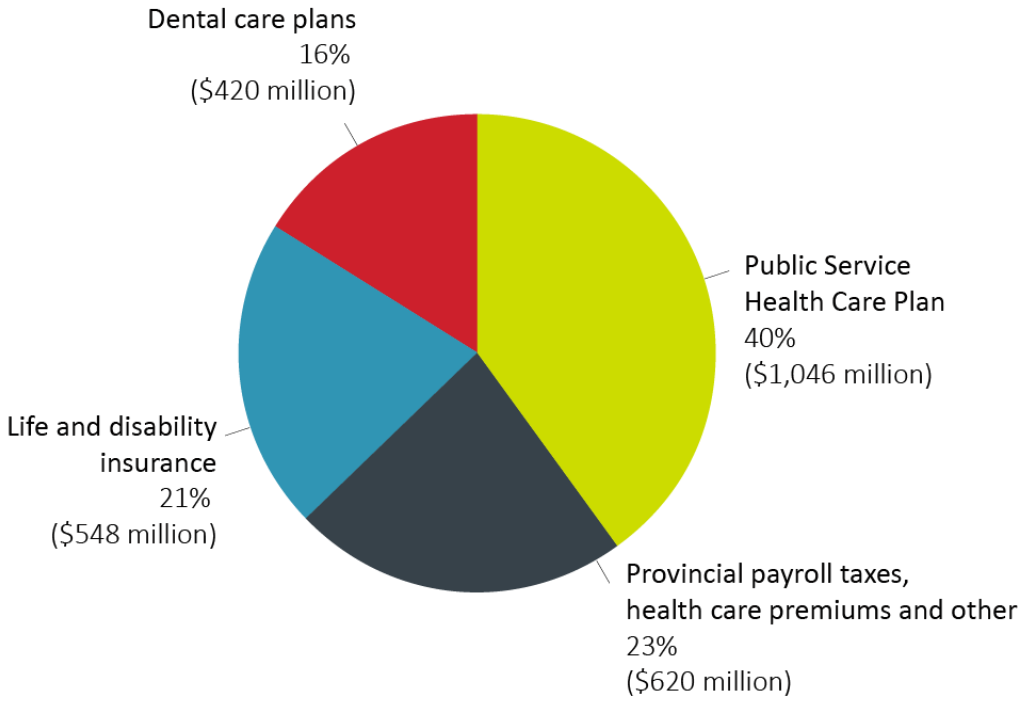
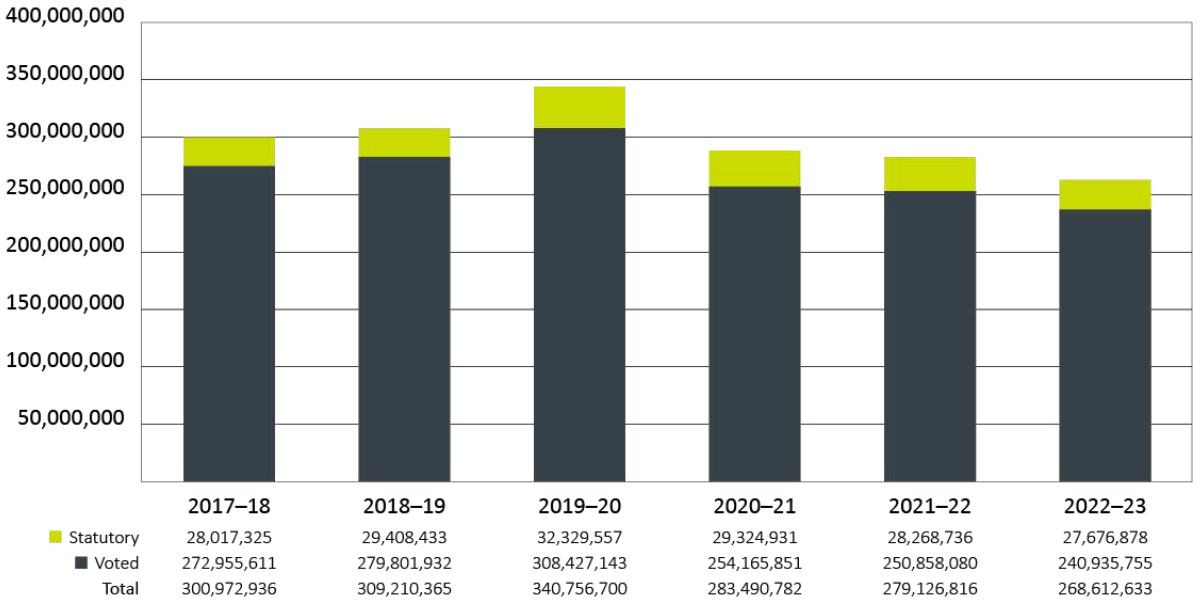


Figure 3 shows TBS's program expenditures over time. Program expenditures include operating costs such as TBS employees' salaries, non-salary costs to deliver programs, and statutory payments relating to the employer's contributions to TBS employees' benefit plans.

Figure 3: Departmental spending trends for program expenditures (Vote 1) (dollars)



	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23
Statutory	28,017,325	29,408,433	32,329,557	29,324,931	28,268,736	27,676,878
Voted	272,955,611	279,801,932	308,427,143	254,165,851	250,858,080	240,935,755
Total	300,972,936	309,210,365	340,756,700	283,490,782	279,126,816	268,612,633

As shown in Figure 3, TBS's program expenditures increased by $8.2 million from 2017–18 to 2018–19. This increase resulted from the continuation of Budget 2017 and the start of Budget 2018 initiatives. Budget 2018 initiatives include:

- Canadian Digital Service
- Next Generation Human Resources and Pay
- Improvement to Access to Information

TBS's program expenditures increased by $31.5 million from 2018–19 to 2019–20 as Budget 2018 initiatives continued and Budget 2019 initiatives started. Budget 2019 initiatives include:

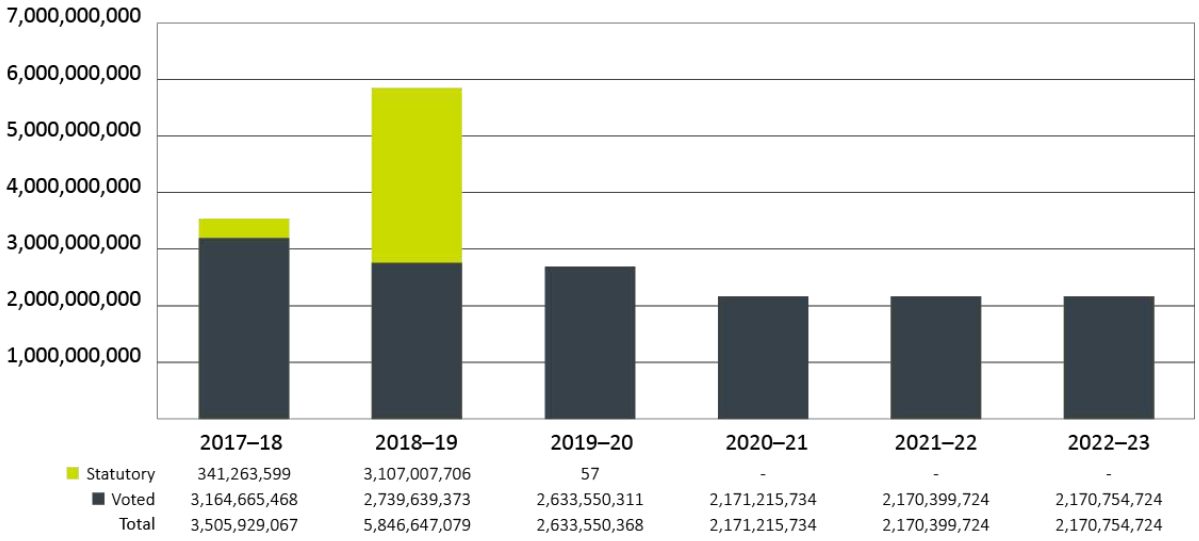
- Stabilization of the Government of Canada's Pay System (Phoenix)
- Workload Migration and Cloud Enablement initiative
- Office of Public Service Accessibility and Centralized Enabling Workplace Fund
- Implementation of proactive pay equity in the federal public service
- Centre for Regulatory Innovation
- Increasing the participation of Inuit firms in the bidding process for government contracts and business opportunities in the Nunavut Settlement Area

For 2020–21 to 2022–23, total planned spending for TBS's core responsibilities is projected to decrease because the following programs sunsetted at the end of 2019–20. Some of these programs may be subject to the renewal process.

- Stabilization of the Government of Canada's Pay System (Phoenix)
- Canadian Digital Service
- Next Generation Human Resources and Pay
- Workload Migration and Cloud Enablement initiative
- Classification Program
- Fixed Asset Review
- Open Government Partnership Global Summit in Canada

Figure 4 shows TBS's spending on public service employer payments and statutory items, over time, for the core public administration.

Figure 4: Departmental spending trends for public service employer payments (Vote 20) and various statutory items (dollars)



	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23
Statutory	341,263,599	3,107,007,706	57	-	-	-
Voted	3,164,665,468	2,739,639,373	2,633,550,311	2,171,215,734	2,170,399,724	2,170,754,724
Total	3,505,929,067	5,846,647,079	2,633,550,368	2,171,215,734	2,170,399,724	2,170,754,724

As shown in Figure 4, actual spending on public service employer payments increased by $2.3 billion from 2017–18 to 2018–19. The increase is mainly a result of a statutory payment of $3.1 billion made to the Public Service Superannuation Account in 2018–19. The increase was offset by a $340 million decrease in spending as a result of the elimination of the special annual payment to the Public Service Pension Fund Account and a previous $623 million top-up payment made in 2017–18 to the Service Income Security Insurance Plan.

Actual spending on public service employer payments decreased by $3.2 billion from 2018–19 to 2019–20. The decrease reflects the one-time $3.1 billion payment made in 2018–19 to the Public Service Superannuation Account and a decrease of $372.7 million in employer payments related to the Service Income Security Insurance Plan after the program was transferred from TBS to the Department of National Defence on April 1, 2019, offset by higher public service employer payments due to fluctuations in price and volume.

Actual spending in 2019–20 is $462 million higher than planned spending for 2020–21 and beyond. Budget 2018 provided funding in 2019–20 for public service employer payments to meet price and volume fluctuations. Similar funding requirements for future years will be established annually.

Budgetary performance summary for core responsibilities and Internal Services (dollars)

Core responsibilities and Internal Services	2019–20 Main Estimates	2019–20 planned spending	2020–21 planned spending	2021–22 planned spending	2019–20 total authorities available for use	2019–20 actual spending (authorities used)	2018–19 actual spending (authorities used)	2017–18 actual spending (authorities used)
Spending oversight	4,116,924,204	4,116,924,204	3,622,079,027	3,598,531,693	1,327,092,105	40,565,104	42,146,978	42,055,064
Administrative leadership	100,107,686	100,107,686	86,245,749	82,334,486	122,241,159	119,029,983	106,239,277	103,822,405
Employer	2,713,952,385	2,713,952,385	2,230,326,777	2,231,446,893	2,755,762,583	2,712,328,676	5,915,647,071	3,568,437,380
Regulatory oversight	9,076,639	9,076,639	11,084,418	8,940,136	11,172,410	9,293,307	7,725,977	5,983,551
Budget Implementation vote – unallocated authorities	n/a	n/a	n/a	n/a	4,444,524	n/a	n/a	n/a
Subtotal	**6,940,060,914**	**6,940,060,914**	**5,949,735,971**	**5,921,253,208**	**4,220,712,781**	**2,881,217,070**	**6,071,759,303**	**3,720,298,400**
Internal Services	82,864,572	82,864,572	86,000,814	85,466,332	96,856,428	93,089,998	84,098,142	86,603,603
Total	**7,022,925,486**	**7,022,925,486**	**6,035,736,785**	**6,006,719,540**	**4,317,569,209**	**2,974,307,068**	**6,155,857,445**	**3,806,902,003**

Together, government-wide funds (central votes 5, 10, 15, 25, 30, and 35), which the Treasury Board approves for transfer to other federal organizations for items such as government contingencies, government-wide initiatives, compensation requirements, operating and capital budget carry forward, and paylist expenditures; and public service employer payments (Vote 20) represented the largest portion of TBS's planned spending in 2019–20. Of that portion, 61% pertained to government-wide funds and 39% pertained to public service employer payments. TBS's total funding available for use, in its reference levels, was reduced accordingly.

As shown in the "Budgetary performance summary for core responsibilities and Internal Services" table, total planned spending is expected to decrease by $1 billion in 2020–21. This decrease is the result of a $495 million decrease in spending in relation to spending oversight (mainly due to decreases in government-wide funds) and a $486 million decrease in spending in relation to public service employer payments attributable to Budget 2018 funding for programs that sunsetted at the end of 2019–20 and are subject to the renewal process.

Actual spending decreased by $3.2 billion from 2018–19 to 2019–20. The decrease is mainly attributable to the one-time statutory payment of $3.1 billion in 2018–19 to the Public Service Superannuation Account and a decrease of $372.7 million in employer payments related to the Service Income Security Insurance Plan after the program was transferred from TBS to the Department of National Defence on April 1, 2019. The decrease is offset by higher public service employer payments due to fluctuations in price and volume.

The increase in actual spending of $2.3 billion from 2017–18 to 2018–19 is also mainly the result of the one-time statutory payment of $3.1 billion to the Public Service Superannuation Account.

Actual human resources

Human resources summary for core responsibilities and Internal Services*

Core responsibilities and Internal Services	2017–18 actual full-time equivalents	2018–19 actual full-time equivalents	2019–20 planned full-time equivalents	2019–20 actual full-time equivalents	2020–21 planned full-time equivalents	2021–22 planned full-time equivalents
Spending oversight	302	309	295	297	302	302
Administrative leadership	589	669	587	786	500	491
Employer	435	469	432	532	430	392
Regulatory oversight	40	52	63	55	71	57
Subtotal	**1,366**	**1,499**	**1,377**	**1,670**	**1,303**	**1,242**
Internal Services	605	612	618	643	614	611
Total	**1,971**	**2,111**	**1,995**	**2,313**	**1,917**	**1,853**

* The reasons for the variances in full-time equivalents by year are similar to the reasons for the variances in spending shown in Figure 3.

Expenditures by vote

For information on TBS's organizational voted and statutory expenditures, consult the *Public Accounts of Canada 2019*.[lx]

Government of Canada spending and activities

Information on the alignment of TBS's spending with the Government of Canada's spending and activities is available in GC InfoBase.[lxi]

Financial statements and financial statements highlights

Financial statements

TBS's financial statements (unaudited) for the year ended March 31, 2020 [link to be added at time of online publishing], are available on the TBS website.

Financial statements highlights

The highlights presented in this section are drawn from TBS's financial statements. The financial statements were prepared using Government of Canada accounting policies, which are based on Canadian public sector accounting standards.

The figures provided in this section were prepared on an accrual basis; the figures in the other sections were prepared on an expenditure basis. The difference between the figures in the different sections is the result of accrual entries, such as the recognition of services provided without charge by other government departments, the acquisition of tangible capital assets and related amortization expenses, and accrued liability adjustments.

Condensed Statement of Operations (unaudited) for the year ended March 31, 2020 (dollars)

Financial information	2019–20 planned results*	2019–20 actual results	2018–19 actual results (restated)	Difference (2019–20 actual results minus 2019–20 planned results)	Difference (2019–20 actual results minus 2018–19 actual results)
Total expenses	2,975,111,729	2,971,091,754	5,753,221,223	(4,019,975)	(2,782,129,469)
Total net revenues	13,285,559	12,625,319	13,472,324	(660,240)	(847,005)
Net cost from continuing operations	2,961,826,170	2,958,466,435	5,739,748,899	(3,359,735)	(2,781,282,464)
Total cost of transferred operations	n/a	n/a	372,720,694	n/a	(372,720,694)
Net cost of operations before government funding and transfers	2,961,826,170	2,958,466,435	6,112,469,593	(3,359,735)	(3,154,003,158)

* See TBS's Future-Oriented Statement of Operations (unaudited) for the year ending March 31, 2020,[lxii] for more information on planned results.

TBS's total expenses of $2,971 million consist of:

- public service employer payments ($2,609 million in 2019–20 and $5,422 million in 2018–19), which TBS makes as the employer for the core public administration
- program expenses ($362 million in 2019–20 and $331 million in 2018–19)

The decrease of $2,782 million (48.4%) in total actual expenses from 2018–19 to 2019–20 stems from:

- a net decrease of $2,813 million in public service employer payments, primarily due to a $3,107 million lump-sum contribution to the Public Service Pension Plan in 2018–19 to address an actuarial shortfall reported in the last triennial actuarial report on the plan. This decrease was partially offset by increases in 2019–20 in health and dental benefits under the Public Service Health Care Plan, the Public Service Dental Care Plan and the Pensioners' Dental Services Plan, as well as a $90 million lump-sum payment in 2019–20 to help restore the financial health of the public service Disability Insurance Plan
- a net increase of $31 million in program expenses, mostly attributable to the stabilization of the Government of Canada's pay system (Phoenix) and the workload migration and cloud enablement initiative

The $4 million difference between planned results and actual results for 2019–20 total expenses is primarily due to funding that was subsequently approved for various initiatives, partially offset by funding transferred from the TBS-administered Greening Government Fund to other government departments and by funding that was reprofiled to future years.

TBS's total net revenues include the recovery of costs that TBS incurs for the administration of the Public Service Pension Plan, and recoveries from other government departments for costs associated with providing internal support services related to financial and human resources management systems, accounting and mail services.

Actual revenues were slightly lower in 2019–20 than in 2018–19 due to recoveries of one-time costs in 2018–19.

The decrease of $372.7 million associated with transferred operations is due to the transfer of the Service Income Security Insurance Plan from TBS to the Department of National Defence on April 1, 2019.

Condensed Statement of Financial Position (unaudited) as of March 31, 2020 (dollars)

Financial information	2019–20	2018–19	Difference (2019–20 minus 2018–19)
Total liabilities	491,582,202	502,899,834	(11,317,632)
Total net financial assets	468,431,872	472,414,344	(3,982,472)
Departmental net debt	23,150,330	30,485,490	(7,335,160)
Total non-financial assets	75,936,746	61,111,241	14,825,505
Departmental net financial position	52,786,416	30,625,751	22,160,665

TBS's liabilities consist mainly of accounts payable to other government departments related to employer contributions to employee benefit plans and to accrued employee claims for benefits under the public service health and dental care plans. The decrease of $11 million in total liabilities from 2018–19 to 2019–20 is mostly due to the payment in 2019–20 of accounts payable set up in 2018–19 related to the Service Income Security Insurance Plan and provincial payroll taxes, which was partially offset by an increase in 2019–20 in accounts payable related to employer contributions to employee benefit plans.

TBS's assets consist mainly of accounts receivable from other government departments to pay for their share of employer contributions to employee benefit plans, as well as amounts due from the Consolidated Revenue Fund that may be disbursed without further charges to TBS's authorities. The slight decrease of $4 million in total net financial assets from 2018–19 to 2019–20 is mostly the result of a reduction in accounts receivable related to employer contributions to employee benefit plans.

The departmental net debt is the difference between total liabilities and total net financial assets and represents mainly accrued liabilities to be paid from authorities in future years, offset by accrued receivables to be credited to authorities in future years. The decrease of $7 million from 2018–19 to 2019–20 stems mainly from an increase in accrued receivables related to member contributions to group insurance plans.

TBS's non-financial assets consist mainly of tangible capital assets. The increase of $15 million from 2018–19 to 2019–20 is mostly due to the capitalization of software development costs related to the financial management transformation initiative.

The departmental net financial position is the difference between non-financial assets and the departmental net debt. The increase of $22 million in TBS's departmental net financial position is therefore attributable to the $15 million increase in tangible capital assets and the $7 million decrease in the departmental net debt.

Additional information

Organizational profile

Appropriate ministers: The Honourable Jean-Yves Duclos, President of the Treasury Board, and the Honourable Joyce Murray, Minister of Digital Government

Institutional head: Peter Wallace, Secretary of the Treasury Board

Ministerial portfolio: The Treasury Board portfolio consists of the Treasury Board of Canada Secretariat and the Canada School of Public Service, as well as the following organizations, which operate at arm's length and report to Parliament through the President of the Treasury Board: 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.

Enabling instrument: The *Financial Administration Act*[lxiii] is the act that establishes the Treasury Board itself and gives it powers with respect to the financial, personnel and administrative management of the public service, and the financial requirements of Crown corporations.

Year of incorporation / commencement: 1966

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 TBS website.[lxiv]

For more information on the department's organizational mandate letter commitments, see the mandate letters of the Treasury Board President[lxv] and the Minister of Digital Government.[lxvi]

Reporting framework

TBS's Departmental Results Framework and program inventory of record for 2019–20 are shown below.

Core responsibility 1: spending oversight

Departmental Results Framework

Departmental result: Departments achieve measurable results

- **Indicator:** Percentage of departmental results indicators for which targets are achieved

Departmental result: Treasury Board proposals contain information that helps Cabinet ministers make decisions

- **Indicator:** Degree to which Treasury Board submissions transparently disclose financial risk

Departmental result: Budget initiatives are approved for implementation quickly

- **Indicator:** Percentage of Budget initiatives included in the next available Estimates

Departmental result: Reporting on government spending is clear

- **Indicator:** Degree to which GC InfoBase users found the spending information useful (on a scale of 1 to 5)
- **Indicator:** Degree to which visitors to online departmental planning and reporting documents found the information useful (on a scale of 1 to 5)

Program inventory

- Oversight and Treasury Board Support
- Expenditure Data, Analysis, Results and Reviews
- Government-Wide Funds

Core responsibility 2: administrative leadership

Departmental Results Framework

Departmental result: Canadians have timely access to government information

- **Indicator:** Number of new datasets available to the public
- **Indicator:** Percentage of access to information requests responded to within legislated timelines
- **Indicator:** Percentage of personal information requests responded to within legislated timelines

Departmental result: Government service delivery is digitally enabled and meets the needs of Canadians

- **Indicator:** Percentage of Government of Canada priority services available online
- **Indicator:** Degree to which clients are satisfied with the delivery of Government of Canada services, expressed as a score from 1 to 100
- **Indicator:** Percentage of priority services that meet service standards
- **Indicator:** Percentage of Government of Canada websites that deliver digital services to citizens securely

Departmental result: Government has good asset and financial management practices

- **Indicator:** Percentage of departments that have assessed all internal controls over financial reporting in high-risk areas and annually realign, implement and monitor systems on internal control
- **Indicator:** Percentage of departments that effectively maintain and manage their assets over their life cycle

Departmental result: Government demonstrates leadership in making its operations low-carbon

- **Indicator:** Level of overall government greenhouse gas emissions

Program inventory

- Financial Management Policies and Initiatives
- Financial Management Transformation
- Digital Strategy, Planning and Oversight
- Management Accountability Framework and Policy Suite Integrity
- Canadian Digital Service
- Public Service Accessibility
- Acquired Services and Assets Policies and Initiatives
- Internal Audit Policies and Initiatives
- Digital Policy
- Communications and Federal Identity Policies and Initiatives
- Greening Government Operations

Core responsibility 3: employer

Departmental Results Framework

Departmental result: Public service attracts and retains a skilled and diverse workforce

- **Indicator:** Percentage of indeterminate hires under the age of 35
- **Indicator:** Percentage of all employees who receive a sense of satisfaction from their work
- **Indicator:** Percentage of executive employees (compared with workforce availability) who are members of a visible minority group, women, Aboriginal persons, or persons with a disability
- **Indicator:** Percentage of institutions where communications in designated bilingual offices "nearly always" occur in the official language chosen by the public

Departmental result: Employee wellness is improved

- **Indicator:** Percentage of employees who believe their workplace is psychologically healthy
- **Indicator:** Percentage of employees who indicate that they have been the victim of harassment on the job in the past 12 months
- **Indicator:** Percentage of employees who indicate that the nature of the harassment experienced is a sexual comment or gesture

Departmental result: Modernized employment conditions

- **Indicator:** Percentage of Public Service Labour Relations and Employment Board outcomes that confirm that the Government of Canada is bargaining in good faith

Program inventory

- People Management Policies and Initiatives
- Executive Policies and Initiatives
- Compensation and Labour Relations
- Pension and Benefits Management
- People Management Systems and Processes
- Public Service Employer Payments

Core responsibility 4: regulatory oversight

Departmental Results Framework

Departmental result: Government regulatory practices and processes are open, transparent and informed by evidence

- **Indicator:** Ranking of Canada's regulatory system by the Organisation for Economic Co-operation and Development
- **Indicator:** Percentage of regulatory initiatives that report on early public consultation undertaken prior to first publication
- **Indicator:** Percentage of regulatory proposals that have an appropriate impact assessment (for example, cost-benefit analysis)

Departmental result: Regulatory cooperation among jurisdictions is advanced

- **Indicator:** Number of federal regulatory programs that have a regulatory cooperation work plan
- **Indicator:** Percentage of significant regulatory proposals (for example, high and medium impact) that promote regulatory cooperation considerations, when relevant

Program inventory

- Regulatory Policy and Oversight, and Cooperation

Internal Services

Supporting information on the program inventory

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase.[lxvii]

Supplementary information tables

The following supplementary information tables are available on TBS's website:

- Departmental Sustainable Development Strategy[lxviii]
- Gender-based analysis plus[lxix]
- Response to parliamentary committees and external audits[lxx]

TBS committed to providing, in its Departmental Results Report, an annual update on the government's total expenditures associated with the Phoenix pay system.

The following table outlines Phoenix pay system expenditures for 2019–20, based on information provided by departments.

Phoenix pay system expenditures, 2019–20 ($ millions)

Activity	Expenditures
Public Services and Procurement Canada	
Regular pay operations	80.0
Extra capacity (includes the Pay Centre, satellite offices and client support)	181.4
Systems (system fixes and improvements to achieve a stable system, improve compensation advisor efficiencies, and enhance the user experience)	174.4
Integrated team (supports government-wide improvements to the system that links human resources and pay information, known as the HR-to-pay system)	42.4
Subtotal	**478.2**

Activity	Expenditures
Departmental compensation function	
Incremental compensation for all departments (incremental compensation expenditures attributable to Phoenix issues, for example, additional compensation advisors)	119.0
Existing compensation for departments not supported by the Pay Centre (expenditures for regular or ongoing compensation functions)	41.9
Subtotal	**160.9**
Treasury Board of Canada Secretariat	
HR-to-pay stabilization (stakeholder engagement, governance, change management, training, systems changes, data and reporting)	18.0
Claims office (a temporary office to provide a mechanism for employees who have incurred out-of-pocket expenses as a result of not being paid accurately due to the implementation of the Phoenix pay system to file a claim for such expenses)	1.9
Miscellaneous (includes litigation, communications, and cost estimates)	3.5
Subtotal	**23.4**
Canada Revenue Agency	
T4 processing (additional staff to process employee requests for income tax reassessments)	3.9
Subtotal	**3.9**
Total	**666.4**

The above costs include $63.8 million for employee benefit plans for Public Services and Procurement Canada ($61.3 million) and TBS ($2.5 million).

The above costs exclude:

- expenditures related to the next generation human resources and pay system for the public service[lxxi]
- damages or other claims against the Crown
- opportunity costs for deferred work within departments

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the Report on Federal Tax Expenditures.[lxxii] This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

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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 an appropriated department over a 3-year period. Departmental Plans are usually 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. 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 quantitative measure of progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that connects the department's core responsibilities to its 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, for whom and in what circumstances. 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. For a particular position, the full-time equivalent figure is the ratio of number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

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 2019–20 Departmental Results Report, those high-level themes outlining the government's agenda in the 2019 Speech from the Throne, namely: fighting climate change; strengthening the middle class; walking the road of reconciliation; keeping Canadians safe and healthy; and positioning Canada for success in an uncertain world.

horizontal initiative (initiative horizontale)

An initiative where 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 to the expected result.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in 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 the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

result (résultat)

A 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.

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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