

Office of the Auditor General of Canada

2023–24

Departmental Plan

Original signed by

Karen Hogan, FCPA
Auditor General of Canada

Original signed by

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

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Message from the Auditor General of Canada

I am pleased to present the Departmental Plan for the Office of the Auditor General of Canada (OAG), the third of my mandate. In this report, we set out our priorities, plans, and expected results for the upcoming fiscal year.

This report marks the introduction of our updated departmental results framework. This framework, which serves as the basis for this report, articulates our desired departmental results and the indicators we use to gauge our progress in delivering these results.



Karen Hogan, FCPA
Auditor General of Canada

As legislative auditor for the Government of Canada and the 3 northern territories, we provide assurance and recommendations to the entities that we audit. The result we seek is for government to act on the recommendations arising from our audit work to improve public sector programs, service delivery, and financial management and reporting, ultimately producing better outcomes for Canadians.

The OAG is currently facing many of the same challenges as other organizations—notably, rapidly changing technologies, ongoing labour shortages, and transitioning to a hybrid work model. In response, we have renewed our strategic plan to guide us through this transformational journey to address these challenges in delivering our work.

Aligned with our pillars—care, connect, and modernize—our 2022–24 Strategic Plan sets out 2 priorities. The first, “one office, one team, one vision,” is to rally all OAG employees around a single, shared vision and encourage greater collaboration. The second, “meaningful relationships, trusted advice,” is to foster and maintain constructive and productive working relationships with our stakeholders.

In support of our strategic plan, we will work on several initiatives that began in the 2022–23 fiscal year, such as our employee engagement initiative, our transformation journey, and our project to adapt our workspaces and work tools as we transition to a hybrid work model. As we seek to increase the relevance of our work, we will also continue stakeholder engagement activities to enhance the value of our products and to better understand stakeholder needs.

The 2023–24 fiscal year will be another year of change, and I want to again thank our employees from across Canada for their resilience and commitment as we navigate it together. I look forward to working with OAG employees and stakeholders in the year to come to make the OAG the best that it can be.

Original signed by

Karen Hogan, FCPA
Auditor General of Canada

25 January 2023

Plans at a glance

In the 2023–24 fiscal year, the Office of the Auditor General of Canada plans to have 765 full-time equivalents and is expecting \$122.6M in parliamentary authorities.

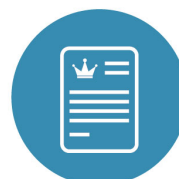
With these resources, we plan to complete the following:



89 financial audits of the federal government, territorial governments, and Crown corporations



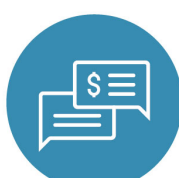
25 performance audits of government activities and programs (21 federal and 4 territorial)



6 special examinations of Crown corporations



a review of departmental progress in implementing sustainable development strategies



our annual commentary on our financial audit work



our annual report on environmental petitions



an audit on Export Development Canada's Environmental and Social Review Directive



a dashboard of selected departments' and agencies' performance in areas previously audited

In support of our 2022–24 Strategic Plan, we will also

- advance initiatives in support of our “one office, one team, one vision” priority
- trial and implement various aspects of our hybrid work model
- develop the roadmap for our ongoing transformation journey
- implement an engagement plan and complete a value-added analysis for stakeholders
- deliver on our project to bring efficiencies to audits

For more information on the OAG's plans, see the “Our core responsibility: Planned results and resources” section of this plan.

Our core responsibility: Planned results and resources

This section contains information on the OAG’s planned results and resources for its core responsibility.

Legislative auditing

Description

Our audit reports provide objective, fact-based information and advice on government programs and activities. With our audits, we assist Parliament in its authorization and oversight of government spending and operations.

Our audits also help territorial legislatures, boards of Crown corporations, and audit committees in their oversight of the management of government activities. Those charged with governance use our audit findings to hold their respective organizations to account for the handling of public funds.

Financial audits assess whether the annual financial statements of the Government of Canada, Crown corporations, and others are presented fairly and are consistent with applicable accounting standards.

Performance audits assess whether government organizations manage programs with due regard for economy, efficiency, and environmental impact and measure their effectiveness. Over the last 2 years, we have also incorporated the assessment of equity, diversity, and inclusion as a priority area for our performance audits.

Special examinations assess whether Crown corporation systems and practices provide reasonable assurance that assets are safeguarded, resources are managed economically and efficiently, and operations are managed effectively.

Planning highlights

Employee engagement

Our “one office, one team, one vision” priority was established with the aim of uniting all employees around a single, shared vision for the OAG. Supporting this priority is an employee engagement initiative to engage all staff in identifying the actions and behaviours we want to see in the OAG of the future. This initiative is well underway, with a working group convened and initial consultations held with staff across the organization in 2022. In the 2023–24 fiscal year, we will implement an action plan to articulate the actions and behaviours we want to see to address the concerns and issues raised through these consultations. By building on a culture that emphasizes respect, well-being, inclusivity, and continuous growth, the OAG expects to increase

employee engagement, reinforce strong working relationships, and ultimately enhance the OAG’s ability to attract and retain highly skilled individuals.

OAG FLEX

Our OAG FLEX initiative to adopt a hybrid work model supported by upgraded physical workspaces will proceed throughout the 2023–24 fiscal year. A key milestone in this project—the return of staff on site for a minimum of 37.5 hours a month—is occurring in 2023. Our planned return to the office will involve experimentation with a staggered start. Management began working on site again in January 2023, and all non-management staff will follow later in 2023. In Ottawa, this timing will depend on the progress of renovations in a temporary space while our permanent premises are being prepared. Once the renovations to the permanent space are completed in mid-2024, we will surrender the temporary space, permanently reducing our footprint at our Ottawa office by 50%.

Transformation

Our transformation initiative will continue to be advanced during the 2023–24 fiscal year. This initiative, a transformation journey divided into 3 streams—how we audit, the internal services supporting the delivery of our mandate, and the technologies enabling our work—will build on the foundation that was established in the 2022–23 fiscal year. The next phase of the initiative, developing the roadmap for this transformation, will be carried out throughout the 2023–24 fiscal year.

Stakeholder engagement

To continually add value to our stakeholders, we focus on the relevance and timeliness of our work. In the 2023–24 fiscal year, we will implement a stakeholder engagement plan, designed to deepen our understanding of the context our stakeholders operate in, and seek their input into the formats, approaches, and topics for our upcoming work. We will also complete an analysis of the value of our work for stakeholders, expanding the work begun on our performance audits to our financial audits and special examination work.

Gender-based analysis plus

The OAG incorporates gender-based analysis plus (GBA Plus) in its audit work to provide elected officials and all Canadians with objective information on the government’s progress toward its gender, equity, diversity, and inclusion priorities. A summary of the planned activities to support the advancement of Canada’s GBA Plus commitments is included in a supplementary information table accompanying this report. In addition, a GBA Plus lens is applied to our internal operations (i.e. policies, programs), which aligns with the OAG’s ongoing commitment to maintaining a healthy, equitable, diverse, and inclusive workplace.

United Nations’ 2030 Agenda for Sustainable Development and Sustainable Development Goals

The OAG is committed to aligning its audit work to support the United Nations’ 2030 Agenda for Sustainable Development and the underlying 17 Sustainable Development Goals. All of the OAG’s audits—financial audits, performance audits, and special examinations—contribute to the goal of peace, justice, and strong institutions (Goal 16). In addition, we consider the other Sustainable Development Goals when planning and reporting on our audit work. For example, the OAG’s performance audits planned for the 2023–24 fiscal year are anticipated to contribute to several of the goals, such as Goal 3 (Ensure healthy lives and promote well-being for all at all ages), Goal 14 (Conserve and sustainably use the oceans, seas and marine resources for sustainable development), and Goal 13 (Take urgent action to combat climate change and its impacts).

Innovation

The OAG has established an Innovation Lab to explore new ideas and processes. In 2023–24, it will continue its work on several initiatives already underway. Among these are a project that aims to improve and bring efficiencies to audits and another project to pursue opportunities to generate customized programming code to simplify data access for use in our work.

Planning for contracts awarded to Indigenous businesses

The OAG has implemented measures that support achieving the mandatory minimum target of awarding 5% of the total value of contracts to Indigenous businesses annually in the 2024–25 fiscal year. The following supporting measures have been completed or are planned for completion in the 2023–24 fiscal year:

- In 2022–23, the contract reporting fields were updated in the OAG’s financial system of record to better support the timely identification and disclosure of contracts awarded to Indigenous businesses.
- In 2023–24, the OAG will evaluate Indigenous business capacity and identify set-aside opportunities for major spend categories.

Planned results for legislative auditing

In the 2022–23 fiscal year, we reviewed and renewed our departmental results framework to better align our desired results with our updated mission and vision. This included a complete change of the indicators we are using to measure our results.

Exhibit 1 shows the planned result and result indicators for the 2023–24 fiscal year. In 2023–24, we will set targets and begin to collect data for these new indicators, and the 2023–24 actual results will act as a baseline for reporting in future years.

Exhibit 1—Planned result and result indicators for legislative auditing

Departmental result	Government acts on recommendations to improve public sector programs, service delivery, and financial management and reporting.
Departmental result indicators	
<ul style="list-style-type: none"> • Percentage of performance audit and special examination recommendations implemented • Percentage of financial audit recommendations implemented • Percentage of measures examined for which progress made is assessed as “substantial improvement” 	

The financial, human resources, and performance information for the OAG’s program inventory is available on [GC InfoBase](#).¹

Planned spending and human resources

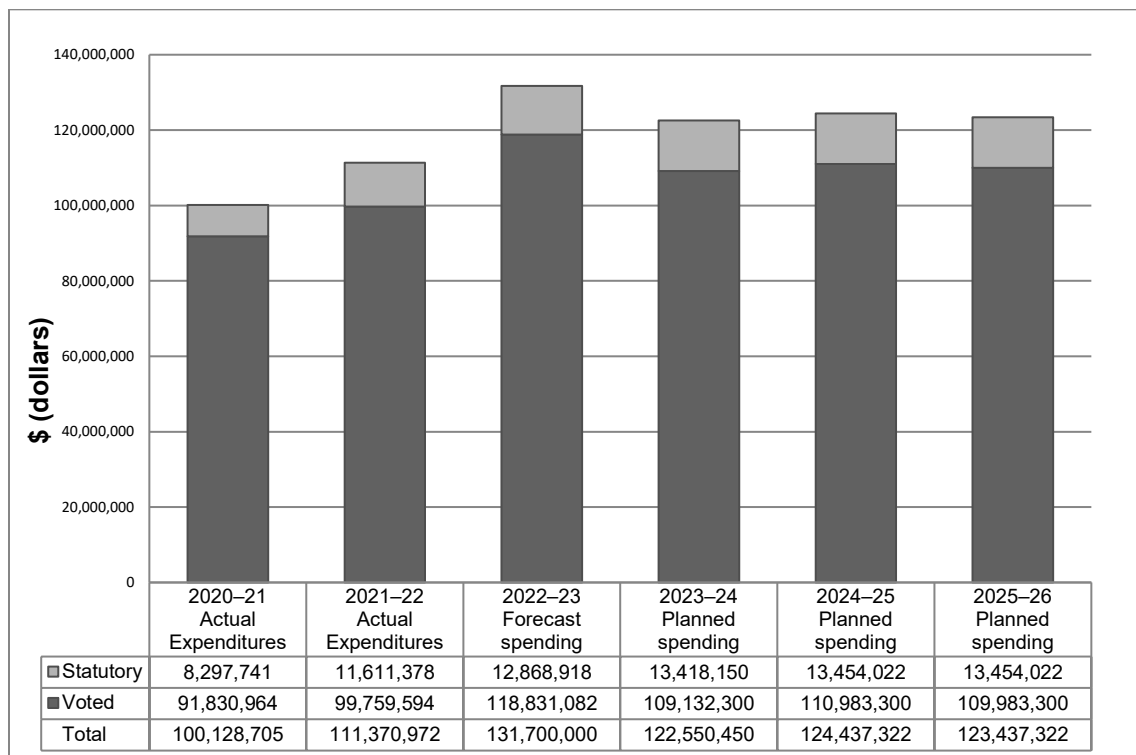
This section provides an overview of the OAG’s planned spending and human resources for the next 3 fiscal years and compares planned spending for the 2023–24 fiscal year with actual spending for the current year and previous years.

Planned spending

The OAG’s spending, 2020–21 to 2025–26

Exhibit 2 presents planned spending (voted and statutory) over time.

Exhibit 2—The Office of the Auditor General of Canada’s spending trend (in dollars)



Note: “Forecast spending” represents the total cost forecast to affect the current year’s authorities, and “2023–24 Planned spending” refers to those amounts requested in the Main Estimates.

Planned human resources

Exhibit 3 shows information on human resources, in full-time equivalents, for the OAG’s core responsibility for the 2020–21 to 2025–26 fiscal years.

Exhibit 3—Human resources planning summary (full-time equivalents)

Actual 2020–21	Actual 2021–22	Forecast 2022–23	Planned full-time equivalents		
			2023–24	2024–25	2025–26
632	727	730	765	780	780

Estimates by vote

Information on the OAG’s organizational appropriations is available in the [2023–24 Main Estimates](#).ⁱⁱ

Future-oriented condensed statement of operations

Exhibit 4 presents the future-oriented condensed statement of operations of the OAG.

The forecast and planned amounts in this statement of operations were prepared on an accrual accounting basis. The forecast and planned amounts presented in other sections of the Departmental Plan were prepared on an expenditure basis and, as a result, may differ from the forecast and planned results presented below.

Exhibit 4—Future-oriented condensed statement of operations for the year ending 31 March 2024 (in thousands of dollars)

Financial information	2022–23 Forecast results	2023–24 Planned results
Financial audits of Crown corporations, territorial governments, and other organizations, and of the summary financial statements of the Government of Canada	71,000	65,800
Performance audits and studies	56,500	55,800
Special examinations of Crown corporations	4,600	4,200
Sustainable development monitoring activities and environmental petitions	2,700	2,500
Professional practices	11,700	9,700
Total cost of operations	146,500	138,000
Total revenues	(1,200)	(1,300)
Net cost of operations before government funding and transfers	145,300	136,700

The variance between 2022–23 forecast results and 2023–24 planned results is mainly due to retroactive payments related to salary revisions covering periods from 2018 to 2022 for the Audit Services group and the Management group approved or expected to be approved by 31 March 2023.

Note to the future-oriented statement of operations—Parliamentary authorities

The OAG is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the OAG differs from financial reporting according to generally accepted accounting principles because authorities are based mainly on cash flow requirements. Items recognized in the future-oriented statement of operations in one year may be funded through parliamentary authorities in prior, current, or future years. Accordingly, the OAG has a different net cost of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in Exhibit 5.

**Exhibit 5—Reconciliation of net costs of operations to authorities forecast
(in thousands of dollars)**

	2022–23 Forecast results	2023–24 Planned results
Net cost of operations before government funding and transfers	145,300	136,700
Adjustments for items recorded as part of net cost of operations but not affecting current year authorities:		
Services provided without charge by other government departments	(15,400)	(15,900)
Amortization of tangible capital assets	(800)	(1,000)
Total items recorded as part of net cost of operations but not affecting current year authorities	(16,200)	(16,900)
Adjustments for items not recorded as part of net cost of operations but affecting current year authorities:		
Acquisition of tangible capital assets	2,000	2,100
Decrease in liabilities not previously charged to authorities	600	1,300
Total items not recorded as part of net cost of operations but affecting current year authorities	2,600	3,400
Forecast spending (authorities forecast to be used)	131,700	123,200
Add: Forecast lapse (authorities forecast to be lapsed)	5,681	5,489
Authorities forecast (authorities forecast to be requested)	137,381	128,689
Main Estimates		
Vote 1: Program expenditures	107,013	109,132
Statutory amounts: Contributions to employee benefit plans	12,869	13,418
Total Main Estimates	119,882	122,550
Supplemental operating authorities	13,197	1,900
Authorities carried forward from previous year ¹	4,302	4,239
Authorities forecast (authorities forecast to be requested)	137,381	128,689

	2022–23 Forecast results	2023–24 Planned results
<p>¹ The Office of the Auditor General of Canada may carry forward up to 5% of its operating budget (based on Main Estimates program expenditures) into the next fiscal year, subject to parliamentary approval. This carry forward comprises a combination of either lapsed authorities and/or credits for certain pay-related amounts for which authorities were not provided in the current year. The amount expected to be carried forward from 2022–23 into 2023–24 is \$5.5 million.</p>		

Corporate information

Organizational profile

Auditor General of Canada: Karen Hogan, FCPA

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

Enabling instrument(s): *Auditor General Act*,ⁱⁱⁱ R.S.C. 1985, c. A-17

Financial Administration Act,^{iv} R.S.C. 1985, c. F-11

Year of incorporation / commencement: 1878

* The Auditor General acts independently in the execution of her audit responsibilities but reports to Parliament on expenditures through the Minister of Finance.

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

Information on the OAG's raison d'être, mandate, and role is available on the [OAG's website](#).^v

Operating context

Information on the operating context is available on the [OAG's website](#).^{vi}

Reporting framework

The OAG's approved departmental results framework and program inventory for the 2023–24 fiscal year are shown in Exhibit 6.

Exhibit 6—The OAG’s departmental results framework and program inventory

Core responsibility: Legislative auditing

Description	Result and indicators
<p>Our audit reports provide objective, fact-based information and advice on government programs and activities. With our audits, we assist Parliament in its authorization and oversight of government spending and operations.</p> <p>Our audits also help territorial legislatures, boards of Crown corporations, and audit committees in their oversight of the management of government activities. Those charged with governance use our audit findings to hold their respective organizations to account for the handling of public funds.</p> <p>Financial audits assess whether the annual financial statements of the Government of Canada, Crown corporations, and others are presented fairly and are consistent with applicable accounting standards.</p> <p>Performance audits assess whether government organizations manage programs with due regard for economy, efficiency, and environmental impact and measure their effectiveness. Over the last 2 years, we have also incorporated the assessment of equity, diversity, and inclusion as a priority area for our performance audits.</p> <p>Special examinations assess whether Crown corporation systems and practices provide reasonable assurance that assets are safeguarded, resources are managed economically and efficiently, and operations are managed effectively.</p>	<p>Government acts on recommendations to improve public sector programs, service delivery, and financial management and reporting:</p> <ul style="list-style-type: none"> • Percentage of performance audit and special examination recommendations implemented • Percentage of financial audit recommendations implemented • Percentage of measures examined for which progress made is assessed as “substantial improvement” <p>Program inventory</p> <p>Legislative audit</p>

Changes to the approved reporting framework since 2022–23

The OAG’s reporting framework has been updated since our 2022–23 Departmental Plan. Changes to the reporting framework are outlined in Exhibit 7.

Exhibit 7—Changes to the approved reporting framework since 2022–23

Structure	2023–24	2022–23	Change	Reason for change
Core responsibility	Legislative auditing	Legislative auditing	No change	N/A
Departmental result	Government acts on recommendations to improve public sector programs, service delivery, and financial management and reporting	Well-managed and accountable government	Title change	Note 1
Departmental result indicator	Percentage of performance audit and special examination recommendations implemented	N/A	New indicator	Note 1
Departmental result indicator	Percentage of financial audit recommendations implemented	N/A	New indicator	Note 1
Departmental result indicator	Percentage of measures examined for which progress made is assessed as “substantial improvement”	N/A	New indicator	Note 1
Departmental result indicator	N/A	Percentage of audit recommendations or opinions addressed by entities: For special examinations, percentage of significant deficiencies reported in our special examination reports that are addressed from one examination to the next	Indicator no longer in effect	Note 1
Departmental result indicator	N/A	Percentage of audit recommendations or opinions addressed by entities: For financial audits, percentage of qualifications and “other matters” addressed from one financial audit report to the next	Indicator no longer in effect	Note 1

Structure	2023–24	2022–23	Change	Reason for change
Departmental result indicator	N/A	Percentage of audit recommendations or opinions addressed by entities: For performance audits, percentage of recommendations examined for which progress made is assessed as “substantial improvement”	Indicator no longer in effect	Note 1
Departmental result indicator	N/A	Percentage of audit reports on financial statements without qualifications or “other matters” raised	Indicator no longer in effect	Note 1
Departmental result indicator	N/A	Percentage of special examination reports with no significant deficiencies	Indicator no longer in effect	Note 1
Departmental result indicator	N/A	Percentage of audits that meet statutory deadlines, where applicable, or our planned reporting dates	Indicator no longer in effect	Note 1

Note 1: The OAG’s reporting framework has been updated to better reflect recent updates to the OAG’s mission and vision.

Supporting information on the program inventory

Supporting information on planned expenditures, human resources, and results related to the OAG’s program inventory is available on [GC InfoBase](#).^{vii}

Supplementary information

The following supplementary information table is available on the OAG’s website:

- ▶ [Gender-based analysis plus](#)^{viii}

Federal tax expenditures

The OAG’s Departmental Plan does not include information on tax expenditures.

Tax expenditures are the responsibility of the Minister of Finance. The Department of Finance Canada publishes cost estimates and projections for government-wide tax expenditures each year in the [Report on Federal Tax Expenditures](#).^{ix} This report provides detailed information on tax expenditures, including objectives, historical background, and references to related federal spending programs, as well as evaluations, research papers, and gender-based analysis plus.

Planned reports

A list of our upcoming reports can be found on the [OAG’s website](#).^x

Organizational contact information

Mailing address

Office of the Auditor General of Canada

240 Sparks Street

Ottawa, Ontario K1A 0G6

CANADA

Telephone: 613-995-3708 or 1-888-761-5953

TTY: 613-954-8042

Fax: 613-957-0474

Email: communications@oag-bvg.gc.ca

Website: www.oag-bvg.gc.ca

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 document that sets out a department's priorities, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Plans are tabled in Parliament each spring.

departmental result (résultat ministériel)

A change that a 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)

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

Departmental Results Report (rapport sur les résultats ministériels)

A report on a department's actual performance in a fiscal year against its plans, priorities and expected results set out in its Departmental Plan for that year. Departmental Results Reports are usually tabled in Parliament each fall.

financial audit (audit d'états financiers)

An audit that provides assurance that financial statements are presented fairly, in accordance with the applicable financial reporting framework.

full-time equivalent (équivalent temps plein)

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

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

An analytical process that provides a rigorous method for the assessment of systemic inequalities, as well as a means to assess how diverse groups of women, men, and gender-diverse people may experience policies, programs and initiatives. The “plus” in GBA Plus acknowledges that GBA Plus is not just about differences between biological (sexes) and socio-cultural (genders). We all have multiple characteristics that intersect and contribute to who we are. GBA Plus considers many other identity factors such as race, ethnicity, religion, age, and mental or physical disability, and how the interaction between these factors influences the way we might experience government policies and initiatives.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2023–24 Departmental Plan, government-wide priorities are the high-level themes outlining the Government’s agenda in the 2021 Speech from the Throne: building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighting harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation and fighting for a secure, just, and equitable world.

high impact innovation (innovation à impact élevé)

High impact innovation varies per organizational context. In some cases, it could mean trying something significantly new or different from the status quo. In other cases, it might mean making incremental improvements that relate to a high-spending area or addressing problems faced by a significant number of Canadians or public servants.

horizontal initiative (initiative horizontale)

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

non-budgetary expenditures (dépenses non budgétaires)

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

performance (rendement)

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

performance audit (audit de performance)

An independent, objective, and systematic assessment of how well the government is managing its activities, responsibilities, and resources.

plan (plan)

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

planned spending (dépenses prévues)

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

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

program (programme)

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

program inventory (répertoire des programmes)

An inventory of a department's programs that describes how resources are organized to carry out the department's core responsibilities and achieve its planned results.

result (résultat)

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

special examination (examen spécial)

A form of performance audit that is conducted within Crown corporations. The scope of special examinations is set out in the *Financial Administration Act*. A special examination considers whether a Crown corporation's systems and practices provide reasonable assurance that its assets are safeguarded and controlled, its resources are managed economically and efficiently, and its operations are carried out effectively.

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.

Endnotes

- i. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ii. 2023–24 Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- iii. *Auditor General Act*, <https://laws-lois.justice.gc.ca/eng/acts/A-17/>
- iv. *Financial Administration Act*, <https://laws-lois.justice.gc.ca/eng/acts/F-11/>
- v. Raison d’être, mandate, and role: Who we are and what we do, https://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_44196.html
- vi. Operating context, https://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_44197.html
- vii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- viii. Supplementary information—Gender-based analysis plus, https://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_44198.html
- ix. Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>
- x. Planned reports, https://www.oag-bvg.gc.ca/internet/English/parl_fs_e_29401.html