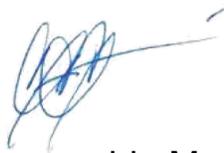


2021–22  
Departmental Results Report

**Office of the Correctional Investigator**

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke extending to the right.

The Honourable Marco E. L. Mendicino, P.C.,  
M.P.  
Minister of Public Safety and Emergency  
Preparedness

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## From the Institutional Head

As the Ombudsman for federally sentenced persons, my mandate is to provide independent oversight of the Correctional Service of Canada (CSC). My Office conducts investigations into the problems of incarcerated persons related to “decisions, recommendations, acts or omissions” of CSC. Our investigations are focused on legal and policy compliance, fair decision-making, and identification of systemic issues. We help to ensure safe and humane treatment of persons under federal sentence.



Despite ongoing travel, prison closures, lockdowns and visit restrictions imposed by the Covid-19 pandemic, my team of investigators was still able to conduct more than 60 in-person or virtual visits to federal institutions in 2021-22. These visits were carried out in all regions. Since March 2022, we have resumed a full in-person visiting schedule of federal correctional facilities. Conducting visits in and through the pandemic demonstrates our continued resolve to address the needs of the people we serve and our commitment to independent and external prison oversight. In the reporting period, our team of investigators and early resolution officers addressed more than 4,300 complaints from federally sentenced persons, with the top three most frequently grieved areas being conditions of confinement (15%), access to health care (10.5%), and interactions with staff (10%). We also reviewed 1,099 reported use of force incidents in federal penitentiaries.

In 2021-22, my Office conducted a national investigation into the experiences of Black persons incarcerated in federal prisons, an area which the Office first reported on in 2013. A decade later, we found that Black Canadians continue to experience pervasive racism, discrimination, stereotyping and labeling behind bars. This investigation provides important and updated findings and recommendations to CSC and the Government to improve the lives, correctional outcomes, and opportunities for Black prisoners.

Other national-level updates and investigations conducted during the reporting period include:

- Restrictive Forms of Confinement in Federal Corrections
- Indigenous Issues in Federal Corrections (Part I)
- Correctional Service of Canada’s Drug Strategy
- Use of Structured Intervention Units

With respect to internal operations, this past year saw the Office move forward with the launch of an ambitious Three Year Strategic Plan. Our four-point plan is focused on: i. making the Office an employer of choice, ii. ensuring our organizational structure is aligned with Office priorities, iii. improving our systemic investigation and prison inspection capacities and iv. implementing a data management strategy. Commitments in these areas will ensure the Office is

staffed, resourced and equipped to meet our evolving and challenging mandate, ensuring the Office remains a more modern centre of excellence and professionalism, both now and in the years to come.

It is my privilege to submit this year's Departmental Results Report, which provides an overview of financial, human resources, planning and performance information about the operation of the Office and how we fulfilled our important mandate in 2021-22.

A handwritten signature in black ink, appearing to read 'Ivan Zinger', with a horizontal line underneath it.

Ivan Zinger J.D., Ph.D.

Correctional Investigator of Canada

## **Results at a glance**

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

## **Results: what we achieved**

### **Core responsibility**

## **Independent Oversight of Federal Corrections**

### **Description**

The Office of the Correctional Investigator (OCI) conducts investigations of complaints by federally sentenced persons (incarcerated or in the community), and by family, friends, or other representatives on behalf of a sentenced person. It also carries out systemic investigations of issues that affect large numbers of federally sentenced persons. The Office reviews all CSC investigations of deaths in custody and serious bodily injury cases to ensure compliance with law and policy, and conducts reviews of all use of force incidents. The OCI's investigative activities support a safe, lawful and humane federal correctional practice to ensure that federal correctional decisions and practices are in compliance with human rights, law, policy, and are fair.

### **Results**

#### **Gender-based analysis plus**

In our 2021-22 Annual Report, the Office reported updated findings and recommendations examining the outcomes and experiences of Black persons in federal corrections. This investigation included evidence and analysis detailing pervasive discrimination, racism and differential treatment of Black women under federal sentence. Our recommendations focused on the need for the Correctional Service of Canada (CSC) to ensure a more culturally diverse staffing complement and provide more access to culturally appropriate programs and services for Black women prisoners, including personal care products and food items. The report also calls on CSC to develop programs and strategies that are informed by and responsive to the lived experiences of Black prisoners, inclusive of initiatives and opportunities that encourage engagement with their culture and/or spirituality.

In 2021-22, the Office conducted an investigation into the over-representation of Indigenous women held in maximum security units, and published a review of the Mother-Child program in federal corrections. With respect to participation in the Mother-Child program, we found that Indigenous mothers are significantly under-represented, attributable to their higher security classifications, previous histories of involvement with child welfare agencies and offence categories which renders them ineligible. We called for more intentional efforts on CSC's behalf to keep Indigenous mothers connected with their children.

Finally, the Office continued to raise cases and concerns regarding lack of progress on tracking, responding to and preventing incidents of sexual coercion and violence behind bars.

## **United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals**

According to the 2022-26 Federal Sustainable Development Strategy, the Office is required to support the achievement of the Sustainable Development Goal 10: *Advance reconciliation with Indigenous peoples and take action to reduce inequality*. Aligned with this FSDS goal, the OCI mainly contributes to UN 2030 Agenda for Sustainable Development Reduce Inequality goal (10).

Included in the 2021-22 OCI Annual Report to Parliament, the Office conducted an in-depth systemic investigation into the experiences of federally sentenced Indigenous Peoples as a follow-up to our special report to Parliament entitled *Spirit Matters* (2013). The investigation notes that in the years since *Spirit Matters*, a number of National Commissions and Inquiries, Parliamentary Committee studies and reports have looked into the needs and experiences of incarcerated Indigenous persons. Despite calls for change and increased levels of public interest and Parliamentary scrutiny, the investigation found little material progress has been made in key legislated areas in Indigenous corrections since 2013. The investigation also notes that overrepresentation of Indigenous people in federal corrections has accelerated and disparities in outcomes between Indigenous and non-Indigenous persons have widened. Indigenous individuals are increasingly entering the system at a younger age, spending considerably longer behind bars, and returning to federal corrections at unprecedented rates compared to their non-Indigenous counterparts. Today, Indigenous peoples account for 32% of federally-incarcerated persons and Indigenous women account for 50% of all women in federal custody, yet comprise just 5% of the overall Canadian population. Furthermore, Indigenous persons continue to experience poorer outcomes on a range of prison indicators compared to non-Indigenous peoples. Further to part one of this two-part investigation, the Office has issued two recommendations to reduce inequalities and improve how the CSC works with Indigenous peoples under federal sentence, specifically in the areas of increasing the representation of Indigenous peoples in leadership and decision-making roles (i.e., appointing a Deputy Commissioner of Indigenous Corrections) as well as including CSC in the development of the national Indigenous Justice Strategy.

As indicated in the GBA Plus section, the Office conducted an investigation into the over-representation of Indigenous women held in maximum security units, and published a review of the Mother-Child program in federal corrections. The investigation found that Indigenous mothers are significantly under-represented, attributable to their higher security classifications, previous histories of involvement with child welfare agencies and offence categories which renders them ineligible. Recommendations stemming from these investigations directly contribute to the promoting equal opportunity and reducing inequalities of outcome as well as ensuring equal access to justice for all.

## Experimentation

This past year the Office launched its ambitious Three Year Strategic Plan. Our four-point plan is focused on: i. making the Office an employer of choice, ii. ensuring our organizational structure is aligned with Office priorities, iii. improving our systemic investigation and prison inspection capacities and iv. implementing a data management strategy. This ambitious agenda in addition to our ongoing operations has limited our capacity for experimentation. Nevertheless, the implementation of the four initiatives will provide the office the opportunity to identify any future experimentation needs and projects.

## Key risks

In light of our national mandate, volume and complexity of inmate issues and the geographical location of the 43 correctional institutions we are required to visit regularly, staff absences and turnover creates challenges for micro agencies such as ours. The difficult nature of our work responding to complaints of federally incarcerated inmates presents challenges for staff retention and recruitment. This has created a risk in our capacity to fulfill our mandate, such as our ability to conduct timely reviews of all use of force incidents and deaths in custody. We mitigate this risk by a continuous assessment of high priority issues and occasional surge teams put in place to address the demand.

Secondly, 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 and Public Safety and Emergency Preparedness. Through our strategic planning initiatives, the Office is reviewing the corporate ties with the Public Safety portfolio to fully assess the risk and implement appropriate controls, where applicable.

## Results achieved

The following table shows, for Independent Oversight of Federal Corrections, the results achieved, the performance indicators, the targets and the target dates for 2021–22, and the actual results for the three most recent fiscal years for which actual results are available.

Departmental results	Performance indicators	Target	Date to achieve target	2019–20 actual results	2020–21 actual results	2021–22 actual results
A safe, lawful and humane federal correctional practice	Percentage of recommendations made in relation to individual offender complaints that	90%	March 31, 2022	89%	82%	88%

	were addressed by the CSC.					
	Percentage of recommendations made in relation to the OCI's corporate priorities that were addressed by the CSC	100%	March 31, 2022	100%	85%	80%

Financial, human resources and performance information for OCI's Program Inventory is available in [GC InfoBase](#).<sup>i</sup>

### Budgetary financial resources (dollars)

The following table shows, for Independent Oversight of Federal Corrections, budgetary spending for 2021–22, as well as actual spending for that year.

2021–22 Main Estimates	2021–22 planned spending	2021–22 total authorities available for use	2021–22 actual spending (authorities used)	2021–22 difference (actual spending minus planned spending)
4,430,383	4,430,383	4,468,990	4,138,938	(291,445)

Financial, human resources and performance information for OCI's Program Inventory is available in [GC InfoBase](#).<sup>ii</sup>

### Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the department needed to fulfill this core responsibility for 2021–22.

2021–22 planned full-time equivalents	2021–22 actual full-time equivalents	2021–22 difference (actual full-time equivalents minus planned full-time equivalents)
35	30	(5)

Financial, human resources and performance information for OCI's Program Inventory is available in [GC InfoBase](#).<sup>iii</sup>

## 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:

- ▶ acquisition management services
- ▶ communication services
- ▶ financial management services
- ▶ human resources management services
- ▶ information management services
- ▶ information technology services
- ▶ legal services
- ▶ material management services
- ▶ management and oversight services
- ▶ real property management services

### Budgetary financial resources (dollars)

The following table shows, for internal services, budgetary spending for 2021–22, as well as spending for that year.

2021–22 Main Estimates	2021–22 planned spending	2021–22 total authorities available for use	2021–22 actual spending (authorities used)	2021–22 difference (actual spending minus planned spending)
1,038,337	1,038,337	1,094,921	1,014,057	(24,280)

### Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the department needed to carry out its internal services for 2021–22.

2021–22 planned full-time equivalents	2021–22 actual full-time equivalents	2021–22 difference (actual full-time equivalents minus planned full-time equivalents)
6	5.2	(0.8)

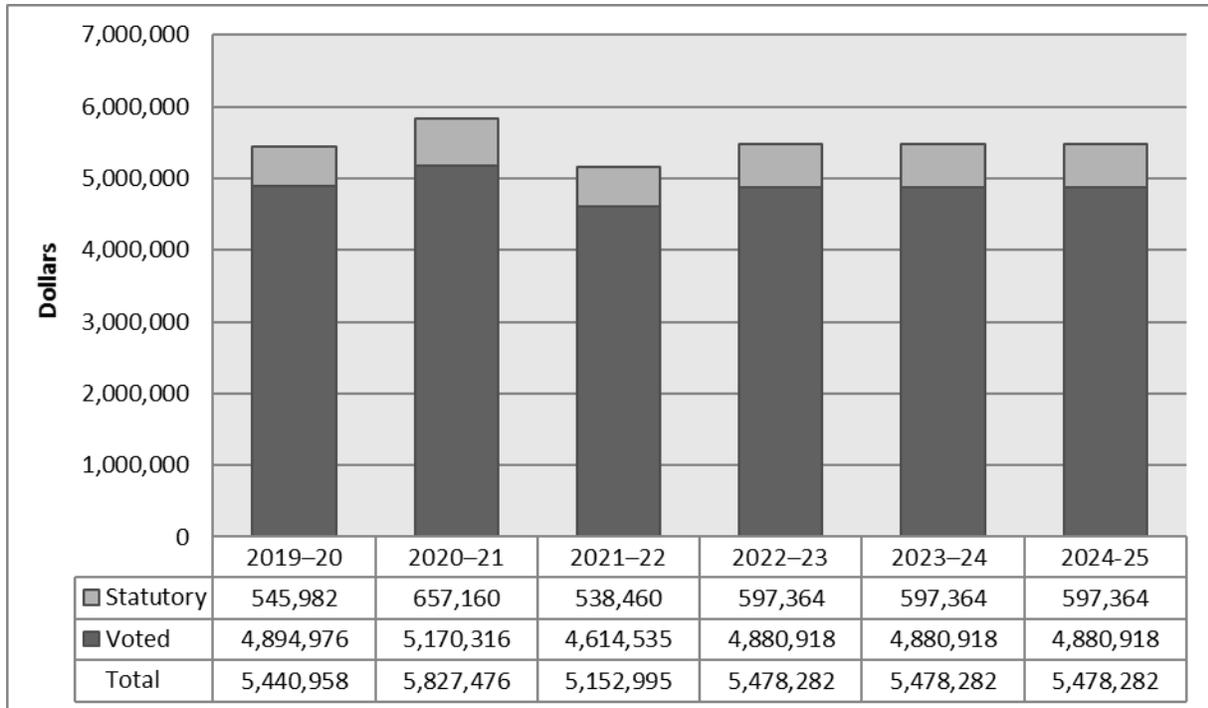
The Office is currently reviewing its organization structure to identify gaps and ensure sustainability at the right classification and level.

## Spending and human resources

### Spending

#### Spending 2019–20 to 2024–25

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



The Office of the Correctional Investigator’s actual spending has incrementally increased over the past four years, averaging \$5.0 million of voted appropriations. Because of incremental program integrity funding secured in Budget 2018, spending in 2019-20 increased to \$5.4 million. This level of expenditures should be maintained in future fiscal years as well. The 3% increase between 2020-21 and 2021-22 budget is allocated to the signing of the collective agreement. Additionally, an increase of 6% from 2021-22 and 2022-23 due to turnover slippage, carry forward and allocated budget for executive salary renewal.

#### Budgetary performance summary for core responsibilities and internal services (dollars)

The “Budgetary performance summary for core responsibilities and internal services” table presents the budgetary financial resources allocated for OCI’s core responsibilities and for internal services.

Core responsibilities and internal services	2021–22 Main Estimates	2021–22 planned spending	2022–23 planned spending	2023–24 planned spending	2021–22 total authorities available for use	2019–20 actual spending (authorities used)	2020–21 actual spending (authorities used)	2021–22 actual spending (authorities used)
Independent Oversight of Federal Corrections	4,430,383	4,430,383	4,431,677	4,431,677	4,468,990	4,533,278	4,736,304	4,138,938
Internal services	1,038,337	1,038,337	1,038,640	1,038,640	1,094,921	907,680	1,091,172	1,014,057
<b>Total</b>	<b>5,468,720</b>	<b>5,468,720</b>	<b>5,470,317</b>	<b>5,470,317</b>	<b>5,563,911</b>	<b>5,440,958</b>	<b>5,827,476</b>	<b>5,152,995</b>

Decrease in spending 2020-21 to 2021-22 was in part due to staff turnover and delays in staffing that has triggered an organization review to better identify a structure that will provide expertise and sustainability to the office. Additionally, some spending decrease is also due to supply chain and inability to obtain information technology equipment.

### 2021–22 Budgetary actual gross spending summary (dollars)

The following table reconciles gross planned spending with net spending for 2021–22.

Core responsibilities and internal services	2021–22 actual gross spending	2021–22 actual revenues netted against expenditures	2021–22 actual net spending (authorities used)
Independent Oversight of Federal Corrections	4,138,938	0	4,138,938
Internal services	1,014,057	0	1,014,057
<b>Total</b>	<b>5,152,995</b>	<b>0</b>	<b>5,152,995</b>

## Human resources

The “Human resources summary for core responsibilities and internal services” table presents the full-time equivalents (FTEs) allocated to each of OCI’s core responsibilities and to internal services.

### Human resources summary for core responsibilities and internal services

Core responsibilities and internal services	2019–20 actual full-time equivalents	2020–21 actual full-time equivalents	2021–22 planned full-time equivalents	2021–22 actual full-time equivalents	2022–23 planned full-time equivalents	2023–24 planned full-time equivalents
Independent Oversight of Federal Corrections	36	33	35	30	35	35
Internal services	5	5	6	5.2	6	6
<b>Total</b>	<b>41</b>	<b>38</b>	<b>41</b>	<b>35.2</b>	<b>41</b>	<b>41</b>

## Expenditures by vote

For information on Office of the Correctional Investigator’s organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2021](#).<sup>iv</sup>

## Government of Canada spending and activities

Information on the alignment of the Office of the Correctional Investigator’s spending with Government of Canada’s spending and activities is available in [GC InfoBase](#).<sup>v</sup>

## Financial statements and financial statements highlights

### Financial statements

Office of the Correctional Investigator’s financial statements (unaudited) for the year ended March 31, 2022, are available on the departmental [website](#).<sup>vi</sup>

### Financial statement highlights

#### Condensed Statement of Operations (unaudited) for the year ended March 31, 2022 (dollars)

Financial information	2021–22 planned results	2021–22 actual results	2020–21 actual results	Difference (2021–22 actual results minus 2021–22 planned results)	Difference (2021–22 actual results minus 2020–21 actual results)
Total expenses	6,040,371	5,696,293	6,506,956	(344,078)	(810,663)

Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	6,040,371	5,696,293	6,506,956	(344,078)	(810,663)

**Condensed Statement of Financial Position (unaudited) as of March 31, 2022 (dollars)**

Financial information	2021–22	2020–21	Difference (2021–22 minus 2020–21)
Total net liabilities	563,796	555,712	8,084
Total net financial assets	286,353	234,091	52,262
Departmental net debt	277,443	321,621	(44,178)
Total non-financial assets	0	0	0
Departmental net financial position	(277,443)	(321,621)	44,178

The 2021–22 planned results information is provided in Office of the Correctional Investigator’s [Future-Oriented Statement of Operations and Notes 2021–22](#)<sup>vii</sup>.

## Corporate information

### Organizational profile

**Appropriate minister[s]:** The Honourable Marco E. L. Mendicino, P.C., M.P.

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

**Ministerial portfolio:** Public Safety

**Enabling instrument[s]:** [Corrections and Conditional Release Act<sup>viii</sup>](#)

**Year of incorporation / commencement:** 1973 pursuant to the [Inquiries Act<sup>ix</sup>](#) and 1992 pursuant to the *Corrections and Conditional Release Act*.

**Other:**

### 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 Office of the Correctional Investigator’s [website<sup>x</sup>](#).

For more information on the department’s organizational mandate letter commitments, see the [Minister’s mandate letter](#).

### Operating context

Information on the operating context is available on the Office of the Correctional Investigator’s [website<sup>xi</sup>](#)

### Reporting framework

The Office of the Correctional Investigator’s Departmental Results Framework and Program Inventory of record for 2021–22 are shown below.

<b>DEPARTMENTAL RESULTS FRAMEWORK</b>	<b>CORE RESPONSIBILITY:</b> Independent Oversight of Federal Corrections		<b>INTERNAL SERVICES</b>
	<b>DEPARTMENTAL RESULT:</b> A safe, lawful and humane federal correctional practice.	<b>INDICATOR:</b> Percentage of recommendations made in relation to individual offender complaints that were addressed by the CSC.  <b>INDICATOR:</b> Percentage of recommendations made in relation to the OCI’s corporate priorities that were addressed by the CSC.	
<b>PROGRAM INVENTORY</b>	<b>PROGRAM:</b> Ombudsman for Federal Offenders		

## **Supporting information on the program inventory**

Financial, human resources and performance information for the Office of the Correctional Investigator's Program Inventory is available in [GC InfoBase](#).<sup>xii</sup>

## **Supplementary information**

### **Reporting on United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals**

As a micro agency, the Office of the Correctional Investigator was not required to develop a Departmental Sustainable Development Strategy. This will be developed and implemented with the final approval of the 2022-26 Federal Sustainable Development Strategy. Nevertheless, the Office, following its commitment in 2020-21 Departmental Plan, has contributed to the GBA Plus initiative and United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals.

### **Reporting on Gender-based analysis plus**

While supplementary information tables were not required, the Office has demonstrated its commitment to GBA Plus through its investigative work on pervasive discrimination, racism and differential treatment of Black women under federal sentence as well as the over-representation of Indigenous women held in maximum security units, and published a review of the Mother-Child program in federal corrections.

### **Reporting on Green Procurement**

The Office has demonstrated its commitment to Green procurement through its compliance with its Public Safety contracting service provider. Specifically, the OCI contributes to increasing the knowledge of green procurement by ensuring that each acquisition cardholder completes the green procurement training before issuance of the acquisition card. The Office has also integrated environmental considerations into procurement processes and instruments for proposals and contracts, by maximizing our use of the Mandatory National Master Standing Offer and Supply Arrangement that has green considerations and requesting that all contracting documentation is in electronic format, including invoicing.

### **Response to parliamentary committees and external audits**

The Office did not receive any parliamentary committees or external audits reports requiring a response nor any recommendations.

## **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](#).<sup>xiii</sup> This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and

references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

## **Organizational contact information**

**Mailing address:** Office of the Correctional Investigator Canada, PO Box+ 3421, Station D, Ottawa, Ontario K1P 6L4, Canada

**Telephone:** 1-877-885-8848

**Fax:** 613-990-0563

**Email:** [org@oci-bec.gc.ca](mailto:org@oci-bec.gc.ca)

**Website(s):** <https://www.oci-bec.gc.ca/index-eng.aspx>

## **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*)

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 Plus)** (*analyse comparative entre les sexes plus [ACS Plus]*)

An analytical tool used to support the development of responsive and inclusive policies, programs and other initiatives; and understand how factors such as sex, race, national and ethnic origin, Indigenous origin or identity, age, sexual orientation, socio-economic conditions, geography, culture and disability, impact experiences and outcomes, and can affect access to and experience of government programs.

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

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

**horizontal initiative** (*initiative horizontale*)

An initiative 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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## Endnotes

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- i. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iv. Public Accounts of Canada, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- v. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- vi. Financial Statements, <https://www.oci-bec.gc.ca/cnt/rpt/index-eng.aspx#FinState>
- vii. 2021-22 Future-oriented Financial Statement, <https://www.oci-bec.gc.ca/cnt/rpt/fofs-efp/fofs-efp2021-eng.aspx>
- viii. *Corrections and Conditional Release Act*, <https://laws-lois.justice.gc.ca/eng/acts/C-44.6/index.html>
- ix. *Inquiries Act*, <https://laws-lois.justice.gc.ca/eng/acts/I-11/>
- x. Office of the Correctional Investigator Roles and Responsibilities, <https://oci-bec.gc.ca/cnt/roles-eng.aspx>
- xi. Operating Context, <https://www.oci-bec.gc.ca/cnt/ockr-copr-eng.aspx>
- xii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xiii. Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>