

Copyright Board of Canada

2014-15

Report on Plans and Priorities

James Moore
Minister of Industry

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by the Minister of Public Works and Government Services, 2014

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2014-15 ESTIMATES

PART III – Departmental Expenditure Plans: Reports on Plans and Priorities

Purpose

Reports on Plans and Priorities (RPP) are individual expenditure plans for each department and agency. These reports provide increased levels of detail over a three-year period on an organization's main priorities by strategic outcome, program and planned/expected results, including links to related resource requirements presented in the Main Estimates. In conjunction with the Main Estimates, Reports on Plans and Priorities serve to inform members of Parliament on planned expenditures of departments and agencies, and support Parliament's consideration of supply bills. The RPPs are typically tabled soon after the Main Estimates by the President of the Treasury Board.

Estimates Documents

The Estimates are comprised of three parts:

Part I - Government Expenditure Plan - provides an overview of the Government's requirements and changes in estimated expenditures from previous fiscal years.

Part II - Main Estimates - supports the appropriation acts with detailed information on the estimated spending and authorities being sought by each federal organization requesting appropriations.

In accordance with Standing Orders of the House of Commons, Parts I and II must be tabled on or before March 1.

Part III - Departmental Expenditure Plans - consists of two components:

- Report on Plans and Priorities (RPP)
- Departmental Performance Report (DPR)

DPRs are individual department and agency accounts of results achieved against planned performance expectations as set out in respective RPPs.

The DPRs for the most recently completed fiscal year are tabled in the fall by the President of the Treasury Board.

Supplementary Estimates support Appropriation Acts presented later in the fiscal year. Supplementary Estimates present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or have subsequently been refined to account for developments in particular programs and services. Supplementary Estimates also provide information on changes to expenditure forecasts of major statutory items as well as on such items as: transfers of funds between votes; debt deletion; loan guarantees; and new or increased grants.

For more information on the Estimates, please consult the [Treasury Board Secretariat website](#).ⁱ

Links to the Estimates

As shown above, RPPs make up part of the Part III of the Estimates documents. Whereas Part II emphasizes the financial aspect of the Estimates, Part III focuses on financial and non-financial performance information, both from a planning and priorities standpoint (RPP), and an achievements and results perspective (DPR).

The Management Resources and Results Structure (MRRS) establishes a structure for display of financial information in the Estimates and reporting to Parliament via RPPs and DPRs. When displaying planned spending, RPPs rely on the Estimates as a basic source of financial information.

Main Estimates expenditure figures are based on the Annual Reference Level Update which is prepared in the fall. In comparison, planned spending found in RPPs includes the Estimates as well as any other amounts that have been approved through a Treasury Board submission up to February 1, 2014 (See Definitions section). This readjusting of the financial figures allows for a more up-to-date portrait of planned spending by program.

Changes to the presentation of the Report on Plans and Priorities

Several changes have been made to the presentation of the RPP partially to respond to a number of requests – from the House of Commons Standing Committees on Public Accounts (PAC - [Report 15](#)ⁱⁱ), in 2010; and on Government and Operations Estimates (OGGO - [Report 7](#)ⁱⁱⁱ), in 2012 – to provide more detailed financial and non-financial performance information about programs within RPPs and DPRs, thus improving the ease of their study to support appropriations approval.

- In Section II, financial, human resources and performance information is now presented at the Program and Sub-program levels for more granularity.
- The report's general format and terminology have been reviewed for clarity and consistency purposes.

- Other efforts aimed at making the report more intuitive and focused on Estimates information were made to strengthen alignment with the Main Estimates.

How to read this document

RPPs are divided into four sections:

Section I: Organizational Expenditure Overview

This Organizational Expenditure Overview allows the reader to get a general glance at the organization. It provides a description of the organization's purpose, as well as basic financial and human resources information. This section opens with the new Organizational Profile, which displays general information about the department, including the names of the minister and the deputy head, the ministerial portfolio, the year the department was established, and the main legislative authorities. This subsection is followed by a new subsection entitled Organizational Context, which includes the *Raison d'être*, the Responsibilities, the Strategic Outcomes and Program Alignment Architecture, the Organizational Priorities and the Risk Analysis. This section ends with the Planned Expenditures, the Alignment to Government of Canada Outcomes, the Estimates by Votes and the Contribution to the Federal Sustainable Development Strategy. It should be noted that this section does not display any non-financial performance information related to programs (please see Section II).

Section II: Analysis of Program(s) by Strategic Outcome(s)

This Section provides detailed financial and non-financial performance information for strategic outcomes, Programs and sub-programs. This section allows the reader to learn more about programs by reading their respective description and narrative entitled "Planning Highlights". This narrative speaks to key services or initiatives which support the plans and priorities presented in Section I; it also describes how performance information supports the department's strategic outcome or parent program.

Section III: Supplementary Information

This section provides supporting information related to departmental plans and priorities. In this section, the reader will find future-oriented statement of operations and a link to supplementary information tables regarding transfer payments, as well as information related to the greening government operations, internal audits and evaluations, horizontal initiatives, user fees, major crown and transformational projects, and up-front multi-year funding, where applicable to individual organizations. The reader will also find a link to the *Tax Expenditures and Evaluations Report*, produced annually by the Minister of Finance, which provides estimates and

projections of the revenue impacts of federal tax measures designed to support the economic and social priorities of the Government of Canada.

Section IV: Organizational Contact Information

In this last section, the reader will have access to organizational contact information.

Definitions

Appropriation

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

Budgetary Vs. Non-budgetary Expenditures

Budgetary expenditures – operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to crown corporations.

Non-budgetary expenditures – net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

Expected Result

An outcome that a program is designed to achieve.

Full-Time Equivalent (FTE)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. FTEs 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 high-level objectives defined for the government as a whole.

Management Resources and Results Structure (MRRS)

A common approach and structure to the collection, management and reporting of financial and non-financial performance information.

An MRRS provides detailed information on all departmental programs (e.g.: program costs, program expected results and their associated targets, how they align to the government's priorities and intended outcomes, etc.) and establishes the same structure for both internal decision making and external accountability.

Planned Spending

For the purpose of the RPP, planned spending refers to those amounts for which a Treasury Board submission approval has been received by no later than February 1, 2014. This cut-off date differs from the Main Estimates process. Therefore, planned spending may include amounts incremental to planned expenditure levels presented in the 2014-15 Main Estimates.

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 a department's programs, where programs are arranged in a hierarchical manner to depict the logical relationship between each program and the Strategic Outcome(s) to which they contribute.

Spending Areas

Government of Canada categories of expenditures. There are [four spending areas](#)^{iv} (social affairs, economic affairs, international affairs and government affairs) each comprised of three to five Government of Canada outcomes.

Strategic Outcome

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

Sunset Program

A time-limited program that does not have on-going funding or policy authority. When the program is set to expire, a decision must be made as to whether to continue the program. (In the case of a renewal, the decision specifies the scope, funding level and duration).

Whole-of-Government Framework

A map of the financial and non-financial contributions of federal organizations receiving appropriations that aligns their Programs to a set of high level outcome areas defined for the government as a whole.

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Minister's Message

Canada is poised to enjoy continued economic stability in 2014-15, with a focus on balanced budgets. The country's strong consumer-driven marketplace, world-class research hubs, educated and productive workforce, strong financial institutions, and transparent and predictable regulatory environment are just a few of its many competitive advantages.



As Minister of Industry, I am pleased that the Industry Portfolio is building on these strengths by encouraging innovation, modernizing Canada's marketplace policies, and effectively managing programs and services.

In further developing the federal Science, Technology and Innovation Strategy, the Industry Portfolio aims to strengthen the private sector's participation in Canadian science and technology, knowledge and innovation. This year, small and medium-sized enterprises will also be better served by improved access to information, programs and services offered by Industry Canada, the portfolio partners and the Government of Canada.

In 2014-15, the Copyright Board of Canada will continue rendering decisions related to tariffs of general application and issuing licences when parties cannot agree or the owner of the work cannot be found. These decisions will continue to be based on the principle of ensuring fairness, while seeking to provide tangible incentives for the creation and use of copyrighted works in Canada. The Board will also examine possible avenues for improving its practices and procedures while safeguarding fairness.

In support of the government's efforts to return to fiscal balance, the Industry Portfolio will continue to ensure financial and human resources are managed responsibly and efficiently.

This year's *Report on Plans and Priorities* defines our approach to supporting a competitive marketplace; facilitating advancements in science, technology and innovation, and their resulting economic and social benefits; and driving the competitiveness of Canadian businesses and communities. On behalf of the Industry Portfolio, I am confident we will meet our objectives and fulfill the promise of another successful year.

The Honourable James Moore
Minister of Industry

Section I: Organizational Expenditure Overview

Organizational Profile

Minister: The Honourable James Moore

Deputy Head: Claude Majeau, Vice-Chairman and CEO

Ministerial portfolio: Industry Canada

Year established: 1989

Main legislative authorities: Copyright Act^v

Organizational Context

Raison d'être

The Copyright Board is an economic regulatory body empowered to establish, either mandatorily or at the request of an interested party, the royalties to be paid for the use of copyrighted works, when the administration of such copyright is entrusted to a collective-administration society. The Board also has the right to supervise agreements between users and licensing bodies and issues licences when the copyright owner cannot be located.

Responsibilities

The responsibilities of the Copyright Board under the *Act* are to:

- certify tariffs for
 - the public performance or the communication to the public by telecommunication of musical works and sound recordings;
 - the doing of any protected act mentioned in sections 3, 15, 18 and 21 of the *Act*; and,
 - the retransmission of distant television and radio signals or the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes.
- set levies for the private copying of recorded musical works;
- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions;
- rule on applications for non-exclusive licences to use published works, fixed performances, published sound recordings and fixed communication signals, when the copyright owner cannot be located;
- examine agreements made between a collective society and a user which have been filed with the Board by either party, where the Commissioner of Competition considers that the agreement is contrary to the public interest;
- receive such agreements with collective societies that are filed with it by any party to those agreements within 15 days of their conclusion; and,
- determine the compensation to be paid by a copyright owner to a person to stop her from performing formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization.

Finally, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers.

Strategic Outcome and Program Alignment Architecture (PAA)

1 Strategic Outcome: Fair decision-making to provide proper incentives for the creation and use of copyrighted works

1.1 Program: Copyright Tariff Setting and Issuance of Licences

Internal Services

Organizational Priorities

Priority	Type ¹	Strategic Outcome
Ensure timely and fair processes and decisions	Ongoing	Fair decision-making to provide proper incentives for the creation and use of copyrighted works
Description		
Why is this a priority?		
<p>The requirement to have timely decisions is expressly stated in the <i>Act</i>: the Board is to certify and publish tariffs “as soon as is practicable.” The requirement to have fair processes and decisions is implicit: the <i>Act</i> gives the Board the powers, rights and privileges of a superior court; as such, the Board is required to follow the principles of natural justice which, taken together, ensure both fair processes and fair outcomes.</p>		
Plans for meeting this priority		
<p>To achieve this priority, the Board will need to ensure that participation costs in the hearing process are kept as low as possible, thus encouraging participation of the parties and streamlining the process. The Board will also need to provide appropriate guidance, information and analysis to the participants in order to facilitate the examination process and to foster greater participants’ satisfaction. This will be done, in particular, through telephone advisories and case management meetings with representatives. Finally, by engaging in pre-hearing consultations and information gathering, and by conducting well-organized proceedings which address key issues facing copyright-related industries, the Board will be able to issue timely and fair decisions.</p>		
<p>The monitoring of this priority will be achieved by informally surveying hearing participants, with follow-up examination and determination of alternative procedural practices to improve the efficiency of the regulatory process. The achievement of this result is also directly monitored through the timely conduct of hearing processes and lack of interruption in proceedings due to administrative and technical delays.</p>		

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.

In addition, the implementation of a pre-hearing joint statement of (non-contested) facts and handling of legal issues solely through written submissions will improve the efficiency of the process. Finally, the Board plans to continue to examine, for each process, how to structure and sequence witnesses and hearing stages so as to eliminate duplication and maximize time spent on relevant issues.

In addition, the Board established a working group comprised of key stakeholders that will examine possible avenues to improve the Board's rules of practice and procedure. These improvements should aim at reducing uncertainty and streamlining the procedures while safeguarding the fairness of the process. The Board plans to have further meetings of this working group in 2014-15.

The rationale underlying this priority is to minimize administrative costs to Canadians from the setting of tariffs and to streamline the process in the face of increasing complexities in hearing subject matter, thus increasing regulatory efficiency. To the extent that this also leads to fairer decision-making, the overall innovation capability of parties affected by the copyright tariff process will be improved.

Priority	Type	Strategic Outcome
Advance the analytical framework for decisions and the regulatory processes for tariff-setting	Ongoing	Fair decision-making to provide proper incentives for the creation and use of copyrighted works

Description

Why is this a priority?

The Board is required, under the *Act*, to give reasons for its decisions. In keeping with the modern principles of judicial review, the Federal Court of Appeal typically defers to the Board's expert understanding of the facts before it. The Board can only maintain this deference by constantly advancing its analytical frameworks.

Plans for meeting the priority

Among the most significant risks which the Board faces in achieving its strategic outcomes are the potentially disruptive impact of new technologies, in particular on how copyright material is utilized, distributed and monitored. Fair and equitable decisions critically depend on the Board's ability to identify, understand and assess the industry issues before they adversely impact existing copyright regimes. The Board's approach to managing the technology risk is to systematically monitor relevant journals, other publications and websites, and to attend industry seminars and conferences.

Knowledge of the international experience is also a key tool in addressing the challenges of changing technology and the impact of global events. By comparing experiences across different countries, the Board expects to gain early warning of significant developments and their likely impacts on the Canadian situation.

Leadership in copyright matters will continue to build on the groundwork performed in the past. The Board plans to continue its leadership role in the establishment and expansion of international activities such as sharing of procedures, data, analysis and other information. With a view to further this leadership, the Board will continue to be actively involved with the international organization *Society for Economic Research on Copyright Issues* in 2014-15.

By its involvement in international activities as they relate to copyright tariff setting in other parts of the world, the Board ensures that its own tariff-setting processes and decisions are cognizant of developments outside of Canada.

Risk Analysis

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Technology risk	<ul style="list-style-type: none"> • Systematically monitor relevant journals, other publications and web sites, and to attend industry seminars and conferences. • Risk was identified in the 2013-14 RPP. • No modifications to the risk mitigation strategies. 	Fair decision-making to provide proper incentives for the creation and use of copyrighted works.
Reversal risk	<ul style="list-style-type: none"> • Issue fair and equitable decisions. • Risk was identified in the 2013-14 RPP. • No modifications to the risk mitigation strategies. 	Fair decision-making to provide proper incentives for the creation and use of copyrighted works.
HR risk	<ul style="list-style-type: none"> • Run well-organized job competitions, designed to target a significant share of the pool of potential candidates; • Take measures to encourage a large number of applications; • Create a stimulating working environment conducive to a high retention rate among its employees; • Risk was identified in the 2013-14 RPP; • No modifications to the risk mitigation strategies. 	Fair decision-making to provide proper incentives for the creation and use of copyrighted works.

Among the most significant risks which the Board faces in achieving its strategic outcomes is the potentially disruptive impact of new technologies (i.e., in terms of how copyright material is utilized, distributed and monitored). The Board's approach to managing the technology risk is to systematically monitor relevant journals, other publications and web sites, and to attend industry seminars and conferences, as described before in this report.

The decisions the Board makes are constrained in several respects. These constraints come from sources external to the Board: the law, regulations and judicial pronouncements. Others are self-imposed, in the form of guiding principles that can be found in the Board's decisions: for instance, the coherence between the various tariffs, their ease of administration and the need for some stability in the tariffs.

Court decisions also provide a large part of the framework within which the Board operates. Most decisions focus on issues of procedure, or apply the general principles of administrative decision-making to the specific circumstances of the Board. However, the courts have also set out several substantive principles for the Board to follow or that determine the ambit of the Board's mandate or discretion.

A smaller risk, which the Board faces in achieving its strategic outcome, is reversal risk. While decisions of the Board are not appealable, they are subject to judicial review. The ability to schedule a number of cases in a year could be impaired if a case from a previous year were reversed on judicial review. The Board's principal strategy to mitigate this risk is issuing fair and equitable decisions.

There is always a risk of not being able to hire or retain the staff with the necessary technical expertise to achieve required results. To mitigate this risk, the Board runs well-organized job competitions, designed to target a significant share of the pool of potential candidates. The Board also takes measures to encourage a large number of applications. The Board also works at creating a stimulating working environment conducive to a high retention rate among its employees.

Planned Expenditures

Budgetary Financial Resources (Planned Spending - Dollars)

2014-15 Main Estimates	2014-15 Planned Spending	2015-16 Planned Spending	2016-17 Planned Spending
3,116,312	3,111,187	3,104,640	3,104,640

Human Resources (Full-time equivalents - FTEs)

2014-15	2015-16	2016-17
16	16	16

Budgetary Planning Summary

Strategic Outcome(s), Program(s) and Internal Services	2011-12 Expenditures	2012-13 Expenditures	2013-14 Forecast Spending	2014-15 Main Estimates	2014-15 Planned Spending	2015-16 Planned Spending	2016-17 Planned Spending
Strategic Outcome 1: Fair decision-making to provide proper incentives for the creation and use of copyrighted works							
Copyright Tariff Setting and Issuance of Licences	2,058,000	2,032,000	2,533,676	2,524,213	2,514,213	2,520,061	2,514,758
Strategic Outcome 1	2,058,000	2,032,000	2,533,676	2,524,213	2,524,213	2,520,061	2,514,758
Internal Services	483,000	477,000	594,319	592,099	592,099	591,126	589,882
Total	2,541,000	2,509,000	3,127,995	3,116,312	3,116,312	3,111,187	3,104,640

For fiscal year 2012-13, total expenditures for the Board's unique strategic outcome were \$2 million, essentially unchanged since 2011-12. The 2013-14 forecast spending is about \$2.5 million, \$500,000 above 2012-13 expenditures. This is mainly the reflection of processes that are now in place to fill positions that are vacant at the Board.

Over the next three fiscal years, total planned spending for the strategic outcome will be about \$2.5 million essentially the same as the 2013-14 forecast spending.

Alignment to Government of Canada Outcomes

2014-15 Planned Spending by [Whole-of-Government-Framework Spending Area](#)^{vi} (Dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2014-15 Planned Spending
Fair decision-making to provide proper incentives for the creation and use of copyrighted works	Copyright Tariff Setting and Issuance of Licences	Economic Affairs	An innovative and knowledge-based economy	2,514,213

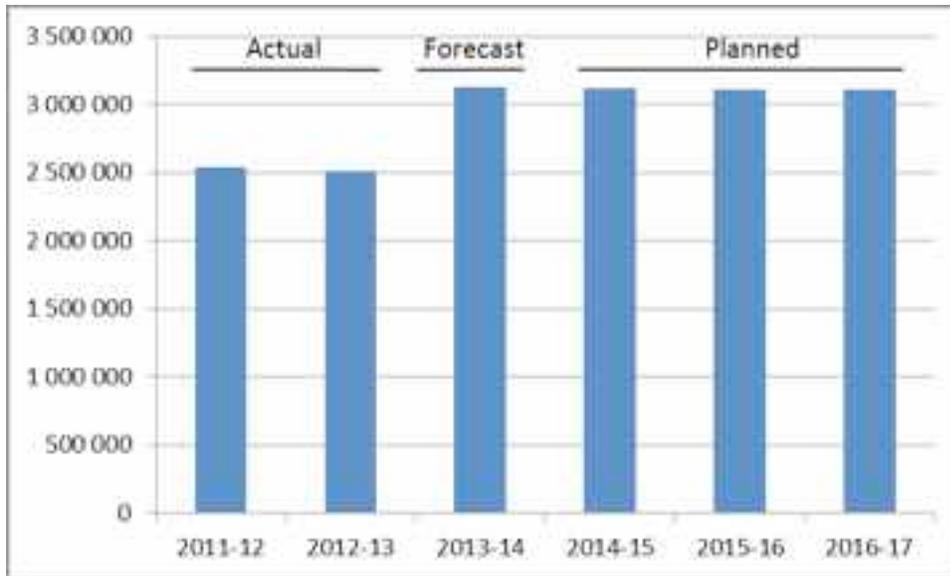
Total Planned Spending by Spending Area (Dollars)

Spending Area	Total Planned Spending
Economic Affairs	2,524,213
Social Affairs	
International Affairs	
Government Affairs	

Departmental Spending Trend

Departmental Spending Trend Graph

(Dollars)



For fiscal year 2012-13, total expenditures were \$2.5 million, essentially unchanged since 2011-12. The 2013-14 forecast spending are at about \$3.1 million, \$600,000 above 2012-13 expenditures. This is mainly the reflection of processes that are now in place to fill positions that are vacant at the Board.

Over the next three fiscal years, total planned spending will be about \$3.1 million, essentially the same as the 2013-14 forecast spending.

Estimates by Vote

For information on the Copyright Board's organizational appropriations, please see the [2014-15 Main Estimates publication](#).^{vii}

Section II: Analysis of Program Activities by Strategic Outcome

Strategic Outcome

The Board's strategic outcome is fair decision-making to provide proper incentives for the creation and uses of copyrighted works.

Program 1.1: Copyright Tariff Setting and Issuance of Licences

The statutory mandate of the Board is to establish tariffs to be paid for the use of copyrighted works, when the administration of such copyright is entrusted to a collective-administration society, and to issue licences when the copyright owner cannot be located. This program activity allows the Board to renders decisions and issue licences such that the Board fulfills its mandate.

Budgetary Financial Resources (dollars)

2014-15 Main Estimates	2014-15 Planned Spending	2015-16 Planned Spending	2016-17 Planned Spending
2,524,213	2,514,213	2,520,061	2,514,758

Human Resources (FTEs)

2014-15	2015-16	2016-17
14	14	14

Performance Measurement

Program Expected Results	Performance Indicators	Targets
Fair decision-making to provide proper incentives for the creation and uses of copyrighted works	1. Percentage of tariff decisions published within 12 months	70% of tariff decisions will be published within one year
	2. Percentage of licences issued within 45 days	70% of licences will be issued within 45 days
	3. Level of satisfaction of stakeholders	70% satisfaction rate

Planning Highlights

To ensure fair decision-making, the Board periodically measures stakeholders' satisfaction. A formal survey was conducted electronically. The survey assesses the degree of satisfaction of its stakeholders with regard to the services it provides as part of a process leading to the issuance of

a licence when the copyright owner cannot be located. We believe that an initial satisfaction rate target of 70 per cent is reasonable. The results of this survey will be reported in the next Departmental Performance Report of the Board.

In addition, in view of assessing the degree of satisfaction in respect of the process leading to the certification of a tariff, the Board held consultation meetings with its stakeholders. These consultations led to the establishment of a Working Committee whose mandate is to propose possible changes to procedures that may lead to Board proceedings being more efficient and, possibly, less costly, and propose improvements to other aspects of Board processes and operations that may enhance the quality of the Board's services to collective societies, copyright users and the public in general. The Working Committee is expected to hold meetings during fiscal year 2014-15.

Improving the efficiency of the regulatory process involves continual refinements in scheduling of witnesses, establishing and communicating the parameters of the hearing to participants, consulting with key stakeholders and developing codes of hearing practice and related guidelines for the conduct of hearings. By improving the efficiency of the tariff hearing process, this activity is expected to contribute to the objective of reducing the regulatory burden.

Delays in providing written decisions to Canadian copyright industry stakeholders can cause uncertainty, thus impacting on the Board's capacity to provide incentives for the creation and use of copyrighted works. Therefore, we will gather data on the number of months between the date when a particular tariff file is closed, and the date of the corresponding decision.

With respect to the number of months before a tariff decision is issued, the Board believes that a target of 12 months should be set for the next fiscal year, with a complying percentage of 70 per cent. Considering that the Board's resources have been increased only recently, it would be unrealistic to set a shorter target. However, in the next few years, while currently vacant positions are being gradually filled, the Board will re-examine the possibility of reducing the 12-month target.

In addition, pursuant to section 77 of the *Act*, the Board may grant licences that authorize the use of published works, fixed performances, published sound recordings and fixed communication signals if the copyright owner cannot be located. Since 1989, the Board has issued 266 such licences. The Board's objective with respect to this activity is to issue licences in a timely manner. Therefore, we will also gather data on the number of months between the date when a particular licence file is closed, and the date of issuance of the licence.

With respect to the number of months before a licence is issued, the Board believes that a delay of 45 days between the file completion date and the issuance of the licence is appropriate, and that this delay should be met in at least 70 per cent of the files.

Internal Services

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. These groups 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; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Financial Resources (dollars)

2014-15 Main Estimates	2014-15 Planned Spending	2015-16 Planned Spending	2016-17 Planned Spending
592,099	592,099	591,126	589,882

Human Resources (FTEs)

2014-15	2015-16	2016-17
2	2	2

Planning Highlights

The Board receives timely support from internal services, namely: finance; human resources; communications; information management and information technology. This activity contributes to the creation of an environment that will allow the Board to fulfill its mandate and realize its objective.

In 2014-15, Internal Services will continue to carry out a human resources plan that provides for the staffing of some positions, notably a senior legal counsel and a senior clerk, thus reducing the number of vacant positions.

Section III: Supplementary Information

The future-oriented financial highlights presented within this RPP are intended to serve as a general overview of the Board's financial position and operations. These future-oriented financial highlights are prepared on an accrual basis to strengthen accountability and improve transparency and financial management.

Future-Oriented Financial Statements

The future-oriented condensed statement of operations presented in this subsection is intended to serve as a general overview of the Copyright Board's operations. The forecasted financial information on expenses and revenues are prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

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

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net costs of operations to the requested authorities, can be found on the Board's website at: <http://www.cb-cda.gc.ca>.

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

Financial information	Estimated Results 2013-14	Planned Results 2014-15	Change
Total expenses	3,516,203	3,506,118	(10,085)
Total revenues	-	-	-
Net cost of operations	3,516,203	3,506,118	(10,085)

Total expenses are estimated in 2013-14, and planned for 2014-15, at essentially the same level of \$3.5 million. Because the Copyright Board has no revenues, the net cost of operations was also constant at \$3.5 million.

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 publishes cost estimates and projections for these measures annually in the [Tax Expenditures and Evaluations](#)^{viii} publication. The tax measures presented in the [Tax Expenditures and Evaluations](#) publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Copyright Board of Canada
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Ottawa, Ontario K1A 0C9
Telephone: 613.952.8621
E-mail: secretariat@cb-cda.gc.ca

- i. Treasury Board Secretariat Website: <http://publiservice.tbs-sct.gc.ca/ems-sgd/esp-pbc/esp-pbc-eng.asp>
- ii. Selected Departmental Performance Reports for 2008-2009 – Department of Industry, Department of Transport. Report of the Standing Committee on Public Accounts, September 2010:
<http://www.parl.gc.ca/HousePublications/Publication.aspx?Mode=1&Parl=40&Ses=3&Language=E&DocId=4653561&File=0>
- iii. Report of the Standing Committee on Government and Operations Estimates, June 2012:
<http://www.parl.gc.ca/HousePublications/Publication.aspx?DocId=5690996&Language=E&Mode=1&Parl=41&Ses=1>
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