Security Intelligence Review Committee

2015–16

Report on Plans and Priorities

The Right Honourable Stephen Harper
Prime Minister of Canada

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Chair's Message

I am very pleased to submit the Security Intelligence Review Committee's Report on Plans and Priorities for 2015-16.

For more than thirty years now, the Security Intelligence Review Committee (SIRC or the Committee) has been an integral component of democratic accountability for the Canadian Security Intelligence Service (CSIS or the Service). Along with the courts, SIRC carries the responsibility for assessing whether CSIS acts appropriately, effectively and lawfully in protecting Canadians against threats to Canada's national security.

SIRC will continue to pursue its three key activities – certifying the CSIS Director's annual report to the Minister of Public Safety, conducting comprehensive reviews of CSIS's activities and carrying out investigations - all the while seeking to further its outreach to promote discussion of security intelligence issues.

It is with a great sense of pride and responsibility that SIRC fulfills its mandate. SIRC is also deeply committed to providing as much information as possible to the public about its work. It is my hope that this year`s Report on Plans and Priorities will provide readers with such insight, and by extension, highlight SIRC`s important role within the Canadian security intelligence community.

The Honourable Deborah Grey, P.C., O.C.
Interim Chair

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Right Honourable Stephen Harper, Prime Minister of Canada

Institutional Head: The Honourable Deborah Grey, P.C., O.C.

Enabling Instrument: *Canadian Security Intelligence Service Act*[i]

Year of Incorporation / Commencement: 1984

Organizational Context

Raison d'être

The Security Intelligence Review Committee is an independent, external review body which reports to Parliament of Canada on the operations of the Canadian Security Intelligence Service. The Prime Minister is responsible for this organization.

Parliament has given CSIS powers to enhance the security of Canadians. SIRC ensures that these powers are used appropriately and in accordance with the rule of law in order to protect Canadians' rights and freedoms. To do this, SIRC examines past operations of the Service and conducts investigations. It has absolute authority to examine all information concerning CSIS activities, no matter how sensitive and highly classified that information may be. The result of this work, edited to protect national security and personal privacy, are summarized in its Annual Report to Parliament.

Responsibilities

SIRC's work is designed first and foremost to reassure Canadians that CSIS investigates threats to national security in a manner that respects Canada's core democratic values. It also serves to provide expert advice to policymakers and lawmakers on CSIS's performance. The *Canadian Security Intelligence Service Act*[ii] (*CSIS Act*) continues to guide SIRC's work in assessing CSIS's performance against the mandate and authorities conferred upon it by Parliament.

Strategic Outcome and Program Alignment Architecture

1. Strategic Outcome: Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction

1.1	**Program:**	Reviews
1.2	**Program:**	Investigations

Internal Services

Organizational Priorities

Organizational Priorities

Priority	Type[1]	Strategic Outcome
Continual improvement for reviews.	Ongoing	The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians.
Description		

Why is this a priority?

Continual improvement of SIRC's review process is vital to the fulfillment of its mandate.

What are the plans for meeting this priority?

In 2015-16, SIRC will:

- engage with CSIS and the Minister of Public Safety in a thorough examination of the certification process to ensure that it best meets its purpose and goals;
- continue to rely on thematic reviews to maximize its ability to assess a broader range of CSIS's activities;
- work more closely with existing review bodies, such as the Office of the Communications Security Establishment Commissioner and the Civilian Review and Complaints Commission for the RCMP, to develop a more coordinated approach to reviewing Canada's national security activities; and,
- enhance its research methodology by engaging with academics and experts in the security intelligence field, domestically and abroad.

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1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR.

Priority	Type[1]	Strategic Outcome
Increase awareness and continual improvement of SIRC's processes when conducting investigations.	Ongoing	The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians.

Description

Why is this a priority?

Continual improvement of SIRC's processes when conducting investigations is central to the fulfillment of its mandate and to the timeliness and effectiveness of investigations. Increased awareness of SIRC's investigative function also promotes greater access to administrative justice.

What are the plans for meeting this priority?

In 2015-16, SIRC will:

- review for improvement its Rules of Procedure[iii] to ensure that investigations are carried out in a fair, timely, effective and efficient manner;
- explore best practices from other investigatory tribunals and consider if changes would be appropriate in order to make SIRC's processes more efficient ,
- promote awareness of SIRC's case management processes and dispute resolution mechanisms; and
- Continue its outreach program with key stakeholders by promoting a greater appreciation and understanding of SIRC's mandate

Priority	Type[1]	Strategic Outcome
Modernize information management practices.	Previously committed to	The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians.

Description
Why is this a priority?   Implementation of a more robust automated information management system will greatly improve program effectiveness and efficiency, as well as improve the organization's reporting capacity.   **What are the plans for meeting this priority?**   In 2015-16, SIRC will: • implement the expanded information management system by continuing the conversion of existing paper based information as well as other existing electronic information into a single database; and   • complete the integration of a case management system leveraging the newly expanded information management system in order to eliminate duplication and improve the overall flow of information.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture

Turnover and vacancies on the Committee have a direct impact on the organization's ability to operate effectively.	SIRC reassigns workload to remaining Members who will need to fill the gaps.
	
	 SIRC will increase its scheduling flexibility for its meetings in order to ensure quorum.
		• Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction.
		
		    o Investigations
		    o Reviews

SIRC's ability to thoroughly examine security intelligence matters that cross over with other federal agencies and departments is at risk because SIRC's mandate is limited to the review of CSIS's activities only.	Engage stakeholders through outreach activities in order to raise awareness of the issue.	• The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians. o Reviews
Risk to the timeliness and completeness of reviews and investigations due to delays in the	SIRC will increase the frequency and formality of its communication	• Canadian Security Intelligence Service (CSIS) performs its duties and

provision of information and/or incomplete information being provided by the Service.	with CSIS. If warranted, SIRC will invoke its authority under Section 54 of the *CSIS Act* in order to ensure that the Minister of Public Safety is included in ongoing dialogue.	functions in accordance with the law, policy and Ministerial Direction. o Investigations o Reviews

When the Committee has less than a full complement, assigning files to Committee members is more challenging. When a Committee member leaves unexpectedly, files in progress need to be reassigned to another Member and that new Member will need some time to become familiar with the file. These issues contribute to delays.

Currently, SIRC reviews still lacks the ability to "follow the thread" of a CSIS investigation if it involves another government department or agency. Increased cooperation and information-sharing is a key feature of contemporary intelligence and SIRC must be able to follow up and effectively review CSIS activities when they do cross over to other departments or agencies.

SIRC's effectiveness is dependent on the Service's timely provision of information. In those cases where there are delays in receiving information, SIRC is at risk of being unable to complete its reviews and investigations in a timely manner.

Planned Expenditures

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
2,796,368	2,877,447	2,794,448	2,794,448

Human Resources (Full-Time Equivalents [FTEs])

2015–16	2016–17	2017–18
18	18	18

Budgetary Planning Summary for Strategic Outcome and Programs (dollars)

Strategic Outcome, Programs and Internal Services	2012–13 Expenditures	2013–14 Expenditures	2014–15 Forecast Spending	2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
Strategic Outcome: Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction							
Reviews	1,053,569	1,181,764	1,282,498	1,325,417	1,325,417	1,325,417	1,325,417
Investigations	513,789	652,793	735,536	771,306	771,306	771,306	771,306
Strategic Outcome Subtotal	1,567,358	1,834,557	2,018,034	2,096,723	2,096,723	2,096,723	2,096,723
Internal Services Subtotal	1,333,915	947,964	963,638	699,645	780,724	697,725	697,725
Total	2,901,273	2,782,521	2,981,672	2,796,368	2,877,447	2,794,448	2,794,448

Overall spending in 2014-15, when compared with 2013-14, is forecasted to increase due to investments in a modernized information management system and supporting infrastructure as well as a temporary increase in the legal team in order to address investigations workload. Barring any significant new undertaking, the organization's budget is projected slightly decrease in future years, compared to 2014-15. This decrease is mostly explained by a decrease in transportation and telecommunications services and a decrease in the organization's budget as a result of the implementation of various government-wide initiatives including the continued consolidation of pay services, the implementation of the Canada School of Public Service's new business model, the Web Renewal Initiative and the elimination of spending on late fees and interest charges for delinquent payments to suppliers, as announced in the 2014 Economic Action Plan.

This decrease is partially offset by an increase in salaries and other salary related items such as parental leave and the employee benefit plan.

Alignment of Spending With the Whole-of-Government Framework

Alignment of 2015–16 Planned Spending With the Whole-of-Government Framework[iv] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2015–16 Planned Spending
1. The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report to threats to national security in a manner that respects the rule of law and the rights of Canadians	1.1. Reviews	Government Affairs	Strong and independent democratic institutions	1,325,417
	1.2. Investigations	Government Affairs	Strong and independent democratic institutions	771,306

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending
Economic affairs	0
Social affairs	0
International affairs	0
Government affairs	2,096,723

Departmental Spending Trend

Departmental Spending Trend Graph

	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
■ Sunset Programs – Anticipated	0	0	0	0	0	0
■ Statutory	265,398	286,024	295,273	328,709	317,047	317,047
■ Voted	2,635,875	2,496,497	2,686,399	2,548,738	2,477,401	2,477,401
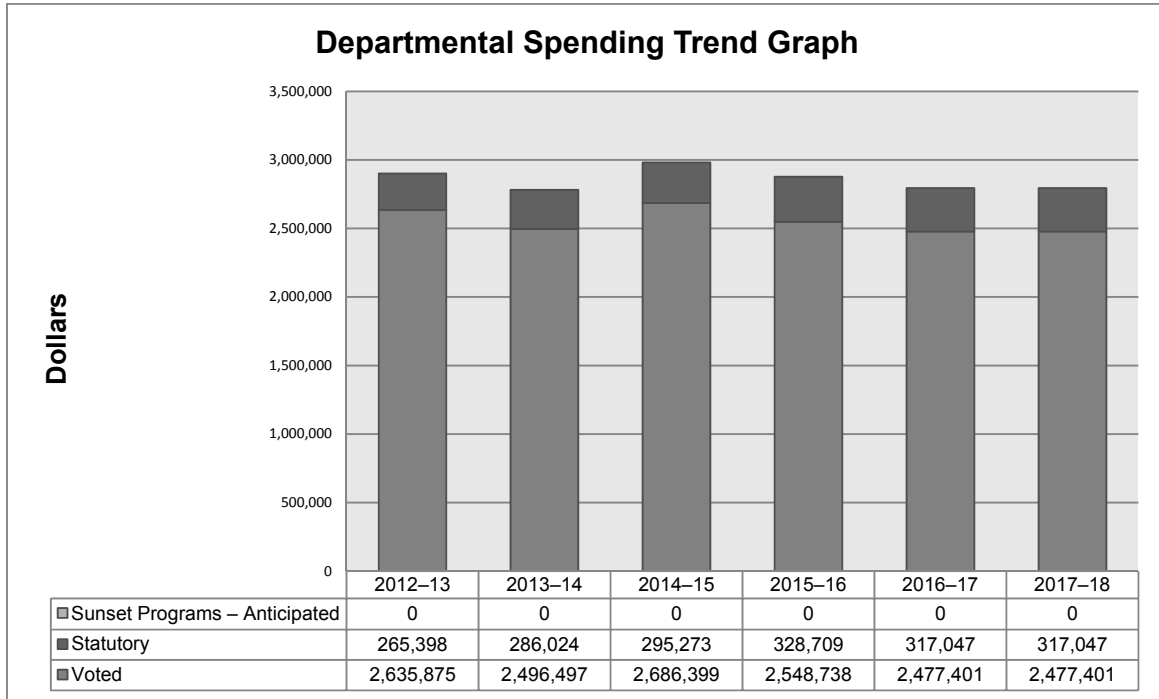
The forecasted increase in spending for the 2014-15 fiscal year, when compared to the previous year, is mainly due to the investment in a modernized information management system as well as the temporary increase in legal staff.

Estimates by Vote

For information on the Security Intelligence Review Committee's organizational appropriations, consult the *2015–16 Main Estimates* on the Treasury Board of Canada Secretariat website[v].

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome:

The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians

Program 1.1: Reviews

Description

SIRC conducts reviews of CSIS activities to evaluate their effectiveness, appropriateness and compliance. The Committee develops an annual research plan identifying reviews to be conducted each year, examines CSIS operations, provides a retrospective examination and assessment of specific CSIS investigations and functions, examines information concerning CSIS's activities, assesses CSIS compliance, and issues findings and recommendations. The objective is to provide Parliament, the Minister of Public Safety and Canadians with a comprehensive picture of CSIS's operational activities, and assurance that CSIS is acting in accordance with the rule of law.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
1,325,417	1,325,417	1,325,417	1,325,417

Human Resources (Full-Time Equivalents [FTEs])

2015–16	2016–17	2017–18
10	10	10

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Reviews that examine a broad range of CSIS's activities and result in the improvement of CSIS's performance.	% of reviews completed as per SIRC's annual Research Plan	100%	March 31 2016
	% of recommendations accepted by CSIS.	70%	March 31 2016

Planning Highlights

SIRC is required to certify, on an annual basis, the CSIS Director's report to the Minister of Public Safety. In the coming year, SIRC intends to re-ground its assessment of the report in a broader appreciation of how well it supports the principle of ministerial accountability. At the outset, SIRC will consult with both CSIS and the Minister of Public Safety to arrive at a common understanding of the purpose of the CSIS Director's report and of SIRC's certificate.

SIRC research is designed to address a broad range of subjects on a timely and topical basis. In deciding which matters to review, SIRC considers: events or developments with the potential to represent threats to the security of Canada; intelligence priorities identified by the Government of Canada; CSIS activities that could have an impact on individual rights and freedoms; issues identified in the course of SIRC's investigations; and, new directions and initiatives announced by or affecting CSIS. This approach allows SIRC to manage the risk inherent in being able to review only a small number of CSIS activities in any given year.

In order to maximize coverage and understanding of CSIS's activities within the broader Canadian intelligence community, SIRC will be engaging more closely with existing review bodies in the coming year. SIRC believes that there is an opportunity to coordinate some of its reviews with the Office of the Communications Security Establishment Commissioner[vi] and the Civilian Review and Complaints Commission for the RCMP[vii] to provide enhanced accountability of Canada's national security activities.

Finally, SIRC remains committed to enhancing its research methodology by seizing every opportunity to learn from experts and academics in the security and intelligence fields.

Program 1.2: Investigations

Description

The Committee conducts investigations into complaints made against CSIS, denials of security clearances, Minister's reports in regards to the *Citizenship Act[viii]* and matters referred pursuant to the *Canadian Human Rights Act.[ix]*

If jurisdiction is established, investigations include a quasi-judicial hearing presided over by one or more Committee members. The time required to complete an investigation will vary in length depending on the complexity of the file, the quantity of documents to be examined, the number of hearing days required, the availability of the participants and the various procedural matters raised by the parties. On completion of an investigation, SIRC issues a final report containing its findings and recommendations, if applicable.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
771,306	771,306	771,306	771,306

Human Resources (Full-Time Equivalents [FTEs])

2015–16	2016–17	2017–18
3.5	3.5	3.5

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Cases proceed efficiently before SIRC in accordance with the principles of law and result in the improvement of CSIS's performance.	% of challenges upheld among reports referred for judicial review, in relation to the total number of reports issued over a 5 year period.	less than 10%	March 31 2016
	% of cases meeting targets set by service standards.	85%	March 31 2016
	% of recommendations accepted by CSIS.	70%	March 31 2016

Planning Highlights

The time to investigate and resolve a complaint will vary in length depending on a number of factors, such as the complexity of the file, the volume of documents to be examined, the number of hearing days required (both in the presence and in the absence of complainants), and the availability of the participants.

In order to address the level of risk in the process, SIRC continues to undertake a number of strategies including the recent adoption of new Rules of Procedure in an attempt to modernize and clarify roles and responsibilities during SIRC proceedings. SIRC will review how these new rules are working and consider whether additional amendments are required. SIRC will also explore best practices from other investigatory tribunals and consider if changes would be appropriate in order to make SIRC's processes more efficient.

Furthermore, SIRC will promote awareness of its case management processes and dispute resolution mechanisms to effectively manage and complete investigations.

A detailed description of the complaints process is available in SIRC's Annual Reports[x] which can be found on its website.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities 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.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
699,645	780,724	697,725	697,725

Human Resources (FTEs)

2015–16	2016–17	2017–18
4.5	4.5	4.5

Planning Highlights

SIRC relies heavily on its information resources to effectively fulfill its mandate. The 2015-16 fiscal year will see the organization's first full year with its new information management system. SIRC will be assessing how the implementation of this new system and corresponding changes in procedures impact on operational effectiveness.

SIRC will further its readiness to implement a new case management system which was deferred from 2014-15. The new implementation timeline will see the new system 'go live' in late 2015-16 or early 2016-17. This new addition will greatly enhance the organization's ability to track and manage various investigations, reviews and projects. Success will be measured and documented for reporting in future years.

Section III: Supplementary Information

Future-Oriented Statement of Operations

The future-oriented condensed statement of operations provides a general overview of the Security Intelligence Review Committee's operations. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the future-oriented condensed statement of operations is prepared on an accrual accounting basis, and the forecast and planned spending amounts presented in other sections of the Report on Plans and Priorities are prepared on an expenditure basis, amounts differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, can be found on the Security Intelligence Review Committee's website.[xi]

Future-Oriented Condensed Statement of Operations
For the Year Ended March 31
(dollars)

Financial Information	2014–15 Estimated Results	2015–16 Planned Results	Difference
Total expenses	3,290,381	3,269,454	-20,927
Total revenues	0	0	0
Net cost of operations	**3,290,381**	**3,269,454**	**-20,927**

The net cost of operations for the 2015-16 Planned Results is expected to decrease by $20,927 when compared to the net cost of operations for the 2014-15 Estimated Results.

This decrease is mostly explained by a decrease in transportation and telecommunications services and a decrease in the organization's budget as a result of the implementation of various government-wide initiatives including the continued consolidation of pay services, the implementation of the Canada School of Public Service's new business model, the Web Renewal Initiative and the elimination of spending on late fees and interest charges for delinquent payments to suppliers, as announced in the 2014 Economic Action Plan.

This decrease is partially offset by an increase in salaries and in other salary related items such as parental leave and the employee benefit plan. It is also offset by other increases such as professional and special services, rental services and non-appropriated accounts related to the amortization of capital assets and services provided without charge (employer's contribution to the health and dental insurance plans).

Supplementary Information Tables

The supplementary information tables listed in the *2015–16 Report on Plans and Priorities* can be found on SIRC's website.

▶ Departmental Sustainable Development Strategy[xii];

Tax Expenditures and Evaluations

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 annually in the *Tax Expenditures and Evaluations*[xiii] publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

As presented in the Government Electronic Directory Services[xiv]

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Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent: Is 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 of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: 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: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: 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: 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: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), 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 RPPs and DPRs.

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

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

results: 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.

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

sunset program: 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: 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.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i   Canadian Security Intelligence Service Act, http://www.laws-lois.justice.gc.ca/eng/acts/C-23
ii   Canadian Security Intelligence Service Act, http://www.laws-lois.justice.gc.ca/eng/acts/C-23
iii SIRC Rules of procedure, http://www.sirc-csars.gc.ca/cmpplt/rulreg-eng.html
iv. Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

v.   *2015–16 Main Estimates*, http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/me-bpd-eng.asp

vi   Office of the Communications Security Establishment Commissioner, http://www.ocsec-bccst.gc.ca/index_e.php
vii Civilian Review and Complaints Commission for the RCMP , https://www.crcc-ccetp.gc.ca/
viii Citizenship Act , http://www.laws-lois.justice.gc.ca/eng/acts/c-29/
ix   Canadian Human Rights Act, http://www.laws-lois.justice.gc.ca/eng/acts/h-6/
x   Security Intelligence Review Committee Annual Report, http://www.sirc-csars.gc.ca/anrran/index-eng.html
xi   Security Intelligence Review Committee Future Oriented Statement of Operations, http://www.sirc-csars.gc.ca/opbapb/fstefi/index-eng.html
xii Departmental Sustainable Development Strategy, http://www.sirc.gc.ca/opbapb/rpprpp/2015-2016/dsds-sddo-eng.html
xiii *Tax Expenditures and Evaluations* publication, http://www.fin.gc.ca/purl/taxexp-eng.asp

xiv Government Electronic Directory Services, http://sage-geds.tpsgc-pwgsc.gc.ca/cgi-bin/direct500/eng/TE?FN=index.htm