



OFFICE OF THE  
PARLIAMENTARY  
BUDGET OFFICER  
BUREAU DU DIRECTEUR  
PARLEMENTAIRE DU  
BUDGET

# Supplementary Estimates (B) 2017-18 (revised\*)

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\* This report has been updated to reflect the actual allocation of proposed spending across policy themes. Figure 3-1 has been updated accordingly.

The Parliamentary Budget Officer (PBO) supports Parliament by providing economic and financial analysis to parliamentarians for the purposes of raising the quality of parliamentary debate and promoting greater budget transparency and accountability.

This report presents detailed analysis of the second supplement to the Government's Main Estimates for the 2017-18 fiscal year.

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# Executive Summary

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*Supplementary Estimates (B) 2017-18* outlines \$4.9 billion in additional spending. The estimates request \$4.5 billion in “voted” authorities (that need to be approved by Parliament) and identifies an additional \$0.4 billion in “statutory” authorities (for which the Government already has Parliament’s permission to spend).

Roughly \$1.0 billion (23%) of the voted authorities in these Estimates are related to 42 commitments announced seven months ago in Budget 2017. The balance of funding generally relates to measures announced in previous budgets (that is, Budget 2016 and earlier), changes in the estimated cost of legislated programs (for which statutory authority to spend money is already in place), other operating requirements, and funding that lapsed in the previous fiscal year that the Government is seeking permission to spend this year.

Over one-third of the spending increase is attributable to public service personnel expenses. This is due to both a higher cost of employee expenses following the signing of new collective agreements, as well as an increase in the number of public servants.

In its 2017-18 Departmental Plan, the Treasury Board of Canada Secretariat committed, by May 31, 2018, to include 100 per cent of budget initiatives in the next available estimates, which are typically tabled in the spring. This would require the Government to incorporate Budget measures in the corresponding estimates over several weeks, rather than several months. If successful, this would represent a significant improvement in efficiency.

# 1. What are Supplementary Estimates (B)?

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The Government typically presents five separate appropriation bills to Parliament each year to obtain annual spending authority. The first two are the largest and correspond to the Government's main estimates, which seek authority for roughly 95% of the total spending in a given year. The other three appropriation bills correspond to the supplementary estimates, through which the Government seeks Parliament's approval to spend money on initiatives that were "either not sufficiently developed...at the time of the main estimates...or...have been further refined..."<sup>1</sup>

Historically, the Government typically presents a supplementary estimates appropriation bill to Parliament for each of the three parliamentary supply periods ending June 23, December 10, and March 26. Supplementary Estimates (B) corresponds to the second supply period.

Parliamentarians will note that the Government has decided to table these Supplementary Estimates several weeks earlier than usual, thus providing them with greater opportunity to scrutinize proposed spending.

# 2. How Much Additional Money Does the Government Want?

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*Supplementary Estimates (B) 2017-18* outlines \$4.9 billion in additional spending (Table 2-1). The estimates request \$4.5 billion in "voted" authorities (that need to be approved by Parliament) and identifies an additional \$0.4 billion in "statutory" authorities (for which the Government already has Parliament's permission to spend).

**Table 2-1** *Supplementary Estimates (B), 2017-18: Total authorities*

(\$ millions)	
<b>Voted</b>	4,487
<b>Statutory</b>	395
<b>Total</b>	<b>4,882</b>

Source: Treasury Board of Canada Secretariat, *Supplementary Estimates (B), 2017-18*.

In combination with the Main Estimates and Supplementary Estimates (A), this would bring total approved spending to \$267 billion for 2017-18. The \$10 billion increase over total planned spending in 2016-17 (3.9%) is generally consistent with the government's fiscal plan recently presented in the Fall Economic Statement.

Roughly \$1.0 billion (23%) of the voted authorities in these Estimates are related to commitments announced in Budget 2017. The balance of funding generally relates to measures announced in previous budgets (that is, Budget 2016 and earlier), changes in the estimated cost of legislated programs (for which statutory authority to spend money is already in place), other operating expenses, and funding that lapsed in the previous fiscal year that the Government is seeking permission to spend this year (Box 2-1).

### Box 2-1 Lapsing funds

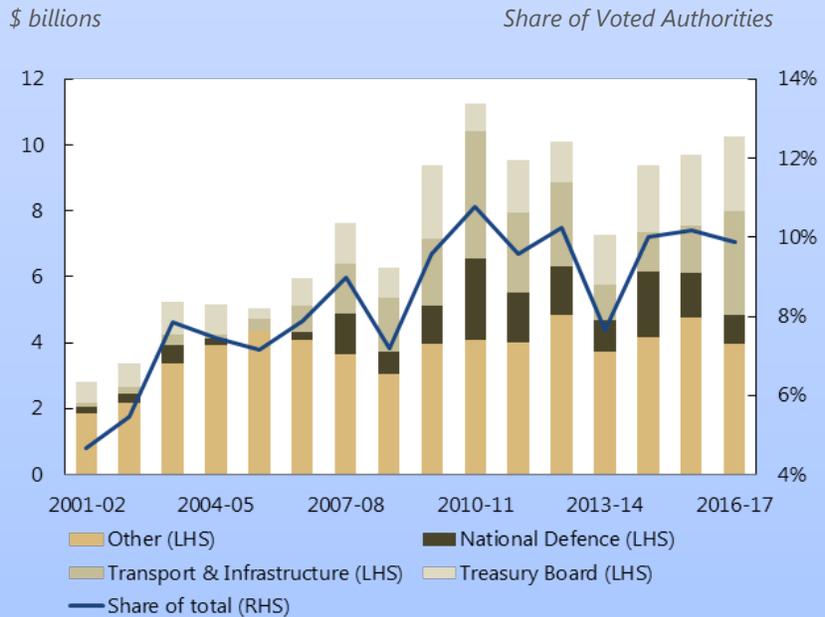
A lapse in spending represents money approved by Parliament through annual appropriation bills that has gone unspent for a specific fiscal year. Money lapses because the legal authority to spend most money authorized by parliament expires at the end of each fiscal year.

Of the \$10.3 billion lapsed in 2016-17, roughly two-thirds (\$6.3 billion) can be attributed to National Defence, Transport Canada, Infrastructure Canada, and Treasury Board. Combined lapsed funds for Transport Canada and Infrastructure Canada rose by \$1.7 billion compared from last year, primarily due to delayed spending on infrastructure projects.

The Budget forecast "recognizes that some amount of the spending included in the Estimates will lapse at the end of the year, and either be re-profiled to future years or simply remain unspent." A key cause of lapses is the asymmetry in authorities. Departmental spending authorities are legal spending ceilings rather than estimates of the actual level of expenditure. This means that departments are "legally prohibited from exceeding these expenditure ceiling". Other reasons for lapses include unexpected delays in program delivery and changes in priorities.

Given these structural causes of lapses, the government maintains expedited mechanisms to move lapsed spending from one year to the next. This includes the Treasury Board's votes for Operating and Capital Budget "carry forwards", which are brought forward for parliamentary consideration each year.

### Lapses in spending authorities



Sources: Public Accounts of Canada and Parliamentary Budget Officer.

## 2.1 Tracking Budget 2017 Spending Measures

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The budget outlines the Government's fiscal plan, including additional spending for ongoing programs and new spending initiatives. Most budget spending measures require Parliament's approval through the estimates process and inclusion in an appropriation bill.

To track the implementation of Budget 2017 spending measures, the PBO identified measures that had forecast spending in 2017-18 and matched them with items included in *Supplementary Estimates (B) 2017-18*.

As shown in Appendix A, we identified 42 Budget 2017 measures that received funding in *Supplementary Estimates (B) 2017-18*, for a total of \$1.0 billion. So far, the PBO has identified 58 Budget 2017 measures (\$2.0 billion) in its supplementary estimates. This means that there remain about one-third of Budget 2017 measures to be brought forward in subsequent estimates.

## 2.2 Aligning the Budget and the Main Estimates

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As the main estimates are prepared prior to the budget, spending announcements made in the budget are usually included in supplementary estimates, or subsequent years' main estimates. However, this means that the budget and the main estimates are not aligned.

To address this, the Government agreed to delay the tabling of the main estimates until mid-April. Parliament will be presented with a new "Interim" estimates in February that will seek funding for departments and agencies to begin the fiscal year. According to the Government, this will improve alignment by allowing measures announced in the budget to be included in the main estimates, and eliminate the need for a spring supplementary estimates.

In its [2017-18 Departmental Plan](#), the Treasury Board of Canada Secretariat committed, by May 31, 2018, to include 100 per cent of budget initiatives in the next available estimates.<sup>2</sup> This means that parliamentarians could expect to see virtually all Budget 2018 measures in the spring 2018 main estimates.

The *Supplementary Estimates (B) 2017-18* follows seven months after Budget 2017. Beyond the 42 Budget 2017 measures mentioned earlier, it also includes \$28 million for four Budget 2016 measures and \$42 million for two

Budget 2015 measures (Table 2-2).<sup>3</sup> As such, if the Government is able to achieve its commitment, it will represent a significant improvement in efficiency.

**Table 2-2** Budget Measures Funded through the *Supplementary Estimates (B) 2017-18*

<b>Budget</b>	<b>Number of Budget-related Items</b>	<b>Budget-related Authorities (\$ millions)</b>
2015	2	42
2016	4	28
2017	42	1,017

Sources: Treasury Board of Canada Secretariat, *Supplementary Estimates (B), 2017-18*, PBO calculations.

## 3. New Spending by Policy Themes

The Government classifies each dollar it spends by policy category (Figure 3-1). There are four principal themes, and sixteen sub-themes. The main headings (economic, social, international and government) aim to capture the essence of the Government's spending.<sup>4</sup> Tracking appropriations and spending within this framework allows parliamentarians to focus on the policy aims and priorities of the Government.

### 3.1 Economic affairs

Economic Affairs would see an additional \$1.3 billion (1%). The largest contributor to growth is a \$481 million (1%) increase in Finance Canada's Transfer and Taxation Payments program, which administers transfer and taxation payments to provinces and territories and Aboriginal governments in compliance with legislation and negotiated agreements.<sup>5</sup>

Figure 3-1 Whole of Government spending authorities

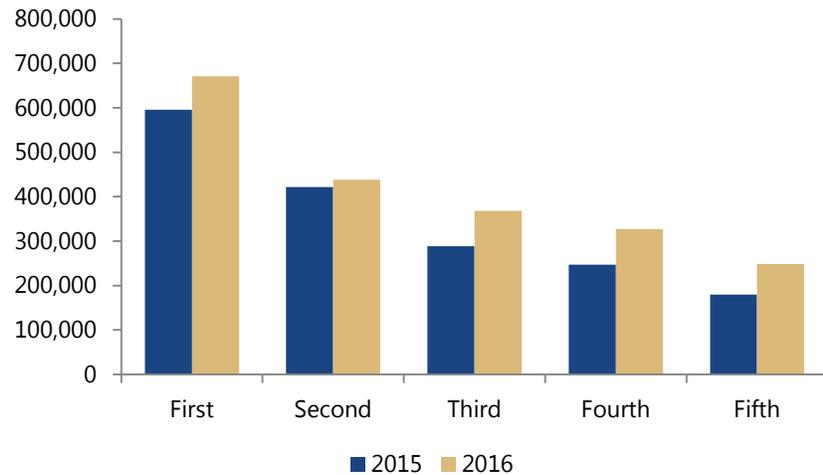
	Supplementary Estimates (B), 2017-18	Total Estimates to Date, 2017-18	Y/Y change
<b>Economic Affairs</b>	<b>1,331</b>	<b>182,460</b>	<b>1%</b>
Strong Economic Growth	919	112,530	1%
Income security and employment for Canadians	78	58,613	0%
An Innovative and Knowledge-based Economy	268	9,394	3%
A clean and healthy environment	55	2,399	2%
A Fair and Secure Marketplace	11	522	2%
<b>Social Affairs</b>	<b>1,870</b>	<b>49,711</b>	<b>4%</b>
A diverse society that promotes linguistic duality and social inclusion	171	10,559	2%
A Safe and Secure Canada	1,312	29,384	4%
Healthy Canadians	350	7,238	5%
A Vibrant Canadian Culture and Heritage	36	2,527	1%
<b>International Affairs</b>	<b>451</b>	<b>7,487</b>	<b>6%</b>
Global poverty reduction through international sustainable development	297	3,678	8%
A Safe and Secure World Through International Engagement	146	3,510	4%
A prosperous Canada through global commerce	8	289	3%
A mutually beneficial North American partnership	-	10	0%
<b>Government Affairs</b>	<b>1,231</b>	<b>25,829</b>	<b>5%</b>
Well-managed and efficient government operations	1,157	24,179	5%
A transparent, accountable and responsive federal government	18	767	2%
Strong and independent democratic institutions	56	883	6%

The principal source of this increase is a \$300 million payment to provincial governments for Home Care Services and Mental Health Services. Budget 2017 earmarked \$11 billion over 10 years to improve access to home, community and palliative care services; provide more support for informal caregivers; and augment access to mental health support.<sup>6</sup>

Approximately 4.9 million Canadians reported that they experienced a need for mental health services in 2012. Of these, 600,000 (or 12%) indicated that they felt that this need was unmet.<sup>7</sup> The incidence of Canadians reporting that they had "fair or poor" mental health rose in 2016 to 2.1 million, and was more common in lower income households (Figure 3-2)<sup>8</sup>

**Figure 3-2 Incidence of Fair or Poor Mental Health, By Household Income Quintiles**

*Number of Canadians*



Source: Statistics Canada

## 3.2 Social affairs

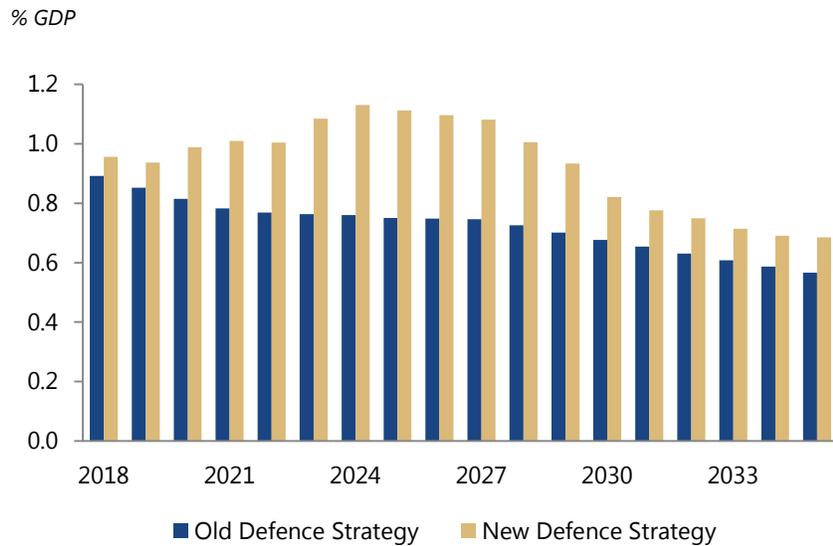
Social Affairs would receive the largest proposed increase (\$1.9 billion, or 4%). Over half of the proposed increase is attributable to National Defence's *Defence Capability Element Production* program (\$1.0 billion, 8%).

This program is responsible for maintaining core capacity for military personnel and organization; materiel; real property; and information systems. Most of the proposed increase in spending is attributable to a pay increase for Canadian Armed Forces personnel (\$333 million) and a variety of capital projects (\$336 million).

The additional proposed spending for National Defence follows the June 2017 release of the Government's new defence blueprint, *Strong, Secure, Engaged*. This plan projects that National Defence's spending will grow from \$18.9 billion in 2016-17 to \$32.7 billion in 2026-27.<sup>9</sup>

Measured as a share of the economy, the new spending plan will raise the Defence budget by over 17% to about 1.1 percentage points of GDP by 2024 (Figure 3-3). Following this, spending will decline 38% to 0.69 percentage points of GDP by 2035. Nevertheless, this remains a significant spending increase over the previous Defence strategy.

**Figure 3-3** Defence spending as a share of the economy



Sources: Department of National Defence and Parliamentary Budget Officer.

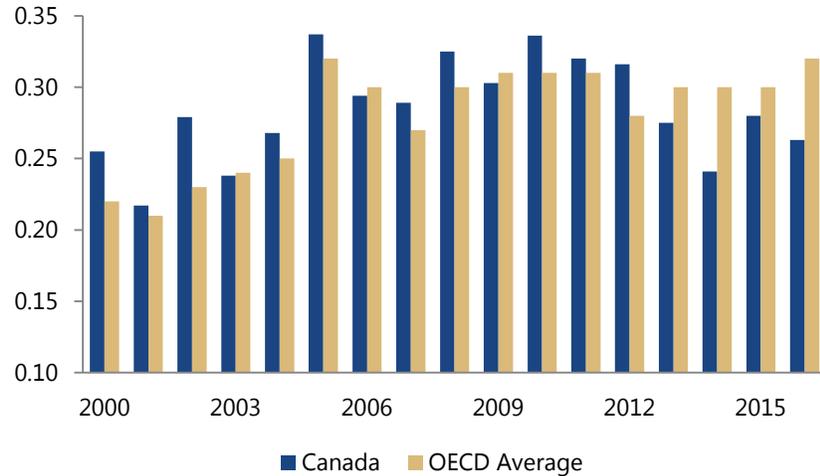
### 3.3 International affairs

International Affairs spending is set to increase \$451 million (6%), principally attributable to \$265 million of money for Global Affairs Canada's *International Humanitarian Assistance* program. The objective of this program is to reduce the vulnerability of people in crisis situations due to armed conflicts, acute food insecurity and natural disasters.<sup>10</sup>

After reaching a peak of 0.34% of Gross National Income (GNI) in 2010, Canada's spending on overseas development assistance has fallen, hitting 0.26% of GNI in 2016 (Figure 3-4). Notably, Canadian spending is now lower than the average level for its OECD peers.<sup>11</sup>

**Figure 3-4 Overseas Development Assistance, Canada and OECD Average**

% of Gross National Income



Source: Organization for Economic Cooperation and Development

Note: OECD average is based on countries with membership on the OECD Development Assistance Committee.

### 3.4 Government affairs

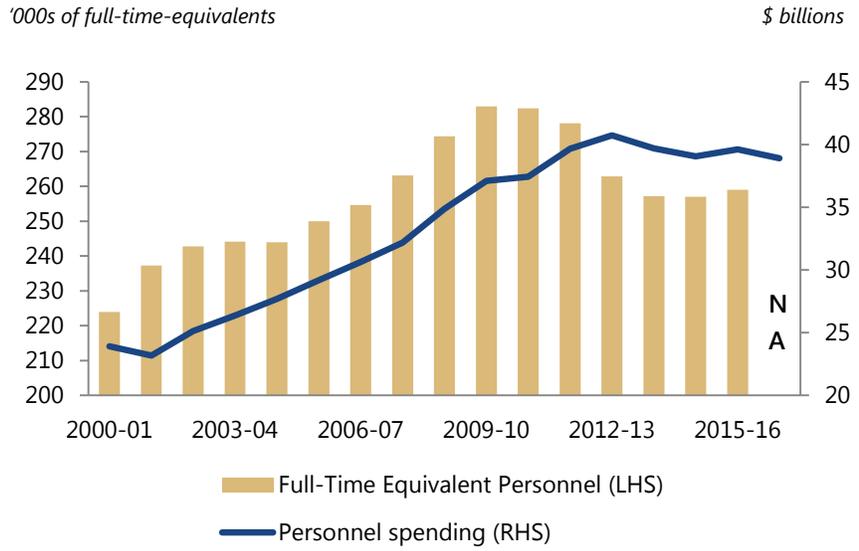
The Government proposes to increase spending on Government Affairs (that is, internal public sector operations) by \$1.2 billion (5%) to \$27 billion this fiscal year.

Over half of this funding relates to the Treasury Board Secretariat's *Spending Oversight* program (\$654 million). This program is responsible for reviewing overall government spending, as well as administering government-wide funding mechanisms, such as the Government's Contingency Reserve and central compensation adjustments for collective agreements.<sup>12</sup>

The additional funding will be transferred to departments and agencies to pay for recently ratified collective agreements, and builds on the \$625 million requested in *Supplementary Estimates (A) 2017-18* for a similar purpose.

After peaking at 282,000 in March 2011, the population of the federal public service declined over the subsequent four years (Figure 3-5).<sup>13</sup> Personnel expenditures stabilized over the same period at roughly \$40 billion, but are expected to increase with the ratification of collective agreements and the ongoing expansion of federal operations.<sup>14</sup>

**Figure 3-5 Population of the Federal Public Service and Ministerial Personnel Expenditures**



Sources: Treasury Board Secretariat and Public Services and Procurement Canada

## Appendix A: Tracking Budget 2017 Spending Measures in the Estimates

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
<b>Chapter 1 – Skills, Innovation and Middle Class Jobs</b>						
52	Helping Canadians Get New and Better Jobs	200	Funding for Labour Market Transfer Agreements (Budget 2017)	75,000,000	Employment and Social Development	A
59	Expanding the Youth Employment Strategy	150	Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	4,080,175	Canada Mortgage and Housing Corporation	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	2,562,955	Agriculture and Agri-Food	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	6,840,051	Canadian Heritage	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	54,646,116	Employment and Social Development	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	7,476,851	Natural Resources	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	11,260,800	Environment	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	10,000,000	National Research Council of Canada	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	10,952,350	Parks Canada Agency	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	38,506,552	Indian Affairs and Northern Development	A
						Total
60	A New, Ambitious Approach to	12				

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
	Work-Integrated Learning					
64	Improving Benefit Delivery	12	Funding for the Benefits Delivery Modernization (Budget 2017)	1,435,133	Employment and Social Development Canada	B
64	Modernizing the <i>Canada Labour Code</i>	2	Funding to expand compliance and enforcement measures under the Canada Labour Code and to address the labour standards complaints backlog (Budget 2017)	2,074,922	Employment and Social Development Canada	B
65	Post-Secondary Student Support Program	45	Funding for contributions to Mitacs (Budget 2017)	11,500,000	Industry	B
65	Indspire	5				
66	Supporting Access to Skills Development and Training for Indigenous Peoples	50	Funding for the Aboriginal Skills and Employment Training Strategy (Budget 2017)	21,000,000	Employment and Social Development	B
66	Reducing Employment Barriers for First Nations Youth Living On-Reserve	39	Funding for First Nation communities and organizations to deliver the on-reserve Income Assistance program (Budget 2017)	39,200,000	Indian Affairs and Northern Development	A
66	Investing in Adult Basic Education in the North	5	Funding for the renewal of the Northern Adult Basic Education Program (Budget 2017)	4,850,325	Canadian Northern Economic Development Agency	B
67	Global Skills Strategy	4				
68	Attracting Talent to Strengthen University Research	4	Funding for the implementation of the Canada 150 Research Chairs Program (Budget 2017)	1,099,655	Social Sciences and Humanities Research Council	B
69	Improving the Temporary Foreign Worker Program and the	82	Funding for the Temporary Foreign Worker Program and the International Mobility Program (horizontal item)	6,492,939	Canada Border Services Agency	B

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
	International Mobility Program		(Budget 2017)			
			Funding for the Temporary Foreign Worker Program and the International Mobility Program (horizontal item) (Budget 2017)	32,377,063	Citizenship and Immigration	B
			Funding for the Temporary Foreign Worker Program and the International Mobility Program (horizontal item) (Budget 2017)	38,162,722	Employment and Social Development	B
			Total	77,032,724		
70	Recognizing Foreign Credentials	6				
72	Teaching Kids to Code	20	Funding for Canada's Digital Future	19,060,685	Industry	B
72	Expanding Digital Learning Opportunities	1				
72	Developing Assistive Technology	2				
73	Making Home Internet Access More Affordable for Low-Income Families	3				
74	Promoting STEM to Young Canadians	4	Funding for PromoScience Program to support science, technology, engineering and mathematics (STEM) learning activities for youth (Budget 2017)	3,473,270	Natural Sciences and Engineering Research Council	B
79	Accelerating Innovation Through Superclusters	50	Funding to establish the Innovation Superclusters Initiative (Budget 2017)	49,291,652	Industry	B
81	Innovating to Solve Canada's Big Challenges	37	Funding for Canada's Digital Future (Budget 2017)	5,671,785	Industry	B
			Funding for the Innovative Solutions Canada Program (Budget 2017)	5,612,210	Industry	B
			Funding for the Northern Ontario Development Program (Budget 2017)	4,906,724	Industry	B
			Total	16,190,719		
82	The New Strategic Innovation Fund:	50	Funding for the Strategic Innovation Fund (Budget 2017)	49,441,155	Industry	B

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
	A Simpler, More Flexible Tool to Grow Canada's Economy					
83	Supporting Canadian Innovators Through Venture Capital	3	Funding for advancing clean technology (horizontal item) (Budget 2017)	2,728,172	Foreign Affairs, Trade and Development	B
85	Supporting the Next Generation of Entrepreneurs	7	Funding to establish the Support for Women Entrepreneurs program (Budget 2017)	3,100,000	Industry	B
			Funding for Futurpreneur Canada (Budget 2017)	7,000,000	Industry	A
			Total	10,100,000		
85	Helping Innovative Companies Grow Through Strategic Procurement	10				
87	Obtaining the Best Value in Procurement	3				
88	Strengthening Science in Government	2				
89	Positioning National Research Council Canada Within the Innovation and Skills Plan	60	Funding to sustain operations at National Research Council of Canada (Budget 2017)	52,378,832	National Research Council of Canada	A
90	Space Exploration	2				
90	Quantum Information	5	Funding for a contribution to the University of Waterloo for the Institute for Quantum Computing (Budget 2017)	5,000,000	Industry	A
90	Social Innovation	5				
90	International Research Collaborations	7	Funding for Canadian Institute for Advanced Research (Budget 2017)	7,000,000	Industry	A
91	Attracting International Tourists to Grow Our Economy	5	Funding to measure growth in international visitors to Canada (Budget 2017)	2,411,358	Statistics Canada	B
92	The <i>Investment Canada Act</i>	1	Funding for national security reviews of foreign investments (Budget 2017) (horizontal item)	735,208	Public Safety and Emergency Preparedness	A
			Funding for national security reviews of foreign investments	275,157	Canadian Security Intelligence Service	A

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
			(Budget 2017) (horizontal item)			
			Total	1,010,365		
92	Advancing Regulatory Alignment	2	Funding to support continued regulatory cooperation (Budget 2017)	1,592,686	Treasury Board Secretariat	A
93	Supporting Jobs in the Resource Sector	30	Funding for a grant to Alberta to support provincial actions that will stimulate economic activity and employment in Alberta's resource sector (Budget 2017)	30,000,000	Finance	B
97	Access to Financing for Cleantech Firms	51				
98	Promoting the Demonstration of Clean Technologies	25	Funding for the recapitalization of the Sustainable Development Technology Fund (Budget 2017)	24,967,303	Industry	B
99	Encouraging Clean Technology in the Natural Resources Sectors	13	Funding for advancing clean technology (horizontal item) (Budget 2017)	6,373,893	Natural Resources	B
100	Capitalizing on International Business Development for Clean Technology	3				
100	Establishing a Clean Technology Data Strategy and the Clean Growth Hub	6	Funding for advancing clean technology (horizontal item) (Budget 2017)	2,608,085	Industry	B
108	Advancing Agricultural Science and Innovation	4				

<b>Page</b>	<b>Budget 2017 Description</b>	<b>Projected Amount 2017-18 (\$ millions)</b>	<b>Estimates Description</b>	<b>Estimates Amount (\$)</b>	<b>Organization</b>	<b>Supplementary Estimates 2017-18</b>
118	Encouraging Innovation with the Smart Cities Challenge	5	Funds to establish the Canadian Digital Service (Budget 2017)	4,316,188	Treasury Board Secretariat	B
118	Delivering Results with the Canada Infrastructure Bank	149				
125	Completing the Trans Canada Trail	6				
125	Protecting Canada's Marine and Freshwater Ecosystems	17	Funding to expand the Aquatic Invasive Species Program (Budget 2017)	5,671,363	Fisheries and Oceans	B
			Funding for the Great Lakes and Lake Winnipeg basin program components of the Freshwater Action Plan (Budget 2017)	10,764,948	Environment	B
			Total	16,436,311		
128	A More Efficient Transportation Sector	1				
128	Leading by Example	2				
129	Adaptation and Climate Resilience	33				
130	Policy, Communications and Engagement	5				
134	A New National Housing Fund	10				
136	Making More Federal Lands Available for Affordable Housing	2				
137	Strengthening Housing Research and Establishing a Housing Statistics Framework	8	Funding to implement a housing statistics framework (Budget 2017)	6,724,750	Statistics Canada	B
139	National Trade Corridors Fund	31	Funding for the implementation of the Trade and	11,991,096	Transport	B

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
			Transportation corridors Initiative (Budget 2017)			
			Funding for the Innovative Communities Fund and the Business Development Program to promote an innovative and knowledge-based economic in Atlantic Canada (Budget 2017)	23,950,000	Atlantic Canada Opportunities Agency	B
			Total	35,941,096		
139	Trade and Transportation Information System	5				
140	Modernizing Canada's Transportation System	11				
140	Connecting Small Communities by Rail and Water	300	Funding for the Ferry Services Contribution Program (Budget 2017)	32,362,591	Transport	B
			Funding for national rail passenger transportation services (Budget 2017)	235,397,834	VIA Rail Canada Inc.	A
			Funding for ferry services between Nova Scotia and Newfoundland and Labrador (Budget 2017)	134,920,000	Marine Atlantic Inc.	A
			Total	402,680,425		
141	Investing in Canadian Small Craft Harbours	5	Funding to invest in Canadian Small Craft Harbours (Budget 2017)	5,000,000	Fisheries and Oceans	B
142	Protecting Air Travellers	152	Funding for enhanced Non-Passenger Screening (Budget 2017)	131,892,868	Canadian Air Transport Security Authority	A
			Funding for Pre-Board Screening (Budget 2017)	18,907,132	Canadian Air Transport Security Authority	A
			Total	150,800,000		
158	Prescription Medications and Health Innovation	40	Funding to promote a more innovative health care system (Budget 2017)	21,000,000	Health	B
			Funding to improve the accessibility, affordability and	5,966,558	Health	B

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
			appropriate use of prescription drugs and medical devices (Budget 2017)			
			Total	26,966,558		
158	Canadian Drugs and Substances Strategy	14	Funding to support the Canadian Drugs and Substances Strategy (Budget 2017)	1,969,673	Canadian Institutes of Health Research	B
				6,235,171	Health	B
				3,296,615	Public Health Agency of Canada	B
			Total	11,501,459		
160	Territorial Health Investment Fund	27	Funding to renew the Territorial Health Investment Fund (Budget 2017)	27,000,000	Health	B
161	Supporting Canada's High-performance Athletes	5	Funding for the Athlete Assistance Program (Budget 2017)	5,000,000	Heritage Canada	B
163	Healthier First Nations and Inuit Communities	128	Funding for no-insured health benefits for First Nations and Inuit (Budget 2017)	97,640,592	Health	B
			Funding to build healthier First Nations and Inuit Communities (Budget 2017)	26,694,994	Health	B
			Total	124,335,586		
165	A Renewed Nation-to-Nation Relationship <sup>1</sup>	41	Funding for the Specific Claims Program (Budget 2017)	20,010,682	Indian Affairs and Northern Development	A
			Funding for the Specific Claims Tribunal Canada (Budget 2017)	2,656,949	Administrative Tribunals Support Service of Canada	A
			Total	22,667,631		
166	Taking Steps to Preserve, Revitalize	30				

<sup>1</sup> A number of spending initiatives are included within this measure.

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
	and Enhance Indigenous Languages and Cultures					
168	Investing in Indigenous Youth and Sport	2				
168	Promoting the Use of Restorative Justice Practices	11	Funding for the Indigenous Justice Program (Budget 2017)	10,833,964	Justice	A
169	Rehabilitating and Reintegrating Past Offenders	8				
170	Supporting Indigenous Participation in Fisheries	37	Funding for the enhancement and expansion of the Indigenous fisheries program suite (Budget 2017)	3,643,601	Fisheries and Oceans	B
			Funding for the renewal of Atlantic and Pacific Commercial Fisheries Initiatives (Budget 2017)	32,229,360	Fisheries and Oceans	A
			Total	35,872,961		
170	Launching an Indigenous Guardians Pilot Project to Promote Environmental Stewardship of Indigenous Lands	5				
170	Tailored Programs and Services to Support Indigenous Peoples Living in Urban Centres	24	Funding for Urban Programming for Indigenous Peoples (Budget 2017)	23,700,000	Indian Affairs and Northern Development Canada	B
175	Veterans' Education and Training Benefit	11	Funding to enhance education and employment opportunities for Veterans and to transform communications	12,712,863	Veterans' Affairs	B
177	Eliminating Vocational Rehabilitation Time Limits for Veterans' Survivors and Spouses	2	Funding for the Caregiver Recognition Benefit (Budget 2017)	1,032,350	Veterans' Affairs	B
178	Expanding Access to the Military Family Resource Centres for	29	Funding to enhance services to Veterans and their families	2,632,191	Veterans' Affairs	B

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
	Medically Released Veterans' Families		(Budget 2017)			
181	Growth and Development in Asia	53				
183	Improving Market Access for the World's Least Developed Countries	3				
183	Helping Build a Safer and More Prosperous World	3				
184	Protecting the Integrity of Canada's Asylum System	6	Funding to strengthen the process for claiming asylum in Canada, in order to deter potential abuse by claimants (Budget 2017)	4,433,816	Citizenship and Immigration Canada	B
184	Better Legal Aid Services for Asylum Seekers	14	Funding for immigration and refugee legal aid (Budget 2017)	14,200,000	Justice	A
185	Building on Canada's Global Cooperation	1	Funding for Canada's co-chairmanship of the G20 Framework (Budget 2017)	582,150	Finance	B
187	A New National Strategy to Address Gender-based Violence	19				
188	Support for the Prime Minister's Special Advisor on LGBTQ2 Issues	1				
188	Modernizing our Corrections System	6	Funding to modernize the federal correction system, to improve mental health services for inmates and reintegration programs for indigenous offenders (Budget 2017)	12,037,835	Correctional Service of Canada	B
				920,699	Public Safety and Emergency Preparedness	B
			Total	12,958,534		
189	Strengthening the Family Justice	22	Funding for federal support of the Canadian family justice	20,088,237	Justice	A

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
	System		system (Budget 2017)			
189	Building a Strong Judiciary	1	Funding for the Canadian Judicial Council to support education programming and information technology investments (Budget 2017)	700,000	Office of the Commissioner for Federal Judicial Affairs	B
190	Strengthening Access to the Canadian Justice System	9	Funding to support the translation of decisions of the federal courts (Budget 2017)	1,000,000	Courts Administration Service	B
190	Ensuring Parliament Serves Canadians in Their Preferred Official Language	8				
191	Protecting Communities at Risk	1				
191	Safeguarding Critical Infrastructure	1	Funding to enhance the resilience of critical infrastructure in Canada (Budget 2017)	1,099,233	Public Safety and Emergency Preparedness	A
191	Energy Infrastructure	6	Funding for pipeline safety lifecycle oversight (Budget 2017)	4,427,356	National Energy Board	A
			Funding for communication and access to information capacity (Budget 2017)	498,624	National Energy Board	A
			Total	4,925,980		
191	Enhancing Explosives Safety	1	Funding for enhancing explosives safety and security (Budget 2017)	648,125	Natural Resources	B
192	Strengthening Canada's Food Safety System	37	Funding to maintain critical food safety activities (Budget 2017) (horizontal item)	3,810,709	Canadian Food Inspection Agency	A
			Funding to maintain critical food safety activities (Budget 2017) (horizontal item)	609,949	Health	A
			Funding to maintain critical food safety activities to prevent, detect and respond to foodborne illness outbreaks (Budget 2017)	12,505,991	Canadian Food Inspection Agency	A
			Funding to maintain daily shift presence in federally registered	10,751,240	Canadian Food Inspection Agency	A

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
			meat processing establishments (Budget 2017)			
			Funding to maintain the Canadian Food Inspection Agency's Inspection Verification Office (Budget 2017)	4,324,755	Canadian Food Inspection Agency	A
			Total	32,002,644		
<b>Chapter 4 – Tax Fairness for the Middle Class</b>						
201	Cracking Down on Tax Evasion and Combatting Tax Avoidance <sup>2</sup>	-122	Funding for the implementation and administration of various measures to continue efforts to crack down on tax evasion and combat tax avoidance (Budget 2017)	43,941,394	Canada Revenue Agency	B
210	Renewing Department of Finance Canada Funding to Support a Resilient Financial Sector	2				
			Funding to address anticipated shortfalls and contingency requirements for Public Sector Insurance (Budget 2017) <sup>3</sup>	252,934,449	Treasury Board Secretariat	B
			Funding for Phase 2 of the Investing in Canada Plan (Budget 2017) <sup>4</sup>	23,294,639	Office of Infrastructure	B

<sup>2</sup> The Government expects these activities will generate revenues greater than expenses.

<sup>3</sup> While identified as a Budget 2017 initiative, PBO was unable to identify this program in the Budget document.

<sup>4</sup> Budget 2017 does not explicitly reference Phase 2 of the Investing in Canada Plan, PBO was unable to link the allocation of Phase 2 spending with a specific Budget initiative.

# Notes

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1. Treasury Board of Canada Secretariat, *Supplementary Estimates (A) 2017-18*. <http://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/se-bsd/index-eng.asp>.
2. Treasury Board of Canada Secretariat, *2017-18 Departmental Plan*, <https://www.canada.ca/en/treasury-board-secretariat/corporate/reports/treasury-board-canada-secretariat-2017-18-departmental-plan.html#toc6.1.1>
3. Budget spending is calculated as a share of voted spending, because changes to statutory spending are usually made through budget implementation bills, rather than through the estimates process.
4. A good description of each heading and sub-heading can be found at the TBS InfoBase: <http://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#goco>
5. The Government of Canada Chart of Accounts. Receiver General of Canada. 2017. Available at: <https://www.tpsgc-pwgsc.gc.ca/recgen/pceaf-gwcoa/1718/txt/rg-d-6-eng.html#id-18>.
6. Budget 2017: Building a Strong Middle Class. Available at: <http://www.budget.gc.ca/2017/docs/plan/chap-03-en.html>.
7. Statistics Canada. Available at: <http://www.statcan.gc.ca/pub/11-627-m/11-627-m2017019-eng.htm>.
8. Statistics Canada. Available at: <http://www5.statcan.gc.ca/cansim/a26?lang=eng&retrLang=eng&id=1050511&&pattern=&stByVal=1&p1=1&p2=31&tabMode=dataTable&csid=>.
9. Strong, Secure Engaged. Department of National Defence. 2017. Available at: <http://dgpaapp.forces.gc.ca/en/canada-defence-policy/docs/canada-defence-policy-report.pdf>.
10. The Government of Canada Chart of Accounts. Receiver General of Canada. 2017. Available at: <https://www.tpsgc-pwgsc.gc.ca/recgen/pceaf-gwcoa/1718/txt/rg-d-6-eng.html#id-18>.
11. OECD (2017), Net ODA (indicator). doi: 10.1787/33346549-en (Accessed on 28 October 2017)
12. The Government of Canada Chart of Accounts. Receiver General of Canada. 2017. Available at: <https://www.tpsgc-pwgsc.gc.ca/recgen/pceaf-gwcoa/1718/txt/rg-d-6-eng.html#id-18>.

13. Population of the Federal Public Service. Available At: <https://www.canada.ca/en/treasury-board-secretariat/services/innovation/human-resources-statistics/population-federal-public-service.html>
14. Public Accounts of Canada. Volume 2. Available at: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>