




OFFICE OF THE
PARLIAMENTARY BUDGET OFFICER



BUREAU DU
DIRECTEUR PARLEMENTAIRE DU BUDGET

Budget and Expenditure Reporting to Parliament: *Strengthening Transparency and Oversight in an Era of Fiscal Consolidation*

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The *Parliament of Canada Act* mandates the Parliamentary Budget Officer (PBO) to provide independent analysis to the Senate and House of Commons on the state of the nation's finances, the government estimates and trends in the national economy.

Key Points of this Note:

- Parliamentarians have a fiduciary duty to the Canadian people to manage the public purse and therefore require transparent and timely financial information to discharge their responsibilities.
- The scope, magnitude of measures and related management challenges associated with the Strategic and Operating Review (SOR) announced in Budget 2012 merit careful oversight on the part of parliamentarians. However, the current reporting framework does not provide sufficient information for parliamentarians to fulfill their constitutional obligation to review expenditure management information related to the SOR.
- Significant ad hoc reporting has been undertaken for previous expenditure review exercises. However, this reporting (and Canada's budgetary reporting writ large) is not adequately transparent – timely, comparable, reconciled – as defined by the *OECD Best Practices for Budget Transparency*.
- The PBO is presenting a possible reporting framework (see Annex I) for the consideration of parliamentarians so that they will be better able to carry out their fiduciary duties related to the implementation of Budget 2012, and ongoing. The suggested frameworks advanced by the PBO do not present a significant administrative burden to the government as departments should be collecting this information as required by Treasury Board Policy.

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Background on Expenditure Reduction

With the release of Budget 2012, parliamentarians are being asked to approve significant expenditure reductions in a number of government programs and operations identified by the Strategic and Operating Review (SOR) exercise totalling \$5.2 billion.

The reductions proposed in the budget are over and above those already sought through previous expenditure review exercises, namely the ongoing Strategic Reviews, the Operating Budget Freeze announced in Budget 2010, and the Administrative Services Review:

- Operating Budget Freeze (OBF): In 2010-11, departmental budgets were not increased to fund a 1.5% increase in annual wages, and operating budgets of 2011-12 and 2012-13 were frozen at the 2010-11 levels. Also known as an 'Across the Board Reduction', these are achieved by reducing all departmental budgets on the same basis, treating all programs the same way, whether effective or ineffective, and cutting funds to all operations, which treats high performing and poorly performing organizations in the same manner.
- Strategic Review (SR): Departments were to identify lowest priority programs. Savings from program reductions in 2010-11 were reallocated to other programs, but savings identified in 2011-12 were not reallocated.
- Administrative Service Review (ASR): A review of overall government administrative expenses, resulting in a project to consolidate government Information Technology services in Shared Services Canada.

Recent Budgetary Reductions¹

- Since March 2010, the Government has announced three successive rounds of spending reductions targeted toward Direct Program Spending.
- Budget 2010 included restraint measures totalling \$15 billion over 5 years. Following this, Budget 2011 implemented a further \$2 billion over five years. Finally, Budget 2012 proposes an additional \$20 billion over five years.

	Initial 5 Years	Ongoing Reduction
Budget 2010	\$15 B	\$5.1B
Budget 2011	\$2 B	\$0.5B
Budget 2012	\$20 B	\$5.2B
TOTAL	\$37 B	\$10.8 B

Source: Government of Canada. Budget 2012.

¹ See PBO, *The Expenditure Monitor: 2011-12 Q3* (http://www.parl.gc.ca/PBO-DPB/documents/Expenditure_Monitor_2011Q3_EN.pdf), p.2.

Highlighting the fiscal and management challenges, direct program spending is projected to be flat over the next five years at about \$116 billion. As a percentage of Gross Domestic Product (GDP), direct program spending is projected to fall to 5.5% in 2016-17, compared to an average of 8.2% over the 1961-62 to 2010-11 period.

The government's expenditure reduction initiatives seek to achieve savings from the reduction and/or elimination of programs (SR), across the board cuts (OBF), and through productivity improvements/efficiencies (SOR and ASR). Program reduction or elimination represents permanent program cuts, such as the elimination of the penny and the Katimavik program in Budget 2012. When properly implemented, both direct program expenses and indirect program support and overhead costs are reduced or eliminated.

Efficiency measures are reductions resulting from minor or major changes in the way existing programs are delivered. The objective is to deliver the same program outputs and outcomes with fewer inputs (resources). Efficiency reductions are highly dependent on a sound strategy and an experienced project team with skills that may not always be readily available within the department.

Risks to Expenditure Reduction

PBO has identified two key risks to permanent expenditure reduction:

1. Reversal Risk arises when decisions to reduce or eliminate certain programs are reversed. Program reduction/elimination usually directly affects individuals and/or groups of citizens and some require legislative change. The decisions to de-index Old Age Security (OAS) in Budget 1985 and eliminate the Katimavik program in Budget 1986 were both subsequently reversed and are examples of "reversal risk" associated with such policy decisions.
2. Execution Risk is commonly associated with the implementation of an operational efficiency measure. The implementation of an efficiency measure often requires new skills, business processes, and infrastructure (see Annex III).

Permanent expenditure reductions from efficiency measures can be difficult to achieve and the Canadian experience is uneven. Canada last undertook a significant Expenditure Review exercise from 2002 to 2004, whose savings targets were announced in Budget 2005. In November 2006, the government recognized that savings from one of the operating efficiency initiatives, forecast at \$2.6 billion over 5 years,² was overstated and a subsequent adjustment of \$1.4 billion was made to the fiscal framework to account for the shortfall. The savings target was eventually reduced in Budget 2007, and departments were required to make up some of the shortfall from existing reference levels.³

Other jurisdictions have also had difficulty achieving permanent expenditure reductions from efficiency measures. In its audit of the most recent Comprehensive Spending Review (CSR) program ending in 2010, the UK National Audit Office (NAO) found that of the reported £ 2.8 billion in savings to that point,

² Budget 2005 (<http://www.fin.gc.ca/budget05/pdf/bp2005e.pdf>) p. 236, 238.

³ See <http://www.fin.gc.ca/ec2006/pdf/ec2006e.pdf>, p. 36 and <http://www.budget.gc.ca/2007/pdf/bp2007e.pdf>, p. 285. Accessed August 2011.

only 38% of that amount fairly represented sustainable savings. The NAO also concluded that it was unlikely that the CSR savings objective of £ 35 billion would be achieved.⁴

For its part in deciding whether to approve or reject proposals that draw funds from the Consolidated Revenue Fund (CRF), the nature and effectiveness of the government's due diligence framework must be communicated to Parliament, in order for parliamentarians to have a reasonable assurance it is being followed, and focus particular attention on apparent exceptions.

Monitoring Implementation and Performance

Survey work performed by the Organisation for Economic Co-operation and Development (OECD), which includes the experience of the Canadian federal government, highlights the consensus that developing budgetary proposals is often far easier than their successful implementation.⁵

Baselines are critical to the establishment of transparent reporting to parliamentarians because the baseline used will determine the magnitude of the proposed reductions and the measure of their success. The use of baseline information is central to monitoring the effectiveness of each savings measure. The baseline provides a starting point against which expenditure reductions are calculated. To illustrate, SOR reductions benchmarked against the 2011 Main Estimates will look proportionately larger than if they were benchmarked against reduced departmental budgets following SR and reductions stemming from the introduction of Shared Services Canada (SSC). Despite PBO requests, the government has not provided clear baseline information used for any of the expenditure reduction initiatives in a manner that would allow Parliament to assess impacts on government programs and services.⁶

Lessons Learned: UK Comprehensive Spending Review

*"Common problems include the use of unsuitable baselines for the calculation of savings, a lack of transparency over arms-length bodies' reporting processes, and difficulties in demonstrating links between savings and performance."*⁷

Parliamentarians will need a clear picture of the:

- **Scope** of reductions for each affected department and portfolio; and,
- **Magnitude** of the proposed reductions with respect to spending in dollars and percentage of base spending, personnel impacts, and service level impacts.

⁴ See UK National Audit Office, HM Treasury - Progress with VFM savings and lessons for cost reduction programmes, July 2010, p. 5.

⁵ Performance Budgeting in OECD Countries. OECD. 2007.

⁶ Please note that the PBO has previously requested, on behalf of Parliament, that the Treasury Board Secretariat provide disaggregated estimates and budget information, but has twice had this request declined on the grounds of Cabinet Confidence. Please refer to Information Request 009 (http://www.parl.gc.ca/PBO-DPB/documents/InformationRequests/Requests/PBO_Info_Request_009.pdf); [TBS Response \(no requested information provided\)](#); [PBO follow-up letter to TB President Day](#); and [President S. Day response](#).

⁷ See UK National Audit Office, Press Release - Progress with VFM savings and lessons for cost reduction programmes (http://www.nao.org.uk/publications/press_notice_home/1011/1011291.aspx). Accessed April 2012.

Budget 2012 and the status quo reports to Parliament are too aggregated to inform parliamentarians of the planned changes or to report on their progress. Further, the government has already instructed departments not to include any details in their Reports on Plans and Priorities (RPP) pertaining to savings measures identified in Budget 2012.⁸ At present these details are only being provided via newspapers and deputy ministers' letters on job impacts.

Reporting in the Government of Canada

"No expenditure can be made by the government without Parliament's authority; therefore, Parliament's role of holding the government to account through scrutiny of the supply process supports the objectives of the Expenditure Management Sector at the Treasury Board Secretariat. For such oversight, parliamentarians require information on the results of government spending, i.e., quality performance information prepared in accordance with the Policy on Management, Resources, and Results Structures (Policy on MRRS) and the Policy on Evaluation."⁹

Treasury Board Secretariat (TBS) policies impose a number of reporting mechanisms on departments to ensure ongoing oversight and monitoring of the effectiveness of government programs. These reporting mechanisms are required by the Treasury Board and are the responsibility of departmental deputy heads, yet many of these reports are not shared with Parliament. Annex III although not exhaustive, illustrates a number of mechanisms by which departments report to the executive on various financial indicators. Through these and other existing reporting mechanisms, the Government of Canada should already be collecting sufficient information to generate detailed budgetary reports with comparable measures that would highlight variances and allow parliamentarians to scrutinize the results of changes to programs over time. In spite of the abundance of information there was a distinct lack of reporting for the first two years of the Operating Budget Freeze.

OECD and IMF Practices for Budgetary Transparency

"Transparency – openness about policy intentions, formulation and implementation – is a key element of good governance." (OECD Best Practices for Budget Transparency, 2002)

In 2002, the OECD published a number of best practices for promoting budget transparency.¹⁰ Among the key themes of the OECD best practices, budget information provided to parliamentarians should be:

1. **Complete** such that it encompasses all revenue and expenditures;
2. **Timely** so as to allow Parliament sufficient review time; and,
3. **Reconciled** with earlier fiscal estimates and reports.

⁸ Instructions were given to departments by the Treasury Board Secretariat to not include reduction measures in the 2012-13 RPP document (see Annex II).

⁹ <http://www.tbs-sct.gc.ca/rma/guide/practices-pratiques01-PR-eng.asp?printable=True>, TBS Performance Reporting Good Practices Handbook. Accessed March 2012

¹⁰ OECD Best Practices for Budget Transparency (<http://www.oecd.org/dataoecd/33/13/1905258.pdf>). Accessed March 2012.

The International Monetary Fund (IMF) *Code of Good Practices on Fiscal Transparency* echoes many of the same messages, emphasizing the importance of having “clear procedures for budget execution, monitoring, and reporting.”¹¹

Considerations for Parliamentarians

“If the House of Commons by any possibility lose the power of the control of the grants of public money, depend upon it, your very liberty will be worth very little in comparison.”

William Ewart Gladstone, 1891

Parliament has an obligation and an opportunity, given its fiduciary responsibilities, to define the specific information it requires to perform effective oversight of the implementation of Budget 2012 measures. This presents an opportunity to improve not simply the frequency, but also the quality of reporting to Parliament of budgets for years to come. However, as Professor David Good (2007) cautions, “more information is not a necessary and sufficient condition for improving parliamentary scrutiny of the government’s expenditures.”¹² Indeed, in the PBO’s view, the central goal of the proposed Budget reporting framework should be to provide Parliament with accurate, timely, and easily understood information including:

- **Financial Indicators:** Five-year baseline, current and 5-year projected budgets by strategic outcome at the impacted program activity level, would report progress towards budgetary objectives and inform parliamentarians of any changes in departmental targets. This information should be reconciled with aggregate totals in Budget 2012.
- **Human Resources Indicators:** The number of current full time equivalents (FTEs) would be reported alongside the change since the previous report to Parliament.
- **Key Performance Indicators:** Using existing performance indicators contained in the RPP, parliamentarians would be made aware of any changes to the outcomes of government programs.

Since the next report due to Parliament, the RPP, will not include any details on the spending reductions imposed by Budget 2012, Parliament may wish to consider requesting that the government provide an update to these reports which could include:

- **A high-level framework**¹³
A supplementary RPP may be introduced and would include a high-level frame with budget, FTE, and service level information per program activity or strategic objective. This would provide Parliament with a baseline, consistent with TBS directives. A framework for reconciling the existing reporting information is presented in Figure 1. This department-level information could be reconciled with Budget 2012 aggregates to provide a transparent view of government plans for programs and services.

¹¹ IMF Code of Good Practices on Fiscal Transparency <http://www.imf.org/external/np/fad/trans/code.htm>. Accessed March 2012.

¹² Good, D. (2007) *The Politics of Public Money: Spenders, Guardians, Priority Setters, and Financial Watchdogs Inside the Canadian Government*, University of Toronto Press, Chapter 9.

¹³ Again, please refer to Information Request 009 (http://www.parl.gc.ca/PBO-DPB/documents/InformationRequests/Requests/PBO_Info_Request_009.pdf); [TBS Response \(no requested information provided\)](#); [PBO follow-up letter to TB President Day](#); and [President S. Day response](#).

- A detailed framework

To create transparency with respect to the savings measures outlined in Budget 2012, parliamentarians will require a baseline and targets for spending, FTE reductions, and service level outcomes for each measure. As discussed previously, the Treasury Board currently collects spending and human resources information from departments. This data can be summarized in a table (see Annex I) to inform parliamentarians of the progress of each proposed savings measure identified in Budget 2012.

The PBO has already taken the step of requesting that each department with identified savings measures in Budget 2012 complete the table provided in Annex I.¹⁴ The PBO is committed to sharing this information with parliamentarians through the current quarterly Expenditure Monitor report.

Parliamentarians may also consider requesting that the results of the SOR be made available before the tabling of the Supplementary Estimates (A). Following the Strategic Review in 2006, adjustments to each vote were reported to Parliament in the Supplementary Estimates¹⁵ thus providing precedence for such a request.

The House of Commons Standing Committee on Government Operations and Estimates (OGGO) is exploring opportunities to strengthen the estimates process. In support of this initiative, parliamentarians may wish to also consider requesting the central agencies to provide this information directly to Parliament on a quarterly basis. One possible vehicle that would partly accomplish this goal would be the government's existing Quarterly Financial Reports that are published for the first three quarters of each fiscal year.

"Public willingness to accept public spending cuts, and belief that they are achieving a more stable financial base for the future, will be boosted if people can see that the system is well managed."¹⁶

¹⁴ Please refer to Information Request IR0080 available on the PBO Web site (http://www.parl.gc.ca/PBO-DPB/documents/InformationRequests/Requests/IR0080_letter_EN.pdf).

¹⁵ Supplementary Estimates (A), 2006-2007

(http://www.collectionscanada.gc.ca/webarchives/20071206135644/http://www.tbs-sct.gc.ca/est-pre/20062007/sups/a/pub/me-001_e.pdf). Accessed April 2012.

¹⁶ OECD Yearbook 2012, Better Policies for Better Lives, OECD Publishing, p 15

Figure 1 – Schematic Framework for Reconciled Budget Reporting¹⁷

I. Budget Financial Information

							Mains		Reports on Plans and Priorities				
Department	Strategic Outcome	Outcomes					Estimates	Budget	Projections				
Program Activity		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
		<i>(thousands of dollars)</i>											
Serving Canadians		\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$
Internal Services		\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$
		Departmental Performance Reports					Budget						

II. Human Resources Information

Department												
Strategic Outcome	Outcomes					Estimates	Budget	Projections				
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Program Activity	Full-time equivalent positions (staffed)											
Serving Canadians	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
Internal Services	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####

III. Performance Information

Department												
Strategic Outcome	Outcomes					Estimates	Budget	Projections				
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Program Activity	Key performance metrics (KPIs)											
Serving Canadians												
Metric 1	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
Metric 2	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
Internal Services												
Metric 1	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
Metric 2	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####

¹⁷ Currently the Reports on Plans and Priorities only provide 3-year projections. However, the framework being advanced by the PBO incorporates a best practice approach which includes a 5-year horizon.

ANNEX I: Detailed Framework for Budget 2012 Reporting

Savings Measures by Category	Planned Savings						Planned Personnel Reductions					Service Levels
Savings Measures	2012-13	2013-14	2014-15	2015-16	2016-17	Ongoing	2012-13	2013-14	2014-15	2015-16	2016-17	Performance Indicators
<i>List by category</i>	<i>in thousands of dollars</i>						<i>Full-Time Equivalents</i>					<i>Will service levels be impacted?</i>
<u>Efficiency Measures</u>												
Measure 1												
<i>Inflows</i> ¹⁸												
<i>Outflows</i> ¹⁹												
Measure 2												
<i>Inflows</i>												
<i>Outflows</i>												
<u>Program Reductions</u>												
Measure 1												
<i>Inflows</i>												
<i>Outflows</i>												
Measure 2												
<i>Inflows</i>												
<i>Outflows</i>												
<u>Other Savings Measures</u>												
Measure 1												
<i>Inflows</i>												
<i>Outflows</i>												
Measure 2												
<i>Inflows</i>												
<i>Outflows</i>												
Total for Organization												

¹⁸ Inflows are expected savings from reductions in FTEs, asset disposal, etc.

¹⁹ Outflows are investments required to achieve savings.

ANNEX II: Instructions for the Preparation of 2012-13 Reports on Plans and Priorities

Excerpt from: 2012–13 Report on Plans and Priorities - Call letter dated November 18, 2011 (<http://publiservice.tbs-sct.gc.ca/estsd-bddc/in-ai/rpp-let-eng.asp>) accessed March 22, 2012.

Budget 2010 outlined the federal government's plan to restore balance to public finances over the next five years. One of the key measures of the plan is to freeze departments and agencies operating budgets in order to slow the growth of operating expenditures and improve efficiency. Departments are required to outline their plans for meeting operating budget freeze targets in Sections I and II of the RPP.

Building on restraint exercises outlined in Budget 2010, Budget 2011 launched a comprehensive one-year strategic and operating review across all of government in fiscal 2011–12. This review will focus on approximately \$80 billion of direct program spending with the objective of achieving at least \$4 billion in ongoing annual savings by 2014–15 or 5% of the review base. Departments are required to report the results of the strategic operating review as outlined in Budget 2012 in their RPP. Note that the Secretariat will follow-up with an official information update containing further strategic operating review guidance following the tabling of the 2012 Budget.

Excerpt from: Information Notice - Deficit reduction action plan Update dated February 14, 2012 (<http://publiservice.tbs-sct.gc.ca/estsd-bddc/in-ai/120214-eng.asp>) accessed March 22, 2012.

“Departments and agencies are asked to include the following, standard text at the beginning of the Planning Summary sub-section in Section I of the RPP:

Please note that information on deficit reduction action plan measures is not included in this document. The information contained in this report will provide a baseline for future reporting on the impacts of the deficit reduction action plan for fiscal year 2012-13. Please reference the 2012-13 Departmental Performance Report for additional information regarding the implementation of the deficit reduction action plan.

ANNEX III - Execution Risk Assessment Framework

Strategy Risk: Does the overall strategic approach appear to be sound? Is it consistent with best practices in the private and public sectors?

Human Resource Risk: Does the proponent of the savings initiative possess the capabilities to successfully implement the initiative? How does the proponent's human resource capability compare with that found in comparable projects or initiatives in the public and private sector?

Process Risk: Does the proposal require the re-engineering of existing business processes? What is the magnitude of the proposed changes and how easily can they be implemented? What is the effect on stakeholders?

Infrastructure Risk: Is the existing infrastructure (e.g. information technology, capital assets, and governance and underlying legislation) adequate to execute the proposal, or is new infrastructure required (or new legislation/governance model). Are there risks inherent in the use/purchase of new infrastructure?²⁰

²⁰ A high-level version of the analytical framework originating from Deloitte Consulting, LLC (Reorganization Services group, New York, NY).

ANNEX IV - Treasury Board Policies and Financial Reporting Requirements

Information	Treasury Board Policy	Description
MRRS	<i>Policy on Management, Resources and Results Structures (MRRS)</i> http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=18218&section=text	“The objective of this policy is to ensure that the government and Parliament receive integrated financial and non-financial program performance information for use to support improved allocation and reallocation decisions in individual departments and across the government.”
Costing Information	<i>Guide to Preparing Treasury Board Submissions</i> http://www.tbs-sct.gc.ca/pubs_pol/oepubs/tbm_162/gptbs-gppct09-eng.asp#d1-4 <i>Guide to Costing</i> http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?section=text&id=12251	All submissions to the Treasury Board must be accompanied by thorough costing information.
Departmental Investments	<i>Policy on Investment Planning – Assets and Acquired Services</i> http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=18225	Policy requires each department ²¹ to have a 5-year investment plan that is affordable within existing reference levels. Although these are only approved every 3 years, departments are required to keep them current.
Departmental Procurements	<i>Contracting Policy</i> http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=14494&section=text#cha5	Policy requires each department to “submit an annual report to the Treasury Board Secretariat on all contracting activities.”
Departmental Transfer Payments	<i>Policy on Transfer Payments</i> http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=13525	Policy requires deputy heads to develop a three-year plan for transfer payments.
Audit and Evaluation Reports	<i>Policy on Internal Audit</i> http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=16484&section=text <i>Policy on Evaluation</i> http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=15024	Departments undertake audit and evaluation activities to ensure the quality of programs and to inform resource allocation decisions.

²¹ Note: With respect to Treasury Board policies, the term “department” is applied as defined in section 2 of the [Financial Administration Act](#).

In addition to the policies listed above, the *Treasury Board Policies on Internal Control*²², *Internal Audit*²³, and *Evaluation*²⁴ are part of a robust framework for the governance and oversight of departmental program expenditures, assets, and acquired services.

²² *Policy on Internal Control* (<http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=15258>)

²³ *Policy on Internal Audit* (<http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=16484§ion=text>)

²⁴ *Policy on Evaluation* (<http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=15024>)