



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

# The Government's Expenditure Plan for 2016-17

Ottawa, Canada  
17 March 2016  
[www.pbo-dpb.gc.ca](http://www.pbo-dpb.gc.ca)

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 presents detailed analysis of the federal government's Expenditure Plan and Main Estimates for 2016-17, which supports the first two appropriation bills that will seek Parliament's approval for almost \$90 billion.

This report was prepared by the staff of the Parliamentary Budget Officer. Duncan MacDonald wrote the report. Jason Jacques and Chris Matier provided comments. Patricia Brown and Jocelyne Scrim assisted with the preparation of the report for publication. Please contact [pbo-dpb@parl.gc.ca](mailto:pbo-dpb@parl.gc.ca) for further information.

Jean-Denis Fréchette  
Parliamentary Budget Officer

# Table of Contents

---

|   |           |
|---|-----------|
| <b>Executive Summary</b>                | <b>1</b>  |
| <b>1. Analytical context</b>            | <b>2</b>  |
| 1.1. PBO's analytical approach          | 2         |
| 1.2. The Estimates' appropriation types | 3         |
| <b>2. Highlights of these Estimates</b> | <b>4</b>  |
| 2.1. Personnel spending to decline      | 7         |
| <b>3. Spending by policy area</b>       | <b>9</b>  |
| 3.1. Economic Affairs                   | 10        |
| 3.2. Social Affairs                     | 12        |
| 3.3. International Affairs              | 14        |
| 3.4. Government Affairs                 | 15        |
| <b>Appendix A: The TBS InfoBase</b>     | <b>16</b> |
| <b>References</b>                       | <b>17</b> |
| <b>Notes</b>                            | <b>18</b> |

# Executive Summary

---

The Government's Expenditure Plan and Main Estimates for 2016-17 outline \$250.1 billion in budgetary spending authorities. This represents a decrease of approximately \$550 million compared to total budgetary authorities outlined in 2015-16, mostly driven by decreases in direct program spending (DPS), partially offset by increases in major transfers to persons, and other levels of government.

The decline, in general, stems from the sun-setting of various initiatives, for example the remediation of contaminated sites. Some of these measures are likely to be re-announced sometime in the future. Associated with this are expectations of future requests for funds through the Supplementary Estimates process, later in the year.

The Government has also initiated a pilot project, providing parliamentarians the ability to approve Transport Canada's grants and contributions at the program level. This move allows Parliament to provide greater scrutiny on the spending of funds, and builds on recent transparency initiatives, notably the TBS InfoBase and the publication of frozen allotments in Supplementary Estimates (C) 2015-16.

# 1. Analytical Context

## 1.1. PBO's analytical approach

The Parliamentary Budget Officer's (PBO's) legislative mandate includes research and analysis of the Government of Canada's (Government's) Estimates. To implement this, the PBO reviews the Estimates and highlights proposed adjustments that warrant scrutiny, including:

1. Proposed changes to programs that are material to adjustments in the federal budget balance; and,
2. Proposed changes to programs that represent significant growth compared to the status quo.

Traditionally, Parliament has only provided appropriations for inputs (for example, operating or capital expenditures). However, parliamentarians have been clear that a program lens provides greater insight. As such, the PBO's Estimates analysis focuses on authorities delineated by program. In addition, a pilot project in these Main Estimates endeavours to provide the same program focus for a single department, Transport Canada (Box 1-1). Similar to the addition of information pertaining to frozen allotments in the most recent Supplementary Estimates (C), this increase in transparency allows parliamentarians to more effectively scrutinise the finances of the Government.

### Box 1-1 Appropriation pilot project

The pilot project to present and approve the grants and contributions of Transport Canada on a program-level basis is a marked increase in transparency for the Government. Recent years have brought many changes to the presentation of the Estimates; not all have increased transparency (for example, the removal of planned Employment Insurance spending in 2014-15). This pilot project is a beneficial move toward providing Parliament with more detailed information, which will improve oversight.

The presentation of information at a program level stems from the seventh report of the House of Commons Government Operations and Estimates Committee (OGGO) in July 2012 (Standing Committee on Government Operations and Estimates, 2012). The OGGO report examined the process of reviewing and scrutinizing the Government's spending plans and issued a series of recommendations.

**Box 1-1      continued**

Along with the TBS InfoBase (Appendix A), the pilot project further fulfils some of the OGGO recommendations, most of which were broadly accepted by both the Government and the opposition parties at the time. Further recommendations from the report include:

- A cyclical review of statutory programs and tax expenditures,
- Reports on Plans and Priorities (RPPs) be published on the same day as the Main Estimates,
- Budget items for a given year be reflected in the Main estimates of that year,
- A review of the role and mandate of the PBO.

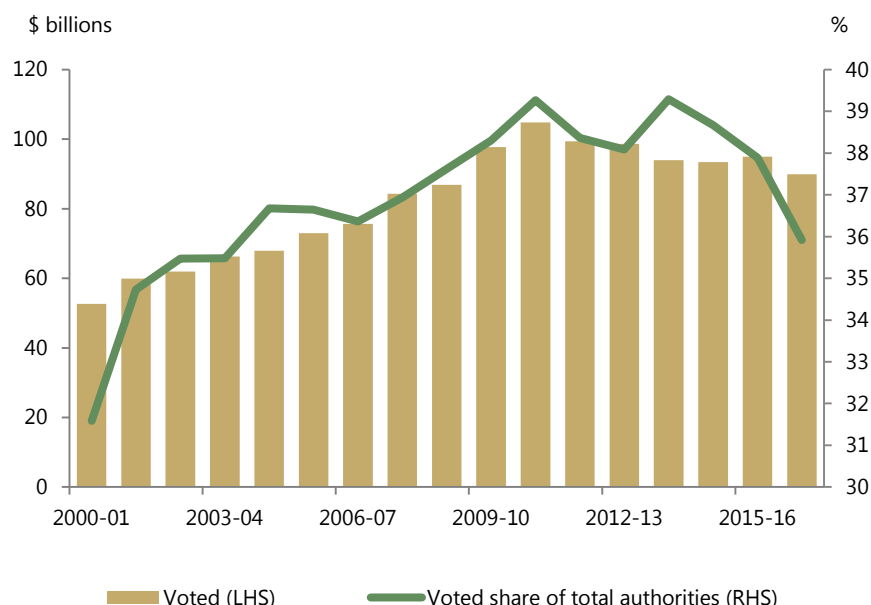
To date, not all of the OGGO report recommendations have been fully implemented. With the complementary nature of the recommendations, a full implementation would aide elected representatives in fulfilling their role of examining the Government's spending plans.

## 1.2. The Estimates' appropriation types

---

Each year, Parliament is asked to endorse the Government's fiscal and economic strategy outlined in the Budget. Typically, the Government then needs to obtain Parliament's approval of the money required to implement its budget. This legal consent is provided in one of two ways:

- Ongoing statutory authority, through standing legislation that allows federal departments and agencies to expend funds for specific purposes, when needed. The approval for these funds was provided previously by Parliament, and the authority remains ongoing. Examples of this are the cost of Old Age Security benefits and Public Debt Interest expenses. The proportion of money that does not require annual approval by Parliament is growing and will reach almost two-thirds of total program expenditures in 2016-17.
- Time-limited, voted, appropriations, which Parliament approves each year for the separate operating, capital and transfer payment budgets of departments and agencies. With certain exceptions, the legal authority to spend this money expires at the end of the fiscal year (that is, March 31). In 2016-17, roughly 36 per cent of the Government's planned budgetary spending will be authorized through this mechanism (Figure 1-1).

**Figure 1-1** Voted share in decline since 2013-14

Sources: Main Estimates 2000-01 to 2016-17.

## 2. Highlights of these Estimates

The Government's Expenditure Plan and Main Estimates for 2016-17 outline \$250.1 billion in budgetary spending authorities, as well as a \$370 million increase in federal loans, investments and advances (Table 2-1). Of the budgetary total, \$89.8 billion are authorities voted by Parliament.

**Table 2-1** The Government's expenditure plan

| (\$ billions)    | Budgetary    | Non-Budgetary |
|------------------|--------------|---------------|
| <b>Voted</b>     | 89.8         | 0.03          |
| <b>Statutory</b> | 160.3        | 0.34          |
| <b>Total</b>     | <b>250.1</b> | <b>0.37</b>   |

Source: Main Estimates 2016-17.

Note: Numbers may not add due to rounding.

The total budgetary authorities outlined in these Main Estimates represent an approximate \$550 million decrease in authorities compared to the total budgetary authorities outlined in 2015-16 (\$250.7 billion to date), mostly driven by decreases in direct program spending (DPS), partially offset by

increases in major transfers to persons and other levels of government (Figure 2-1).

Major transfers are statutory spending, usually increasing in-line with pre-established escalators. Major transfers to persons, including elderly benefits such as Old Age Security and benefits for youth such as the Universal Child Care Benefit (UCCB) are forecast to increase \$2.6 billion (4.0 per cent) year-over-year to \$66.8 billion. Major transfers to other levels of government, including Equalization payments and the Canada Health Transfer, are forecast to increase \$2.7 billion (4.1 per cent) year-over-year.

**Figure 2-1**

### Composition of changes in budgetary authorities (year-over-year)



Source: Main Estimates 2016-17.

Note: Major transfers to persons exclude Employment Insurance benefits, which are reported through the Employment Insurance Operating Account. The figure compares total estimates to date in 2015-16 to total 2016-2017 main estimates.

### Vote-netted revenue

Vote-netted revenues are appropriations provided by Parliament to allow departments to offset expenditures with revenues earned within the fiscal year.

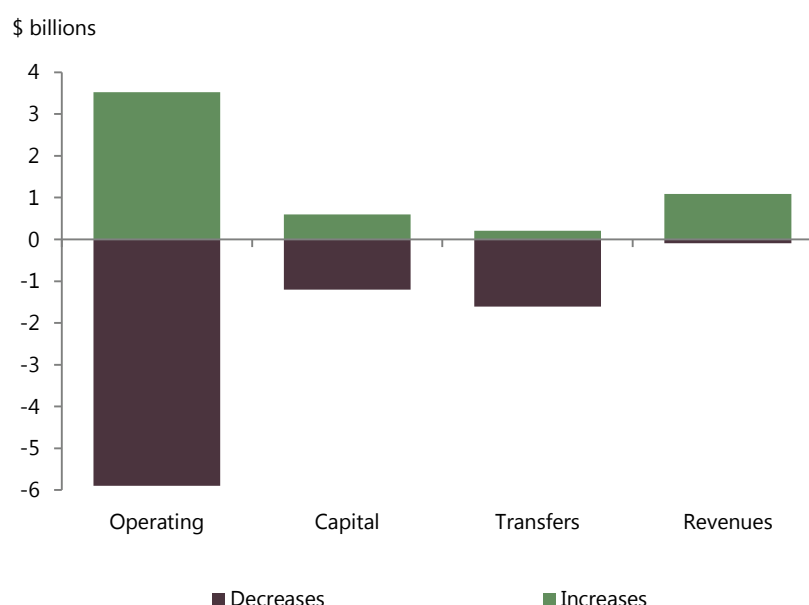
Direct program spending (DPS) is expected to decrease \$5.4 billion year-over-year to \$103.2 billion (a 4.9 per cent decrease). DPS is the cash outlay of departments to achieve program goals, mainly through spending in operating and capital expenditures, but also through grants and contributions. The overall decrease in DPS varies by department and type of transaction, with some increases and some decreases (Figure 2-2).

Revenues are expected to increase over the previous year (up \$1.0 billion, or 9.6 per cent) as Public Services and Procurement Canada (PSPC) and Shared Services Canada (SSC) expect increases in vote-netted revenue. In the case of



SSC, the additional revenue space (up \$407 million) is a return to historical levels.<sup>1</sup> Increased revenues for PSPC's Accommodation and Real Property Services is attributable to an increase in demand for services such as engineering, property management, and support services.<sup>2</sup>

**Figure 2-2** Increases and decreases in direct program spending over previous year



Source: Main Estimates 2016-17.

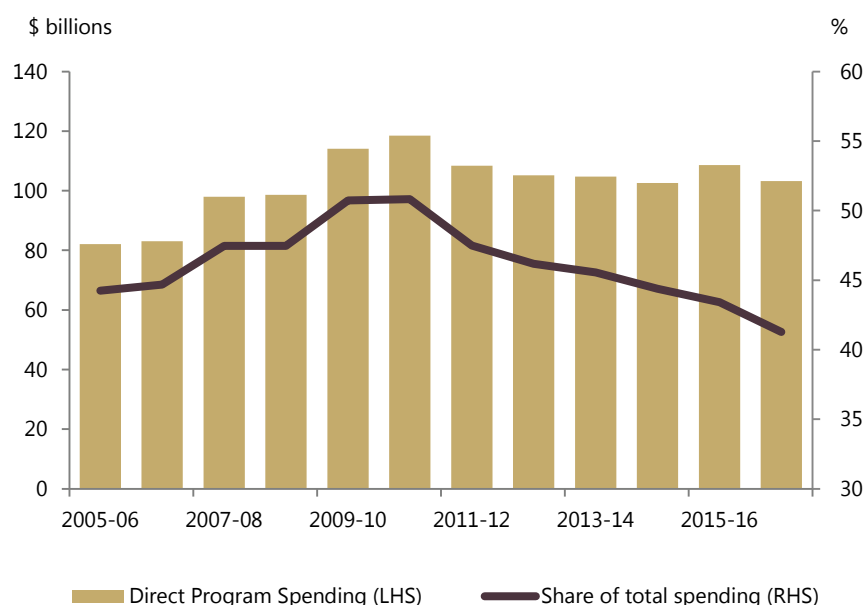
### DPS vs DPE

Direct program spending (DPS) and direct program expenses (DPE) are two terms common in PBO reports. The two measures overlap, but refer to different concepts.

DPS refers to cash spending within a year, usually in reference in Estimates documents. DPE refers to accrual expenses, usually in reference to the Public Accounts or documents prepared by the Department of Finance.

Overall operating spending is forecast to decrease \$2.4 billion (3.1 per cent) compared to last year. Within this overall envelope, some programs forecast decreased spending, totalling \$5.9 billion, partially offset by \$3.5 billion in increased spending to other programs. Many of these decreases are due to funds that have sunset, or have been re-profiled. For instance, the Contaminated Sites Action Plan, an initiative of various departments, has sunset and is yet to be re-announced; and Indigenous and Northern Affairs Canada (INAC) has experienced sun-setting of funds to settle comprehensive claims as well as the First Nations Water and Wastewater Action Plan. Further, the Treasury Board of Canada Secretariat (TBS) has revised down the amounts required for some central votes, namely Government-wide Initiatives and Paylist Requirements.

The decrease in DPS as a share of total spending continues the trend that began in 2010-11 when the share peaked at 50.8 per cent (Figure 2-3). Since that time, the DPS share of total spending has declined, and is projected in 2016-17 to reach a low of 41.3 per cent.

**Figure 2-3 Direct Program Spending to continue decline**

Sources: Main Estimates 2016-17 and Public Accounts of Canada 2006 to 2015.

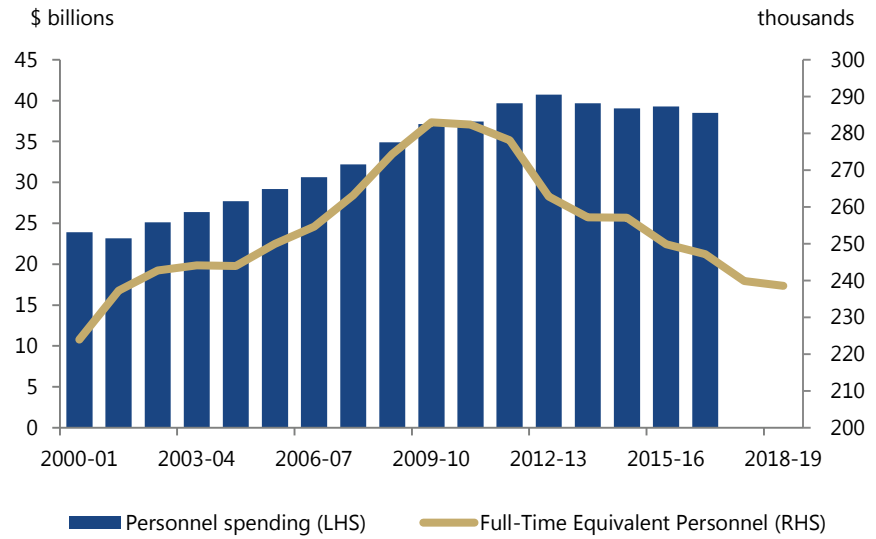
Note: Figures for 2015-16 and 2016-17 are estimates.

## 2.1. Personnel spending to decline

Decreases in personnel spending explain a significant part of the decline in DPS. The Government estimates personnel spending will reach \$38.5 billion in 2016-17, a \$772 million decrease (2.0 per cent) over the previous year. This decline continues the levelling off of employee spending, which reached a peak of 283,000 full time equivalents (FTEs) immediately after the financial crisis in 2009-10 (Figure 2-4). The most recent Reports on Plans and Priorities forecast further reductions in 2016-17 and 2017-18.

The decline in the number of public sector workers primarily reflects a decrease in workers aged under 35 (Figure 2-5). During the period from 2009-10 to 2013-14 the federal workforce under 35 years of age decreased by 16,400 (23.4 per cent) and by 9,400 for those 35 years of age and over (4.4 per cent). The President of the Treasury Board has recently indicated a desire to attract a greater proportion of workers under 35 years of age.<sup>3</sup>

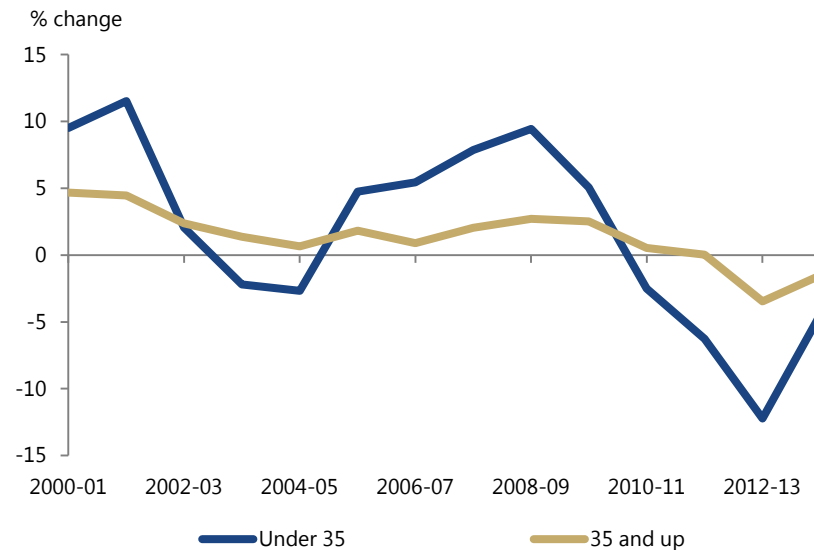
**Figure 2-4 Personnel spending continues to decline**



Sources: Main Estimates 2016-17; Public Accounts of Canada 2001 to 2015; Main Estimates and Supplementary Estimates 2015-16 and Reports on Plans and Priorities 2015-16.

Note: The FTE figures beyond 2014-15 are estimates derived from growth of planned FTEs outlined in the 2015-16 and 2016-17 Reports on Plans and Priorities (excluding National Defence and the Royal Canadian Mounted Police).

**Figure 2-5 Significant declines in federal workforce under 35 years of age since 2009-10**



Source: Treasury Board Secretariat of Canada.

### 3. Spending by Policy Area

**Figure 3-1 Whole of Government spending authorities**

| Thematic Spending Area  | Total estimates<br>(2015-16)<br>(\$ millions) | Main Estimates<br>(2016-17)<br>(\$ millions) | Difference<br>(\$ millions) | Change<br>(per cent) |               |
|---|---|--|-----------------------------|----------------------|---------------|
| <b>Economic Affairs</b>   | <b>165,413</b>                                | <b>168,320</b>                               | <b>2,907</b>                |                      | <b>1.8%</b>   |
| Strong economic growth  | 104,207                                       | 104,845                                      | 638                         |                      | 0.6%          |
| Income security and employment for Canadians                            | 52,230  | 54,648                                       | 2,418                       |                      | 4.6%          |
| An innovative and knowledge-based economy                               | 5,991   | 6,606  | 615                         |                      | 10.3%         |
| A clean and healthy environment   | 2,436   | 1,692  | -743                        |                      | -30.5%        |
| A fair and secure marketplace   | 548   | 528  | -20                         |                      | -3.7%         |
| <b>Social Affairs</b>   | <b>53,177</b>                                 | <b>52,104</b>                                | <b>-1,073</b>               |                      | <b>-2.0%</b>  |
| A diverse society that promotes linguistic duality and social inclusion | 16,043  | 15,530                                       | -513                        |                      | -3.2%         |
| A safe and secure Canada  | 28,824  | 28,167                                       | -657                        |                      | -2.3%         |
| Healthy Canadians   | 6,402   | 6,416  | 14                          |                      | 0.2%          |
| A vibrant Canadian culture and heritage                                 | 1,908   | 1,991  | 83                          |                      | 4.4%          |
| <b>International Affairs</b>  | <b>7,809</b>                                  | <b>6,860</b>                                 | <b>-949</b>                 |                      | <b>-12.2%</b> |
| Global poverty reduction through international sustainable development  | 3,752   | 3,264  | -488                        |                      | -13.0%        |
| A safe and secure world through international engagement                | 3,818   | 3,349  | -469                        |                      | -12.3%        |
| A prosperous Canada through global commerce                             | 232   | 240  | 8                           |                      | 3.4%          |
| A strong and mutually beneficial North American partnership             | 7   | 7  | 0                           |                      | 0.2%          |
| <b>Government Affairs</b>   | <b>24,287</b>                                 | <b>22,852</b>                                | <b>-1,435</b>               |                      | <b>-5.9%</b>  |
| Well-managed and efficient government operations                        | 21,980  | 20,465                                       | -1,515                      |                      | -6.9%         |
| A transparent, accountable and responsive federal government            | 1,521   | 1,574  | 53                          |                      | 3.5%          |
| Strong and independent democratic institutions                          | 786   | 813  | 27                          |                      | 3.4%          |

Source: Treasury Board of Canada Secretariat.

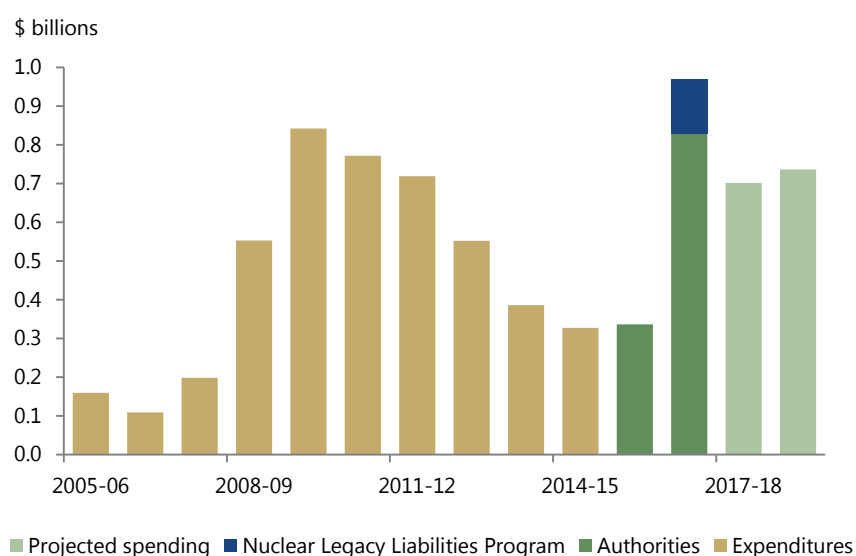
The Government classifies each dollar it spends by policy category (Figure 3-1). There are four principal themes, and sixteen sub-themes. The main headings (economic, social, international and government) aim to capture the essence of the Government's spending.<sup>4</sup> Tracking appropriations and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

### 3.1. Economic Affairs

**Economic Affairs** is projected to increase spending by \$2.9 billion (1.8 per cent) year-over-year. The bulk of this increase is an additional \$2.4 billion in spending on *Income security and employment for Canadians* (4.6 per cent). Forecasted increases in Old Age Security and other benefits programs within the Income Security Program of Employment and Social Development Canada (ESDC) drive this change.

Other large changes in **Economic Affairs** include an additional \$615 million for *An Innovative and knowledge based economy*, with the largest increase being an additional \$632 million going to the Atomic Energy of Canada Limited (AECL). The additional funds are attributable to two factors: (1) the transfer of the Nuclear Legacy Liability Program (NLLP) from Natural Resources Canada to AECL, and (2) the completed transition of AECL to a Government-owned contractor-operated model of operations (Figure 3-2).

**Figure 3-2** AECL restructures and takes over the Nuclear Legacy Liabilities Program from Natural Resources



Sources: Public Accounts of Canada; Main Estimates 2016-17 and AECL Corporate Plan Summary 2014-15.

A review of AECL, completed in 2009, recommended that AECL be restructured to include more private-sector participation and reduce the financial exposure of taxpayers.<sup>5</sup> As a part of this restructuring the Government sold the former CANDU reactor division to a wholly-owned subsidiary of SNC-Lavalin in 2011, and in 2015 announced that it has selected the Canadian National Energy Alliance (CNEA) to take over the management of operations formerly managed by AECL.<sup>6,7</sup> The handover of operations includes the Chalk River nuclear facility, scheduled to be decommissioned in 2018.<sup>8</sup>

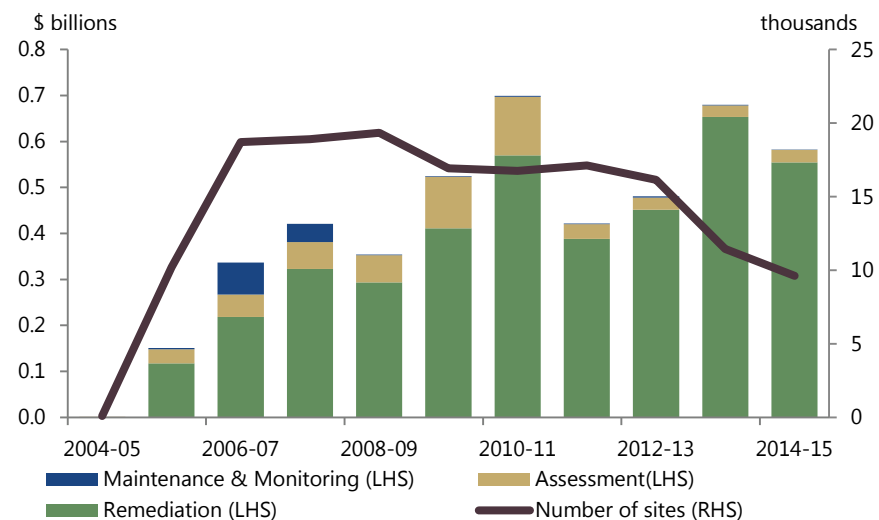
With this restructuring, AECL has shifted focus to decommissioning and waste management of contaminated nuclear sites, as well as management of nuclear laboratories. With the former, AECL has taken over the responsibility of the NLLP, and it's approximately \$140 million a year spending envelope.

Within *A clean and healthy environment*, authorities fell by \$743 million (30.5 per cent) year-over-year. A share of this decrease is transfer of authority of the NLLP from NRCan to AECL, which shifts the categorization of the spending. Further decreases result from the sunseting of the Contaminated Sites Action Plan (CSAP).

The CSAP is a 15-year program, established in 2005, and divided into three phases.<sup>9</sup> The first phase, completed in 2011, consolidated all contaminated sites (with the exception of nuclear sites covered under the NLLP), and began the remediation process for these sites. The second phase, just completed, focused efforts on the highest priority sites. The third and final phase, yet to be announced, will likely continue the funding for the remediation of declining number of identified sites (Figure 3-3).

Figure 3-3

There are still contaminated sites to fix



Source: Federal Contaminated Sites Inventory.

A 2014 PBO analysis of contaminated sites estimated the total liability for contaminated sites to be \$7.0 billion (Parliamentary Budget Officer, 2014). Parliamentarians should expect a request for funds related to contaminated sites in future Supplementary Estimates.

## 3.2. Social Affairs

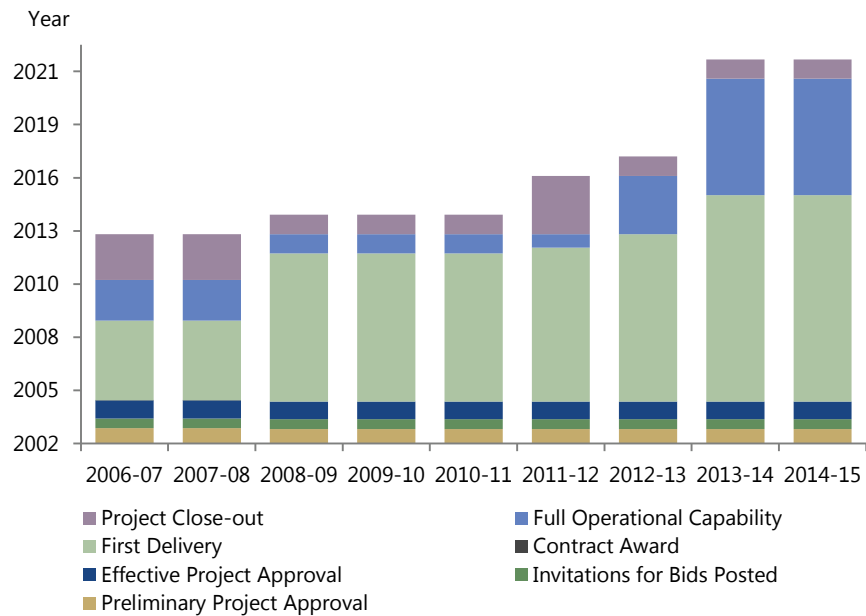
---

Appropriations for **Social Affairs** have decreased by about \$1.1 billion compared to last fiscal year. This fall in funds is broadly split equally between *A safe and secure Canada* (down \$657 million, 2.3 per cent) and *A diverse society that promotes linguistic duality and social inclusion* (down \$513 million, 3.2 per cent).

Within *A safe and secure Canada* the budget for Canada Border Services Agency's (CBSA), Admissibility Determination, Immigration Enforcement, and Criminal Investigations program has decreased by \$121 million (10.0 per cent). As CBSA and other departments associated with the Syrian refugee efforts finalize their plans for the current fiscal year, parliamentarians should expect to see requests for additional funds in future Supplementary Estimates.

Within the same sub-heading National Defence has experienced an increase in its budget for Defence Ready Force Element Production (\$369 million, 11.9 per cent) and also a decrease in Defence Capability Element Production (\$772 million, 5.7 per cent). These two programs manage the military training and readiness ("Ready Force") and the procurement ("Capability") of the Canadian Armed Forces.

Military procurement projects often experience extended timelines owing to the complex nature of the equipment. Often delays in scheduled timelines result in funds being re-profiled to future years. The Maritime Helicopter Project (MHP) is a well-known example.<sup>10</sup> Since the original project approval in 2003 the project has experienced multiple delays and expended timelines (Figure 3-4). The Main Estimates note that an adjustment to the MHP, as well as to other major capital procurement projects, has led to capital funds being re-profiled into future years.

**Figure 3-4 Maritime Helicopter Project experiences stretched timeline**

Sources: Departmental Performance Reports 2006-07 to 2014-15.

Note: Each entry on the horizontal axis provides the actual and expected completion time for each major milestone in the listed fiscal year.

Decreases in *A diverse society that promotes linguistic duality and social inclusion* are explained by the two INAC programs Aboriginal Rights and Interests (down \$399 million, 45.0 per cent) and Residential Schools Resolution (down \$337 million, 67.0 per cent). These decreases are attributable to a completion of the Residential School investigations and re-profiling of amounts for specific claims.

This decrease is offset by an additional \$179.3 million for Immigration, Refugees, and Citizenship Canada (IRCC) to continue efforts to resettle Syrian refugees into Canada. This amount is in addition to the \$429.8 million dedicated to the effort that were outlined in the 2015-16 Supplementary Estimates, for a total of \$609 million since the resettlement effort began (Table 3-1). Statements by Government officials suggest that the total estimated cost for the resettlement effort will be \$678 million over six years.<sup>11</sup> Further statements indicate that these funds requested by IRCC will not constitute the entirety of the required funds for this fiscal year.<sup>12</sup>

While IRCC is the main department associated with the response to the crisis, other departments such as Canada Border Services Agency, Global Affairs Canada, and National Defence play key roles. These departments are currently developing cost estimates for their continuing role, which will appear in future supplementary estimates, further increasing the appropriation for the 2016-17 fiscal year.



**Table 3-1 Syrian refugee effort costings**

| (\$ millions)                      | 2015-16 | 2016-17 | 2017-18 |
|------------------------------------|---------|---------|---------|
| <b>Finance estimates (accrual)</b> | 400     | 200     | 100     |
| <b>Authorities to date</b>         | 430     | 179     | 0       |

Sources: Liberal Party election platform 2015, Department of Finance and Treasury Board Secretariat of Canada.

Note: Department of Finance estimates are presented rounded to the nearest hundred million.

At the time of writing, the goal of accepting 25,000 Syrian refugees had been accomplished, with ongoing efforts to accept more refugees.<sup>13</sup> Looking ahead, additional funds will likely be requested to finance another 4,102 refugees whose applications have already been approved and 12,412 refugees whose applications are in process.

### 3.3. International Affairs

Funds available for **International Affairs** decreased \$949 million (12.2 per cent) year-over-year, with the decrease split evenly between *Global poverty reduction through international sustainable development* (down \$488 million, or 13.0 per cent) and *A safe and secure world through international engagement* (down \$469 million, or 12.3 per cent). There was little change in the remaining two thematic sub-headings.

Within *Global poverty reduction through international sustainable development* there has been a decrease in grants and contributions due to the expiration of some agreements that are set to be renewed, for example \$30.5 million the softwood lumber agreement, and \$130.1 million for the Stabilization and Reconstruction Task Force and Global Peace and Security Fund. Additionally, a share of the decrease is related to additional funds requested in Supplementary Estimates (C) 2015-16, which may or may not be renewed at a later point in this fiscal year.

Decreases in *A safe and secure world through international engagement* are attributable to National Defence's (DND) Defence Combat and Support Operations, (down \$277 million, or 18.3 per cent) and within Immigration, Refugees and Citizenship Canada's (IRCC) Refugee Protection program (down \$133 million, or 82.6 per cent). The decrease in Refugee Protection is attributable to the increased effort in the previous year to land 25,000 Syrian refugees in Canada by the end of 2015. Funding for the program has since been reset to historical levels as IRCC now begins to focus on the adaptation and integration of newcomers into Canadian society.

In Supplementary Estimates (C) 2015-16, DND outlined additional funds (\$215.5 million) to support Operation UNIFER in Ukraine and Operation

IMPACT in Iraq and Syria. On February 15, 2016, the Government removed the six fighter jets that had been previously utilized in Operation IMPACT.<sup>14</sup> The mission is currently scheduled to continue with only support aircraft until March of 2017.<sup>15</sup> Operation UNIFER, with about 200 deployed troops, is also currently scheduled to end in March of 2017. As long as these missions remain ongoing, parliamentarians should expect that further requests for funding will be forthcoming.

### 3.4. Government Affairs

---

Within **Government Affairs**, spending on the *Well-managed and efficient government operations* sub-theme is expected to decrease by \$1.5 billion (6.9 per cent), in particular a \$1.3 billion decrease in TBS central votes.

The Government contingencies central vote, which was bolstered in Supplementary Estimates (B) 2015-16 to cover the urgent and unforeseen needs of departments during the 2015 election, has been reset to its historical level of \$0.75 billion from \$1.27 billion last year.

Additionally, the Government has completed the payouts associated with accumulated voluntary severance pay, which it began to phase out in 2010 when future benefit liabilities peaked around \$5.7 billion. The completion of this payout has reduced appropriations for central vote 30 - Paylist Requirements by \$400 million.<sup>16</sup>

## Appendix A: The TBS InfoBase

---

The Treasury Board of Canada Secretariat has recently released a new interactive online database of Government authorities and expenditures, the TBS InfoBase. This database combines various Government sources of data, such as the Public Accounts, the Estimates, and Reports on Plans and Priorities, to provide an easy-to-explore snapshot of Government operations. In combining this information into an online database the TBS InfoBase mostly fulfils the sixteenth recommendation of the OGGO Committee in June 2012 (Standing Committee on Government Operations and Estimates, 2012).<sup>17</sup>

With this organized and thorough database, parliamentarians will be able to examine both historical and projected spending by Government departments.

In light of this new database, the PBO has taken the decision to cease updating its Integrated Monitoring Database.

Source: TBS InfoBase (<http://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>)

## References

---

Canada. Parliament. House of Commons. Standing Committee on Government Operations and Estimates. (2012, June). Strengthening Parliamentary scrutiny of Estimates and Supply. 7<sup>th</sup> report. 41<sup>st</sup> Parliament. 1<sup>st</sup> Sessions. Available: <http://www.parl.gc.ca/content/hoc/Committee/411/OGGO/Reports/RP5690996/oggorp07/oggorp07-e.pdf>

Parliamentary Budget Officer. (April, 2014). Federal Contaminated Sites Cost. Available: <http://www.pbo-dpb.gc.ca/web/default/files/files/files/Federal%20Contaminated%20Sites%20Cost.pdf>

# Notes

1. Vote-netted revenues in 2015-16 for SSC totaled only \$325 thousand, less than the \$412 million average of the four years prior.
2. Public Services and Procurement Canada 2016-17 Report on Plans and Priorities Future-oriented condensed statement of operations. Available at: <http://www.tpsgc-pwgsc.gc.ca/rapports-reports/rpp/2016-2017/rpp-03-eng.html#a1>
3. Ottawa Citizen. (February 15, 2016). Brison says millennials will staff next 'golden age' of public service. Available: <http://ottawacitizen.com/news/national/brison-says-millennials-will-staff-next-golden-age-of-public-service>
4. A good description of each heading and sub-heading can be found at the TBS InfoBase: <http://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#goco>
5. Archived – Restructuring of Atomic Energy of Canada Limited – Nuclear Laboratories: <http://news.gc.ca/web/article-en.do?nid=992199>
6. Archived – Minister Rickford Announces the Final Step in the Restructuring of Atomic Energy of Canada Limited: <http://news.gc.ca/web/article-en.do?nid=992209&tp=1>
7. The CNEA consortium consists of CH2M HILL Canada Limited, Fluor Government Group – Canada, Inc., Energy Solutions Canada Group LTD., SNC-Lavalin Inc., and Rolls-Royce Civil Nuclear Canada Ltd.
8. Archived – Government of Canada Announces Extension of National Research Universal (NRU) Reactor: [http://news.gc.ca/web/article-en.do?nid=929189&\\_ga=1.72404435.1905423413.1449264767](http://news.gc.ca/web/article-en.do?nid=929189&_ga=1.72404435.1905423413.1449264767)
9. The Federal Contaminated Sites Action Plan: <http://www.federalcontaminatedsites.gc.ca/default.asp?lang=en>
10. Defense Industry Daily: Canada's CH-148 Cyclones: 4th Time Lucky? Available at: <http://www.defenseindustrydaily.com/canadas-ch-148-cyclones-better-late-than-never-05223/>
11. Standing Committee on National Finance meeting on December 10, 2015. [http://www.parl.gc.ca/Content/SEN/Committee/421/nffn/52302-e.htm?Language=E&Parl=42&Ses=1&comm\\_id=13](http://www.parl.gc.ca/Content/SEN/Committee/421/nffn/52302-e.htm?Language=E&Parl=42&Ses=1&comm_id=13)
12. Standing Committee on National Finance meeting on February 24, 2016. [http://www.parl.gc.ca/SenCommitteeBusiness/CommitteeMeetingSchedule.aspx?parl=42&ses=1&Language=E&comm\\_id=1013&pastMeetings=1](http://www.parl.gc.ca/SenCommitteeBusiness/CommitteeMeetingSchedule.aspx?parl=42&ses=1&Language=E&comm_id=1013&pastMeetings=1)
13. At the time of writing (February 29, 2016) 25,080 refugees had landed in Canada. A further 4,102 had been approved, but yet to fly, and 12,412 had application in process. This totals 41,594 actual or potential refugees that will

land in Canada since the resettlement effort began.

<http://www.cic.gc.ca/english/refugees/welcome/milestones/data.asp>

14. Canadian Armed Forces cease airstrike operations in Iraq and Syria:  
<http://news.gc.ca/web/article-en.do?nid=1034599>
15. Department of Defence – Operation IMPACT:  
<http://www.forces.gc.ca/en/operations-abroad-current/op-impact.page>
16. Figures were calculated using Volume I Table 6.31 and table 6.28 of the 2011 and 2015 Public Accounts of Canada, respectively. Available at:  
<http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
17. The recommendation suggests that the government outlines expenses (accrual based information), while the InfoBase displays expenditures (cash based information).