

Office of the Commissioner of Lobbying of Canada

2016–17

Departmental Results Report

The Honourable Scott Brison, PC, MP
President of the Treasury Board

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Commissioner's message

I am pleased to present the 2016–17 Departmental Results Report for the Office of the Commissioner of Lobbying. As Commissioner, it is my responsibility to administer the Lobbying Act and the Lobbyists' Code of Conduct. The Act sets out disclosure requirements to ensure that federal lobbying activities are conducted in a transparent manner. The Code lays out principles and rules that establish high ethical standards that are expected of lobbyists when they conduct their activities.



My mandate, as set out in the Act, covers three areas of activity: maintaining a registry of lobbyists that is accessible to all Canadians; fostering awareness of the requirements of the Act through education and outreach; and, ensuring compliance with the Act and the Code.

The Lobbying Act is based on the premise that lobbying is legitimate when it is conducted in a transparent manner. The Registry of Lobbyists is the primary instrument for the public disclosure of lobbying activities at the federal level. The Registry of Lobbyists allows Canadians to know who is lobbying federal public office holders and about which topics. In 2016–17, I addressed several essential development and maintenance issues that I had previously deferred. I updated the database, began a thorough review of the Registry application, and started development on new registration and search features.

To comply with the Lobbying Act and the Lobbyists' Code of Conduct, individuals must have a clear understanding of their responsibilities and obligations. Outreach and education are key to making sure that lobbyists, their clients, and public office holders are aware of and understand the application of the Act and the Code. In the past year, I added social media accounts on Twitter — [@OCL_CAL](#) in English and [@CAL_OCL](#) in French — and a monthly blog on [LinkedIn](#), which offer opportunities to increase the reach of outreach and education activities. I started an evaluation of the outreach and education program which may identify areas for improvement to further promote compliance and increase transparency.

In 2016–17, my staff and I continued to meet with lobbyists, elected officials and their staff, senior managers of the federal public service, and other interested stakeholders to ensure that the requirements of the Lobbying Act and the Lobbyists' Code of Conduct are known and understood.

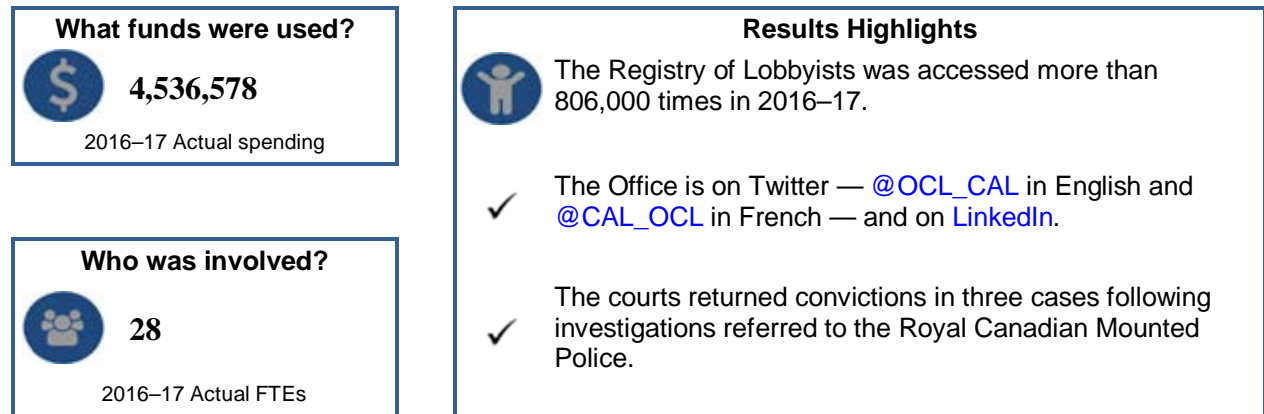
While education is important to ensure compliance, it must be accompanied by a strong enforcement program. Over my tenure, the capacity of my Office to enforce the Act has been strengthened through the development of processes to verify and address non-compliance. In 2016–17, I implemented an integrated approach to compliance across all programs and improved

our compliance verification by automating the verification of monthly communication reports by designated public office holders. The courts also convicted three individuals of offences under the Lobbying Act after charges were laid following my referrals to the Royal Canadian Mounted Police.

I am pleased to have had another year to work with the Office’s team of dedicated professionals. I have been able to focus on using technology to communicate with stakeholders through social media and to plan additional improvements to the registry to ensure it remains modern and robust. I am proud of our accomplishments and I would like to thank my team for their professionalism and support.

Karen E. Shepherd
Commissioner of Lobbying

Results at a glance



For more information on the Office’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

The Commissioner of Lobbying of Canada is an Agent of Parliament. The Commissioner reports to the House of Commons and the Senate.

The Office of the Commissioner of Lobbying's role is to regulate lobbyists. The Lobbying Act and the Lobbyists' Code of Conduct let Canadians see who is lobbying at the federal level. This helps to increase transparency and promote ethical standards in lobbying.

The President of the Treasury Board tables the Office's Departmental Plan and Departmental Results Report in Parliament. Visit the [Office's website](#)¹ for more information.

Mandate and role

The Commissioner of Lobbying is responsible for the administration of the Lobbying Act. The authority of the Commissioner is derived from the Act.

The mandate of the Commissioner is threefold:

- Establish and maintain the Registry of Lobbyists, which contains and makes public the information disclosed by lobbyists;
- Develop and implement educational programs to foster public awareness of the requirements of the Act; and
- Undertake administrative reviews and investigations to ensure compliance with the Act and the Lobbyists' Code of Conduct.

Under the Act, the Commissioner of Lobbying has the authority to grant exemptions to former designated public office holders who are subject to a five-year prohibition on lobbying activities.

The Commissioner reports annually to Parliament on the administration of the Act and the Code. At the end of any investigation, the Commissioner is also required to submit a Report on Investigations to Parliament, to present her findings, conclusions, and the reasons for her conclusions.

For more general information about the department, see the "Supplementary information" section of this report.

Operating context and key risks

Operating context

A statutory five-year review of the Lobbying Act is due in 2017. The timing and extent of the review is determined and controlled by Parliament. The Office will participate in the review as required. The review and subsequent implementation of changes to the Act may require a reallocation of resources within the Office. This might affect the delivery of priorities identified in this plan.

The Commissioner's mandate ended at the end of June 2016 and has been extended on an interim basis until December 29, 2017 to allow for the selection of a new Commissioner. The selection process is being carried out by the Privy Council Office.

The Deputy Commissioner retired in April 2017. The position has not been filled on an indeterminate basis in order to provide the new Commissioner with the flexibility to staff the position.

Key risks

Risk	Mitigating strategy and effectiveness	Link to the organization's Programs
Information Technology Security	<p>This risk was identified as a result of an internal audit of the Lobbyists Registration System (LRS). A Corporate Security Plan was developed in response to the audit finding. This includes an IT Security Plan.</p> <p>The LRS application was migrated to the Office of the Privacy Commissioner of Canada (OPC) in 2015–16. The Office has expanded the service agreement with the OPC to provide a protected environment for all of its IT infrastructure and systems.</p>	Internal Services
Integrity and accessibility of the Lobbyists Registration System (LRS)	<p>It is important that information be posted in the Registry on a timely basis. The Office is improving the integrity of the information in the Registry by educating lobbyists about the timelines for submitting monthly communication reports. The goal is to improve the timeliness of disclosures by lobbyists.</p> <p>The Office conducted a review of the application's source code. This will help identify essential development and maintenance tasks and prioritize improvements. New registration and search features will be developed to further improve the user experience.</p>	Registry of Lobbyists

Risk	Mitigating strategy and effectiveness	Link to the organization's Programs
Lobbyists fail to comply with the Lobbying Act because they do not understand the requirements	The Office will continue to improve compliance verification processes and continue to implement a new case management system. The Office takes a proactive approach to compliance across all programs by bringing together education, registration, investigation, policy and IT expertise. This helps to identify and implement more strategic compliance efforts.	Registry of Lobbyists Outreach and Education Compliance and Enforcement

IT security risks identified with respect to the Registry of Lobbyists and other information systems include a loss of confidence in the information contained in the Registry. The Office continues to strengthen its management accountability framework to mitigate these risks. The selection of the Office of the Privacy Commissioner (OPC) as our new service provider to host the LRS in 2015–16 has provided a secure platform that is capable of hosting all the Office’s IM/IT systems.

The integrity of the Registry data and easy access by Canadians are paramount to ensuring the transparency of lobbying activities. The Office reviews and approves lobbyists’ registrations and ensures that the Registry is available with minimum system interruptions. The migration of the LRS platform to the OPC in 2015–16 enabled the OCL to begin to address essential development work that previously had to be deferred. This year, the Office reviewed and documented the LRS application’s source code in order to plan future development.

In 2016–17, the Office continued to enhance its IT infrastructure to allow for greater integration of its systems. This work will continue in 2017–18 and will help to streamline information management and business processes.

Individuals, organizations and corporations may fail to register because they are not aware that the Lobbying Act applies to them. In 2016–17, the Office continued to improve compliance verification processes and the proactive approach to compliance across all programs. The Compliance Advisory Team, which brings together employees from across the organization with education, registration, investigation, policy and IT expertise, started several compliance verification projects. This included recommending approaches to improve compliance with the Lobbying Act and the Lobbyists’ Code of Conduct.

In 2016–17, the Office added social media to its outreach and education activities. This year, the Office also started an evaluation of its outreach and education activities. The evaluation builds on previous work that had set out the expected results for the Outreach and Education program, the program logic, and plans for monitoring and evaluation.

An Audit and Evaluation Committee (AEC) was established in 2009 as an independent advisory committee to the Commissioner of Lobbying. The AEC provides objective advice and

recommendations to the Commissioner regarding management, control and governance frameworks and processes. The AEC has four scheduled meetings each year with OCL management, and meets on other occasions as required.

Results: what we achieved

Programs

Program 1.1: Registry of Lobbyists

Description

The OCL maintains an online Registry that makes information about lobbying activities public, including which designated public office holders were lobbied and on what subjects. The Registry is user-friendly, searchable and downloadable. The OCL reviews and approves lobbyists' registrations, and provides advice and technical support related to the Registry, the Lobbying Act and the Lobbyists' Code of Conduct.

Results

The integrity and accessibility of the Registry of Lobbyists has been identified as a corporate risk area. Last year's migration of the Lobbyists Registration System (LRS) platform to a new service provider allowed for the start of development work on the application to ensure the Registry's long-term viability. A source code review for the LRS was initiated in January 2017 and completed in June 2017.

In 2016–17, the Office began to address essential maintenance issues that had been deferred as a result of previous budget reductions. During the year, the Office released 12 updates to the LRS application that addressed essential maintenance issues.

A project for a new automated monthly communication report verification system was initiated in December 2017 using a mobile-friendly user interface. The new system will make it easier and less-time consuming for designated public office holders being lobbied to verify that lobbying activity is reported accurately.

Results achieved

Expected results	Performance indicators	Targets	Date to achieve target	2016–17 Actual results	2015–16 Actual results	2014–15 Actual results
Lobbyists register and report their lobbying activities in accordance with the Lobbying Act.	Total number of lobbyists active during the fiscal year	8,400	March 31, 2017	8,653	8,494	8,425
	Total registration activities during the fiscal year	22,000	March 31, 2017	33,045	20,857	22,579
Canadians access information about lobbying activities through the Registry of Lobbyists.	Total times Registry information is accessed during the fiscal year	700,000	March 31, 2017	806,925	739,075	720,502

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)
1,025,250	1,025,250	1,188,865	1,193,759	168,509

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
7	7	0

Program 1.2: Outreach and Education

Description

The OCL undertakes research to inform the development and delivery of its education and outreach products and activities. Outreach activities raise awareness about the requirements of the Lobbying Act and the Lobbyists' Code of Conduct. Outreach audiences include but are not limited to lobbyists, their clients and public office holders.

Results

The OCL seeks to use all means of communication — from traditional methods to new technologies — to educate lobbyists, public office holders, and other stakeholders about the requirements of the Lobbying Act and the Lobbyists' Code of Conduct. In 2016–17, the Commissioner and staff made presentations on the Act and the Code to more than 500 stakeholders.

A Results-based Management and Accountability Framework (RMAF) for the Outreach and Education program was developed in 2015–16. This document sets out the expected results, the program logic, and plans for monitoring and evaluation. An evaluation of the Outreach and Education program was initiated in 2016–17 but not completed by the end of the fiscal year. It is expected to be completed in the new fiscal year.

The Office launched its social media presence in February 2017 on Twitter and LinkedIn. As of July 31, 2017, the OCL's English Twitter feed ([@OCL_CAL](#)) tweeted 49 times and had 64 followers, while the French Twitter feed ([@CAL_OCL](#)) tweeted 42 times and had 17 followers. As of July 31, the Office's monthly blog on [LinkedIn](#) published five blog posts each in English and French and had attracted 708 impressions. The OCL has 13 LinkedIn connections.

Results achieved

Expected results	Performance indicators	Targets	Date to achieve target	2016–17 Actual results	2015–16 Actual results	2014–15 Actual results
Outreach and education lead to new registrations.	New registrations during the fiscal year	1,200	March 31, 2017	2,088	1,279	1,229
Lobbyists are aware of the requirement to file accurate monthly communication reports in a timely manner.	Percentage of monthly communication reports that are accurate	90%	March 31, 2017	93%	95%	97%
	Percentage of monthly communication reports that are filed in a timely manner	90%	March 31, 2017	94%	92%	91%

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)
772,854	772,854	642,102	632,210	(140,644)

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
7	7	0

Program 1.3: Compliance and Enforcement

Description

The OCL conducts monitoring and compliance verification activities to ensure that registrable lobbying activity is properly reported, and information provided by lobbyists is thorough, accurate and complete. Suspected and alleged non-compliance with the Lobbying Act and the Lobbyists' Code of Conduct is reviewed and, where appropriate, formal investigations are undertaken to ensure that lobbying activities are ethical and transparent. The Commissioner reports findings and conclusions in Reports on Investigation submitted for tabling in Parliament. The OCL also reviews applications for exemption from the five-year post-employment prohibition on lobbying to ensure that exemptions are granted only when to do so would be consistent with the purposes of the Act.

Results

Compliance verification ensures that registrable lobbying activity is properly reported, and information provided by lobbyists is accurate and complete. This enhances transparency by ensuring that those who are lobbying federal public office holders are in compliance with the Lobbying Act.

The migration of compliance files to the OCL's case management system was completed in 2015–16. Greater integration of the OCL's systems streamlines information management and business processes, and allows for better management of compliance files, more efficient compliance analyses and allows the integration of compliance verification activities across the organization.

In 2016–17, the OCL focused on more strategic compliance efforts through the integration of compliance activities across programs, including:

- improving our proactive compliance verification processes by supporting the development of a mobile-friendly module to help designated public office holders confirm the accuracy of monthly communication reports directly to the Lobbyists Registration System;
- ensuring better compliance by having a team of OCL employees with expertise in education, registration, investigation, policy and IT conduct compliance analyses and inform potential registrants of the requirements of the Act; and,
- adding a focus on the integration of compliance efforts across programs in performance accords for OCL executives.

In 2016–17, the OCL completed 26 preliminary assessments and initiated 13 administrative reviews. The Commissioner also initiated two investigations, as she had reason to believe that was the appropriate action necessary to ensure compliance with the Act or Code. This year, 28 administrative reviews were closed. Of those, 12 were deemed to be founded and 16 were deemed to be unfounded. There were no files referred to the RCMP in 2016–17.

This year, the OCL completed 14 exemption reviews and all letters of intent were sent within the 60 day service standard. The Commissioner granted nine exemptions from the five-year prohibition on lobbying.

Results achieved

Expected results	Performance indicators	Targets	Date to achieve target	2016–17 Actual results	2015–16 Actual results	2014–15 Actual results
Individuals, corporations and organizations engaged in lobbying activity comply with the Lobbying Act and the Lobbyists' Code of Conduct.	Percentage of allegations of non-compliance that are assessed	100%	March 31, 2017	100%	100%	100%
	Percentage of individuals, corporations and organizations subject to compliance measures that demonstrated improved compliance in the ensuing twelve month period	98%	March 31, 2017	100%	100%	100%
	Percentage of individuals, corporations and organizations subject to verification that are found to be compliant with the Act	90%	March 31, 2017	97%	98%	98%
Former designated public office holders who request exemptions to the five-year prohibition on lobbying receive timely decisions in order to facilitate compliance with the Lobbying Act.	Percentage of exemption reviews for which the letter of intent is completed within 60 days	100%	March 31, 2017	100%	93%	100%

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)
1,121,510	1,121,510	1,212,438	1,170,549	49,039

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
8	8	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.

Given the mandate of the OCL to develop and implement educational programs to foster public awareness of the requirements of the Lobbying Act, Communications Services are not included in Internal Services, but rather form part of the Outreach and Education program.

Results

The OCL continues to strengthen its management accountability framework, including planning and reporting instruments such as its: Performance Measurement Framework and Strategy; Integrated Business and Human Resources Plan; Information Management/Information Technology Strategic Plan; Corporate Risk Profile; and Security and Business Continuity Plans.

In 2016–17, the OCL became one of only seven first-wave adopters of the new Policy on Results. Starting with the 2017–18 Departmental Plan, the Office reports under its Departmental Results Framework and Program Inventory.

The OCL continues to collaborate with counterparts in other Agents of Parliament. In particular, in 2016–17, the OCL expanded its service agreement with the Office of the Privacy Commissioner (OPC). This year, the OCL's IT infrastructure was successfully migrated and is now fully hosted on the OPC's servers. As the OCL continues to update its IT infrastructure, it aims to achieve greater integration of its IT systems which will streamline information management and business processes.

In 2016–17, the OCL built on evaluation work to assess the effectiveness of its Outreach and Education program, including the analysis of data collected through surveys developed and implemented in 2015–16. An evaluation of the Outreach and Education program was initiated in 2016–17 and is expected to be completed in 2017–18.

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)
1,543,072	1,543,072	1,564,158	1,540,060	(3,012)

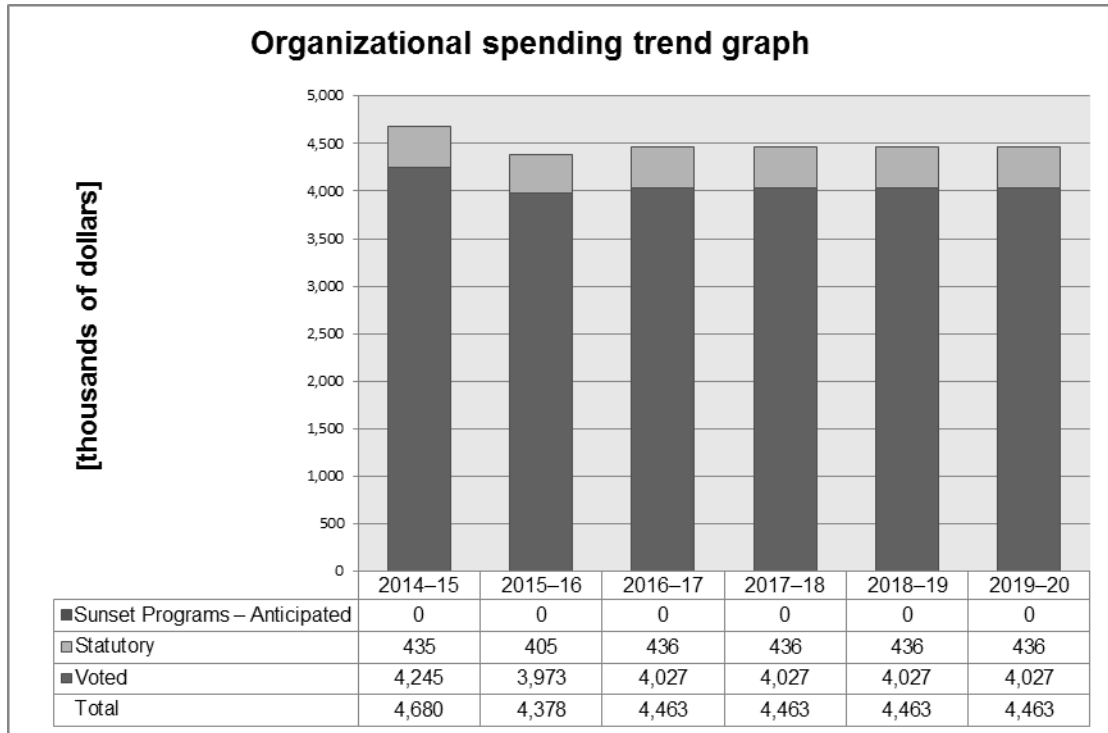
Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
6	6	0

Analysis of trends in spending and human resources

Actual expenditures

Organizational spending trend graph



The figure above illustrates the spending trend for the OCL from 2014–15 to 2019–20.

Actual spending corresponds to total expenditures as published in the Public Accounts of Canada. The forecast spending reflects the projected expenditures for 2016–17. The 2017–18 planned spending reflects the resources approved through Main Estimates. The planned spending for 2018–19 and 2019–20 reflects the approved resources.

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)
Registry of Lobbyists	1,025,250	1,025,250	1,026,902	1,026,902	1,188,865	1,193,759	986,477	950,575
Outreach and Education	772,854	772,854	909,707	909,707	642,102	632,210	688,647	722,255
Compliance and Enforcement	1,121,510	1,121,510	1,124,784	1,124,784	1,212,438	1,170,549	1,125,719	1,111,761
Subtotal	2,919,614	2,919,614	3,061,393	3,061,393	3,043,405	2,996,518	2,800,843	2,784,591
Internal Services	1,543,072	1,543,072	1,363,246	1,363,246	1,564,158	1,540,060	1,576,614	1,895,935
Total	4,462,886	4,462,886	4,424,639	4,424,639	4,607,563	4,536,578	4,377,457	4,680,526

Over the years, the OCL's reference levels have remained stable. The adjustments made throughout the years were mostly related to compensation for signed collective agreements and corresponding adjustments to the Employee Benefits Plan.

In 2016–17, the OCL's planned and actual spending was on target.

The increase in expenditures when comparing 2016–17 Actual Spending and 2015–16 Actual Spending is due primarily to increases in costs of IT projects, audit and evaluation services as well as services provided by other government departments (\$159K).

Spending for 2017–18 and 2018–19 reflects the approved resources which have remained constant.

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 Planned	2016–17 Actual	2017–18 Planned	2018–19 Planned
Registry of Lobbyists	7	7	7	7	7	7
Outreach and Education	7	7	7	7	7	7
Compliance and Enforcement	8	8	8	8	8	8
Subtotal	22	22	22	22	22	22
Internal Services	6	6	6	6	6	6
Total	28	28	28	28	28	28

The Office’s staffing level has remained constant at 28 employees for the last few years. The human resources level for 2017–18 and 2018–19 reflects the approved resources which have remained constant.

The Commissioner’s seven-year mandate ended on June 29, 2016 but was extended on an interim basis until December 2017 to allow for the selection of a new Commissioner. The selection process is led by the Privy Council Office.

The Deputy Commissioner retired in April 2017. The position has not be filled on an indeterminate basis in order to provide the new Commissioner with the flexibility to staff the position.

Expenditures by vote

For information on the Office of the Commissioner of Lobbying’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
Registry of Lobbyists	Government affairs	A transparent, accountable, and responsive government	1,193,759
Outreach and Education	Government affairs	An accountable, transparent, and responsive government	632,210
Compliance and Enforcement	Government affairs	An accountable, transparent, and responsive government	1,170,549

Total Spending by Spending Area (dollars)

Spending Area	Total planned spending	Total actual spending
Economic affairs	-	-
Social affairs	-	-
International affairs	-	-
Government affairs	2,919,614	2,996,518

Financial statements and financial statements highlights

Financial statements

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

Financial statements highlights

Condensed Statement of Operations (audited) 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	4,988,999	5,177,353	5,199,499	188,354	(22,146)
Total revenues	-	-	-	-	-
Net cost of operations before government funding and transfers	4,988,999	5,177,353	5,199,499	188,354	(22,146)

Based on the Office’s priorities, expenditures in corporate and professional services increased 2016–17 actual spending by \$188k. Overall, there was a 0.4% decrease in actual expenses from 2015–16 to 2016–17.

OCL's salaries and employee benefits represent 63% of total expenditures. Professional and special services expenses represent 23% of total expenditures and include the costs of corporate services purchased from other government departments, including information technology, human resources management and financial services. The amortization of tangible capital assets, such as the Lobbyists Registration System, represents 4% of total expenditures. The remaining expenses are for accommodation and other expenses.

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

Financial Information	2016–17	2015–16	Difference (2016–17 minus 2015–16)
Total net liabilities	802,110	685,260	116,850
Total net financial assets	534,001	376,282	157,719
Departmental net debt	268,109	309,338	(41,229)
Total non-financial assets	620,525	616,706	3,819
Departmental net financial position	352,416	307,368	45,048

The increase in total net liabilities is mainly attributable to an increase in Accounts payable and accrued liabilities. The total net financial assets increase is attributable to an increase in the Due from Consolidated Revenue Fund and Accounts receivable and advances.

Supplementary information

Corporate information

Deputy Head: Karen E. Shepherd

Enabling Instrument: [Lobbying Act, R.S.C., 1985, c. 44 \(4th Supp.\)](#)^v

Year of Incorporation: 2006

Other: The Office of the Commissioner of Lobbying supports the Commissioner of Lobbying, who is an independent Agent of Parliament. For administrative purposes, the President of the Treasury Board is responsible for tabling in Parliament the Office's Departmental Plan and Departmental Results Report.

Reporting framework

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

Strategic Outcome: Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision making.

- 1.1. Program:** Registry of Lobbyists
- 1.2. Program:** Outreach and Education
- 1.3. Program:** Compliance and Enforcement
Internal Services

Supporting information on lower-level programs

Supporting information on results, financial and human resources related to the Office of the Commissioner of Lobbying's Program Inventory is available in the [TBS InfoBase](#).^{vi}

Supplementary information tables

The following supplementary information tables are available on the Office of the Commissioner of Lobbying's [website](#):^{vii}

- Departmental Sustainable Development Strategy
- Internal audits and evaluations
- Response to parliamentary committees and external audits

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](#).^{viii} 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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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 2016–17 Departmental Results Report, 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 Office of the Commissioner of Lobbying of Canada website, <https://lobbycanada.gc.ca/>
- 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 Commissioner of Lobbying of Canada – Financial Statements, https://lobbycanada.gc.ca/eic/site/012.nsf/eng/h_00114.html
- ^v Justice Canada – Lobbying Act, R.S.C., 1985, c. 44 (4th Supp.), <http://laws.justice.gc.ca/eng/acts/L-12.4/>
- ^{vi} TBS InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start1>
- ^{vii} Office of the Commissioner of Lobbying of Canada – Departmental Performance Reports, https://lobbycanada.gc.ca/eic/site/012.nsf/eng/h_00668.html
- ^{viii} Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>