



Office of the Commissioner
of Lobbying of Canada

Commissariat au lobbying
du Canada

Departmental results report 2022-23

Nancy Bélanger
Commissioner of Lobbying

The Honourable Anita Anand, PC, MP
President of the Treasury Board

Transparency | Fairness | Impartiality | Independence



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Message from the Commissioner of Lobbying



I am pleased to present the 2022-23 departmental results report for the Office of the Commissioner of Lobbying of Canada.

Our Office and the most recent changes to *Lobbying Act* are now 15 years old. We benefit from the wealth of experience gained since 2008 to continue to improve the Registry of Lobbyists (such as a new search alert feature introduced in March 2023), our compliance work to enforce respect for federal lobbying requirements and our education with stakeholders to enhance awareness of the federal lobbying regime.

Of particular significance in 2022-23, following rounds of public consultations, I referred a renewed *Lobbyists' Code of Conduct* to the House of Commons' committee responsible for studying matters related to our Office. Following my careful review and consideration of the Committee's early 2023 study and ensuing recommendations, I worked to finalize my revisions to the Code.

This work culminated in the third edition of the [Code](#),¹ which I [brought into effect](#)² on July 1, 2023. The rules in the renewed Code use clear language to foster transparent and ethical lobbying while contributing to public confidence in government institutions and officials.

Next year's results report will provide an update on our work to support understanding and compliance with the Code's updated standards, as an extension of our ongoing educational

efforts to expand awareness and understanding of federal lobbying requirements.

While the renewed Code brings clarity and makes its rules easier to enforce, there are weaknesses that flow from the *Lobbying Act*. Amendments to the legislation and its regulations are long overdue.

In the ongoing absence of a review to generate changes to the *Lobbying Act*, I continue to identify and pursue improvements to enhance the transparency, fairness, clarity and efficiency of the federal lobbying regime.

On the resourcing front, Budget 2023 brought news of much-needed relief. Following my request for funding to add employees to our small team, the budget announced additional ongoing annual funding of \$400 thousand. We anticipate these funds in late fall 2023. The new positions will strengthen our educational and accountability functions.

As always, I am very proud of all that my team accomplishes every year. Through their passionate work to support transparent and ethical lobbying, they exemplify professionalism and commitment.

Nancy Bélanger
Commissioner of Lobbying

Results at a glance

As in previous years, our results for 2022-23 support openness and transparency in government.

Our work further strengthened the regulation of transparent and ethical lobbying by:

- maintaining and enhancing the Registry of Lobbyists, the searchable source of lobbying activities and information filed in accordance with the *Lobbying Act*
- providing registration support and sharing appropriate advice with stakeholders
- ensuring stakeholders have access to clear guidance
- expanding awareness and understanding of the lobbying regime and compliance obligations through education
- verifying that registrants, lobbyists and former designated officials are compliant with federal lobbying requirements
- conducting investigations when necessary to ensure compliance with the *Lobbying Act* and the *Lobbyists' Code of Conduct*

2022-23 key results that support transparent and ethical lobbying

Enhancing registration and compliance

- improved the usability and effectiveness of the Registry of Lobbyists, in particular by introducing a search alert feature for the easy creation and ongoing retrieval of search results that match specific criteria and adding the ability to share and bookmark search results
- supported compliance by engaging with stakeholders and performing compliance work, including responding to more than 4,800 calls and emails from stakeholders, advancing 6 investigation files to ensure compliance with federal lobbying requirements, closing 27 files at the preliminary assessment stage and monitoring more than 40 registrants to ensure continued compliance following late filings

Expanding awareness and understanding

- increased the understanding of federal lobbying requirements by reaching over 700 stakeholders through nearly 80 information sessions
- engaged with stakeholders on the renewal of the federal lobbying regime by consulting on a revised draft update to the *Lobbyists' Code of Conduct*
- referred a renewed *Lobbyists' Code of Conduct* to the House of Commons' Standing Committee on Access to Information, Privacy and Ethics in late 2022, and subsequently appeared before Committee to provide information on the application of the *Lobbying Act* and the need for parliamentary study and amendment of the *Lobbying Act*

2022-23 key results related to internal services

Fostering an exceptional workplace

- achieved overall positive results in the 2022 Public Service Employee Survey, with 100% scores on several questions including the workplace, work-life balance and employee engagement
- supported employee health, safety and well-being through collaboration, inclusiveness, respect and continuous learning through implementation of our mental health strategy

We realized our 2022-23 results with a total spending of \$5.2 million and 28 full-time equivalents.

Results: core responsibility

Regulation of lobbying

Description

The purpose of the *Lobbying Act* and the *Lobbyists' Code of Conduct* is to provide a regime for the transparent and ethical lobbying of public office holders. This regime contributes to public confidence in the integrity of decision making by public office holders. The mandate of the Commissioner of Lobbying is to establish and maintain the Registry of Lobbyists, ensure compliance with the Act and the Code, and develop and implement educational programs to foster awareness about the Act and the Code.

Results

Our activities support the outcome of transparent and ethical lobbying.

In 2022-23, actual spending of \$3.7 million and 23 full-time equivalents supported the work of our 'Registry services and compliance' program.

Registration and reporting of lobbying activities in compliance with requirements

We continued to maintain the Registry of Lobbyists and provide support to lobbyists. Through registration support, monitoring and verification, we provided information to lobbyists that encourages appropriate use of the Registry. Where necessary to ensure compliance with lobbying requirements, suspected offences of the Act were investigated and, when appropriate, referred to peace officers. At the conclusion of an investigation, findings are reported to Parliament.

Improved the usability and effectiveness of the Registry of Lobbyists

- enabled more efficient use and search of the Registry by
 - introducing a search alert feature for the easy creation and ongoing retrieval of Registry search results that match specific criteria (e.g., names, subject-matter, keywords) – whenever information matching the specific criteria is filed in the Registry, an email notification is sent to the individual who created the search alert
 - adding the ability to share and bookmark search results
- enhanced the internal functionality of the Registry by
 - improving the identification and prioritization of filings that require action with an upgraded communication report verification dashboard
 - simplifying business processes and enhanced ability to make changes using new internal features
 - expanding system monitoring in real time through improved report analytics
 - improving a tool for previewing email template content

Provided registration advice and conducted compliance work

- responded to 4,879 calls and emails from stakeholders on topics to support accurate registration and respect of the *Lobbying Act* and its regulations, a 16% increase compared to 2021-22
- advanced 6 investigation files related to the enforcement of the *Lobbying Act* and the *Lobbyists' Code of Conduct*, including referring one file to the Royal Canadian Mounted Police
- closed 27 files at the preliminary assessment stage
- monitored 44 registrants for one year following late filing to ensure continued compliance

Understanding of federal lobbying requirements

We continued to develop and disseminate information about legal requirements under the *Lobbying Act* and adherence with the *Lobbyists' Code of Conduct*. This includes sharing information with key stakeholders (lobbyists, their clients, and public office holders) and the public.

Increased awareness and understanding of the federal lobbying regime

- reached 709 stakeholders through 78 information sessions
- observed an average increase of 39% in each stakeholder's level of understanding of federal lobbying requirements, corresponding to approximately a 2.7-point increase on the 7-point self-assessment scale, among those who provided pre-learning and post-learning understanding ratings following an educational session – 89% of these respondents self-reported an overall high level of understanding (a rating of 5 or more out of 7)
- made it easier to understand which communications with officials are regulated by the *Lobbying Act*, through ongoing improvement of the visuals and information in our presentations and materials
- made content on our website easier to understand and more intuitive, including updates to frequently asked questions and on how to register and report lobbying activities
- engaged on 68 media inquiries that led to articles about lobbying requirements, compliance activities, the Registry and the *Lobbyists' Code of Conduct*

Engaged with stakeholders and parliamentarians on the renewal of the federal lobbying regime

- received 8 distinct submissions during a third round of public consultation on the renewal of the *Lobbyists' Code of Conduct*, provided or supported by 63 stakeholders
- [referred](#)³ a renewed Code and rationale for the revisions to the House of Commons Standing Committee on Access to Information, Privacy and Ethics in November 2022, following consideration of the more than 90 stakeholder submissions received between late 2020 and mid-2022
- contributed to the Committee's early 2023 study of the Code, where the Commissioner provided evidence as well as further contextual information on the application of the *Lobbying Act* and the need for parliamentary study and amendment of the legislation and regulations
- shared a [letter](#)⁴ with the Committee in March 2023 to address matters in the Code related to gifts, hospitality and political work
- reviewed and considered the Committee's [recommendations](#)⁵ on the Code in advance of the Commissioner [finalizing](#)⁶ and implementing the renewed Code in the first half of 2023-24

Gender-based analysis plus

In 2020-21, we began asking stakeholders to offer GBA Plus information voluntarily through the feedback mechanism we use following our educational sessions.

As we continued to receive a small sample of feedback during the year, we now aim to examine the data in 2023-24 with a view to identifying ways to improve the inclusiveness and accessibility of our services and information resources once the volume enables a proper analysis. This analysis is expected to result in changes that improve the inclusiveness and accessibility of our services and information resources.

United Nations 2030 agenda for sustainable development and the related UN goals

In 2022-23, we furthered work aligned with the United Nations' goal on peace, justice and strong institutions (Goal 16). Our collaborations provided opportunities for us to share our expertise with provincial and international counterparts and to help foster effective, accountable and inclusive institutions at all levels.

Meeting in October 2022 and again in March 2023, we participated in the Lobbyists Registrars and Commissioners Network to discuss best practices and share updates with other Canadian commissioners and registrars on our respective regimes.

In December 2022, we presented two sessions at the Council on Governmental Ethics Laws held in Montreal. The first was an update on developments in the Canadian lobbying landscape and the second focused on the important role that clear standards have on improving compliance.

We also engaged with the Organization for Economic Cooperation and Development in a few formal and informal discussions during 2022-23. In late fall 2022, we participated and contributed comments during the OECD's public consultation on a draft revision of its Recommendation on Transparency and Integrity in Lobbying.

These collaborations support common goals of transparency and accountability in the principles of lobbying registration and compliance, which in turn supports the development of open standards that can strengthen democratic systems.

Innovation

As a micro-organization operating with a limited budget, we do not have the flexibility to devote a fixed percentage of program funds to rigorous innovation in program design and delivery. As always, we remain committed to undertake small scale, simple renewal measures when resources permit. This helps us innovate and find new ways to improve program delivery.

In fall 2021, our employees identified three areas where we could focus innovation at a small scale to improve how we work: document writing, early collaboration and information retrieval.

We advanced projects in all these areas during 2022-23, including creation of a learning hub related to information management, the use of clear and plain language when we produce content, as well as the launch of a community of practice where employees from all teams can raise and discuss approaches to our work, gather ideas and identify possible solutions to improve how we work.

Results achieved (regulation of lobbying)

Corresponding to our core responsibility, the following table shows our results achieved, the performance indicators, targets and target dates for 2022–23, and actual results for the three most recent fiscal years for which results are available.

Departmental result	Performance indicator	Target	Date to achieve target	2020-21 actual result	2021-22 actual result	2022-23 actual result
Lobbyists and public office holders understand the requirements of the <i>Lobbying Act</i> and the <i>Lobbyists' Code of Conduct</i>	Change in stakeholders' level of understanding of federal lobbying requirements *	At least 33%	March 31, 2023	37%	43%	39%
Lobbyists register and report their lobbying activities in compliance with the <i>Lobbying Act</i>	Percentage of registrations by lobbyists not requiring correction	At least 75%	March 31, 2023	80%	81%	81%
	Percentage of verified monthly communication reports by lobbyists not requiring correction	At least 90%	March 31, 2023	89%	87%	88% **
	Percentage of on-time new registrations by lobbyists	At least 90%	March 31, 2022	96%	95%	95%
	Percentage of on-time monthly communication reports by lobbyists	At least 90%	March 31, 2022	92%	94%	94%

* See our [2021-22 departmental results report](#)⁷ for details about how this indicator is measured. In 2022-23, stakeholders providing feedback reported an average 39% increase in their understanding of the Act and/or Code, equivalent to an increase of at least 2.5 points on the 7-point scale. Among these stakeholders, 89% reported a high level of understanding (a rating of 5 or more out of 7) after the educational session.

** Over-reporting of information remained the most common inaccuracy identified in the 1,333 communication reports reviewed during 2022-23. Compared to previous years, no significant difference in the accuracy rate was observed.

Budgetary financial resources (regulation of lobbying)

Corresponding to our core responsibility, the following table shows budgetary spending for 2022-23 as well as actual spending for the year. Amounts are in dollars.

2022-23 Main Estimates	2022-23 planned spending	2022-23 total authorities available	2022-23 actual spending (authorities used)	2022-23 difference: actual minus planned
4,078,385	4,243,271	4,042,747	3,681,243	(562,028)

The difference relates mainly to vacant positions that were not filled during the year and a decrease in actual employee benefit plan costs.

Human resources (regulation of lobbying)

The following table shows, in full-time equivalents, the human resources needed to fulfill our core responsibility for 2022-23.

2022-23 planned full-time equivalents	2022-23 actual full-time equivalents	2022-23 difference: actual minus planned
27	23	(4)

The difference of 4 positions is due to attrition and vacancies that could not be filled during the year.

Financial, human resources and performance information related to our program inventory is available in [GC InfoBase](#).⁸

Results: 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 services that support program delivery in the organization, regardless of the internal services delivery model in a department. These services are:

- acquisition management
- communications
- financial management
- human resources management
- information management
- information technology
- legal
- materiel management
- management and oversight
- real property management

Given our responsibilities under the *Lobbying Act* to maintain the Registry of Lobbyists, provide education to stakeholders, and verify that lobbyists are compliant with lobbying requirements, communications, information technology, and legal services are integrated into our Registry services and compliance program.

Results

A positive and healthy work environment that promotes engagement, openness and transparency is important to us. We support our employees in being knowledgeable, skilled, engaged and productive.

Fostering an exceptional workplace

Our ability to fulfill our mandate and perform excellent work year-after-year relies on our capacity to foster an exceptional work environment.

Overall results of the 2022 Public Service Employee Survey demonstrate our success in a number of areas, including a safe workplace, work-life balance, and employee engagement. Almost all of our employees said they would recommend our Office as a great place to work and that they like their job.

2022 Public Service Employee Survey ratings from employees

- 100% know how their work contributes to our achievements
- 100% feel free to use the official language of their choice
- 100% reported they have not been a victim of harassment or discrimination in the workplace
- 100% reported that we do a good job of raising awareness of mental health in the workplace

Mental health strategy

- offered training by the Mental Health Commission of Canada in mental health first aid
- delivered well-received activities designed to promote individual mental health, including a session on the services available through the Employee Assistance Program and LifeSpeak
- reached all employees by sharing mental health information and resources regularly

Accessibility

- began implementing our 2023-25 Accessibility Plan that sets out goals to support accessibility for our employees and stakeholders in the delivery of our activities and mandate
- developed 10 goals for 2023-25 that support accessibility in areas including employment, design and delivery of our program and services, communications, work environment and information/communication technology

Contracts awarded to Indigenous businesses

The Government of Canada is committed to economic reconciliation with Indigenous peoples and will contribute to improve socio-economic outcomes by increasing opportunities for First Nations, Inuit and Métis businesses through the federal procurement process.

Our organization is identified as a phase 3 contributor to the Government's commitment and target that a minimum of 5% of the total value of contracts is awarded to Indigenous businesses annually by the end of 2024-25, in accordance with Appendix E to the Treasury Board Directive on the Management of Procurement.

In 2022-23, we took the following measures to support meeting or exceeding the target no later than the end of 2024-25:

- made process changes to increase awareness in relation to procurement-related social objectives, including changes to forms for approving contract requisitions
- updated contracting protocols, resources and tools to help us identify opportunities for Indigenous businesses
- 78% of our employees involved in the procurement process received the Indigenous Considerations in Procurement training course from the Canada School of Public Service

Budgetary financial resources (internal services)

Corresponding to internal services, the following table shows budgetary spending for 2022-23 as well as actual spending for the year. Amounts are in dollars.

2022-23 Main Estimates	2022-23 planned spending	2022-23 total authorities available	2022-23 actual spending (authorities used)	2022-23 difference: actual minus planned
1,210,811	1,210,811	1,689,627	1,538,539	327,728

The difference relates mainly to additional spending on information technology professional services and equipment.

Human resources (internal services)

The following table shows, in full-time equivalents, the human resources needed to fulfill internal services for 2022-23.

2022-23 planned full-time equivalents	2022-23 actual full-time equivalents	2022-23 difference: actual minus planned
6	5	(1)

The difference relates to an administrative position that could not be filled during most of the year.

Spending and human resources

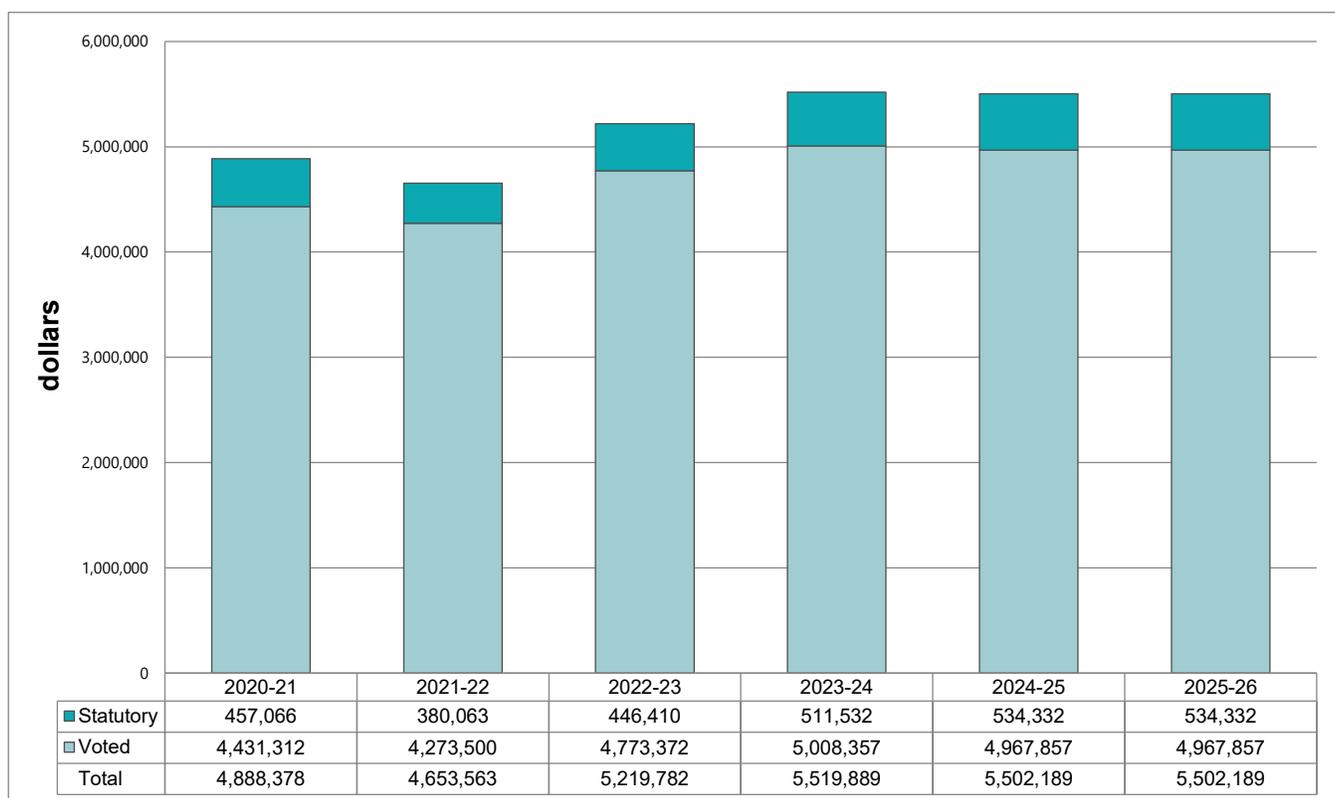
This section provides an overview of our financial and human resources for 2022-23 compared with those of other years.

Spending

Spending 2020-21 to 2025-26

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

Actual spending for 2020-21, 2021-22 and 2022-23 corresponds to total expenditures as published in the Public Accounts of Canada. Planned spending for 2023-24, 2024-25 and 2025-26 reflects the resources approved through the Main Estimates and our departmental plans.



In recent years, our planned and actual spending levels have varied due to adjustments that include:

- retroactive collective agreement payments and Phoenix-related damages compensation in 2020-21
- allocation in Budget 2021 of additional funds of \$556 thousand for 2021-22
- allocation in Budget 2021 of additional funds of \$590 thousand for 2022-23 and future years
- lower actual spending in 2021-22 and 2022-23 because staffing of several new positions could not be completed by the respective year ends

As will be reflected in our 2024-25 departmental plan and taking effect in 2023-24, Budget 2023 announced an additional \$400 thousand per year (not reflected in the graph above). This should provide capacity for us to hire 4 additional employees for our educational and accountability functions.

Budgetary performance summary for our core responsibility and internal services

The following presents the budgetary financial resources allocated for our core responsibility and internal services. Amounts are in dollars.

Core responsibility and internal services	2022-23 Main Estimates	2022-23 planned spending	2023-24 planned spending	2024-25 planned spending	2022-23 total authorities available	2020-21 actual spending	2021-22 actual spending	2022-23 actual spending
Regulation of lobbying	4,078,385	4,243,271	4,142,740	4,119,341	4,042,747	3,609,912	3,142,858*	3,681,243
Internal services	1,210,811	1,210,811	1,377,149	1,382,848	1,689,627	1,278,466	1,510,705	1,538,539
Total	5,289,196	5,454,082	5,519,889	5,502,189	5,732,374	4,888,378	4,653,563*	5,219,782

Relative to actual expenditures in recent years, planned spending for 2022-23 onwards includes additional funds of \$590 thousand annually allocated in Budget 2021.

For the 2022-23 fiscal year:

- planned spending was 3% more than the Main Estimates, as it includes a maximum allowed carryforward of \$165 thousand in lapsed funds from 2021-22
- total authorities available includes planned spending indicated in the departmental plan and an additional \$278 thousand allocated mainly towards salary increases and a reprofiled IT project carried over from 2021-22
- actual spending was \$513 thousand less than total authorities available, with the variance primarily related to 5 positions that could not be staffed by the end of the year

Relative to 2020-21, expenditures in 2021-22 decreased by \$235 thousand. While authorities increased by \$556 thousand in December 2021, we were not able complete staffing of all new positions by the end of the fiscal year. This resulted in lower actual expenditures than allowed by available authorities.

* Reflects amounts published in the Public Accounts for 2021-22. Following the audit of our 2021-22 financial statements, the Office of the Auditor General identified an \$8 thousand adjustment related to Phoenix Damages that was not included in that year’s Public Accounts. As a result, total actual expenditures in 2021-22 were \$4,661,563, as per the 2021-22 audited financial statements and 2021-22 departmental results report. The \$8 thousand adjustment from 2021-22 was ultimately included in the 2022-23 actual spending amount published in the 2022-23 Public Accounts.

Human resources

The following table summarizes actual and planned full-time equivalents for our core responsibility and internal services.

Human resources summary for our core responsibility and internal services

Core responsibility and internal services	2020-21 actual	2021-22 actual	2022-23 planned	2022-23 actual	2023-24 planned	2024-25 planned
Regulation of lobbying	24	21	27	23	26	26
Internal services	4	5	6	5	7	7
Total	28	26	33	28	33	33

In 2020-21, we were resourced for 28 positions. Budget 2021 increased this to 33 positions and our actual utilization was equivalent to 28 positions by the end of 2022-23.

As a micro-organization that is minimally resourced, every departure and unfilled position has a real impact on our ability to fulfill our core responsibility and deliver on the wide range of organizational responsibilities that apply to all government departments, regardless of department size or resourcing.

With recent labour market conditions and competition for specialized resources, staffing efforts continued to prove challenging in 2022-23. As will be reflected in our 2024-25 departmental plan, additional funding announced in Budget 2023 should enable us to have a total of 37 positions (not reflected above) beginning in fiscal year 2023-24.

Recruitment and staffing are a continuous top priority for management.

Expenditures by vote

Information on our organizational voted and statutory expenditures is available in the [Public Accounts of Canada](#).⁹

Government of Canada spending and activities

Information on the alignment of our organizational spending with the Government of Canada's spending and activities is available in [GC InfoBase](#).⁸

Financial statements and highlights

Financial statements

Our audited [financial statements](#)¹⁰ for the year ended March 31, 2023 are available [on our website](#).¹¹

The Office of the Auditor General of Canada (OAG) audits our financial statements annually. On September 18, 2023, the OAG issued an unmodified opinion on our financial statements and compliance with the legislative authorities. In the OAG's opinion, our financial statements present fairly, in all material respects, our financial position on March 31, 2023 and the results of our operations, changes in net debt and the cash flows were in accordance with Canadian public sector accounting standards. It was also found that our transactions that came to their notice during the audit of the financial statements complied, in all material respects, with the legislated authorities.

Highlights

Planned results information and related notes are found in our [future-oriented statements of operations](#),¹² which are available on our website. Amounts are in dollars.

Information in the following two tables is extracted from our audited financial statements, which are prepared on an accrual basis of accounting instead of on a government funding basis of accounting. Note 3 to our audited financial statements provides a reconciliation of the differences.

Condensed statement of operations (unaudited) for the year ended March 31, 2023

Financial information	2022-23 planned results	2022-23 actual results	2021-22 actual results	Difference: 2022-23 actual minus 2022-23 planned	Difference: 2022-23 actual minus 2021-22 actual
Total expenses	6,335,794	5,915,090	5,117,860	(420,704)	797,230
Total revenues	-	-	-	-	-
Net cost of operations before government funding and transfers	6,335,794	5,915,090	5,117,860	(420,704)	797,230

There is a 6.6% decrease when comparing 2022-23 planned results and actual expenses. This decrease is mainly attributable to lower personnel costs due to unstaffed positions.

Actual results for 2022-23 over those for 2021-22 increased by 15.6%. The increase is mainly attributable to an increase in personnel and professional services costs linked to supporting our core mandate.

Condensed statement of financial position (unaudited) as of March 31, 2023

Financial information	2022-23	2021-22	Difference: 2022-23 minus 2021-22
Total net liabilities	590,152	561,780	28,732
Total net financial assets	393,323	340,345	52,978
Departmental net debt	196,829	221,435	(24,606)
Total non-financial assets	1,617,736	1,734,064	(116,328)
Departmental net financial position	1,420,907	1,512,629	(91,722)

The increase in total net liabilities coincides with having more unpaid expenditures at year-end. The normal amortization of existing assets and the acquisition of new assets reflect the increase in total non-financial assets.

Additional information

Organizational profile

Institutional head

Nancy Bélanger, Commissioner of Lobbying of Canada

Enabling instrument

[Lobbying Act, R.S.C. 1985, c. 44 \(4th Supp.\)](#)¹³

Year of commencement

2008

Ministerial portfolio

Treasury Board

Other

For administrative purposes, the President of the Treasury Board tables our departmental plans and departmental results reports in Parliament.

Raison d'être, mandate and role

The Commissioner of Lobbying is an independent Agent of Parliament responsible for regulating federal lobbying activities.

The Office of the Commissioner of Lobbying ensures transparent and ethical lobbying by administering the *Lobbying Act* and the *Lobbyists' Code of Conduct*. Responsibilities of the Office include maintaining a searchable registry of information reported by lobbyists, providing education to stakeholders about lobbying requirements, and verifying that lobbyists are compliant.

More information about who we are and what we do is available [on our website](#).¹¹

Operating context

Information on our operating context is available [on our website](#).¹¹

Reporting framework

Office of the Commissioner of Lobbying of Canada Departmental results framework and program inventory of record for 2022-23		
Core responsibility: Regulation of lobbying		Internal services
Results:	Indicators:	
Lobbyists and public office holders understand the requirements of the <i>Lobbying Act</i> and the <i>Lobbyists' Code of Conduct</i>	Change in stakeholders' level of understanding of federal lobbying requirements	
Lobbyists register and report their lobbying activities in compliance with the <i>Lobbying Act</i>	Percentage of registrations by lobbyists not requiring correction	
	Percentage of verified monthly communication reports by lobbyists not requiring correction	
	Percentage of on-time new registrations by lobbyists	
	Percentage of on-time monthly communication reports by lobbyists	
Program inventory:		
Registration services and compliance		

Supporting information on the program inventory

Financial, human resources, and performance information related to our program inventory is available in [GC InfoBase](#).⁸

Supplementary information tables

The following supplementary information tables are available on our website:

- [Reporting on green procurement](#)¹⁴
- [Gender-based analysis plus](#)¹⁵
- [Responses to Parliamentary committees and external audits](#)¹⁶

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](#).¹⁷ 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

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Appendix: definitions

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 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.

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.

Indigenous business (entreprise autochtones)

For the purpose of the *Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses* and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, an organization that meets the definition and requirements as defined by the Indigenous Business Directory..

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.

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.

priority (priorité)

A plan or project 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 departmental results.

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 of 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.

Endnotes

- 1 Office of the Commissioner of Lobbying, *Lobbyists' Code of Conduct*,
<https://lobbycanada.gc.ca/en/rules/the-lobbyists-code-of-conduct/>
- 2 *Canada Gazette*, Part I, Volume 157, Number 21 (May 27, 2023),
<https://canadagazette.gc.ca/rp-pr/p1/2023/2023-05-27/html/commis-eng.html#cs4>
- 3 Office of the Commissioner of Lobbying, *Renewing the Lobbyists' Code of Conduct*,
<https://lobbycanada.gc.ca/en/rules/the-lobbyists-code-of-conduct/renewing-the-lobbyists-code-of-conduct/>
- 4 House of Commons, Standing Committee on Access to Information, Privacy and Ethics, Letter from the Commissioner of Lobbying of Canada (March 2023),
<https://www.ourcommons.ca/content/Committee/441/ETHI/WebDoc/WD12286567/12286567/OfficeOfTheCommissionerOfLobbying-2023-03-03-e.pdf>
- 5 House of Commons, Standing Committee on Access to Information, Privacy and Ethics, Letter to the Commissioner of Lobbying regarding the study of the third edition of the *Lobbyist's Code of Conduct* (March 2023),
<https://www.ourcommons.ca/content/Committee/441/ETHI/WebDoc/WD12301427/12301427/LetterToCommissionerOfLobbying-FINAL-e.pdf>
- 6 Office of the Commissioner of Lobbying, Letter to ETHI on the publication of the *Lobbyists' Code of Conduct* in the *Canada Gazette* (May 2023), <https://lobbycanada.gc.ca/en/parliamentary-activities/letter-to-ethi-on-the-publication-of-the-lobbyists-code-of-conduct-in-the-canada-gazette/>
- 7 Office of the Commissioner of Lobbying, 2021-22 Departmental results report,
<https://lobbycanada.gc.ca/en/reports-and-publications/2021-22-departmental-results-report#expla>
- 8 GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- 9 Public Accounts of Canada, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- 10 Office of the Commissioner of Lobbying, Financial statements,
<https://lobbycanada.gc.ca/en/reports-and-publications/#fs>
- 11 Office of the Commissioner of Lobbying of Canada website, <http://lobbycanada.gc.ca/en/>
- 12 Office of the Commissioner of Lobbying, Future-oriented statement of operations,
<https://lobbycanada.gc.ca/en/reports-and-publications/#foso>
- 13 Justice Canada – Lobbying Act, R.S.C., 1985, c. 44 (4th Supp.), <http://laws.justice.gc.ca/eng/acts/L-12.4/>
- 14 Office of the Commissioner of Lobbying, Reporting on green procurement,
<http://lobbycanada.gc.ca/en/reports-and-publications/reporting-on-green-procurement/>
- 15 Office of the Commissioner of Lobbying, Gender-based analysis plus,
<http://lobbycanada.gc.ca/en/reports-and-publications/gender-based-analysis-plus/>
- 16 Office of the Commissioner of Lobbying, Responses to Parliamentary committees and external audits,
<http://lobbycanada.gc.ca/en/reports-and-publications/responses-to-parliamentary-committees-and-external-audits/>
- 17 Department of Finance Canada, Report on Federal Tax Expenditures,
<https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>