

Office of the Correctional Investigator

2016–17

Departmental Results Report

The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

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Correctional Investigator's message

The Office of the Correctional Investigator (OCI) was established in 1973 to function as an ombudsman for federally sentenced offenders. From the beginning, our independent and external oversight of the correctional system has enhanced accountability and transparency for parliamentarians and Canadians. Moreover, we have played an important role in ensuring that Canada's correctional system is managed fairly and is consistent with the expectations and values of Canadians.

It is important to underscore that the oversight of corrections encompasses more than the investigation of complaints and the filing of reports. Our effectiveness centres on the ability to be responsive and accessible by maintaining a regular schedule of institutional visits. We believe our recommendations to the Correctional Service of Canada make a difference in the lives of Canadians, and contribute to the protection of human rights and the maintenance of a just, peaceful and safe society.

During the reporting period, the Office's small team of investigators spent over 360 cumulative days in federal institutions and interviewed more than 2,200 offenders. We received over 6,700 complaints from federal offenders, over 22,000 contacts were made via our toll-free number and over 10 million visitor hits were recorded on our website. In addition, the Office's Use of Force team conducted more than 1,400 file reviews. We also reviewed 119 cases stemming from section 19 of the *Corrections and Conditional Release Act* involving serious bodily injury and deaths in custody. These are significant achievements for an agency of 36 full-time equivalents.

On the internal services front, my Office's ongoing participation in the Government's Shared Case Management System Initiative has led to the development of the Microsoft Dynamics CRM; a case management solution which will replace the OCI's current and obsolete case management tool. Work on the project plan continued throughout the reporting period and the target implementation date (production environment) is scheduled for April 1, 2018. The new case management tool will assist in the investigative process and reporting to both parliamentarians and Canadians.

An important aspect of our work includes the identification of systemic themes and investigations in an effort to bring attention to issues that affect a large segment of the offender population. In this regard, two major investigations and systemic reviews were completed during the reporting period. *In the Dark: An Investigation of Death in Custody Information Sharing and Disclosure Practices in Federal Corrections* was released as a public interest report on August 2, 2016, and *Fatal Response: An Investigation into the Preventable Death of Matthew Ryan Hines* was tabled as a Special Report to Parliament on May 2, 2017.

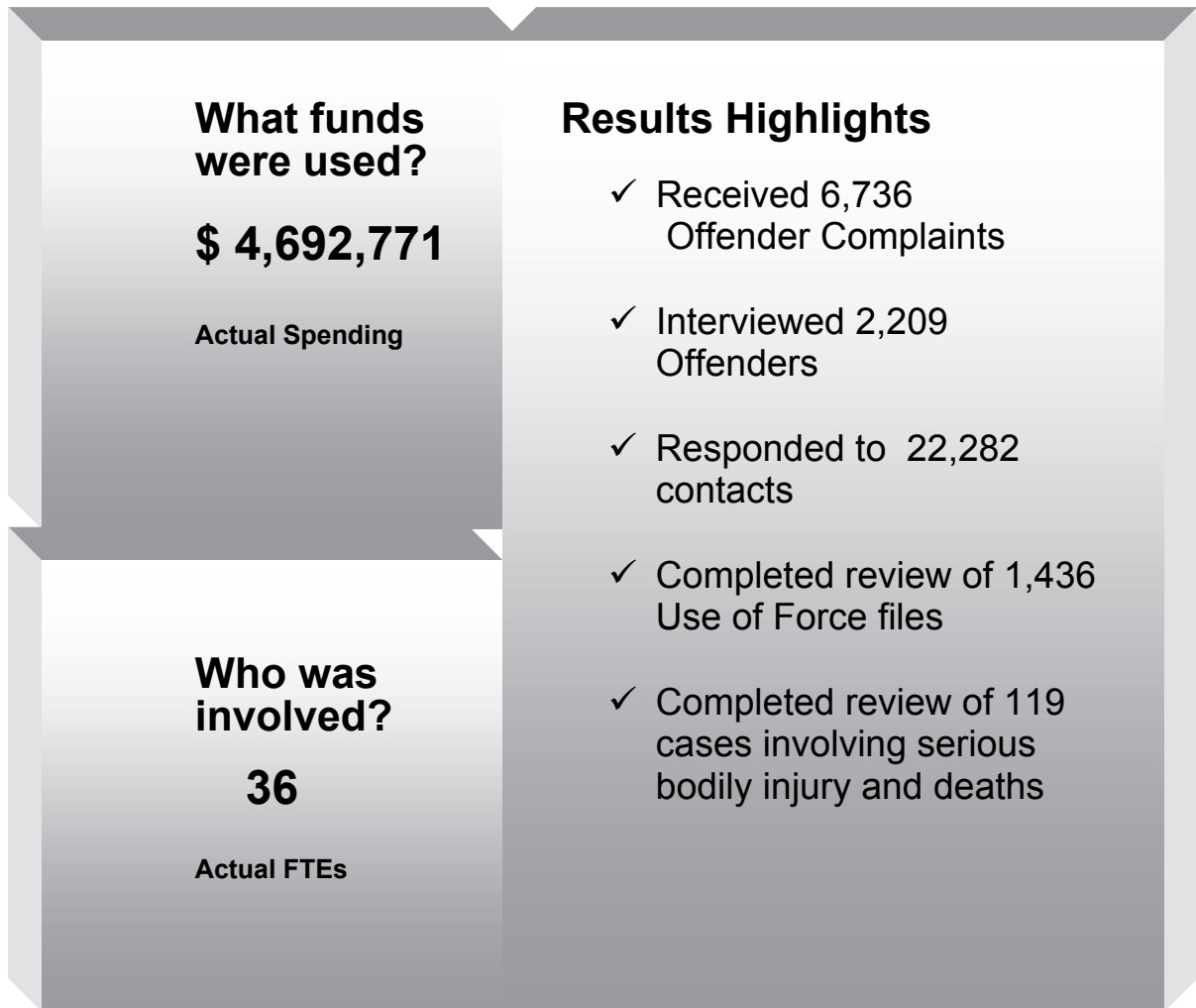
This reporting period marks a major milestone for the Office and me personally. After an eight-year period as Executive Director and General Counsel for the organization, I accepted the appointment as the Correctional Investigator of Canada effective January 1, 2017. For the remainder of the fiscal year, I and my senior management cadre reaffirmed our corporate priorities, continued the work on two key systemic investigations detailed above, maintained our operational focus on resolving individual offender complaints and ensured a level transition for staff as well as stakeholders.

Finally, looking ahead to next year, my Office will continue to pursue the resolution of key areas of concern that restrict the Correctional Service’s ability to maximize its positive impact on public safety. The OCI and I will continue our commitment to fostering a collaborative, respectful and productive relationship with the Correctional Service of Canada.

Ivan Zinger, J.D., Ph.D.
Correctional Investigator

Results at a glance

For more information on the department’s plans, priorities and results achieved, see the “Results: what we achieved” section of this report.



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

Raison d'être

As the ombudsman for federally sentenced offenders, the Office of the Correctional Investigator serves Canadians and contributes to safe, lawful and humane corrections through independent oversight of the Correctional Service of Canada by providing accessible, impartial and timely investigations of individual and systemic concerns. While an independent organization, the Office of the Correctional Investigator is part of the Public Safety and Emergency Preparedness Portfolio.

Mandate and role

The mandate of the Office of the Correctional Investigator, as defined by the *Corrections and Conditional Release Act*, is to function as an ombudsman for federal offenders. The organization is independent of the Correctional Service of Canada and may initiate an investigation on receipt of a complaint by or on behalf of an offender, at the request of the Minister or on its own initiative. As provided for in the *Corrections and Conditional Release Act*, the Correctional Investigator reports annually through the Minister of Public Safety and Emergency Preparedness to both Houses of Parliament.

For more general information about the department, see the “Supplementary information” section of this report. For more information on the department’s organizational mandate letter commitments, see the [Minister’s mandate letter](#).¹

Operating context and key risks

Operating context

Maintaining an independent and objective review process within a correctional environment where the Office has no control over the number and complexity of complaints requiring investigations presents a number of unique challenges. Moreover, the Office does not foresee a decline in either the overall demand for services or in the complexity of the issues it is called upon to address. The environment in which it operates is intrinsically challenging.

Key risks

Risks	Mitigating strategy and effectiveness	Link to the department's Programs	Link to mandate letter commitments or to government-wide and departmental priorities
The Office's mandate is national in scope and the sheer number and complexity of issues require flexibility and constant re-evaluation of priorities. The client base and network of stakeholders are dispersed in a large number of often geographically remote locations throughout Canada.	Staff and management demonstrated flexibility and adaptability in order to excel in the delivery of the organization's mandate. Moreover employees involved in the investigative process traveled to their institutions in a timely manner and interviewed over 2,200 offenders.	Ombudsman for federal offenders	Safe and Secure Communities
The resolution of complaints in an environment traditionally closed to public scrutiny requires that the Office not only be, but be seen to be independent of the Correctional Service of Canada, Public Safety and the Minister	Ongoing dialogue with stakeholders continued throughout the reporting period with Public Safety Staff as well as the CSC.	Ombudsman for federal offenders	Safe and Secure Communities
Given that the authority of the Office rests with its power of persuasion and quality of reporting since its recommendations are non-binding, it is imperative that appropriate administrative and public	A large number of Canadians are aware of the issues and recommendations raised by the OCI in its Annual Report and other special reports are key to ensuring a positive outcome for offenders	Ombudsman for federal offenders	Safe and Secure Communities

<p>mechanisms be available to ensure that reasonable, fair and timely action is taken on the findings and recommendations made by the Office. Delays in responding to these matters will result in delays in addressing the systemic areas of concern.</p>	<p>and corrections generally. This was exemplified by the number of visitor hits to the OCI's website.</p>		
<p>Funding pressures regarding mental health, indigenous offenders, segregation issues/complaints and reporting requirements stemming from the Coroner's 104 recommendations on the death of Ashley Smith will have an impact on the organization's ability to be responsive.</p>	<p>Preliminary discussions with Central Agencies and Public Safety and Emergency Preparedness with a view to identifying possible sources of funds took place during the reporting period.</p>	<p>Ombudsman for federal offenders</p>	<p>Safe and Secure Communities</p>
<p>Funding of current Government Horizontal Initiatives such as the Consolidation of Pay Services, Canada School of Public Service, Shared Case Management System and Web Renewal are eroding the OCI's small appropriation. Moreover, the Shared Services Canada's expanded mandate to include the delivery of services for email, data centres, networks, and end-user information technologies may result in additional costs to the organization.</p>	<p>Informal discussions with Central Agencies and Shared Services Canada Officials to convey the operational impact that funding pressures have on a micro agency and the delivery of the organization's mandate occurred during the reporting period.</p>	<p>Ombudsman for federal offenders</p>	<p>Safe and Secure Communities</p>

Results: what we achieved

Programs

Program name: Ombudsman for federal offenders

Description: Through this program, the Office of the Correctional Investigator conducts investigations of individual offender complaints regarding acts, omissions, decisions and recommendations of the Correctional Service of Canada. It also has a responsibility to review and make recommendations on the Correctional Service of Canada's policies and procedures associated with the areas of individual complaints, to ensure that systemic areas of complaint are identified and appropriately addressed, and to review all section 19 investigations performed by the Correctional Service of Canada following the death of, or serious injury to, an inmate.

Results

A complement of four Intake Officers responded to 22,282 contacts; dealt with an average of 30 complaints per day (mostly from offenders) via the organization's toll-free number; assessed the information provided by the caller; and in many cases, resolved the issue or directed the case appropriately to an investigator with a view to addressing the matter. Moreover, investigative staff carried out professional, timely and responsive analysis of offender complaints and investigations throughout the reporting period – thus ensuring the delivery of the Office's important mandate.

As is the case every year, the number and frequency of institutional visits and offender interviews across the country ensured an organizational presence with clients. The Office's presence in the institutions resulted in the ongoing demand for the Office's services and a greater awareness and understanding of the Office's role and mandate. The operational challenge in the reporting period centered on the need to strike a workable balance between managing daily offender complaints and involving investigative staff in leading or supporting systemic investigations. Moreover, the Office completed two systemic investigations:

- *In the Dark: An Investigation of Death in Custody Information Sharing and Disclosure Practices in Federal Corrections*; and
- *Fatal Response: An Investigation into the Preventable Death of Matthew Ryan Hines*

Section 19 of the *CCRA* requires that the OCI review all investigations conducted by the CSC following the death or serious bodily injury to an inmate. The Office reviewed 119 cases and met all service targets. Progress in this regard is measured by the number of cases that are not reviewed. In keeping with the recommendations of the *Arbour Commission of Inquiry*, the review and assessment of 1,436 use of force incidents was completed.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2016–17 Actual results	2015–16 Actual results	2014–15 Actual results
To provide responsive and timely Ombudsman services to federal offenders	Percentage of completed institutional visits.	100% completion rate as per OCI policy and service delivery standards.	March 31, 2017	99%	93%	94%
Prioritizing and processing of offender complaints to ensure compliance with policy law and fair decision-making.	Percentage of responses to individual offender complaints (closed cases) by timeframe.	90% completion rate as per OCI policy and service delivery standards.	March 31, 2017	77%	78%.	83%
To provide responsive and timely Ombudsman services to federal offenders.	Number of s.19 of the CCRA and Use of Force cases reviewed.	100% completion rate as per OCI policy and service delivery standards.	March 31, 2017	100% achieved - 119 s 19 cases and 1,436 Use of Force file reviews	100% achieved - 200 s 19 cases and 1,800 Use of Force file reviews.	100% achieved - 167 s 19 cases and 1,500 Use of Force file reviews
Accessible OCI services by federal offenders in support of the organization's Ombudsman mandate	Comparative percentage of usage by offender population of OCI services as indicated by the number of interviews and contacts by and to the Office.	1500 offender interviews and 15,000 contacts with the Office	March 31, 2017	2,209 offender interviews were completed and 22,282 contacts with the Office were recorded	2,200 offender interviews were conducted; and, 25,600 contacts with the Office were made	Offender interviews totalled 2,110 and 22,065 contacts made in the reporting period
Response to recommendations results in better outcomes for offenders.	Percentage of recommendations from the Annual Report and systemic investigation reports issued by the OCI that are responded to by the CSC within established target dates.	100% of OCI reports are responded to by the CSC.	March 31, 2017	All (100%) reports and recommendations produced by the Office in the reporting period were responded to in the reporting period	All (100%) reports and recommendations produced by the Office in the reporting period were responded to in the reporting period	All (100%) reports and recommendations produced by the Office in the reporting period were responded to in the reporting period

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 Difference (actual minus planned)
3,629,089	3,629,089	3,720,457	3,541,609	(87,480)

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
32	32	0

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; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Results

Throughout the reporting period, the Internal Services program was managed to ensure full compliance with relevant Government of Canada policies, guidelines, and legislation as well as OCI-specific policies and directives. This was accomplished through the development and maintenance of internal control processes and the provision of training in key corporate areas. An effective system of internal control was maintained over financial reporting to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

In the reporting period, it was deemed that one position and its work were more appropriately managed within the program – Ombudsman for federal offenders. The Internal Services stream now counts four FTEs or 11% of the total complement.

The Office of the Correctional Investigator released a special report on August 2, 2016 entitled, “*In the Dark: An Investigation of Death in Custody Information Sharing and Disclosure*”

Practices in Federal Corrections.” This investigation examined CSC’s information sharing and disclosure practices with family members following a death in custody. The Internal Services’ ATIP consultant was extensively involved in the analysis of this issue in support of the investigation.

The primary focus of the internal services program was its ongoing effort to implement the Shared Case Management System during the reporting period. In this regard, an external IT consultant was retained and managed to ensure the translation of the OCI’s business requirements into a functional and intuitive workflow in the new case management tool. A working group of key internal stakeholders was established to liaise between the IT consultant and the operations to ensure the appropriate functionality and reporting capabilities were being captured.

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 Difference (actual minus planned)
1,035,447	1,035,447	1,152,702	1,151,162	115,715

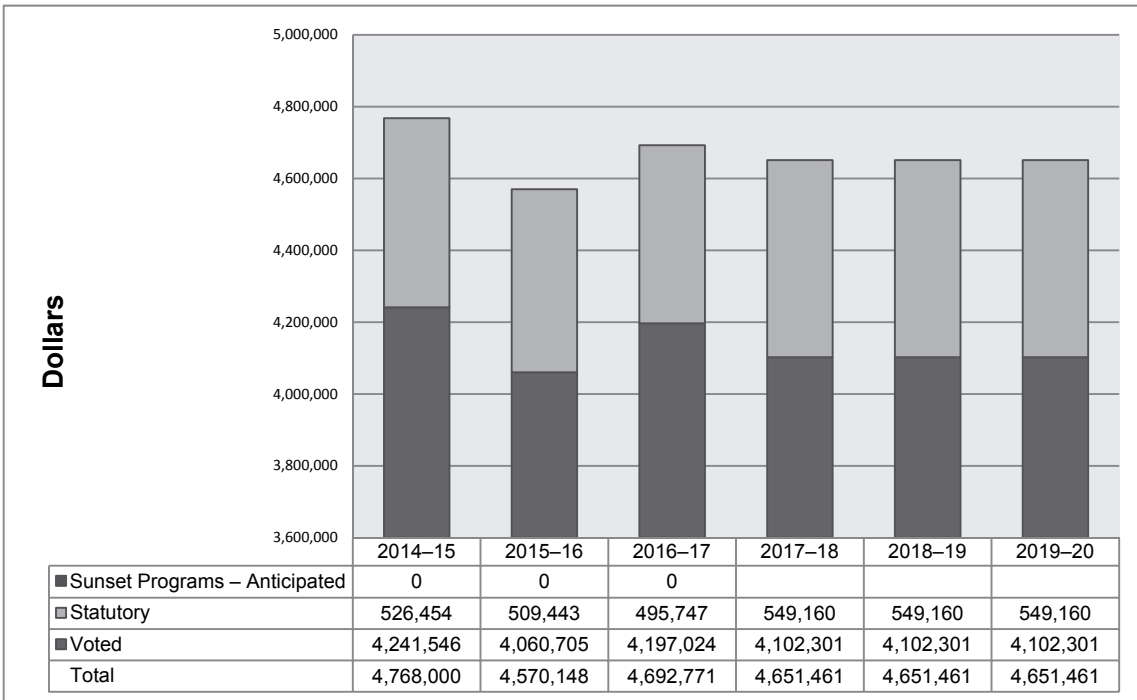
Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
4	4	0

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph



Over the six fiscal years depicted here, the Office of the Correctional Investigator’s actual and planned spending is consistent, averaging \$4.1 million of voted appropriations.

Budgetary performance summary for Programs and Internal Services (dollars)

Programs and Internal Services	2016–17 Main Estimates	2016–17 Planned spending	2017–18 Planned spending	2018–19 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2015–16 Actual spending (authorities used)	2014–15 Actual spending (authorities used)
Ombudsman for federal offenders	3,629,089	3,629,089	3,629,089	3,629,089	3,720,457	3,541,609	3,773,324	3,687,215
Internal Services	1,035,447	1,035,447	1,035,447	1,035,447	1,152,702	1,151,162	796,824	1,080,785
Total	4,664,536	4,664,536	4,664,536	4,664,536	4,873,159	4,692,771	4,570,148	4,768,000

Actual human resources

Human resources summary for Programs and Internal Services
(full-time equivalents)

Programs and Internal Services	2014–15 Actual	2015–16 Actual	2016–17 Forecast	2016–17 Actual	2017–18 Planned	2018–19 Planned
Ombudsman for federal offenders	31	31	32	32	32	32
Internal Services	5	5	4	4	4	4
Total	36	36	36	36	36	36

Expenditures by vote

For information on the Office of the Correctional Investigator's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2017](#).ⁱⁱ

Alignment of spending with the whole-of-government framework

Alignment of 2016–17 actual spending with the [whole-of-government framework](#)ⁱⁱⁱ
(dollars)

Program	Spending area	Government of Canada activity	2016–17 Actual spending
Ombudsman for federal offenders	Social Affairs	Safe and Secure Communities	3,541,609

Total spending by spending area (dollars)

Spending area	Total planned spending	Total actual spending
Economic affairs		
Social affairs	3,629,089	3,541,609
International affairs		
Government affairs		

Financial statements and financial statements highlights

Financial statements

The Office of the Correctional Investigator’s financial statements [unaudited] for the year ended March 31, 2017, are available on the [organization’s website](#)^{iv}.

Financial statements highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2017 (dollars)

Financial information	2016–17 Planned results	2016–17 Actual	2015–16 Actual	Difference (2016–17 actual minus 2016–17 planned)	Difference (2016–17 actual minus 2015–16 actual)
Total expenses	5,241,505	5,232,715	5,194,973	-8,790	37,742
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	5,241,505	5,232,715	5,194,973	-8,790	37,742

Condensed Statement of Financial Position (unaudited) as at March 31, 2017 (dollars)

Financial Information	2016–17	2015–16	Difference (2016–17 minus 2015–16)
Total net liabilities	769,167	666,467	102,700
Total net financial assets	468,454	317,266	151,188
Departmental net debt	300,713	349,201	-48,488
Total non-financial assets	0	0	0
Departmental net financial position	-300,713	-349,201	48,488

Supplementary information

Corporate information

Organizational profile

Appropriate minister: The Honourable Ralph Goodale, P.C., M.P.

Institutional head: Ivan Zinger, J.D., Ph.D

Ministerial portfolio: Public Safety and Emergency Preparedness

Enabling instrument: *Corrections and Conditional Release Act*^v

Year of incorporation / commencement: 1992

Other:

Reporting framework

The Office of the Correctional Investigator's Strategic Outcome and Program Alignment Architecture of record for 2016–17 are shown below.

Strategic Outcome(s) and Program Alignment Architecture

1. Strategic Outcome: The problems of offenders in the federal correctional system are identified and responded to in a timely fashion.

1.1 Program: Ombudsman for federal offenders

Internal Services

Supporting information on lower-level programs

The Office of the Correctional Investigator only has one program entitled *Ombudsman for federal offenders*.

Supplementary information tables

The 2016-17 Departmental Results Report does not contain supplementary information tables.

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](#).^{vi} 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.

Organizational contact information

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Canada
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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)

Provides information on the plans and expected performance of appropriated departments over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Result (résultat ministériel)

A Departmental Result represents the change or changes that the department seeks to influence. A Departmental Result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

Departmental Result Indicator (indicateur de résultat ministériel)

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

Departmental Results Framework (cadre ministériel des résultats)

Consists of the department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Results Report (Rapport sur les résultats ministériels)

Provides information on the actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

Evaluation (évaluation)

In the Government of Canada, the systematic and neutral collection and analysis of evidence to judge merit, worth or value. Evaluation informs decision making, improvements, innovation and accountability. Evaluations typically focus on programs, policies and priorities and examine

questions related to relevance, effectiveness and efficiency. Depending on user needs, however, evaluations can also examine other units, themes and issues, including alternatives to existing interventions. Evaluations generally employ social science research methods.

full-time equivalent (équivalent temps plein)

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

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2017–18 Departmental Plan, government-wide priorities refers to those high-level themes outlining the government’s agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiatives (initiative horizontale)

An initiative where two or more federal organizations, through an approved funding agreement, work toward achieving clearly defined shared outcomes, and which has been designated (for example, by Cabinet or a central agency) as a horizontal initiative for managing and reporting purposes.

Management, Resources and Results Structure (Structure de la gestion, des ressources et des résultats)

A comprehensive framework that consists of an organization’s inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

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.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

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

plans (plans)

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

priorities (priorité)

Plans or projects that an organization 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 Strategic Outcome(s).

program (programme)

A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d'alignement des programmes)

A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

results (résultat)

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

statutory expenditures (dépenses législatives)

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

Strategic Outcome (résultat stratégique)

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

sunset program (programme temporisé)

A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

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.

Endnotes

- i. The Minister's mandate letter, <http://pm.gc.ca/eng/mandate-letters>
- ii. Public Accounts of Canada 2017, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- iii. Whole-of-government framework, [https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#tag-nav/~\(current_branch~'GOCO~sort_key~'name~sort_direction~'asc~open_nodes~\(~'tag_SA0001~'tag_SA9999~'tag_SA0002~'tag_SA0003~'tag_SA0004~'tag_SA0005\)\)](https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#tag-nav/~(current_branch~'GOCO~sort_key~'name~sort_direction~'asc~open_nodes~(~'tag_SA0001~'tag_SA9999~'tag_SA0002~'tag_SA0003~'tag_SA0004~'tag_SA0005)))
- iv. Office of the Correctional Investigator, Reports - Office of the Correctional Investigator
- v. *Corrections and Conditional Release Act*, <http://laws.justice.gc.ca/eng/acts/C-44.6/index.html>
- vi. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>