



OFFICE OF THE
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BUDGET

Following the Dollar—Tracking Budget 2016 Spending and Tax Measures

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The mandate of the Parliamentary Budget Officer (PBO) is to provide independent analysis to Parliament on the state of the nation's finances, the Government's estimates and trends in the Canadian economy; and, upon request from a committee or parliamentarian, to estimate the financial cost of any proposal for matters over which Parliament has jurisdiction.

This note tracks the implementation of Budget 2016 spending and tax measures in the fiscal year 2016-17.

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Executive Summary

In its annual budget, the Government outlines its fiscal plan, including additional spending for ongoing programs, new spending initiatives and changes to taxation.

To help parliamentarians hold the Government to account for the implementation of its plan, the PBO decided to track spending and tax measures from announcement in the budget to parliamentary approval through appropriation and budget implementation bills.

Overall, the PBO found that 123 Budget 2016 measures, 92 per cent of the budget's measures, received some form of funding through the supplementary estimates in 2016-17.

More specifically, 58 budget spending measures (44 per cent) line up with items included in the 2016-17 supplementary estimates, and all but one change to statutory spending and taxation was implemented.

However, many spending measures had more funding or less funding in fiscal year 2016-17 than indicated in the budget (31 per cent), or were not provided funding through the supplementary estimates (8 per cent). That is, they were not implemented as stated in Budget 2016, which suggests that the Government may need to improve its funding processes or its estimation methodology for spending measures included in the budget.

Moreover, there is no clear line of sight from budget announcements to their implementation. The different presentation, wording and accounting methodology makes it challenging to align budget spending measures with items included in the estimates. And it is not possible to track spending on most budget measures beyond the first year or what was actually spent on specific measures.

It is thus very difficult for parliamentarians to follow the dollar and hold the government to account for implementing its fiscal plan, as outlined in the budget.

The Government may be able to alleviate some of these challenges by preparing and presenting its budget and estimates concurrently and using a more consistent method of presentation.

1. Introduction

In its annual budget, the Government outlines its fiscal plan, including additional spending for ongoing programs, new spending initiatives and changes to taxation.

The budget, however, is only a policy plan and does not implement the Government's proposals.

Spending is authorized annually by Parliament through appropriation bills or given ongoing statutory authority. Changes to taxation are included in budget implementation bills or separate taxation bills.

Parliamentarians wishing to hold the government to account for implementing its fiscal plan—"to follow the dollar" from policy announcement, to parliamentary approval, to actual spending—must track spending and taxation measures through a number of documents, each with a different format and method of presentation.

To help parliamentarians in this task, the PBO decided to track spending and taxation measures from announcement in the budget to parliamentary approval through appropriation bills, which are supported by the estimates documents, and budget implementation bills.

2. Methodology

To track Budget 2016's measures, we divided them into three types: spending included in the estimates, statutory spending and changes to taxation.

2.1. Spending Included in the Estimates

Most of the spending measures included in Budget 2016 require Parliament's approval through the estimates process and inclusion in an appropriation bill.

To track Budget 2016 spending measures that were included in the estimates, we first identified those measures that had forecast spending in the fiscal year 2016-17. As the Main Estimates 2016-17 were prepared prior to the budget, we matched the budget measures with spending items included in the 2016-17 supplementary estimates that were identified as originating from Budget 2016.

Thus, Appendix A presents the page number where the measure is described in the budget, the description of the measure in the budget's summary tables, the amount the budget allocates to the measure in 2016-17, the description of the corresponding item in the supplementary estimates, the amount included in the supplementary estimates, and in which supplementary estimates the item appeared.

In some cases, more than one budget measure corresponds to one item in the supplementary estimates, and alternatively, one budget measure corresponds to more than one item in the supplementary estimates.

Budget 2016 spending measures that did not have forecast spending in the fiscal year 2016-17 were not included in Appendix A.

In November 2016, Finance Canada provided the PBO with an update of cash allocations to Budget 2016 spending measures. We provided these figures in footnotes, where relevant.

2.2. Changes to Statutory Spending

Approximately 60% of federal spending does not require annual approval by Parliament, as it has ongoing statutory authority.

Changing statutory spending requires modifying the legislation, or associated regulations, that authorize this type of spending.

Budget 2016 announced a number of changes to statutory spending, including Employment Insurance, student loans and grants, and the Guaranteed Income Supplement.

While the Government provides forecasts of statutory spending in the estimates documents, comparing the forecasts for budget measures with these forecasts can be misleading as there are a number of factors affecting the amounts spent on statutory spending, such as changes in the economy and demographics.

Thus, Appendix B lists changes to statutory spending outlined in Budget 2016 and determines the legislative or regulatory amendment that authorized the change. That is, the appendix tracks whether the changes were implemented, rather than the amounts spent.

2.3. Changes to Taxation

Changes to taxation also require legislative amendments. These changes are usually included in budget implementation bills or separate taxation bills.

While Budget 2016 estimates the cost of taxation measures, it is not possible to determine the actual cost of taxation measures, as they cannot be isolated from broader economic effects, interactions with other tax measures and changes in behaviour due to the changes in taxation.

Thus, Appendix C lists changes to taxation outlined in Budget 2016 and determines the legislation that authorized the change. The Appendix also includes changes to tariffs and the regulatory amendment that authorized the change. Similar to statutory spending, this appendix tracks whether the changes were implemented.

3. Findings

3.1. Spending Included in the Estimates

Table 3-1 Status of Budget 2016 Spending Measures Included in 2016-17 Supplementary Estimates

Status of Budget 2016 Spending Measures	Number
Fully Funded	58
Received More funding	11
Received Less funding	30
Unclear	24
Not funded	10
Total	133

Source: Parliamentary Budget Officer.

Overall, we found that 123 Budget 2016 measures, 92 per cent, received some form of funding through the supplementary estimates in 2016-17. The total Budget 2016-related spending included in the estimates was \$8.3 billion, 96 per cent of the amount allocated in the budget for 2016-17 requiring Parliament's approval in an appropriation bill.

(It should be noted that inclusion in the estimates is not implementation, as the PBO observed in its [Economic and Fiscal Outlook April 2017](#) that roughly half of the Government's proposed infrastructure money was not spent as planned in 2016-17.)

More specifically, 58 Budget 2016 spending measures (44 per cent) were fully funded through the supplementary estimates in 2016-17.

41 measures (31 per cent) received either more funding or less funding than indicated in the budget. In some cases, the variance was considerable. For example, Budget 2016 allocated \$4 million for Managing Transboundary Water Issues by the International Joint Commission, but only \$250,000 (6 per cent) was included in the supplementary estimates. On the other hand, Budget 2016 allocated \$12 million for Expanding Nutrition North Canada, but the supplementary estimates included \$29.8 million (248 per cent) in funding.

Due to the lack of precision in the presentation of some spending items in the supplementary estimates (the broad categorization of horizontal items¹ can make it difficult to link these items to specific budget measures) and differences in accounting methodology (the budget is prepared on an accrual basis and the estimates on a cash basis²), we were unable to determine whether 24 Budget 2016 measures (18 per cent) were fully funded, or received more funding or less funding. We classified these items as unclear.

We were unable to identify estimates items for 10 Budget 2016 spending measures (8 per cent), and we were unable to identify budget measures, or specific allocations, for five items included in the supplementary estimates.

3.2. Changes to Statutory Spending and Taxation

We were able to identify related legislative and regulatory amendments for the implementation of all of Budget 2016's proposed changes to statutory spending and all but one of the changes to taxation and tariffs.

Regulations to expand the accelerated capital cost allowance to include electric vehicle charging stations and electrical energy storage are not yet enacted; public consultations on these measures took place and are now completed.

(It should be noted that it is not possible to monitor the implementation of specific improvements to Employment Insurance administration, as costs are charged to the Employment Insurance Operating Account and then reported on a consolidated basis.)

¹ Horizontal items involve two or more organizations with a formal funding agreement (e.g. Memorandum to Cabinet or Treasury Board submission).

² Under cash accounting, revenues and expenditures are recorded when the cash is received or is spent, in a manner similar to personal bank accounts. Under accrual accounting, revenues and expenses are recorded in the period to which they relate.

4. Challenges

In the effort to track Budget 2016 measures, the PBO identified several challenges that make it difficult for parliamentarians to follow the dollar.

Some Budget Spending Measures Were Not Implemented as Stated

A considerable number of Budget 2016 spending measures (41, or 31 per cent) had more funding or less funding than indicated in the budget, or were not provided funding through the supplementary estimates in 2016-17 (10, or 8 per cent).

As the Government does not explicitly explain differences between spending announced in the budget and amounts included in the supplementary estimates, it is necessary to speculate. The differences could be due to refinements in spending needs, deferring spending to a future year, advancing funding into the current year, funding budget measures from ongoing allocations, delays in administrative approval processes, or differences in accounting methodology between the budget and the estimates.

Differences in Presentation Inhibit the Ability to Track Spending

In a number of instances, items included in the supplementary estimates were identified as being part of a horizontal item, for example, “funding for affordable housing and social infrastructure projects” or “funding to promote clean growth and address climate change.” However, the broad wording of these items made it difficult to link them to specific budget measures.

Further, as the budget is prepared on an accrual accounting basis and the estimates on a cash basis, the funding amounts in some cases are considerably different. This is most clearly evident in capital expenditures, such as federal infrastructure investments, and the recognition of future liabilities, such as veterans’ benefits.

While Finance Canada provided the PBO with a table of cash allocations for budget measures, this table was not released to the public.

Not Possible to Track Actual Spending and Spending in Future Years

In most cases, it is not possible to track whether the amounts announced in the budget and included in the supplementary estimates were actually spent, because the public accounts do not provide a sufficient level of detail.

While Budget 2016 provides a funding profile for spending measures in fiscal year 2017-18, it is not possible to carry forward our analysis into this fiscal year because the Main Estimates 2017-18 do not have a consistent presentation that permits the identification of budget measures.

5. Conclusion

From the foregoing analysis, it is evident that a number of Budget 2016 spending measures (44 per cent) line up with items included in the 2016-17 supplementary estimates, and all but one change to statutory spending and taxation were implemented.

However, many spending measures had more funding or less funding than indicated in the budget, or were simply not funded through the supplementary estimates in 2016-17 (38 per cent). This suggests that the Government needs to make further refinements to its funding processes or its estimation methodology for spending measures included in the budget.

Moreover, there is often no clear line of sight between budget spending announcements and their implementation. The different presentation, wording and accounting methodology makes it challenging to align budget spending measures with items included in the estimates. And it is not possible to track spending on most budget measures beyond the first year or what was actually spent on specific measures.

It is thus very difficult for parliamentarians to follow the dollar and hold the government to account for implementing its fiscal plan, as outlined in the budget.

The Government may be able to alleviate some of these challenges by preparing and presenting its budget and estimates concurrently and using a more consistent method of presentation.

Appendix A: Tracking Budget 2016 Spending Measures in the Estimates

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
Chapter 1 – Help for the Middle Class						
70	A Renewed Youth Employment Strategy	165	Funding for the Youth Employment Strategy (Budget 2016) (horizontal item)	5,000,000	Canada Mortgage and Housing Corporation	B
			Funding for the Youth Employment Strategy (Budget 2016) (horizontal item)	1,858,270	Agriculture and Agri-Food	B
			Funding for the Youth Employment Strategy (Budget 2016) (horizontal item)	1,922,425	Canadian Heritage	B
			Funding for the Youth Employment Strategy (Budget 2016) (horizontal item)	43,133,157	Employment and Social Development	B
			Funding for the Youth Employment Strategy (Budget 2016) (horizontal item)	38,057,184	Indian Affairs and Northern Development	B
			Funding for the Youth Employment Strategy (Budget 2016) (horizontal item)	1,103,193	Industry	B
			Funding for the Youth Employment Strategy (Budget 2016) (horizontal item)	1,168,082	Natural Resources	B
			Funding for the Youth Employment Strategy (Budget 2016) (horizontal item)	7,596,856	Environment	B
			Funding for the Youth Employment Strategy (Budget 2016) (horizontal item)	10,000,000	National Research Council of Canada	B
			Funding for the Youth Employment Strategy (Budget 2016) (horizontal item)	3,964,188	Parks Canada Agency	B
			Total	113,803,355		
71	Youth Service	5	--			
72	Increasing Co-op Placements and Strengthening Work Integrated Learning	12	Funding for the Student Work-Integrated Learning Program (Budget 2015 and Budget 2016)	5,796,530	Employment and Social Development	C

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
80	Canada Job Fund ³	50	Funding for the Canada Job Fund (Budget 2016)	50,000,000	Employment and Social Development	A
81	Investing in Adult Basic Education in the North	4	Funding for the Northern Adult Basic Education Program to support an extended program transition (Budget 2016)	3,850,325	Canadian Northern Economic Development Agency	A
Chapter 2 – Growth for the Middle Class						
91	Building Strong Cities Through Investments in Public Transit	852	Public Transit Infrastructure Fund	844,414,816	Office of Infrastructure of Canada	A
93	Building Capacity in Municipalities to Address Climate Change	75	Capacity Building for Climate Change Challenges Fund	11,250,000	Office of Infrastructure of Canada	A
94	Developing Community Capacity for Asset Management Best Practices	50	Asset Management Fund	7,500,000	Office of Infrastructure of Canada	A
95	Adaptation and Climate Resilient Infrastructure	24	--			
95	Sustaining Healthy Communities Through a New Clean Water and Wastewater Fund	501	Clean Water and Wastewater Fund	496,701,184	Office of Infrastructure of Canada	A
	Total	1,502				
			Funding for short-term investments in public transit, green infrastructure and existing programs (Budget 2016) (horizontal item) ⁴	1,398,256,666	Office of Infrastructure of Canada	A
96	Existing Infrastructure Programs—New Commitments and Gas Tax Fund	102	New Building Canada Fund – Provincial-Territorial Infrastructure Component – National and Regional Projects ⁵	23,700,000	Office of Infrastructure of Canada	A

³ Funding for Labour Market Development Agreements and the Canada Job Fund are combined into “Enhancing Investments in Training” in Budget 2016’s Table 1.1, with a total amount of \$175 million in 2016-17.

⁴ The Public Transit Infrastructure Fund, the Capacity Building for Climate Change Challenges Fund, the Asset Management Fund and the Clean Water and Wastewater Fund are contribution programs. They are listed separately in the estimates and are included in the amount listed for this item. It is not clear whether funding for “Adaptation and Climate Resilient Infrastructure” is included in this amount.

⁵ The New Building Canada Fund is a contribution program, and its funding is included in the amount listed for “Funding for short-term investments in public transit, green infrastructure and existing programs.”

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
	Transfer		Funding to assist Canadian municipalities with their infrastructure priorities, under the terms and conditions of the Gas Tax Fund (Budget 2016)	20,969,937	Office of Infrastructure of Canada	B
			Total	44,669,937		
98	Doubling the Investment in Affordable Housing Initiative	262				
99	Increasing Affordable Housing for Seniors	100				
99	Supporting Retrofits and Renovations to Existing Social Housing	500				
100	Providing Rent Subsidies for Federally Administered Social Housing Providers ⁶	15				
101	Supporting Shelters for Victims of Violence	60				
101	Tackling Homelessness	58				
	Total	995				
			Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item) ⁷	1,069,800,000	Canada Mortgage and Housing Corporation	A
			Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item) ⁸	76,011,686	Employment and Social Development	A
100	Supporting the Construction of	13	Funding for the Affordable Rental Housing Innovation Fund	13,100,000	Canada Mortgage and Housing	B

⁶ While this item is included in Budget 2016's Table 2.1, the budget's text indicates that the funding will be obtained through reallocation.

⁷ According to [Budget 2016 Infrastructure Spending for Supplementary Estimates \(A\), 2016-17](#), this funding covers a number of items, including northern and Inuit housing, affordable housing, on-reserve housing and Aboriginal capacity development. It is also listed below in reference to Chapter 3, "A Better Future for Indigenous Peoples."

⁸ According to [Budget 2016 Infrastructure Spending for Supplementary Estimates \(A\), 2016-17](#), this funding covers a number of items, including the First Nations and Inuit and Child Care Initiative, Homelessness Partnering Strategy and the Enabling Accessibility Fund. It is also listed below in reference to Chapter 3, "A Better Future for Indigenous Peoples."

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
	Affordable Rental Housing		(Budget 2016)		Corporation	
102	Investing in Cultural and Recreational Infrastructure ⁹	159	Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item)	83,400,395	Canadian Heritage	A
			Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item)	8,300,000	Atlantic Canada Opportunities Agency	A
			Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item)	3,200,000	Canadian Northern Economic Development Agency	A
			Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item)	15,600,000	Economic Development Agency of Canada for the Regions of Quebec	A
			Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item)	23,100,000	Western Economic Diversification	A
			Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item)	22,200,000	Federal Economic Development Agency for Southern Ontario	A
			Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item)	2,600,000	Industry	A
			Total	158,400,395		
102	Improving Community Accessibility	2	Enabling Accessibility Fund Small Projects Grant ¹⁰	2,000,000	Employment and Social Development	A
103	National Historic Sites	10	Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item)	9,764,950	Parks Canada Agency	A
103	Assisting Homeowners Affected by Pyrrhotite	10	Funding to support homeowners affected by pyrrhotite (Budget 2016)	10,000,000	Canada Mortgage and Housing Corporation	B
104	Improving Access for Rural Communities to the Digital Economy	6	Funding to establish the Connect to Innovate Program to extend and enhance digital infrastructure to underserved communities (Budget 2016)	1,752,258	Industry	C

⁹ This item includes the Canada Cultural Spaces Fund and funding to celebrate the 150th anniversary of Canada's Confederation.

¹⁰ Funding for this grant program is included in "Funding for affordable housing and social infrastructure projects," with \$76,011,686 in funding for Employment and Social Development.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supple-mentary Estimates 2016-17
105	Accelerating Federal Infrastructure Investments ¹¹	372	Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	9,162,357	Agriculture and Agri-Food	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	19,614,850	Canada Border Services Agency	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	1,534,067	Canadian Food Inspection Agency	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	1,747,890	Environment	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	159,379,338	Fisheries and Oceans	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	12,712,126	Health	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	15,437,177	Indian Affairs and Northern Development	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	9,643,900	Industry	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	6,100,000	Marine Atlantic Inc.	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	38,000,000	National Arts Centre Corporation	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	1,000,000	National Gallery of Canada	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	45,624,000	National Museum of Science and Technology	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	4,274,300	National Research Council of Canada	A

¹¹ As the budget is prepared on an accrual basis, this figure reflects capital amortization. According to information provided to the PBO by Finance Canada in November 2016, the updated cash allocation for this measure in 2016-17 is \$920 million.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supple-mentary Estimates 2016-17
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	31,110,500	Natural Resources	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	68,060,373	Parks Canada Agency	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	54,466,600	Public Works and Government Services	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	17,884,338	Transport	A
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	271,766	Correctional Service of Canada	B
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	36,422,000	National Defence	B
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	460,000	National Capital Commission	B
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	24,630,000	Royal Canadian Mounted Police	B
			Funding to maintain and upgrade federal infrastructure assets (Budget 2016) (horizontal item)	6,930,000	VIA Rail Canada Inc.	A
			Funding for recapitalization of engineering assets and for repairs and maintenance of federal buildings to provide a safe, healthy and secure workplace (Budget 2016)	277,767,000	Public Works and Government Services	A
			Total	842,232,582		
107	Improving Rail Service ¹²	5	Funding to address fleet renewal, grade crossing and security (Budget 2016)	7,690,000	VIA Rail Canada Inc.	B
			Funding to support an in-depth assessment of VIA Rail Canada Inc.'s high frequency rail proposal (Budget 2016)	886,764	Transport	B
			Total	8,576,764		

¹² According to information provided to the PBO by Finance Canada in November 2016, the updated cash allocation for this measure in 2016-17 is \$9 million.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
108	Supporting Ferry Services in Atlantic Canada ¹³	34	Funding for the Ferry Services Contribution Program (Budget 2016)	51,461,828	Transport	A
111	Strategic Infrastructure Investments at Post-Secondary Institutions	500	Funding for a new contribution program entitled the Post-Secondary Institution Strategic Investment Fund (Budget 2016)	499,240,294	Industry	A
			Funding for the Post-Secondary Institutions Strategic Investment Fund	249,343,217	Industry	B
			Total	748,583,511		
113	Canadian Institutes of Health Research	30	Funding to strengthen Canada's world class research capacity and excellence (Budget 2016)	29,670,660	Canadian Institutes of Health Research	B
113	Natural Sciences and Engineering Research Council	30	Funding to support discovery research in the natural sciences and engineering (Budget 2016)	29,833,350	Natural Sciences and Engineering Research Council	B
113	Social Sciences and Humanities Research Council	16	Funding to support investigator-led discovery research in the social sciences and humanities as well as to support the Research Support Fund (Budget 2016)	34,831,700	Social Sciences and Humanities Research Council	B
113	Research Support Fund ¹⁴	19				
	Total	35				
114	Promoting Canada as a Destination of Choice to Study and Conduct World-Class Research	7	Funding for a contribution to Mitacs Inc. for its Globalink Program to support the delivery of international internships and fellowships (Budget 2016)	7,000,000	Industry	A
114	Advancing Canadian Leadership in Genomics ¹⁵	237	--			
114	Strengthening Canada's International Leadership in Stem Cell Research	6	Funding for strengthening Canada's international leadership in stem cell research through the Stem Cell Network (Budget	6,000,000	Industry	A

¹³ According to information provided to the PBO by Finance Canada in November 2016, the updated cash allocation for this measure in 2016-17 is \$52 million.

¹⁴ This measure and the previous three measures are included in Budget 2016's Table 2.2 as "Strengthening Canada's World-Class Research Capacity and Excellence," for a total of \$95 million.

¹⁵ According to information provided to the PBO by Finance Canada in November 2016, the updated cash allocation for this measure in 2016-17 is \$0.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supple-mentary Estimates 2016-17
	Through the Stem Cell Network		2016)			
115	Supporting Brain Research Through the Brain Canada Foundation	4	Funding for the Canada Brain Research Fund to advance knowledge on the brain, brain diseases and disorders (Budget 2016)	4,000,000	Health	C
118	Investing in Agricultural Science	4	Funding to support genomics, digitization and data mobilization of AAFC biological collections (Budget 2016)	1,749,588	Agriculture and Agri-Food	C
123	Helping Small and Medium-Sized Companies to Innovate and Grow	50	Funding for the National Research Council's Industrial Research Assistance Program (Budget 2016)	50,000,000	National Research Council of Canada	A
123	Linking Canadian Technology Companies to Global Markets and Expertise	2	Funding for the Canadian Technology Accelerator Initiative to help Canadian technology firms improve access to global markets (Budget 2016)	1,839,583	Foreign Affairs, Trade and Development	A
124	Supporting Business Innovation Through Optics and Photonics Solutions	10	--			
125	Marketing Canada as a Premier Tourism Destination	25	Funding for Marketing Canada as a Premier Tourism Destination (Budget 2016)	25,000,000	Canadian Tourism Commission	A
125	Strengthening Northern Economic Development	20	Funding for the Strategic Investments in Northern Economic Development program for regional economic development in the territories (Budget 2016)	19,423,539	Canadian Northern Economic Development Agency	A
Chapter 3 – A Better Future for Indigenous Peoples						
135	National Inquiry Into Missing and Murdered Indigenous Women and Girls ¹⁶	20	--			

¹⁶ While no funding for this measure has been identified in the supplementary estimates, the Privy Council Office, which is responsible for commissions of inquiry, funded this measure from its main estimates funding allocation.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
135	Engaging With Indigenous Peoples	16	Funding to support engagement with Indigenous peoples through Indigenous Representative Organizations (Budget 2016)	16,000,000	Indian Affairs and Northern Development	B
137	Fostering Better Learning Environments by Investing in First Nations Schools	97	Funding to support the First Nations Enhanced Education Infrastructure Fund (Budget 2016)	96,062,810	Indian Affairs and Northern Development	A
138	Ensuring the Safety and Well-Being of First Nations Children	71	Funding to support urgent investments in the First Nations Child and Family Services Program (Budget 2016)	70,955,192	Indian Affairs and Northern Development	B
138	Aboriginal Skills and Employment Training Strategy	5	Funding for the Aboriginal Skills and Employment Training Strategy pilots to enhance training that aligns with community needs, and piloting an on-reserve labour market information survey (Budget 2015 and Budget 2016)	5,798,640	Employment and Social Development	C
139	Improving Housing in First Nations Communities	277				
140	Supporting Northern and Inuit Housing	76				
140	Providing Safe Shelter for Victims of Violence—Renovation and New Construction	4				
142	Investing in Cultural and Recreational Infrastructure	35				
	Total	392				
			Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item) ¹⁷	241,030,151	Indian Affairs and Northern Development	A

¹⁷ According to [Budget 2016 Infrastructure Spending for Supplementary Estimates \(A\), 2016-17](#), this item includes funding for on-reserve housing and the First Nations Infrastructure Fund.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
			Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item)	25,500,000	Indian Affairs and Northern Development	B
			Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item) ¹⁸	1,069,800,000	Canada Mortgage and Housing Corporation	A
140	Providing Safe Shelter for Victims of Violence—Shelter Operations	5	Funding for the Family Violence Prevention Program (Budget 2016)	4,750,000	Indian Affairs and Northern Development	B
140	Supporting Early Learning and Child Care	29	Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item) ¹⁹	76,011,686	Employment and Social Development	A
141	Addressing immediate funding needs and program cost growth	36	Funding for additional investments in First Nations elementary and secondary education (Budget 2016)	245,769,189	Indian Affairs and Northern Development	B
141	Language and culture	55				
141	Literacy and numeracy	20				
141	Special needs education	116				
141	Implementing transformation	47				
141	Innovation, research, measurement and evaluation	8				

¹⁸ According to [Budget 2016 Infrastructure Spending for Supplementary Estimates \(A\), 2016-17](#), this funding covers a number of items, including northern and Inuit housing, affordable housing, on-reserve housing and Aboriginal capacity development. It is also listed above in reference to housing in Chapter 2, "Growth for the Middle Class."

¹⁹ According to [Budget 2016 Infrastructure Spending for Supplementary Estimates \(A\), 2016-17](#), this funding covers a number of items, including the First Nations and Inuit and Child Care Initiative, Homelessness Partnering Strategy and the Enabling Accessibility Fund. It is also listed above.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
141	Martin Aboriginal Education Initiative	6				
	Total ²⁰	286				
142	Improving Community Health Care Facilities On Reserve	82	Funding for affordable housing and social infrastructure projects (Budget 2016) (horizontal item) ²¹	94,855,483	Health	A
142	Monitoring of Water On Reserve	27	Funding for short-term investments in public transit, green infrastructure and existing programs (Budget 2016) (horizontal item) ²²	25,559,811	Health	A
143	Strengthening On Reserve Water and Wastewater Infrastructure	296	Funding for short-term investments in public transit, green infrastructure and existing programs (Budget 2016) (horizontal item) ²³	308,523,503	Indian Affairs and Northern Development	A
143	Addressing Waste Management for First Nations Communities	15				
	Total	311				
143	Investing in Community Infrastructure	105	Funding to support First Nation communities in the construction of public infrastructure on reserve through the First Nations Infrastructure Fund (Budget 2016)	104,288,273	Indian Affairs and Northern Development	A
144	Métis Nation Economic Development Strategy	5	Funding to support economic development for the Métis Nation (Budget 2016)	5,000,000	Indian Affairs and Northern Development	B

²⁰ The education measures are listed in Budget 2016's Table 3.2 as "Improving Primary and Secondary Education for First Nations Children," with an amount of \$288 million.

²¹ According to [Budget 2016 Infrastructure Spending for Supplementary Estimates \(A\), 2016-17](#), this item supports funding for the Aboriginal Head Start on Reserve Program and the Health Facilities Program.

²² According to [Budget 2016 Infrastructure Spending for Supplementary Estimates \(A\), 2016-17](#), this item funds the public health components of the First Nations Water and Wastewater Action Plan.

²³ According to [Budget 2016 Infrastructure Spending for Supplementary Estimates \(A\), 2016-17](#), this item provides funding for the First Nations Water and Wastewater Initiative and for solid waste management infrastructure on reserve.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
144	Renewing the Urban Aboriginal Strategy	24	Funding to renew the Urban Aboriginal Strategy (Budget 2016)	23,676,504	Indian Affairs and Northern Development	A
144	Assisting Indigenous Peoples Facing the Criminal Justice System	4	Funding to assist Indigenous people facing the criminal justice system (Budget 2016)	4,000,000	Justice	B
145	Aboriginal Languages Initiative	5	Funding for the Aboriginal Languages Initiative to support Indigenous community efforts across Canada to preserve, revitalize and promote their Indigenous languages (Budget 2016)	4,981,423	Canadian Heritage	A
145	Support for the First Nations Finance Authority	10	Funding to strengthen the First Nations Finance Authority's Capital Base to support First Nations' Access to Capital Markets (Budget 2016)	10,000,000	Indian Affairs and Northern Development	B
145	Supporting First Nations Fishing Enterprises	33	Funding for the extension of the Pacific and Atlantic Integrated Commercial Fisheries Initiatives to help integrate First Nation fishing enterprises into existing commercial fisheries thereby providing economic opportunities for First Nation fishers (Budget 2016)	32,229,360	Fisheries and Oceans	A
Chapter 4 – A Clean Growth Economy						
150	Accelerating Clean Technology Development	28				
151	Investing in Electric Vehicle and Alternative Transportation Fuels Infrastructure	14				
154	Advancing Regional Electricity Cooperation	1				
154	Improving Data on the Clean Technology Sector	2				
157	Supporting the Pan-Canadian Framework on Clean Growth and Climate Change	36				
157	Moving to a Cleaner Transportation Sector	28				

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
158	Supporting Energy Efficiency and Renewable Energy Development	41				
158	Adapting to Climate Change Impacts	25				
159	Ensuring International Environmental Cooperation	12				
159	Reducing Air Pollution	97				
	Total	284				
			Funding for short-term investments in public transit, green infrastructure and existing programs (Budget 2016) (horizontal item)	14,582,455	Natural Resources	A
			Funding to promote clean growth and address climate change (Budget 2016) (horizontal item)	15,017,241	Environment	B
			Funding to promote clean growth and address climate change (Budget 2016) (horizontal item)	2,627,110	Fisheries and Oceans	B
			Funding to promote clean growth and address climate change (Budget 2016) (horizontal item)	2,277,591	Health	B
			Funding to promote clean growth and address climate change (Budget 2016) (horizontal item)	8,617,404	Indian Affairs and Northern Development	B
			Funding to promote clean growth and address climate change (Budget 2016) (horizontal item)	2,402,005	Natural Resources	B
			Funding to address air pollution (Budget 2016) (horizontal item)	1,618,017	National Research Council of Canada	B
			Funding to address air pollution (Budget 2016) (horizontal item)	6,080,303	Environment	B
			Funding to address climate change and air pollution (Budget 2016) (horizontal item)	81,939,137	Environment	A
			Funding to address climate change and air pollution (Budget 2016) (horizontal item)	25,399,885	Health	A
			Funding to address climate change and air pollution (Budget 2016) (horizontal item)	65,235,101	Natural Resources	A

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supple-mentary Estimates 2016-17
			Funding to address climate change and air pollution (Budget 2016) (horizontal item)	1,548,503	Public Health Agency of Canada	A
			Funding to address climate change and air pollution (Budget 2016) (horizontal item)	945,000	Standards Council of Canada	A
			Funding to address climate change and air pollution (Budget 2016) (horizontal item)	26,751,522	Transport	A
			Total	255,041,274		
152	Investing in World-Leading Researchers in Clean and Sustainable Technology ²⁴		Funding for the Canada Excellence Research Chairs which supports research and innovation in Canadian universities (horizontal item)	1,328,112	Social Sciences and Humanities Research Council	B
			Funding for the Canada Excellence Research Chairs which supports research and innovation in Canadian universities (horizontal item)	248,000	Natural Sciences and Engineering Research Council	B
154	Developing Cleaner Oil and Gas Technologies	5	Funding to support development of cleaner oil and gas technologies (Budget 2016)	5,000,000	Natural Resources	A
161	Providing Free Access and Expanding the National Park System	19	Funding to develop programs and connect Canadians to Canada's heritage places in celebration of Canada 150 and beyond (Budget 2016)	16,534,869	Parks Canada Agency	B
162	Protecting Marine and Coastal Areas	16	Funding to protect marine and coastal areas (Budget 2016) (horizontal item)	11,815,995	Fisheries and Oceans	B
			Funding to protect marine and coastal areas (Budget 2016) (horizontal item)	2,854,922	Natural Resources	B
			Total	14,670,917		
163	Investing in Ocean and Freshwater Research ²⁵	30	Funding to invest in ocean and freshwater research in Canada (Budget 2016)	39,935,897	Fisheries and Oceans	A

²⁴ This measure is not included in Budget 2016's Table 4.1, but the text includes a commitment of \$20 million over eight years.

²⁵ According to information provided to the PBO by Finance Canada in November 2016, the updated cash allocation for this measure in 2016-17 is \$42 million.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
163	Improving Great Lakes Water Quality and Ecosystem Health	3	Funding for the renewal of the Great Lake Nutrient Initiative Phase II (Budget 2016)	2,891,281	Environment	A
			Funding to support water management studies in shared Canada/U.S. water basins (Budget 2016) (horizontal item)	976,454	Environment	B
			Total	3,867,735		
164	Managing Transboundary Water Issues	4	Funding to support water management studies in shared Canada/U.S. water basins (Budget 2016) (horizontal item)	250,000	International Joint Commission	B
164	Addressing the Threat of Pollutants From the Manolis L	6	Funding to address the threat of pollutants from the Manolis L (Budget 2016)	6,000,000	Fisheries and Oceans	A
165	Restoring Trust in Environmental Assessment	5	Funding to support interim measures as part of the review of the federal environmental assessment process (Budget 2016) (horizontal item)	2,817,628	Natural Resources	B
			Funding to support interim measures as part of the review of the federal environmental assessment process (Budget 2016) (horizontal item)	150,092	Transport	B
			Funding to support interim measures as part of the review of the federal environmental assessment process (Budget 2016) (horizontal item)	688,629	National Energy Board	B
			Total	3,656,349		
166	Supporting the Canadian Environmental Assessment Agency	5	Funding for operational requirements (Budget 2016)	4,556,933	Canadian Environmental Assessment Agency	A
166	Taking Stock of the Arctic Environment	3	Funding to support the Arctic Regional Environmental Studies (Budget 2016)	1,752,662	Indian Affairs and Northern Development	C
167	Improving Regulatory Review Processes for Major Projects in the North	3	Funding for the Northern Projects Management Office Initiative (Budget 2016)	1,958,329	Canadian Northern Economic Development Agency	A
Chapter 5 – An Inclusive and Fair Canada						
175	Enhancing Services for Veterans	8	Funding for the opening of local offices and for the enhanced	6,273,155	Veterans Affairs	B

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supple-mentary Estimates 2016-17
			delivery of case management services for Veterans (Budget 2016)			
175	Financial Support for Veterans ²⁶	420	Funding to support improvements to the Permanent Impairment Allowance, the Earnings Loss Benefit, and the Disability Award (Budget 2016)	65,685,092	Veterans Affairs	B
177	Last Post Fund ²⁷	3	Funding for the Last Post Fund (Budget 2016)	400,000	Veterans Affairs	B
177	Invictus Games ²⁸	6	Funding for the 2017 Invictus Games (Budget 2016)	6,000,000	Veterans Affairs	B
178	Canadian Foundation for Healthcare Improvement	5	Funding to support the Canadian Foundation for Healthcare Improvement to identify and introduce innovations in the health care system (Budget 2016)	5,000,000	Health	B
179	Canada Health Infoway	30	Funding for Canada Health Infoway to support digital health activities in e-prescribing and telehomecare (Budget 2016)	21,000,000	Health	C
179	Expanding Nutrition North Canada	12	Funding to expand the Nutrition North Canada Program to support all northern isolated communities (Budget 2014 and Budget 2016) (horizontal item)	1,386,657	Health	B
			Funding to expand the Nutrition North Canada Program to support all northern isolated communities (Budget 2014 and Budget 2016) (horizontal item)	27,976,391	Indian Affairs and Northern Development	B
			Funding to expand the Nutrition North Canada Program to support all northern isolated communities (Budget 2014 and Budget 2016) (horizontal item)	405,000	Public Health Agency of Canada	B
			Total	29,768,048		

²⁶ Funding for this item represents an accrual amount. According to information provided to the PBO by Finance Canada in November 2016, the updated cash allocation for this measure in 2016-17 is \$66 million.

²⁷ According to information provided to the PBO by Finance Canada in November 2016, the updated cash allocation for this measure in 2016-17 is \$0.

²⁸ While Table 5.2 of Budget 2016 indicates \$9 million for the Invictus Games, the text indicates \$6 million of new funding.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
179	Enhancing Food Safety in Canada	14	Funding to improve food safety for Canadians (Budget 2016)	12,189,607	Canadian Food Inspection Agency	B
180	Canadian Partnership Against Cancer	48	Contribution to the Canadian Partnership Against Cancer ²⁹	47,500,000	Health	
180	Improving Heart Health for Women	1	Funding to support targeted research on women's heart disease and stroke, and to promote collaboration between research institutions across the country (Budget 2016)	340,000	Health	B
180	Tackling Men's Health	1	--			
181	Improving Immunization Coverage Rates	5	Funding to improve immunization coverage rates in Canada, harmonize concussion management guidelines across Canada, and help raise awareness of men's health issues (Budget 2016)	5,667,227	Public Health Agency of Canada	B
181	Harmonization of Concussion Management Guidelines	1	--			
182	Reinstating the Court Challenges Program of Canada	5	Funding to support a new Court Challenges Program (Budget 2016)	725,873	Canadian Heritage	C
183	Ensuring Access to Justice	9	Funding for contributions to the provinces and territories for the delivery of legal aid to ensure access to justice for economically disadvantaged persons (Budget 2016)	9,000,000	Justice	B
184	A More Efficient Federal Court System	1	Funding to invest in essential information technology infrastructure to safeguard the efficiency of the federal court system (Budget 2016)	1,294,910	Courts Administration Service	B
184	Relocate the Quebec City Federal Courts facility ³⁰		Funding to relocate the Québec City court facilities (Budget 2016)	910,515	Courts Administration Service	B
185	Canadian Broadcasting Corporation/Radio-Canada	75	Funding to disseminate and support world-class Canadian content and to provide Canadians with better access to programs and services in the digital era (Budget 2016)	75,000,000	Canada Broadcasting Corporation	B
185	Canada Council for the Arts	40	Funding to foster the development of the arts in Canada	40,000,000	Canada Council for the Arts	A

²⁹ The contribution to the Canadian Partnership Against Cancer was included in the Main Estimates 2016-17.

³⁰ This item does not appear in Budget 2016's Table 5.2, but the text includes a commitment of \$2.6 million over two years on a cash basis.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
			through grants, services and professional Canadian artists and arts organizations (Budget 2016)			
186	Telefilm Canada	2	Funding to support more audiovisual treaty coproductions and increase national and international promotion of Canadian films (Budget 2016)	2,000,000	Telefilm Canada	C
186	National Film Board of Canada	2	Funding to support audiovisual production, audience development and digitization of the heritage collection of the National Film Board (Budget 2016)	1,500,000	National Film Board	B
186	Showcasing Canada's Cultural Industries to the World	10	Funding to support the promotion of Canadian artists and cultural industries abroad (Budget 2016)(horizontal item)	5,702,352	Canadian Heritage	C
			Funding to support the promotion of Canadian artists and cultural industries abroad (Budget 2016)(horizontal item)	3,789,051	Foreign Affairs, Trade and Development	C
			Total	9,491,403		
187	Supporting National Museums	34	Funding to support the national museums (Budget 2016) (horizontal item)	11,904,000	Canadian Museum for Human Rights	B
			Funding to support the national museums (Budget 2016) (horizontal item)	11,377,000	Canadian Museum of History	B
			Funding to support the national museums (Budget 2016) (horizontal item)	200,000	Canadian Museum of Immigration at Pier 21	B
			Funding to support the national museums (Budget 2016) (horizontal item)	3,312,000	Canadian Museum of Nature	B
			Funding to support the national museums (Budget 2016) (horizontal item)	1,190,000	National Gallery of Canada	B
			Funding to support the national museums (Budget 2016) (horizontal item)	2,569,000	National Museum of Science and Technology	B
			Total	30,552,000		
188	Office of the Community Outreach and Counter-radicalization Coordinator	3	Funding for the creation of the office for community outreach and countering radicalization to violence (Budget 2016)	2,306,427	Public Safety and Emergency Preparedness	B
188	Strengthening Heavy Urban Search and Rescue	3	Funding for the creation of the Heavy Urban Search and Rescue Program (Budget 2016)	3,100,000	Public Safety and Emergency Preparedness	B

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
189	Royal Canadian Mounted Police Vancouver Laboratory Relocation ³¹		Funding to replace the Royal Canadian Mounted Police National Forensic Laboratory Services facility (Budget 2016)	6,401,700	Royal Canadian Mounted Police	C
189	Reopening the Kitsilano Canadian Coast Guard Facility ³²	3	Funding to enhance marine emergency response capacity in British Columbia (Budget 2016)	10,553,606	Fisheries and Oceans	A
190	Strengthening the Security of Government of Canada Networks and Cyber Systems ³³	12	Funding to improve the security of government information technology and cyber systems (Budget 2016)	22,987,871	Shared Services Canada	A
191	Enhancing the Safety of Railways and the Transportation of Dangerous Goods	34	Funding to enhance the safety of railways and the transportation of dangerous goods (Budget 2016)	29,403,799	Transport	B
192	Improving Motor Vehicle Safety	3	Funding to modernize and strengthen Motor Vehicle Safety for Canadians (Budget 2016)	2,482,893	Transport	B
Chapter 6 – Canada in the World						
197	Increasing the International Assistance Envelope	128	--			
197	Promoting International Peace and Security	196	Funding for the Peace and Stabilization Operations Program (Budget 2016) (This item received funding from TB Vote 5 - Government Contingencies)	207,325,826	Foreign Affairs, Trade and Development	B
			Funding for the Counter-Terrorism Capacity Building Program in the Sahel region of Africa (Budget 2016)	9,963,461	Foreign Affairs, Trade and Development	B
			Total	217,289,287		
199	Expanding Canada's Intake of Syrian Refugees	204	Funding to resettle 10,000 additional government-assisted Syrian refugees in 2016 (Budget 2016) (horizontal item)	2,867,179	Canada Border Services Agency	A

³¹ This item does not appear in Budget 2016’s Table 5.2, but the text includes a commitment of \$60.4 million over five years on a cash basis. According to information provided to the PBO by Finance Canada in November 2016, the updated cash allocation for this measure in 2016-17 is \$3 million.

³² According to information provided to the PBO by Finance Canada in November 2016, the updated cash allocation for this measure in 2016-17 is \$11 million.

³³ According to information provided to the PBO by Finance Canada in November 2016, the updated cash allocation for this measure in 2016-17 is \$24 million.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
			Funding to resettle 10,000 additional government-assisted Syrian refugees in 2016 (Budget 2016)(horizontal item)	139,015,924	Citizenship and Immigration	A
			Funding to resettle 10,000 additional government-assisted Syrian refugees in 2016 (Budget 2016) (horizontal item)	7,707,925	Foreign Affairs, Trade and Development	A
			Funding to resettle 10,000 additional government-assisted Syrian refugees in 2016 (horizontal item)	955,727	Canada Border Services Agency	B
			Funding to resettle 10,000 additional government-assisted Syrian refugees in 2016 (horizontal item)	4,000,000	Citizenship and Immigration	B
			Total	151,679,576		
200	Reducing Application Processing Times	25				
200	Achieving Higher Permanent Resident Admissions	20				
	Total	45				
			Funding to reduce application processing times and achieve higher admission levels for permanent residents (Budget 2016) (horizontal item)	1,449,417	Canada Border Services Agency	A
			Funding to reduce application processing times and achieve higher admission levels for permanent residents (Budget 2016)(horizontal item)	38,976,621	Citizenship and Immigration	A
			Total	40,426,038		
200	Improving Export Verifications	1	--			
Chapter 7 – Open and Transparent Government						
206	Improving Client Services at the Canada Revenue Agency	61	Funding for the implementation and administration of various measures to enhance the capacity to deliver client-focused services (Budget 2016)	44,324,879	Canada Revenue Agency	B
208	Government of Canada Service Strategy	8	Funding to advance the government's service agenda and support implementation of the Government of Canada Clients First Service Strategy (Budget 2016)	849,832	Treasury Board Secretariat	C
208	Enhancing Access to Information	3	Funding for enhancing Access to Information (Budget 2016)	2,557,381	Treasury Board Secretariat	C

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2016-17
209	Expanding Open Data Initiatives	2	Funding to expand open data initiatives (Budget 2016)	2,076,760	Treasury Board Secretariat	B
209	Electoral Reform	8	Funding to support communication and engagement on electoral reform (Budget 2016)	3,310,398	Privy Council Office	C
210	Focusing on Outcomes (Privy Council Office)	49	Funding to enhance the Privy Council Office's capacity to support the Prime Minister and Cabinet ministers in delivering the Government's agenda and to strengthen its infrastructure (Budget 2016)	10,825,154	Privy Council Office	B
			Funding for the Access Control and Physical Security Project to strengthen the Privy Council Office's security infrastructure (Budget 2016)	150,044	Privy Council Office	C
			Funding to support the Privy Council Office's information technology modernization project and other organizational changes (Budget 2016)	21,892,013	Privy Council Office	A
			Total	32,867,211		
212	Investing in Government Information Technology ³⁴	126	Funding to maintain Mission Critical Information Technology Infrastructure (Budget 2016)	232,491,864	Shared Services Canada	A
212	Transforming Government Back Office Systems	70	Funding for the Back Office Transformation initiative (Budget 2016)	69,080,001	Treasury Board Secretariat	B
213	Increasing Capacity at Status of Women Canada	3	Funding to increase capacity at Status of Women Canada (Budget 2016)	3,911,600	Office of the Co-ordinator, Status of Women	B
213	Treasury Board Program Integrity Process ³⁵	250	Funding to maintain RCMP operations pending a comprehensive resourcing review (Budget 2016)	70,000,000	Royal Canadian Mounted Police	C
			Funding for the Canadian Coast Guard to proceed with vessel life extension and refit work on CCGS Hudson and related	7,290,606	Fisheries and Oceans	C

³⁴ According to information provided to the PBO by Finance Canada in November 2016, the updated cash allocation for this measure in 2016-17 is \$233 million.

³⁵ As described in Budget 2016 (page 213), this measure supports government-wide program integrity issues. "For example, organizations such as the Royal Canadian Mounted Police and the Canadian Coast Guard are departments that have been identified as requiring incremental funding to deliver mission-critical services to Canadians."

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supple-mentary Estimates 2016-17
			interim chartering vessels to maintain Canada’s science programs (Budget 2016)			
Chapter 8 – Tax Fairness and a Strong Financial Sector						
216	Cracking Down on Tax Evasion and Combatting Tax Avoidance ³⁶	-154	Funding for the implementation and administration of various measures to crack down on tax evasion, combat tax avoidance and enhance tax collections (Budget 2016)	65,321,216	Canada Revenue Agency	B
217	Enhancing Tax Collections	32	--			
223	Renewing Financial Sector Legislation	1	Funding for the Financial Sector Legislative Review (Budget 2016)	549,150	Finance	B
224	Studying Housing and Household Indebtedness	1	Funding to study foreign investment in Canadian housing (Budget 2016)	361,772	Statistics Canada	C
224	Monitoring Systemic Risks to the Financial System	2	Funding to enhance Canada’s financial and wealth statistics (Budget 2016)	1,943,737	Statistics Canada	C
Other³⁷						
107	Supporting Water Infrastructure in Saskatchewan	--	Funding for the transfer of federal water infrastructure to the Government of Saskatchewan (Budget 2016) ³⁸	350,000,000	Agriculture and Agri-Food	C
201	Defending Canada	--	Funding related to Operation REASSURANCE - Canada’s contribution to NATO assurance measures and deterrence posture in Central and Eastern Europe (Budget 2016) ³⁹	28,530,000	National Defence	C
			Funding to support families experiencing separation and divorce (Budget 2016)	1,980,591	Justice	B

³⁶ The Government expects these activities will generate revenues greater than expenses.

³⁷ There are no clear budget allocations for items in this section.

³⁸ While it is mentioned in the text, Budget 2016 did not provide an allocation related to this item.

³⁹ While it is mentioned in the text, Budget 2016 did not provide an allocation related to this item.

Page	Budget 2016 Description	Projected Amount 2016-17 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supple-mentary Estimates 2016-17
			Funding for the implementation and administration of various tax measures (Budget 2016)	16,818,730	Canada Revenue Agency	C
			Funding to review previous changes to the Navigable Waters Protection Act (Budget 2016)	842,582	Transport	B

Appendix B: Tracking Budget 2016 Statutory Spending Measures

Page	Budget 2016 Description	Projected Cost 2016-17 (\$ millions)	Legislation Authorizing Statutory Spending	Legislation or Regulation Implementing the Measure
65	Enhancing Canada Student Grants	216	<i>Canada Student Financial Assistance Act</i>	<i>Regulations Amending the Canada Student Financial Assistance Regulations and the Apprentice Loans Regulations, SOR/2016-199, June 22, 2016</i>
67	Making Student Debt More Manageable	15	<i>Canada Student Financial Assistance Act</i>	<i>Regulations Amending the Canada Student Financial Assistance Regulations and the Apprentice Loans Regulations, SOR/2016-199, June 22, 2016</i>
73	Expanding Access to Employment Insurance for New Entrants and Re-entrants	259	<i>Employment Insurance Act</i>	Bill C-15: <i>An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> ; clauses 207, 209, 210, 216, 226, 229 <i>Regulations Amending the Employment Insurance Regulations, SOR/2017-27, February 24, 2017</i>
74	Reducing the Employment Insurance Waiting Period From Two Weeks to One	206		Bill C-15: <i>An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> ; clauses 208, 213, 214, 219, 221, 227, 228, 231 <i>Regulations Amending the Employment Insurance Regulations, SOR/2016-314, December 16, 2016,</i>
74	Extending the Working While on Claim Pilot Project	48		<i>Regulations Amending the Employment Insurance Regulations, SOR/2016-162, June 22, 2016</i>
75	Extending Employment Insurance Regular Benefits in Affected Regions	405		Bill C-15: <i>An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and</i>

Page	Budget 2016 Description	Projected Cost 2016-17 (\$ millions)	Legislation Authorizing Statutory Spending	Legislation or Regulation Implementing the Measure
				<i>other measures</i> ; clauses 211, 212
77	Extending the Maximum Duration of Work-Sharing Agreements	44		Not required ⁴⁰
	Total ⁴¹	962		
77	Making Employment Insurance Service Delivery More Responsive	19		
77	Enhancing Access to Employment Insurance Call Centres	32	<i>Employment Insurance Act</i>	Not required ⁴²
78	Strengthening the Integrity of the Employment Insurance Program	6		
80	Labour Market Development Agreements	125	<i>Employment Insurance Act</i>	Not required ⁴³
171	Increasing the Guaranteed Income Supplement for Single Seniors	478	<i>Old Age Security Act</i>	Bill C-15: <i>An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> ; clauses 189, 190, 191
173	Increased Support for Senior Couples Living Apart	1	<i>Old Age Security Act</i>	Bill C-29: <i>A second Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> , clauses 104, 105, 106

⁴⁰ As the *Employment Insurance Act* and *Employment Insurance Regulations* do not specify the length of work-sharing agreements, extending the length of agreements does not require legislative or regulatory amendments.

⁴¹ According to Table A2.4 in Budget 2016, the cost of Employment Insurance measures on a cash basis in 2016-17 will be \$602 million.

⁴² The *Employment Insurance Act* authorizes the Government to charge Employment Insurance administrative costs to the Employment Insurance Operating Account.

⁴³ Labour Market Development Agreements are funded through Part II of the *Employment Insurance Act*. The Government signed renewed [agreements](#) with all provinces and territories in late 2016 or early 2017.

Appendix C: Tracking Budget 2016 Tax and Tariff Measures

Page	Budget 2016 Description	Projected Cost 2016-17 (\$ millions)	Legislation or Regulation Implementing the Measure
56	Middle Class Tax Cut and Related Measures	1,265	Bill C-2: <i>An Act to amend the Income Tax Act</i>
57	Introducing the Canada Child Benefit—Net Cost	4,510	Bill C-15: <i>An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> ; clauses 27-31, 50-53.
64	Eliminating Income Splitting for Couples With Children	-1,920	Bill C-15: <i>An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> ; clauses 22, 25, 37 and 42.
64	Eliminating the Children's Fitness Tax Credit and the Children's Arts Tax Credit	-120	Bill C-15: <i>An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> ; clause 32.
68	Eliminating the Education Tax Credit and the Textbook Tax Credit	-105	Bill C-15: <i>An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> ; clauses 16-20.
81	Increasing the Northern Residents Deduction	45	Bill C-15: <i>An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> ; clause 13.
82	Introducing a Teacher and Early Childhood Educator School Supply Tax Credit	25	Bill C-15: <i>An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> ; clause 33.
126	Mineral Exploration Tax Credit	30	Bill C-15: <i>An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> , clause 35.
127	Supporting Manufacturers Through Tariff Relief	2	<i>Order Amending the Schedule to the Customs Tariff, 2016-1, SOR/2016-125 June 13, 2016; Order Amending the Schedule to the Customs Tariff, 2016-2 (Agri-food Inputs), SOR/2016-313,</i>

Page	Budget 2016 Description	Projected Cost 2016-17 (\$ millions)	Legislation or Regulation Implementing the Measure
			December 16, 2016
127	Supporting Ferry Fleet Renewal	26	<i>Ferry-Boats Remission Order</i> , 2016, SOR/2016-140, June 14, 2016
152	Expanding Tax Support for Clean Energy	1	Proposed amendments: Regulatory Initiative: <i>Regulations Amending the Income Tax Regulations (Accelerated Capital Cost Allowance for Electric Vehicle Charging Stations and Electrical Energy Storage)</i> - Forward Regulatory Plan 2017-2019
217	Enhancing Tax Integrity	-124	Bill C-29: <i>A second Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures</i> , clauses 13, 16, 29, 44, 53, 57, 58, 61, 69, 71