

Open Budget Survey 2019

Questionnaire

Canada

April 2020

Country Questionnaire: Canada

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019-20

Source:

The Fall Economic Update is Canada's PBS:

<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

The Fall Economic Update is produced by the Ministry of Finance and was published on November 18, 2018.

Peer Reviewer

Opinion: Agree

Comments: The Fall Economic Update is produced by the Ministry of Finance and was published on November 21 not November 18, 2018.

<https://www.fin.gc.ca/n18/18-107-eng.asp> The PBS for 2018-2019 was the 2017 fall economic statement which was tabled October 24th 2017.

Government Reviewer

Opinion: Agree

Researcher Response

The corrected date is: November 21, 2018.

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

The Fall Economic Update is Canada's PBS

<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

The Fall Economic Update is published online by the Ministry of Finance. Last year, the Minister of Finance tabled the Update and delivered a speech in the House of Commons (in this instance on November 21, 2018). The Update contained a number of spending and tax measures.

Canada's fiscal year is April 1-March 31.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
21/11/2018

Source:
The Fall Economic Update is Canada's PBS:
<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:
The document is published online on the same date and at the same time that the Minister of Finance began his speech in the House of Commons. The Update contained new fiscal measures.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: The Fall Economic Statement 2018 was published on November 21, 2018.

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
The Ministry of Finance's website is date stamped and Canadian media covered the release of the PBS. The Minister of Finance delivered the update to the House of Commons.

Source:
Fall Economic Update: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html> (note date stamp at bottom of page)

Examples of media coverage:

CBC: <https://www.cbc.ca/news/politics/highlights-morneau-fall-economic-statement-1.4913231>
Huffington Post: https://www.huffingtonpost.ca/2018/11/21/fall-economic-statement-journalism_a_23596418/

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: All release dates of fiscal updates or statements are also referenced on this page: <https://www.fin.gc.ca/access/statement-eng.asp>.

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Source:
The PBS is published by the Ministry of Finance.

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
a. Yes, all of the numerical data are available in a machine readable format

Source:
<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:
Data is published in the PBS (see Annexes 1-3); machine-readable data sets however, are not published with the report.

Peer Reviewer
Opinion: Disagree
Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format
Comments: Fall economic update : <https://open.canada.ca/data/en/dataset/ca15211b-1b41-4177-86c8-cec25933787e> The PBS was released 11/21/2018 and numerical data was available 01/24/2019

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format
Comments: Chart/Table data for all Fall Economic Statements and Budgets is made available on the Government's Open Data Portal in machine readable format (CSV), following the publication of the Fall Statement, or tabling of the Budget. See here the link for the Fall Economic Statement 2018 data: <https://open.canada.ca/data/en/dataset/ca15211b-1b41-4177-86c8-cec25933787e>

Researcher Response
See: <https://open.canada.ca/data/en/dataset/ca15211b-1b41-4177-86c8-cec25933787e>. Response changed from "c" to "a."

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Fall Economic Statement 2018

Source:

<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

Fall Economic Statement 2018: Investing in Middle Class Jobs (sub-title in PDF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

There is no citizen's version of the PBS produced in Canada.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: In Canada, the Fall Economic Statement, as well as the Budget, are both drafted in non-technical language that is broadly accessible, with a number of examples, charts and infographics that help explain complex policy actions and policy landscapes to the general public. Chapter 2 and Chapter 3 of the Fall Economic Statement 2018 (<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/fes-eea-2018-eng.pdf>) are good examples of this format. Our position is that because Fall Statements and Budgets are targeted to a broad, non-technical audience, and deliberate efforts have been made over time, and particularly in recent years, to make these documents as clear and accessible as possible, a separate citizen's guide would be redundant - the core document itself should therefore qualify as a 'citizen's guide'.

IBP Comment

IBP notes the government reviewer's comments, and appreciates efforts to make the Fall Economic Statement more accessible by using non-technical language and graphics. But the document does not meet the criteria of a citizens version under OBS methodology, due to its length and complexity.

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018-19

Source:
<https://www.budget.gc.ca/2018/home-accueil-en.html>

Comment:
"Equality and Growth: A Strong Middle Class" was the government's 2018 EBP, tabled on February 27, 2018.

Peer Reviewer

Opinion: Disagree
Suggested Answer: FY 2018-19

Comments: The EBP budget tabled on February 27th 2018 is for the fiscal year starting April 1st 2018 to March 31st 2019. While the term 2018 budget is used in the Canadian documents, the amounts are for 2018-2019 <https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf> (see for example page 319). Consistent with 2017 survey where the fiscal year was 2016-2017.

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
27/2/2018

Source:
<https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

PDFs of integral text and supporting documents available here: <https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

Speech delivered by Finance Minister to Parliament: <https://www.budget.gc.ca/2018/docs/speech-discours/2018-02-27-en.html>

Comment:
The EBP is tabled in the legislature on the day the Minister of Finance delivers their budget speech to Parliament.

Peer Reviewer

Opinion: Agree

Comments: The Main Estimates are a supporting document of the EBP. In previous years, the House of Commons Standing Orders required that the Main Estimates be tabled on or before March 1. In practice, the Main Estimates were tabled in mid or late February. As a result, Main Estimates could not reflect the Budget commitments for the same year, as the Budget is usually tabled in February or March. This timing impeded the ability of Parliament to scrutinize the Government's spending plans in a coherent manner. In June 2017, the House of Commons approved a motion to change Standing Order 81 which allows for the tabling of an Interim Estimates and delays the deadline for the tabling of Main Estimates to April 16. These changes address the government's commitment to provide more coherent information to Parliament and to align the federal budget and the estimates. For the 2018-2019 Budget the Main estimates were tabled April 16th 2018. <https://www.canada.ca/en/treasury-board-secretariat/news/2018/04/minister-brison-tables-20182019-main-estimates-and-departmental-plans.html>

Government Reviewer

Opinion: Agree

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- The executive does not submit the draft budget to the legislature; or
- The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;
- The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or
- There is no legislature, or the legislature has been dissolved.

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

<https://www.budget.gc.ca/2018/home-accueil-en.html>

Comment:

The EBP is published on the Ministry of Finance's website as soon as the Minister of Finance begins their speech tabling the budget in the House of Commons.

The fiscal year in Canada is April 1-March 31.

Peer Reviewer

Opinion: Agree

Comments: The speech was tabled 27/02/2018 and the budget year begins April 1st 2018. Main estimates (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates.html>) we're tabled April 16 2018 <https://www.canada.ca/en/treasury-board-secretariat/news/2018/04/minister-brison-tables-20182019-main-estimates-and-departmental-plans.html>

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

27/2/2018

Source:

<https://www.budget.gc.ca/2018/home-accueil-en.html>

Comment:

All supporting documents, e.g. supplementary information on tax measures, the budget speech etc. are available for download here: <https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

Peer Reviewer

Opinion: Agree

Comments: The budget is available online and published at the moment the Minister of Finance tables the budget in the House of Commons. Thus, Budget 2018 was published online on February 27th 2018 as soon as the Minister began his speech in the House of Commons. The Main Estimates are a supporting document of the EBP tabled separately. For the 2018 Budget, the Main Estimates we're made available April 16 2018
<https://www.canada.ca/en/treasury-board-secretariat/news/2018/04/minister-brison-tables-20182019-main-estimates-and-departmental-plans.html>

Government Reviewer

Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The Ministry of Finance's website is date stamped with the date of publication; the PDF has the date of the budget; the same date the Minister of Finance delivered the budget to the House of Commons. There is also media coverage of the budget from that day.

Source:

<https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html> (see date stamp on document and at bottom of website)

Media:

<https://www.bnnbloomberg.ca/economics/video/not-sure-ottawa-needs-this-much-debt-given-current-growth-former-pbo-kevin-page~1336872>

<https://www.theglobeandmail.com/news/politics/federal-budget-2018-ottawa-opens-door-to-charitable-status-for-news-organizations/article38134583/>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Main estimates we're tabled April 16 2018 according the press release <https://www.canada.ca/en/treasury-board-secretariat/news/2018/04/minister-brison-tables-20182019-main-estimates-and-departmental-plans.html>

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<https://www.budget.gc.ca/2018/home-accueil-en.html>

Source:

Ministry of Finance Canada website:

<https://www.budget.gc.ca/2018/home-accueil-en.html>

Supplementary documents, e.g. information on tax measures, budget speech, etc. are available for download here:

<https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

Comment:

The Main Estimates were tabled on April 16, 2018. Departmental Plans were also tabled on April 16, 2018 with various revisions thereafter (which explains variance in date of updates).

Canada separates its EBP and Appropriations documents. The appropriations and supporting documentation are available here:

Part I is the Government Expenditure Plan;

Part II is the Main Estimates; <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>

Part III are the Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

The budget is published here: <https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

Supporting documents are available here: <https://www.budget.gc.ca/2018/home-accueil-en.html>

Expenditure information is available in machine readable format: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/budgets-expenditures.html>

Comment:

On the EBP webpage and with its supplementary information, there is no database available for download with the measures.

There is however, data available in machine-readable format for expenditures.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: Budget: <https://open.canada.ca/data/en/dataset/2cb957d4-1f7b-4a1b-ab5e-249f56a8b337> Published 2018-03-27 Record Released 2018-03-07 Main Estimates : <https://open.canada.ca/data/en/dataset/d68cd191-5442-410a-a631-b4b91ce020ce> Published 2018-04-16 Record Released 2018-04-18

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: As noted in the response to the previous question for the pre-budget statement, all chart/table data for both the pre-budget statement and budget is available in machine readable format (CSV and XLS) on Canada's Open Government / Open Data Portal. See this link: <https://open.canada.ca/data/en/dataset/2cb957d4-1f7b-4a1b-ab5e-249f56a8b337> for Budget 2018 Data tables and charts.

IBP Comment

IBP notes that the response was changed from "c" to "a" based on the reviewers' comments.

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Equality and Growth: A Strong Middle Class

Source:

<https://www.budget.gc.ca/2018/home-accueil-en.html>

Part I is the Government Expenditure Plan;

Part II is the Main Estimates;

Part III are the Departmental Plans.

Comment:

Canada separates its EBP and appropriations (supply bills). While the appropriations and related documents may be considered part of the budget proposal, they are not presented to Parliament at the same time or using the same accounting language.

Peer Reviewer

Opinion: Agree

Comments: Part I and II <https://www.canada.ca/content/dam/tbs-sct/documents/planned-government-spending/main-estimates/2018-19/me-bpd-eng.pdf> are not part of the EBP and are tabled after Budget presentation Part III <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html> are not part of the EBP and are tabled after Budget presentation

Government Reviewer

Opinion: Agree

Comments: Please note, in relation to the researcher's comment on the differences between accounting languages of the budget (accrual basis) and estimates (cash basis), that since Budget 2018 a detailed reconciliation between Budget and Estimates has been included in the budget document.

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

b. No

Source:

See "Factsheets": <https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

Comment:

There are factsheets available for download that address:

Equality + Growth – A Strong Middle Class

Progress

Reconciliation

Advancement

The factsheets however, are a syntheses of the budget document and its promises; they do not offer explanations on the impacts, repercussions or tradeoffs of the measures.

Peer Reviewer

Opinion: Agree

Comments: I agree because the amounts in the budget are not reflected in the factsheets

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: We suggest that IBP consider the possibility that budget documents themselves may evolve and become more accessible over time. If the core budget document(s) are simplified, shorter, more user-friendly and broadly accessible, then there isn't as strong a case to be made for separate, standalone 'citizen's budgets' which could become redundant. As noted in our response to the similar question related to pre-budget statements, in Canada over recent years federal budgets and fall statements have been increasingly written in a very accessible way, with numerous infographics and examples throughout the document, as well as detailed explanations of the overall policy landscape (not just incremental funding or activities in the budget). (and separate fact sheets) that clearly explain complex policy changes in a very accessible format (leveraging real-life examples and infographics). This, in our view, constitutes a citizens, or citizens-oriented, budget document. A good example is the explanation of the EI Parental Sharing Benefit introduced in Budget 2018, which is clearly explained in non-technical language accessible to a broad audience both in the Budget itself (pp. 45-49) (<https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf>). An excerpt of this analysis / explanation was also included in the separate factsheet on Equality + Growth mentioned by the Researcher above (<https://www.budget.gc.ca/2018/docs/themes/growth-croissance-en.html>).

IBP Comment

IBP notes the government reviewer's comments, and appreciates efforts to make the Budget more accessible by using non-technical language and graphics. But under OBS methodology the document does not meet the criteria of a citizens version, due to its length and complexity, and the fact sheets are targeted at specific audiences or policies and so lack certain basic information about the budget proposal overall.

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018-19

Source:
<https://laws-lois.justice.gc.ca/eng/acts/B-9.8592/index.html>

Comment:
N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY 2018-19

Comments: The EB budget is for the fiscal year starting April 1st 2018 to March 31st 2019. While the term 2018 budget is used in the Canadian documents, the amounts are for 2018-19. The document sourced by the researcher is for the Budget Implementation act which is to implement certain provisions of the budget tabled in Parliament. In March/June the Parliament also approves the first and second of four Appropriation acts following discussions on the main estimates tabled in March No1 - https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2018_7/FullText.html March 29th 2018 No2 - https://laws-lois.justice.gc.ca/eng/annualstatutes/2018_17/FullText.html June 21st 2018

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes the fiscal year has been adjusted consistent with the peer reviewer's comments.

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
21/6/2018

Source:
<https://laws-lois.justice.gc.ca/eng/acts/B-9.8592/page-1.html>

Comment:
The EB received Royal Assent on June 21, 2018. Only when a bill receives Royal Assent is it considered law.

The bill titled:

An Act to implement certain provisions of the budget tabled in Parliament on February 27, 2018 and other measures

Short Title: Budget Implementation Act, 2018, No. 1

was first tabled in the House of Commons on March 27, 2018 (<https://www.parl.ca/LegisInfo/BillDetails.aspx?Language=E&billId=9727472>)

Note -the Budget Implementation Act does not include departmental spending appropriations

Peer Reviewer

Opinion: Agree

Comments: See also Appropriations acts where main and supplementary estimates (expenditures) are granted: No 1 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2018_7/FullText.html - March 29th 2018 No 2 : https://laws-lois.justice.gc.ca/eng/annualstatutes/2018_17/FullText.html - June 21st 2018 No 3 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2018_28/FullText.html - December 13th 2018 No 4 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2019_3/FullText.html?wbdisable=false - March 22nd 2019

Government Reviewer

Opinion: Agree

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

<https://www.parl.ca/LegisInfo/BillDetails.aspx?Language=E&billId=9727472>

Comment:

The EB was published as a law when it received Royal Assent. Prior versions of the bill (prior to it becoming law) are available here: <http://www.parl.ca/LegisInfo/BillDetails.aspx?Language=E&billId=9727472>

(Note versions of the bill available from the right-hand panel).

Spending appropriations are approved by a separate process

Peer Reviewer

Opinion: Agree

Comments: The document the researcher refers to is for the revenue part of the budget and amounts are not specified : See also Appropriations acts where main and supplementary estimates (expenditures) are granted: No 1 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2018_7/FullText.html - March 29th 2018 No 2 : https://laws-lois.justice.gc.ca/eng/annualstatutes/2018_17/FullText.html - June 21st 2018 No 3 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2018_28/FullText.html - December 13th 2018 No 4 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2019_3/FullText.html?wbdisable=false - March 22nd 2019

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
21/6/2018

Source:
<http://www.parl.ca/LegisInfo/BillDetails.aspx?Language=E&billId=9727472>

Comment:
Note the date of Royal Assent at the bottom of the webpage.

Peer Reviewer

Opinion: Agree

Comments: the date is on the Royal assent <https://www.parl.ca/DocumentViewer/en/42-1/bill/C-74/royal-assent>

Government Reviewer

Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

A bill in Canada is only considered law when it has received Royal Assent. Royal Assent for the EB (related to measures from Budget 2018) was received on June 21, 2018.

Source:
<http://www.parl.ca/LegisInfo/BillDetails.aspx?Language=E&billId=9727472>

Comment:
N/A

Spending appropriations are included in a separate process that is managed over the fiscal year. Supply of authorities are provided through the passage by the House of Commons of interim supply, main and supplementary estimates

Peer Reviewer

Opinion: Agree

Comments: See also Appropriations acts where amounts related to expenditures following the tabling of main and Supplementary estimates are approved: No 1 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2018_7/FullText.html - March 29th 2018 No 2 : https://laws-lois.justice.gc.ca/eng/annualstatutes/2018_17/FullText.html - June 21st 2018 No 3 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2018_28/FullText.html - December 13th 2018 No 4 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2019_3/FullText.html?wbdisable=false - March 22nd 2019

Government Reviewer

Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://laws-lois.justice.gc.ca/eng/acts/B-9.8592/page-1.html>

Source:

<https://laws-lois.justice.gc.ca/eng/acts/B-9.8592/page-1.html>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Can also be found here for revenue : <https://www.parl.ca/DocumentViewer/en/42-1/bill/C-74/royal-assent> and expenditures: <https://www.parl.ca/DocumentViewer/en/42-1/bill/C-80/royal-assent>

Government Reviewer

Opinion: Agree

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<https://laws-lois.justice.gc.ca/eng/acts/B-9.8592/page-1.html>

Comment:

The EB does not include machine-readable data. The EB is a compilation of the budget measures.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: Budget: <https://open.canada.ca/data/en/dataset/2cb957d4-1f7b-4a1b-ab5e-249f56a8b337> Published 2018-03-27 Record Released 2018-03-07 Main Estimates : <https://open.canada.ca/data/en/dataset/d68cd191-5442-410a-a631-b4b91ce020ce> Published 2018-04-16 Record Released 2018-04-18 According to OBS methodology the budget measures refer to EB documents and are therefore considered

Government Reviewer

Opinion: Agree

Researcher Response

The Main Estimates and Supplementary Estimates together support the appropriations bills for Parliamentary review and approval/rejection of government spending. The researcher however, stays their response, consistent with the Government.

IBP Comment

IBP agrees with the peer reviewer. Because the Main Estimates are referenced in the text of the appropriation act and are therefore a supporting document for the Enacted Budget, the machine-readable data of the Main Estimates are acceptable for responding to this question, under OBS methodology. See EBP-5. The response has been changed from "c" to "a" for cross-country consistency.

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless

produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

An Act to implement certain provisions of the budget tabled in Parliament on February 27, 2018 and other measures Short Title Budget Implementation Act, 2018, No. 1

Source:
<http://www.parl.ca/LegisInfo/BillDetails.aspx?Language=E&billId=9727472>

Comment:
Full title:

An Act to implement certain provisions of the budget tabled in Parliament on February 27, 2018 and other measures

Short Title:
Budget Implementation Act, 2018, No. 1

Peer Reviewer

Opinion: Agree

Comments: See also Appropriations acts where amounts related to expenditures following the tabling of main and Supplementary estimates are approved: Appropriation Act No. 1, 2018–19 Appropriation Act No. 2, 2018–19 Appropriation Act No. 3, 2018–19 Appropriation Act No. 4, 2018–19 No 1 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2018_7/FullText.html - March 29th 2018 No 2 : https://laws-lois.justice.gc.ca/eng/annualstatutes/2018_17/FullText.html - June 21st 2018 No 3 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2018_28/FullText.html - December 13th 2018 No 4 : https://laws-lois.justice.gc.ca/eng/AnnualStatutes/2019_3/FullText.html?wbdisable=false - March 22nd 2019

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:
<https://laws-lois.justice.gc.ca/eng/acts/B-9.8592/page-1.html>

Comment:
There is no Citizen's version of the EB. Only the enacted legislation is available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2018-19

Source:
N/A

Comment:

Canada does not produce a Citizen's Budget. Factsheets are produced that synthesize the information available in the budget but do not offer any explanatory value on the repercussions, implications and tradeoffs of the decisions.

See Factsheets: <https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

Equality + Growth – A Strong Middle Class
Progress
Reconciliation
Advancement

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY 2018-19

Comments: If there was a CB it would be FY 2018-19 as the budget is for the fiscal year starting April 1st 2018 and ending March 31st 2019

Government Reviewer

Opinion: Disagree

Suggested Answer: FY 2018.

Comments: Please see our responses to PBS-8 and EBP-8, where we suggest that the core pre-budget and budget documents constitute 'citizen's budgets'. We are responding to the CB-related questions based on this principle.

Researcher Response

Fiscal year corrected to: FY 2018-19.

IBP Comment

IBP notes the government reviewer's comments, but as explained with regard to the PBS and EBP, under OBS methodology, the documents do not meet the criteria of a citizens version. See PBS-8 and EBP-8.

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

d. Not produced at all

Source:
N/A

Comment:

Canada does not produce a CB. The Factsheets that are produced synthesize information from the budget without offering analysis or explanation of its repercussions, tradeoffs and implications.

See Factsheets: <https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

Equality + Growth – A Strong Middle Class

Progress
Reconciliation
Advancement

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable (the document is publicly available)
Comments: Please see our responses to PBS-8 and EBP-8, where we suggest that the core pre-budget and budget documents constitute 'citizen's budgets'. We are responding to the CB-related questions based on this principle.

IBP Comment
IBP notes the government reviewer's comments, but as explained with regard to the PBS and EBP, under OBS methodology, the documents do not meet the criteria of a citizens version. See PBS-8 and EBP-8.

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

There is no Citizen's Budget produced in Canada as defined by IBP. There are Factsheets that are produced by the Ministry of Finance that synthesize the content of the budget. These documents do not have explanatory or analytic value that would enable citizens to understand the implications, tradeoffs and repercussions of the government's proposals in plain and accessible language.

Source:

See "Factsheets": <https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

Comment:

N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:

Source:

N/A

Comment:

N/A
No CB is produced.

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
N/A

Source:
N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: Budget 2018 was tabled on February 27, 2018.

Comments: Please see our responses to PBS-8 and EBP-8, where we suggest that the core pre-budget and budget documents constitute 'citizen's budgets'. We are responding to the CB-related questions based on this principle.

IBP Comment

IBP notes the government reviewer's comments, but as explained with regard to the PBS and EBP, under OBS methodology, the documents do not meet the criteria of a citizens version. See PBS-8 and EBP-8.

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

Source:
No CB is produced in Canada as defined by IBP. The only documents that are produced are syntheses of the content of the budget. These Factsheets do not provide analysis of the repercussions, implications or tradeoffs in the budget proposals.

See Factsheets:
<https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

Factsheets were produced for:
Equality + Growth – A Strong Middle Class
Progress
Reconciliation

Advancement

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

N/A

Source:

N/A

Comment:

No CB is produced in Canada as defined by IBP. The only documents that are produced are syntheses of the content of the budget. These Factsheets do not provide analysis of the repercussions, implications or tradeoffs in the budget proposals.

See Factsheets:

<https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

Factsheets were produced for:

Equality + Growth – A Strong Middle Class

Progress

Reconciliation

Advancement

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: Budget 2018 Link: <https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf> Full Title: Equality + Growth – A Strong Middle Class

Comments: Please see our responses to PBS-8 and EBP-8, where we suggest that the core pre-budget and budget documents constitute 'citizen's budgets'. We are responding to the CB-related questions based on this principle.

IBP Comment

IBP notes the government reviewer's comments, but as explained with regard to the PBS and EBP, under OBS methodology, the documents do not meet the criteria of a citizens version. See PBS-8 and EBP-8.

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

No CB is produced in Canada as defined by IBP. The only documents that are produced are syntheses of the content of the budget. These Factsheets do not provide analysis of the repercussions, implications or tradeoffs in the budget proposals.

See Factsheets:

<https://www.budget.gc.ca/2018/docs/download-telecharger/index-en.html>

Factsheets were produced for:

Equality + Growth – A Strong Middle Class

Progress

Reconciliation

Advancement

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017-18 and FY 2018-19

Source:

Department of Finance Fiscal Monitors: <https://www.fin.gc.ca/pub/fm-rf-index-eng.asp>

Department of Finance Quarterly Financial Reports: <https://www.fin.gc.ca/afc/pp-pr-eng.asp#03>

Comment:

It is important to note that along with the monthly Fiscal Monitors that are published (containing high-level fiscal information), the Quarterly Financial Reports (QFR) are also a component of in-year reporting. The QFRs are produced quarterly by department and agencies since the 2011- 2012 fiscal year (a requirement of a 2009 legislative change to the Financial Administration Act). The QFRs are published on departmental and agency websites (with fourth quarter results for departments published in volume II of the Public Accounts of Canada). QFRs compare planned and actual expenditures on a quarterly and year-to-date basis. Comparisons are also made with the previous fiscal year. All authorities granted to the department or agency are covered in the QFR (i.e. those from the Main and Supplementary Estimates, as well as any transfers from the Treasury Board). A discussion section in the QFR provides departments and agencies the opportunity to explain changes or other matters.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on

the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

c. At least every quarter, and within three months of the period covered

Source:

Comment:

Please note that while IYRs are published nearly monthly in Canada (with exception to April-May that are often published together), they are not released within one month of the period covered, but rather within two months of the period covered.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

Fiscal Monitor Nov 2018 - published 25-01-2019; October 2018 - 21-12-2018; September 2018 - 21-12-2018; August 2018 - 26-10-2018; July 2018 - 28-09-2018; June 2018 - 20-09-2018; April and May 2018 - 27-07-2018

Departmental Quarterly Financial reports (e.g. Finance Canada) ending September 30 2018 - published 29-11-2018; ending June 30, 2018 - 29-08-2018; ending December 31, 2017 - 01-03-2018

Source:

The Fiscal Monitor (for results from October 2018), was published on December 21, 2018: <https://www.fin.gc.ca/fiscmon-revfin/2018-10-eng.asp>

The (e.g., Department of Finance) Quarterly Financial Report, for the quarter ending on September 2018, was published on November 29, 2018: <https://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2018-19-qt2-eng>:

Comment:

The Fiscal Monitor provides an overview of government spending and revenues. It is published on a monthly basis.

Quarterly financial reports are published for departments, agencies and crown corporations. Fourth quarter figures are incorporated in the annual results in Volume II of the Public Accounts

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The websites on which they are published are date stamped (see the bottom of the pages).

Source:

Fiscal Monitor (for results from October 2018): <https://www.fin.gc.ca/fiscmon-revfin/2018-10-eng.asp>

Department of Finance Quarterly Financial Report (QFR) (for the period ending in September 30 2018): <https://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2018-19-qt2-eng.asp>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.fin.gc.ca/pub/fm-rf-index-eng.asp>

Source:

Fiscal Monitor: <https://www.fin.gc.ca/pub/fm-rf-index-eng.asp>

Quarterly Financial Report (QFR): <https://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2018-19-qt1-eng.asp>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

Fiscal Monitor: <https://www.fin.gc.ca/fiscmon-revfin/2018-10-eng.asp>

Quarterly Financial Report: <https://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2018-19-qt1-eng.asp>

Comment:

There are no data sets associated with either of the publications that are accessible via the website.

Peer Reviewer

Opinion: Agree

Comments: Fiscal Monitor <https://open.canada.ca/data/en/dataset/97409578-ecd7-4055-8c70-7b86ae0b5362> QFR :

<https://open.canada.ca/data/en/dataset/d2655168-d178-46ea-8b7f-03c4d01e4508> These references are for 2017-2018 and prior years as 2018-2019 are not yet available

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Chart/Table data for the Fiscal Monitor is available on Canada's Open Government / Open Data portal, in machine readable format (CSV) - see e.g. the data for 2017-18 fiscal monitors here: <https://open.canada.ca/data/en/dataset/97409578-ecd7-4055-8c70-7b86ae0b5362>

IBP Comment

IBP notes the response has been adjusted from a "c" to a "b" consistent with the government reviewer's comments.

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

The Fiscal Monitor

A publication of the Department of Finance

Department of Finance Canada

Quarterly Financial Report for the Quarter Ended June 30, 2018 (unaudited)

Source:

Fiscal Monitor: <https://www.fin.gc.ca/fiscmon-revfin/2018-10-eng.asp>

Quarter Financial Report: <https://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2018-19-qt1-eng.asp>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Department of Finance Canada Quarterly Financial Report for the Quarter Ended September 30, 2018 (unaudited) Department of Finance Canada Quarterly Financial Report for the Quarter Ended December 31, 2018 (unaudited)

Government Reviewer

Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:
The Fiscal Monitor: <https://www.fin.gc.ca/fiscmon-revfin/2018-10-eng.asp>
Quarterly Financial Report: <https://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2018-19-qt1-eng.asp>

Comment:
There is no citizens version of either of the documents that communicates the implications of the information in easily accessible language.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018-19

Source:
<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:
Canada produces a document in advance of the next fiscal's year budget, known as the Economic and Fiscal Update that is considered both a MYR and PBS in the context of the OBS.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:
b. Nine weeks or less, but more than six weeks, after the midpoint

Source:
Fall Economic Statement 2018: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

Canada produces a document in advance of the next fiscal's year budget, known as the Economic and Fiscal Update that is considered both a MYR and PBS in the context of the OBS.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
21/11/2018

Source:
News release for MYR the Fall Economic Statement: <https://budget.gc.ca/fes-eea/2018/docs/nrc/2018-11-21-en.html>

Comment:
Canada produces a document in advance of the next fiscal's year budget, known as the Economic and Fiscal Update that is considered both a MYR and PBS in the context of the OBS.

Peer Reviewer
Opinion: Disagree
Suggested Answer: 21/11/2018
Comments: source : <https://budget.gc.ca/fes-eea/2018/docs/nrc/2018-11-21-en.html>

Government Reviewer
Opinion: Disagree
Suggested Answer: The date provided above is for the Fall Economic Statement 2017, which was released on October 24, 2017. The release date of the Fall Economic Statement 2018, which is the source quoted in the answer above, was released on November 21, 2018.

Researcher Response
Date corrected.

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
News release.

Source:
News release for Fall Economic Statement: <https://budget.gc.ca/fes-eea/2018/docs/nrc/2018-11-21-en.html>

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Release dates are also listed here: <https://www.fin.gc.ca/access/statement-eng.asp>

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Source:
N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
a. Yes, all of the numerical data are available in a machine readable format

Source:
N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format
Comments: Chart/Table data for all Fall Economic Statements (both an MYR and Pre-Budget Statement) and Budgets is made available on the Government's Open Data Portal in machine readable format (CSV), following the publication of the Fall Statement, or tabling of the Budget. See here the link for the Fall Economic Statement 2018 data: <https://open.canada.ca/data/en/dataset/ca15211b-1b41-4177-86c8-cec25933787e>

Researcher Response
See: <https://open.canada.ca/data/en/dataset/ca15211b-1b41-4177-86c8-cec25933787e>

IBP Comment

IBP notes that the response was changed from "c" to "a" based on the government reviewer's comment.

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Fall Economic Statement 2018

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

N/A

Comment:

N/A Canada does not produce a MYR. A PBS is produced, known as the Economic and Fiscal Update, typically tabled in the fall.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: See response to PBS-8: 'In Canada, the Fall Economic Statement (both MYR and Pre-Budget Statement), as well as the Budget, are both drafted in non-technical language that is broadly accessible, with a number of examples, charts and infographics that help explain complex policy actions and policy landscapes to the general public. Chapter 2 and Chapter 3 of the Fall Economic Statement 2018 (<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/fes-eea-2018-eng.pdf>) are good examples of this format. Our position is that because Fall Statements and Budgets are targeted to a broad, non-technical audience, and deliberate efforts have been made over time, and particularly in recent years, to make these documents as clear and accessible as possible, a separate citizen's guide would be redundant - the core document itself should therefore qualify as a 'citizen's guide'.'

IBP Comment

IBP notes the government reviewer's comments, but as explained with regard to the PBS and EBP, under OBS methodology, the documents do not meet the criteria of a citizens version. See PBS-8 and EBP-8.

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2017-18

Source:
There are three documents that comprise the YER:

- 1) Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>
- 2) Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>
- 3) Annual Financial Report of the Government of Canada: <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:
b. Nine months or less, but more than six months, after the end of the budget year

Source:
1) Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>
2) Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>
3) Annual Financial Report of the Government of Canada: <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Comment:
All documents are produced more than 6 months after Canada's year end (March 31):

- 1) Public Accounts of Canada (published on October 19, 2018, see date stamp on bottom of webpage): <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>
- 2) Departmental Results Reports (modifications made in December 2018): <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>
- 3) Annual Financial Report of the Government of Canada (October 19, 2018): <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
19/10/2018

Source:
Various dates of publication for the three documents:

- 1) Public Accounts of Canada (published on October 19, 2018, see date stamp on bottom of webpage): <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>
- 2) Departmental Results Reports (last modifications made on December 20, 2018): <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>
- 3) Annual Financial Report of the Government of Canada (October 19, 2018): <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Comment:
Three documents make up Canada's YER:

- 1) Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>
- 2) Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>
- 3) Annual Financial Report of the Government of Canada: <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Taken together, these three reports address the government's actual spending for the fiscal year from both a whole-of-government perspective and a departmental perspective. It should be noted that the Treasury Board of Canada Secretariat used to publish a summary of all of the Departmental Performance Reports to show actual spending relative to planned spending on a program activity basis for the whole of government. This practice was discontinued in 2013-2014, archived information however, is available.

Peer Reviewer
Opinion: Disagree
Suggested Answer: 19/10/2018
Comments: The main YER is the Public Accounts <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>

Government Reviewer
Opinion: Agree

IBP Comment
Date has been included consistent with the peer reviewer's comments.

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The websites indicate the dates:

1) Public Accounts of Canada (published on October 19, 2018, see date stamp on bottom of webpage): <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>

2) Departmental Results Reports (last modifications made on December 20, 2018): <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

3) Annual Financial Report of the Government of Canada (October 19, 2018): <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Source:

1) Public Accounts of Canada (published on October 19, 2018, see date stamp on bottom of webpage): <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>

2) Departmental Results Reports (last modifications made on December 20, 2018): <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

3) Annual Financial Report of the Government of Canada (October 19, 2018): <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Comment:

Note that for the Departmental Results Reports, each department submits an individual report. For this reason, sometimes the date of publication varies, which is why we use the most recent date of modification as the publication date. Otherwise, there would be dozens of publication dates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Source:

Various dates of publication for the three documents:

1) Public Accounts of Canada (tabled in the House of Commons on October 19, 2018 webpage): <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>

2) Departmental Results Reports (last modifications made on December 20, 2018): <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

3) Annual Financial Report of the Government of Canada (October 19, 2018): <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Comment:

Various dates for the YER.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Public Accounts of Canada <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html> Departmental Results Reports

<https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

Annual Financial Report of the Government of Canada : <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Comments: The question refers to the URL/weblink of YERs

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

There is no numerical data from the three YER available in machine readable format available on the document websites.

Various dates of publication for the three documents:

1) Public Accounts of Canada (tabled in the House of Commons on October 19, 2018 webpage): <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>

2) Departmental Results Reports (last modifications made on December 20, 2018): <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

3) Annual Financial Report of the Government of Canada (October 19, 2018): <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Public accounts: <https://open.canada.ca/data/en/dataset/dff11e4c-c258-46cf-94e4-e4cc4b8a04e9> Date Published 2018-01-18 Record released 2018-01-18 Departmental results : <https://open.canada.ca/data/en/dataset/311842ca-7958-40fa-8e31-12d11c6223e3> Date Published 2017-11-09 Record released 2017-11-20 Annual Financial report not found

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Table data for the Public Accounts of Canada is available in machine-readable format (CSV/XLS) on Canada's Open Government/Open Data portal. See e.g: <https://open.canada.ca/data/en/dataset/51c3b869-9182-4ee3-a7c2-36da0dc2889c>

IBP Comment

IBP notes that the response was changed from "c" to "b" based on the reviewers' comments.

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:
N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

There are three documents in the YER: 1) Public Accounts of Canada 2017–2018; (2) Departmental Results Reports (DRR); (3) Annual Financial Report of the Government of Canada Fiscal Year 2017–2018

Source:

1) Public Accounts of Canada 2017–2018
<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>

2) Departmental Results Reports (DRR)
<https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

3) Annual Financial Report of the Government of Canada Fiscal Year 2017–2018
<https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Comment:

YER is comprised of three documents:

1) Public Accounts of Canada 2017–2018
(which include the audited consolidated Financial Statements of the Government of Canada)

2) Departmental Results Reports (DRR)

3) Annual Financial Report of the Government of Canada Fiscal Year 2017–2018

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

The YER is composed of three documents:

- 1) Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>
- 2) Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>
- 3) Annual Financial Report of the Government of Canada: <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Comment:

No citizens version of these documents is produced.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017-18

Source:

Office of the Auditor General of Canada, "Commentary on the 2017-2018 Financial Audits,"

http://www.oag-bvg.gc.ca/internet/English/parl_oag_201810_00_e_43161.html#hd2a

Section 2—Consolidated financial statements of the Government of Canada and report and observations of the Auditor General of Canada:

http://epe.lac-bac.gc.ca/100/201/301/public_accounts_can/html/2017/recgen/cpc-pac/2017/vol1/s2/index-eng.html

Comment:

12 Sept 2018

Peer Reviewer

Opinion: Agree

Comments: the date : 12 sept 2018 can't be found anywhere on the two documents cited by the researcher but can be found here : <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/s2/vgcrai-agciar-eng.html>

Government Reviewer

Opinion: I choose not to review this question

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

a. Six months or less after the end of the budget year

Source:

The "Auditor General of Canada—Independent Auditor's Report," dated September 12, 2018.

<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/s2/vgcrai-agciar-eng.html>

Comment:

12 Sept 2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

12/9/2018

Source:

<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/s2/vgcrai-agciar-eng.html>

Comment:

See date (September 12, 2018) at the bottom of the letter.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
The "Auditor General of Canada—Independent Auditor's Report" is date stamped at the bottom of the report as September 12, 2018.

Source:
<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/s2/vgcrai-agciar-eng.html>

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/s2/vgcrai-agciar-eng.html>

Source:
<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/s2/vgcrai-agciar-eng.html>

Auditor General of Canada—Independent Auditor's Report

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/s2/vgcrai-agciar-eng.html>

Comment:

While data is published in the Public Accounts of Canada and in the Auditor General's reports, the data is not accessible in machine readable format.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not applicable

Comments: There is no numerical data in the AG's report

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

IBP agrees with the researcher that a "c" response is consistent with OBS methodology.

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Auditor General of Canada—Independent Auditor's Report

Source:

Auditor General of Canada—Independent Auditor's Report
<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/s2/vgcrai-agciar-eng.html>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

http://www.oag-bvg.gc.ca/internet/English/parl_oag_201810_00_e_43161.html#hd2b

Comment:

The Office of the Auditor General produces commentary on the 2017-18 audits. In this overview, they explain the key elements of the audit and attempt to breakout the key findings of the report in reasonably accessible language.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. No

Comments: The AR report is addressed to Parliament and deals with the audited financial statements and thus doesn't serve to inform citizens of the state of public financial management throughout the entire budget cycle. http://www.oag-bvg.gc.ca/internet/English/parl_lp_e_933.html

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

IBP agrees with the peer reviewer, and the response has been changed from "a" to "b," for cross-country consistency. While some of the commentary is drafted in a more user-friendly way and it includes some helpful graphics, overall it remains a fairly technical document (particularly the Auditor General's observations on the government's 2017-18 financial statements) and is not accessible enough to be considered a "citizens version."

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:

a. Yes

Source:

Ministry of Finance publishes the budget proposal, the quarterly financial reports, the fiscal monitor, the fall economic update.

Enacted budget and most legislation is published by LegisInfo, a website of the Parliament of Canada <https://www.parl.ca/LegisInfo/Home.aspx?Language=E&ParliamentSession=42-1>

Audit reports are published by the Office of the Auditor General: http://www.oag-bvg.gc.ca/internet/English/admin_e_41.html

Year-end reports are produced by :

- 1) Public Accounts of Canada (Public Works and Government Services Canada): <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>
- 2) Departmental Results Reports (Treasury Board of Canada, Secretariat): <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>
- 3) Annual Financial Report of the Government of Canada (Department of Finance): <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Treasury Board of Canada, Secretariat publishes the appropriations (estimates) and departmental plans <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/appropriation-acts.html>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: See also: Open Government <https://open.canada.ca/en> Parliamentary Budget Officer: <https://www.pbo-dpb.gc.ca/en/>

Government Reviewer

Opinion: Agree

Comments: Should also mention the Canada's Open Government / Open Data portal, where machine-readable fiscal data is available:
<https://open.canada.ca/en/open-data>.

Researcher Response

See also: <https://open.canada.ca/en/open-data>

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

The data is not available for download.

Ministry of Finance publishes the budget proposal, the quarterly financial reports, the fiscal monitor, the fall economic update.

Enacted budget and most legislation is published by LegisInfo, a website of the Parliament of Canada <https://www.parl.ca/LegisInfo/Home.aspx?Language=E&ParliamentSession=42-1>

Audit reports are published by the Office of the Auditor General: http://www.oag-bvg.gc.ca/internet/English/admin_e_41.html

Year-end reports are produced by :

- 1) Public Accounts of Canada (Public Works and Government Services Canada): <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>
- 2) Departmental Results Reports (Treasury Board of Canada, Secretariat): <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>
- 3) Annual Financial Report of the Government of Canada (Department of Finance): <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Treasury Board of Canada, Secretariat publishes the appropriations (estimates) and departmental plans <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/appropriation-acts.html>

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Comments: Revenue : <https://open.canada.ca/data/en/dataset/2cb957d4-1f7b-4a1b-ab5e-249f56a8b337> Expenditures : <https://open.canada.ca/data/en/dataset/d68cd191-5442-410a-a631-b4b91ce020ce> Tables are available for download in cvs and xls formats. Also available at <https://www.fin.gc.ca/pub/frt-trf/index-eng.asp> as cited in the last survey.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Comments: Chart/Table data for all Fall Economic Statements and Budgets, including revenue and/or expenditure data for the current fiscal year, is made available on the Government's Open Data Portal in machine readable format (CSV/XLS), following the publication of the Fall Statement, or tabling of the Budget. It can be downloaded as a consolidated file. For example, see here the link for the Fall Economic Statement 2018 data: <https://open.canada.ca/data/en/dataset/ca15211b-1b41-4177-86c8-cec25933787e>

Researcher Response

See: <https://open.canada.ca/data/en/dataset/ca15211b-1b41-4177-86c8-cec25933787e> Response changed from "c" to "a."

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please

provide the necessary links and details in the comment/citation.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Ministry of Finance publishes the budget proposal, the quarterly financial reports, the fiscal monitor, the fall economic update.

Enacted budget and most legislation is published by LegisInfo, a website of the Parliament of Canada <https://www.parl.ca/LegisInfo/Home.aspx?Language=E&ParliamentSession=42-1>

Audit reports are published by the Office of the Auditor General: http://www.oag-bvg.gc.ca/internet/English/admin_e_41.html

Year-end reports are produced by :

- 1) Public Accounts of Canada (Public Works and Government Services Canada): <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>
- 2) Departmental Results Reports (Treasury Board of Canada, Secretariat): <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>
- 3) Annual Financial Report of the Government of Canada (Department of Finance): <https://www.fin.gc.ca/afr-rfa/2018/index-eng.asp>

Treasury Board of Canada, Secretariat publishes the appropriations (estimates) and departmental plans <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/appropriation-acts.html>

Comment:

Data is accessible in aggregate and is readily published online. The underlying files however, are not available for download in a machine readable format.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Comments: Revenue : <https://open.canada.ca/data/en/dataset/2cb957d4-1f7b-4a1b-ab5e-249f56a8b337> Expenditures : <https://open.canada.ca/data/en/dataset/d68cd191-5442-410a-a631-b4b91ce020ce> Tables are available in cvs and xls formats Also available at <https://www.fin.gc.ca/pub/frt-trf/index-eng.asp> as cited in the last survey.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Comments: Chart/Table data for all Fall Economic Statements and Budgets, including revenue and/or expenditure data for multiple years in consistent formats, is made available on the Government's Open Data Portal in machine readable format (CSV/XLS), following the publication of the Fall Statement, or tabling of the Budget. It can be downloaded as a consolidated file. For example, see here the link for the Fall Economic Statement 2018 data: <https://open.canada.ca/data/en/dataset/ca15211b-1b41-4177-86c8-cec25933787e>

Researcher Response

See for instance data for the Fall Economic Statement 2018: <https://open.canada.ca/data/en/dataset/ca15211b-1b41-4177-86c8-cec25933787e>
Response changed from "c" to "a."

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

Office of the Auditor General's Commentary on the 2017–2018 Financial Audits: http://www.oag-bvg.gc.ca/internet/English/parl_oag_201810_00_e_43161.html#hd2b (see charts and graphs)

Departmental Results Reports produced by the Treasury Board of Canada, Secretariat: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html> (note the summary tables)

Comment:

Infographics and visualizations are commonly used in financial publications for readability and explanatory value.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: In addition, Canada's InfoBase (<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>) provided detailed visualisation and query options (customizable by users) for expenditure and estimates-related data.

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:
a. Yes

Source:
Financial Accountability Act: <https://laws-lois.justice.gc.ca/eng/acts/f-11/>
Defines reporting and transparency requirements.

Constitution Act, 1982: <https://laws-lois.justice.gc.ca/eng/Const/index.html>
See for instance section102, defining the consolidated revenue fund.

The Auditor General Act: <https://laws-lois.justice.gc.ca/eng/acts/a-17/>
Defines the duties and powers of the Auditor General.

Parliament of Canada Act: <https://laws-lois.justice.gc.ca/eng/acts/P-1/index.html>
Provisions for the establishment of the Parliamentary Budget Office which serves Parliament through ex-ante decision support.

Comment:
N/A

Peer Reviewer
Opinion: Agree

Comments: The first act hereby called "Financial Accountability Act" is found at the mentioned URL (<https://laws-lois.justice.gc.ca/eng/acts/f-11/>) under the name "Financial Administration Act" .

Government Reviewer
Opinion: Agree

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

Access to Information Act, 1985

<https://laws-lois.justice.gc.ca/eng/acts/A-1/>

Comment:

Provides access guidelines of government information for the public and public servants.

Peer Reviewer

Opinion: Agree

Comments: see also 2) <https://open.canada.ca/en> 3) <https://www.aadnc-aandc.gc.ca/eng/1331832510888/1331832636303#sec1>

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates.html>

Comment:

The Main Estimates (provide departmental-level expenditure plans) to supplement the appropriations bills. In Canada, appropriations bills are not tabled with the executive's budget proposal. This reduces overall transparency as parliamentarians are unable to assess or vote on both existing spending (e.g. departmental spending/roll-over spending) and new spending (e.g. from the budget) at the same time. The overall fiscal picture is cut into pieces.

In February 2018, the President of the Treasury Board announced a new approach to improve the integration and alignment of spending proposals in the Budget and the Main Estimates. A summary of the approach is available here: <https://www.canada.ca/en/treasury-board-secretariat/corporate/news/infobase-budget-estimates-alignment.html>

See the reconciliation in Budget 2018, Annex 2, section 4.1 and 4.2: [https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#41-Policy-Actions-and-Budget-Investments-by-Department-\(Cash-Basis\)](https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#41-Policy-Actions-and-Budget-Investments-by-Department-(Cash-Basis))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

b. No, expenditures are not presented by functional classification.

Source:

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates.html>

Comment:

Canada's appropriations bills and its main estimates are not presented by functional classification. Departmental estimates and appropriations bills are presented in broad categories, e.g. capital, operating, grants and contributions. This provides very limited information on the allocation of spending to priorities. Consider for instance, Indigenous Services Canada's main estimates (see Table 117). It is impossible to determine the allocation to First Nations child and family services, First Nations education or any other policy area based on the aggregated picture provided in the estimates.

There is a pilot at the Department of Transportation for its estimates and appropriations. This department has provided some indication of the priorities or functions it is funding in its estimates (see Table 141). It is not a full reporting by functional classification, but it is a step in the right direction for more transparent, accurate and assessable estimates-reporting.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: New expenditures in Fall Statements and Budgets are presented by functional classification (program and/or purpose-based). In Budget 2018 (<https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf>), see the End-of-Chapter tables on pages 77-79, 122-123, 145-146 and 213-216, as well as the list of off-cycle and other budget measures on pages 314-318.

IBP Comment

IBP agrees with the researcher. The government reviewer's examples, which group some programs together, are not consistent with a functional classification. See Chapter 6 of the IMF's Government Finance Statistics Manual. <https://www.imf.org/external/pubs/ft/gfs/manual/>

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html#idchapter563701088>

Executive's budget proposal: <https://www.budget.gc.ca/2018/docs/plan/toc-tdm-en.html>

Comment:

There are instances, such as the debt management strategy, in which Canada follows functional classifications compatible with international standards. See for instance the debt section of the executive's budget proposal. Classifications beyond standard departmental divisions of activity are not evident in the estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates.html>

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/2018-19-budgetary-expenditures-standard-objects.html>

Comment:

The Government's expenditure plans (estimates) provide a high-level spending breakdown by economic classification, i.e. typically operating, capital, grants and contributions. See for instance, table 117 for Indigenous Services Canada. While the classifications exist, they provide no more detailed information on the breakdown within those categories.

Canada does not provide a public accounts to national accounts reconciliation in budget documents. From our perspective, national accounts perspective would be consistent with an economic classification. Standard objects used in public accounts would not represent an economic classification of spending, although there are some components, such as wages and salaries that are highlighted in the standard object classification.

Peer Reviewer

Opinion: Agree

Comments: The standard Object presentation in the Main Estimates is roughly equivalent to an economic classification according to OBS methodology. <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/2018-19-budgetary-expenditures-standard-objects.html>

Government Reviewer

Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates.html>

Comment:

The economic classifications used, such as operating, capital, grants and contributions, are compatible to international standards. While there is no further detail, there is some basic indication as to why the public monies are being appropriated.

Canada does not provide a public accounts to national accounts reconciliation in budget documents. From our perspective, national accounts perspective would be consistent with an economic classification. Standard objects used in public accounts would not represent an economic classification of spending, although there are some components, such as wages and salaries that are highlighted in the standard object classification.

Peer Reviewer

Opinion: Agree

Comments: The EBP does not generally follow the economic classification categories identified by the IMF (see Appendix 4 of <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>), so the information is insufficient to be deemed compatible with international standards.

Government Reviewer

Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

2018 Budget: <https://www.budget.gc.ca/2018/docs/plan/toc-tdm-en.html>

2018-19 Main Estimates:<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates.html>

2018-2019 Departmental Plans:<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Comment:

Appropriations in Canada are presented by expenditure category, e.g. capital, operating, grants and contributions in the Main Estimates. Spending information is not presented at the program level in the appropriations bills on which parliamentarians are asked to vote (approving or rejecting the spending proposal). Supporting documentation at the departmental level, i.e. departmental plans, present expenditures at high levels of key program activities, but not always at the discreet level of programs.

Budget 2018 presents some program level information at the end of each thematic chapter in the budget. For instance, the end of Chapter 1: MORE HELP FOR THE MIDDLE CLASS AND PEOPLE WORKING HARD TO JOIN IT, includes a table of program-level expenditure details, up to FY 2022-23. Not all program expenditures are included in the Budget as Canada separates its budget and appropriations bills.

Peer Reviewer

Opinion: Agree

Comments: Program level information is provided is available in Departmental Plans (DP) <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Government Reviewer

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

Source:

The Departmental Plans, a supporting document of the Main Estimates, provide this information: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Canada's Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/2018-19-budgetary-expenditures-strategic-outcome-program.html>

Comment:

The Departmental Plans, a supporting document of the Main Estimates, provide the multi-year expenditure estimates for departmental-level spending by administrative classification. The economic classification is missing. Some elements of economic classification however, appear in the Main Estimates.

Canadian parliamentarians do not have a fulsome view of the three expenditure classifications unless they were to request reconciliation information from departments because it is impossible to know which programs align (functional) align to which expenditure items (economic).

Peer Reviewer

Opinion: Agree

Comments: Canada's EBP presents economic expenditures more than two years beyond the budget year. See for example Table A2.4 "Summary Statement of Transactions" in annex 2 of Budget 2018. The presentation doesn't meet any of the classification requirements. <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html> until 2021-2022. Departmental plans <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

spending/reports-plans-priorities/2018-19-departmental-plans.html provide expenditure estimates for two-years beyond the budget year which meets the administrative classification criteria.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Budget 2018 (<https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf>) presents multi-year expenditure estimates by all three expenditure classifications: administrative (off-cycles and budget measures are broken out by department, over 6 years, in Tables A2.10 and A2.11), economic (Table A2.8) and functional (All End-of-Chapter Tables e.g. the Chap. 4 table on pp. 213-216, as well as Tables A2.4 and A2.5).

Researcher Response

No change to the response.

IBP Comment

IBP agrees with the researcher. The Departmental Plans present expenditure by administrative classification for two years beyond the budget year. The presentation by economic classification (see Q4) covers only the budget year, and there is no presentation by function (see Q2).

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Source:

The Departmental Plans, a supporting document of the Main Estimates, provide this information: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Canada's Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/2018-19-budgetary-expenditures-strategic-outcome-program.html>

Comment:

The Departmental Plans, a supporting document of the Main Estimates, provide the multi-year expenditure estimates for departmental-level spending by administrative classification. The economic classification is missing. Some elements of economic classification however, appear in the Main Estimates.

Canadian parliamentarians do not have a fulsome view of the three expenditure classifications unless they were to request reconciliation information from departments because it is impossible to know which programs align (functional) align to which expenditure items (economic).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: See answer to previous question: Budget 2018 (<https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf>) presents multi-year expenditure estimates by all three expenditure classifications: administrative (off-cycles and budget measures are broken out by department, over 6 years, in Tables A2.10 and A2.11); economic (Table A2.8); and, functional (All End-of-Chapter Tables e.g. the Chap. 4 table on pp. 213-216, as well as Tables A2.4 and A2.5).

IBP Comment

IBP agrees with the researcher. The Departmental Plans present expenditure by administrative classification for two years beyond the budget year. The presentation by economic classification (see Q4) covers only the budget year, and there is no presentation by function (see Q2).

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level

of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

b. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

The Departmental Plans, a supporting document of the Main Estimates, provide this information: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Comment:

High-level program expenditure information is presented in the Departmental Plans for the following three fiscal years as well as the previous two fiscal years.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, multi-year estimates for programs are not presented.

Comments: Program area spending beyond the next fiscal year are not included in all Departmental plans.

Government Reviewer

Opinion: Agree

IBP Comment

IBP finds that outyear program-level estimates, given the OBS definition of program, are provided in departmental plans under "core responsibilities." But it does not appear to be consistent across all departments (for instance, the Department of National Defence does not provide outyear estimates). Accordingly, IBP has changed the response from "a" to "b."

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:
Budget 2018 (see Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html>

Comment:
Tax revenue projections by source are presented in the budget.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:
c. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

Source:
Budget 2018 (see Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html>

Comment:
Canada's non-tax revenues are limited. This information is presented in the Public Accounts but is not documented in detail in the budget (other than the one line on revenues from tariffs).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Comments: All estimates of non-tax revenue (i.e. 'Other revenues') are presented in the budget, broken out by subcomponent in the revenue outlook. Refer to p. 320 in Budget 2018.

IBP Comment

IBP agrees with the researcher. Of total BY non-tax revenue, more than one-third reflects "other programs," which combines a number of different revenue types, including sales of goods and services, interest, and penalties. Under OBS methodology, each is considered an "individual source" of non-tax revenue, and would need to be shown separately to be considered in the calculation of the share of individual sources of non-tax revenue presented.

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is,

whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

Budget 2018 (see Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html>

Comment:

Revenue projects are presented up to FY 2022-23.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

Source:

Budget 2018 (see Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html>

Comment:

Multi-year estimates are presented up to FY 2022-23.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Comments: Budget 2018 (see Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html> presents estimates for individual sources of revenue presented for a 6-year period.

IBP Comment

IBP agrees with the researcher. Of total revenue, roughly 6 percent reflects "other programs," which combines a number of different types of non-tax revenue, including sales of goods and services, interest, and penalties. Under OBS methodology, each is considered an "individual source" of non-tax revenue, and would need to be shown separately to be considered in the calculation of the share of individual sources of revenue presented. No more than 3 percent of revenues can be unspecified for an "a" response.

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Budget 2018 (Table A2.6, "Summary Statement of Transactions"): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html>

Table A2.6 includes information on total debt, public debt charges (interest payments), and budgetary balance.

More detailed information about borrowing requirements is available in the Debt Management Strategy:

<https://www.budget.gc.ca/2018/docs/plan/anx-03-en.html#Debt-Management-Strategy-for-2018%E2%80%9319>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Budget in Canada is presented on a full accrual basis so budgetary balance (-18.1 Billion) is not a proxy for new-borrowing. New borrowings = 34.8 Billion Table A2.9 Summary Statement of Transactions : <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html> Interest payments = Debt Charge 26.3 Billion Table A2.6 Summary Statement of Transactions : <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html> Total debt burden = Total liabilities 1162.0 Billion Table A2.6 Summary Statement of Transactions : <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html>

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the researcher, and notes the comment by the peer reviewer. While IBP accepts "budgetary balance" as a proxy for "net new borrowing," it acknowledges they are not identical, particularly when the budget is present on an accrual basis. As the peer reviewer indicates, Table A2.9 lays out the differences between the two measures.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year

Source:

Budget 2018 (Table A2.6, "Summary Statement of Transactions"): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html>

Table A2.6 includes information on total debt, public debt charges (interest payments), and budgetary balance.

More detailed information about borrowing requirements is available in the Debt Management Strategy:
<https://www.budget.gc.ca/2018/docs/plan/anx-03-en.html#Debt-Management-Strategy-for-2018%E2%80%9319>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Budget in Canada is presented on a full accrual basis so budgetary balance (-18.1 Billion) is not a proxy for new-borrowing. New borrowings = 34.8 Billion Table A2.9 Summary Statement of Transactions : <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html> Interest payments = Debt Charge 26.3 Billion Table A2.6 Summary Statement of Transactions : <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html> Total debt burden = Total liabilities 1162.0 Billion Table A2.6 Summary Statement of Transactions : <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html>

Government Reviewer

Opinion: Agree

IBP Comment

See IBP comments to Q13,

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Source:

Budget 2018, Debt Management Strategy: <https://www.budget.gc.ca/2018/docs/plan/anx-03-en.html#Debt-Management-Strategy-for-2018%E2%80%9319>

Comment:

Table A2.1 has interest rates; Table A3.2 for the composition of market debt. For beyond the core information, Annex 3 includes a discussion of Canada's debt management strategy for 2018-19, including its planned borrowing activities.

Peer Reviewer

Opinion: Agree

Comments: 1) interest rates on the debt : Table A2.1 Average Private Sector Forecasts used in the budget for 10 year bonds and 3 month bills <https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf> not the actual rates as found for example in the financial statements 2) maturity profile of the debt: Bonds Table A3.4, the average term to maturity of domestic market debt is projected to remain relatively stable at around 5.5 to 6.5 years over the medium term. 3) whether the debt is domestic or external - Table A3.2 of Budget 2018, Debt Management Strategy: <https://www.budget.gc.ca/2018/docs/plan/anx-03-en.html#Debt-Management-Strategy-for-2018%E2%80%9319> Additional information beyond the core elements is provided in Budget 2018, Debt Management Strategy Annex 3: <https://www.budget.gc.ca/2018/docs/plan/anx-03-en.html#Debt-Management-Strategy-for-2018%E2%80%9319>

Government Reviewer

Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

Interest rates on the debt

Maturity profile of the debt

Whether the debt is domestic or external

Information beyond the core elements (please specify)

Source:

Budget 2018. See Debt management strategy: <https://www.budget.gc.ca/2018/docs/plan/anx-03-en.html#Debt-Management-Strategy-for-2018%E2%80%9319>

Comment:

Table 2.1 has interest rates; Table 3.2 for the composition of market debt. For beyond the core information, Annex 3 includes a discussion of Canada's debt management strategy for 2018-19, including its planned borrowing activities.

Peer Reviewer

Opinion: Agree

Comments: 1) interest rates on the debt : Table A2.1 Average Private Sector Forecasts used in the budget for 10 year bonds and 3 month bills <https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf> not the actual rates as found for example in the financial statements 2) maturity profile of the debt: Bonds Table A3.4, the average term to maturity of domestic market debt is projected to remain relatively stable at around 5.5 to 6.5 years over the medium term. 3) whether the debt is domestic or external - Table A3.2 of Budget 2018, Debt Management Strategy: <https://www.budget.gc.ca/2018/docs/plan/anx-03-en.html#Debt-Management-Strategy-for-2018%E2%80%9319> Additional information beyond the core elements is provided in Budget 2018, Debt Management Strategy Annex 3: <https://www.budget.gc.ca/2018/docs/plan/anx-03-en.html#Debt-Management-Strategy-for-2018%E2%80%9319>

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

Budget 2018 (Table A1.1 and A2.1): <https://www.budget.gc.ca/2018/docs/plan/anx-01-en.html#wb-cont>

Comment:

All information presented, including average of private sector forecasts.

Peer Reviewer

Opinion: Agree

Comments: The average of private sector forecast surveys has served as the basis for planning in Canada since 1994. Nominal and real GDP as well as projected inflation rates are presented in Table A1.1 of Annex 1 - Average Private Sector Forecasts <https://www.budget.gc.ca/2018/docs/plan/anx-01-en.html#wb-cont> Discussion on projected slow gradual increase of interest rates and other elements supporting forecasts are also presented in Annex 1.

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Source:

Budget 2018 (Table A1.1 and A2.1): <https://www.budget.gc.ca/2018/docs/plan/anx-01-en.html#wb-cont>

Comment:

Canada also includes sensitivity analysis (see Table A2.13), going beyond the core elements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

b. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

Source:

Budget 2018 (Annex 2, supplementary information): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#wb-cont>

Comment:

See Annex 2, Section 4.3: Sensitivity of Fiscal Projections to Economic Shocks. It looks at the estimated impact of a one-year, one percentage point decrease in real GDP (Table A2.13), a one year, one percentage point decrease in inflation (Table A2.14); and a sustained 100-basis-point increase in interest rates (Table A2.15).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or

supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Source:

Budget 2018 (Table A2.11, "Budget 2018 measures by department"): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#wb-cont>

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

See also: Table A2.10 for policy actions since the 2017 Fall Economic Statement

Comment:

The Budget presents an overview of how program expenditure changes impact overall budget expenditures.

At the program-level, the information is presented in the Departmental Plans.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Source:

Budget 2018 (Table A2.11, "Budget 2018 measures by department"): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#wb-cont>

Tax Measures: Supplementary Information <https://www.budget.gc.ca/2018/docs/tm-mf/tax-measures-mesures-fiscales-2018-en.pdf>

See also: Table A2.10 for policy actions since the 2017 Fall Economic Statement

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

Source:

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

Comment:

Expenditure is presented only by administrative unit.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: In addition to the Main Estimates above discussed by the reviewer, which presents by admin. unit, Budget

2018(<https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf>) includes BY-1 results by economic classification (see first column of Table A2.8) BY-1 (and BY-2) results by functional classification are not included in the budget, but can be found in detailed form in the Public Accounts of Canada, which are released before the budget - see e.g. <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>. Public Accounts 2018 were tabled Oct. 18, 2018, and Budget 2019 was tabled March 19, 2019. functional (All End-of-Chapter Tables e.g. the Chap. 4 table on pp. 213-216, as well as Tables A2.4 and A2.5).

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

Comment:

The Departmental Plans present the information on a program-activity basis.

Peer Reviewer

Opinion: Agree

Comments: Note that departmental plans are now presented after budget is adopted

Government Reviewer

Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Source:

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

Also, prior years' departmental spending reports are available online. <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports.html> (see archive section at bottom of page).

Comment:

Expenditures for BY-2 are only presented by administrative unit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: In addition to the Main Estimates above discussed by the reviewer, which presents BY-2 expenditures by admin. unit, the Public Accounts of Canada presents expenditures by economic (Vol.1), and functional and administrative classifications (Vol. 2). The Public Accounts are released before the budget - see e.g. <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>. Public Accounts 2018 were tabled Oct. 18, 2018, and Budget 2019 was tabled March 19, 2019. Additional longer time series are also available in the Fiscal Reference Tables (<https://www.fin.gc.ca/pub/frt-trf/index-eng.asp>).

Researcher Response

IBP methodology requires that Public Accounts of Canada and the Fiscal Reference Tables are not considered as supporting EBP documents, and so cannot be used for purposes of responding to EBP questions.

IBP Comment

IBP agrees with the researcher, and notes the Public Accounts of Canada and the Fiscal Reference Tables are treated as year-end reports under OBS methodology.

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Source:

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

Also, prior years' departmental spending reports are available online. <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports.html> (see archive section at bottom of page).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: See previous answer: In addition to the Main Estimates above discussed by the reviewer, which presents BY-2 expenditures by admin. unit, the Public Accounts of Canada presents expenditures by economic (Vol. 1), and functional and administrative classifications (Vol. 2). The Public Accounts are released before the budget - see e.g. <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>. Public Accounts 2018 were tabled Oct. 18, 2018, and Budget 2019 was tabled March 19, 2019. Additional longer time series are also available in the Fiscal Reference Tables (<https://www.fin.gc.ca/pub/ftr-trf/index-eng.asp>).

IBP Comment

IBP agrees with the researcher, and notes the Public Accounts of Canada and the Fiscal Reference Tables are not considered as supporting EBP documents, and so cannot be used for purposes of responding to EBP questions. (Those documents are treated as year-end reports under OBS methodology.)

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

Also, prior years' departmental spending reports are available online. <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports.html> (see archive section at bottom of page).

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Main Estimates (see Part 1): <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

For a complete picture, the Supplementary Estimates would also have to be included.

Comment:

Canada's fiscal year ends March 31 and the Public Accounts are usually tabled in October of the same year. This implies that parliamentarians are called to vote on new FY expenditures/appropriations prior to the close of the previous fiscal year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

Budget (Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

Source:

Budget (Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>

Comment:

Some details of individual revenue sources in BY-1 are lacking – “other revenues, other programs” appear to be about 6% of total revenues.

Peer Reviewer

Opinion: Agree

Comments: 6,4% (20,6/323,4) of other revenue therefore exceeds 3%

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

IBP Comment

IBP agrees with the researcher. Of total BY-1 revenue, roughly 6 percent reflects “other programs,” which combines a number of different types of non-tax revenue, including sales of goods and services, interest, and penalties. Under OBS methodology, each is considered an “individual source” of non-tax revenue, and would need to be shown separately to be considered in the calculation of the share of individual sources of revenue presented. No more than 3 percent of revenues can be unspecified for an “a” response.

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

Budget (Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>

Comment:

The updated revenues for BY-1 are the only ones presented in the Budget. Estimated revenues from previous fiscal years are available in previous budget documents.

Peer Reviewer

Opinion: Agree

Comments: For the years prior to BY-1, the amounts are updated to reflect the audited public accounts.

Government Reviewer

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

BY-2 (2016-17) revenues are presented in the Budget (Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>

Comment:

Revenue information for previous fiscal years can also be found in the Fiscal Reference Tables (a publication of the Department of Finance): <https://www.fin.gc.ca/frt-trf/2018/frt-trf-18-eng.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

Source:

BY-2 revenues are presented in the Budget (Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>

Comment:

Some details of individual revenue sources in BY-2 are lacking – “other revenues, other programs” appear to be about 6% of total revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

IBP Comment

IBP agrees with the researcher. Of total BY-2 revenue, roughly 6 percent reflects “other programs,” which combines a number of different types of non-tax revenue, including sales of goods and services, interest, and penalties. Under OBS methodology, each is considered an “individual source” of non-tax revenue, and would need to be shown separately to be considered in the calculation of the share of individual sources of revenue presented. No more than 3 percent of revenues can be unspecified for an “a” response.

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

BY-2 (2016-17) revenue estimates presented in the Budget are final. See Table A2.7: <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>

Comment:

Revenue information for previous fiscal years can also be found in the Fiscal Reference Tables (a publication of the Department of Finance): <https://www.fin.gc.ca/frt-trf/2018/frt-trf-18-eng.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

a. Yes, information beyond the core elements is presented for government debt.

Source:

Budget 2018, Annex 2: <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html>; and Debt Management Strategy: <https://www.budget.gc.ca/2018/docs/plan/anx-03-en.html#Debt-Management-Strategy-for-2018%E2%80%9319>

See: Table A2.1 (economic forecast), Table A2.6 (summary statement); Table A2.9 (budget balance); Table A3.2 for the composition of market debt. For beyond the core information, Annex 3 includes a discussion of Canada's debt management strategy, including a brief review of 2017-18 activities.

Comment:

Debt management information for the previous fiscal years can be found in the Fiscal Reference Tables (a publication of the Department of Finance): <https://www.fin.gc.ca/frt-trf/2018/frt-trf-18-eng.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

See Table A3.2: <https://www.budget.gc.ca/2018/docs/plan/anx-03-en.html#Annex-3>

Comment:

Debt management information for the previous fiscal years can be found in the Fiscal Reference Tables (a publication of the Department of Finance): <https://www.fin.gc.ca/frt-trf/2018/frt-trf-18-eng.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook (2018)* (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

See Table A2.9: <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#2-Economic-and-Fiscal-Developments-and-Policy-Actions-since-the-2017-emFall-Economic-Statement-em>

Comment:

Canada does present core information on extra-budgetary funds but without supplementary detail.

Canada presents information on extra-budgetary funds in different ways:

- 1) Employment Insurance is presented in the budget proposal (i.e. the Budget);
- 2) Canada Pension Plan is managed by an independent board and is reported accordingly.

Peer Reviewer

Opinion: Agree

Comments: The detailed financial information for the CPP is not presented and policy changes are discussed in the budget (see p.32) <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#2-Economic-and-Fiscal-Developments-and-Policy-Actions-since-the-2017-emFall-Economic-Statement-em> is not presented

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Our assessment is that there are no 'extra budgetary' funds at the federal level. The Employment Insurance system is fully consolidated in the Government's financial statements, and the rules governing this program are transparently presented in the Budget. Consequently, it does not qualify as 'extra-budgetary' in our view. With respect to the Canada Pension Plan (CPP), although it could be perceived as 'extra budgetary' as it is not consolidated in the federal financial statements, the reason for this is that it is under joint responsibility of the federal government and provinces. Consequently, it cannot be consolidated in either of their financial statements. That being said, CPP financial information is included in Total Government Statistics by Statistics Canada, and this information is provided to the IMF, amongst other institutions. A map of how Statistics Canada organises GFS information is available here: <https://www150.statcan.gc.ca/n1/pub/13-605-x/2014005/article/14088-eng.htm>

IBP Comment

Based on the input from the researcher, peer reviewer, and government reviewer, IBP finds that the Canada Pension Plan is a social security fund, which is a type of extra-budgetary unit. Employment Insurance, on the other hand, seems to be fully integrated into the budget, so would not be an extra-budgetary fund. The budget includes some discussion of the CPP, but does not include data showing its income, expenditure, and financing. While IBP acknowledges that the CPP is a joint responsibility of the federal government and the provinces, that does not preclude a separate presentation of CPP financing in the budget. As a result, IBP agrees with a "c" response.

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml> For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

c. Not applicable/other (please comment).

Source:

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

Supplementary Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/supplementary-estimates.html>

Comment:

Canada presents information on non-budgetary funds in different ways:

- 1) Employment Insurance is presented in the budget proposal (i.e. the Budget) but is not included in the Main Estimates because it's funding is statutory (i.e. government management of the account is automatically approved, unless its underlying legislation is amended);
- 2) Canada Pension Plan is managed by an independent board and is reported accordingly.

Peer Reviewer

Opinion: Agree

Comments: In the 2018 Budget, the government forecasted total expenses of \$338.5 billion for the 2018–2019 fiscal year. The 2018–2019 Main Estimates set out expenditures of \$276 billion, which was \$62.5 billion less than the amount provided for in the 2018 Budget. The \$62.5 billion difference between the amounts in the Main Estimates and the Budget is largely because the Main Estimates don't include Employment Insurance benefits (\$20.7 billion) and children's benefits (\$23.7 billion). The expenditures for both programs are statutory since they were previously authorized by their enabling legislation. It isn't clear why the government isn't treating them as such. Source http://www.oag-bvg.gc.ca/internet/English/parl_oag_201810_00_e_43161.html The Canada Pension Plan is not consolidated in the Government's financial statements because changes to the CPP require the agreement of two thirds of participating provinces and it is therefore not controlled by the Government. The CPP is a federal/provincial social insurance program established by an Act of Parliament. It is compulsory and in operation in all parts of Canada, except for the Province of Quebec. The CPP is financed by employees, employers and selfemployed workers contributions, as well as investments earnings. The CPP's investments are held and managed by the Canada Pension Plan Investment Board (CPPIB). As administrator of the CPP, the Government's authority to provide benefits is limited to the consolidated net assets of the CPP. At March 31, 2018, the fair value of the CPP's consolidated net assets is \$360,997 million (\$320,895 million in 2017). Pursuant to the Canada Pension Plan Act, the transactions of the CPP are recorded in the Canada Pension Plan Account (the Account) within the accounts of Canada. The Account also records the amounts transferred to or received from the CPPIB. The \$32 million (\$106 million in 2017) balance in the Account represents the CPP's deposit with the Receiver General for Canada and, therefore, is reported as a liability.

Government Reviewer

Opinion: Agree

Comments: See response to previous question - neither the EI system nor the Canada Pension Plan should be considered 'non-budgetary' or 'extra-budgetary'.

Researcher Response

Canada Pension Fund is not part of the federal government's central finances. Thus, it cannot be included as part of a consolidated view of the government's accounts.

IBP Comment

As discussed in Q33, the Canada Pension Plan is a type of extra-budgetary fund. This question is asking whether the EBP includes a presentation of

"central government finances (both budgetary and extra-budgetary) on a consolidated basis." However, the CPP is a joint responsibility of the federal government and the provinces, and thereby requires a consolidated general government presentation to include CPP finances. Because a general government presentation includes not only central government finances but also those of lower levels of government, it goes beyond what is asked for in this question. As a result, given these factors, IBP feels a "c" response is most appropriate. (The original response was an "a.")

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

Budget (see Table A2.8): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#3-Fiscal-Projections>

Comment:

Canada presents information on transfers to other orders of government up to FY 2022-23.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*

- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

Source:

N/A

Comment:

Canada does not present any such analysis. There was a chapter in Budget 2018 that details new efforts underway for GBA+ budgeting analysis.

Peer Reviewer

Opinion: Agree

Comments: Discussion on equality and GBA+ are presented pages 245-281 <https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Comments: Budget 2018 includes, in pages 245-279, a comprehensive gender-based analysis + (GBA+) of the budget, where the impact of budget measures (including expenditures) is assessed and discussed, by gender and intersecting factors (income, age, region, ethnicity, etc.). See <https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf>. Note that the Government of Canada has made considerable efforts in the area of gender budgeting, starting in Budget 2017, with greater transparency and comprehensiveness of analysis in each successive budget since then, and particularly in Budget 2019 (Gender Report - see <https://www.budget.gc.ca/2019/docs/gba-accs/gba-accs-chap01-en.html>).

Researcher Response

To maintain consistency with IBP's methodology, the response was changed from d to c. However, the researcher disagrees with the classification.

While there were efforts in Budget 2018 to undertake a GBA+ analysis, this was limited to a listing of measures. There was no GBA analysis of impacts or distribution of spending by gender.

IBP Comment

For cross-country consistency, IBP accepts the gender-based analysis presented in Budget 2018 for purposes of this question, changing the response from "d" to "c."

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Policy impacts based on gender

Source:

N/A

Comment:

Canada does not present any such analysis. There was a chapter in Budget 2018 that details new efforts underway for GBA+ budgeting analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Policy impacts based on income Policy impacts based on gender Policy impacts based on age Other: First Nations, Regions (measure-specific) See GBA+ of Budget 2018, pages 245-279.

Researcher Response

For consistency with IBP's methodology, the response to this question was changed from 'none of the above,' to policy impacts on gender. The researcher disagrees that the impacts on gender are sufficiently reviewed. See Q36.

IBP Comment

IBP notes that the response to this question has been adjusted so that it is linked to the response to Q36, where credit was given for a gender-based analysis.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

The Main Estimates include expenditure and program information on the activities and transfers to Crown Corporations (state-subsidized at arms-length agencies). Transfer details for public corporations such as VIA Rail can be looked up individually in the Main Estimates, found here: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

The Government of Canada does not appear to report on quasi-fiscal activities in the EBP or Main Estimates. A 2002 IMF report suggests that Canada, like other countries, should do a better job of publishing the estimated costs of these activities (<https://www.imf.org/external/pubs/ft/scr/2002/cr0251.pdf>)

Comment:

Canada requires a statutory authority for any such expenditures that come from the Consolidated Revenue Fund. There are no mechanisms for providing grants etc. outside of normal authorities, e.g. program (statutory or non-statutory).

Quasi-fiscal activities as they may occur in such organizations such as the Canada and Housing Corporation, Farm Credit Canada, Business Development Bank, are presented in their respective audited financial statements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

Comments: Information on quasi-fiscal activities would be included in the budget for new measures, if applicable.

IBP Comment

IBP agrees with the researcher, and notes the question covers on-going quasi-fiscal activities not just budget measures.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

Budget (Table A2.6): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#31-Summary-Statement-of-Transactions>

Comment:

See non-financial assets in Table A2.6.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:

Budget (Table A2.6): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#31-Summary-Statement-of-Transactions>

Comment:

"Financial requirements for non-financial assets mainly reflect the difference between cash outlays for the acquisition of new tangible capital assets and the amortization of capital assets included in the budgetary balance. They also include disposals of tangible capital assets and changes in inventories and prepaid expenses. A net cash requirement of \$3.0 billion is estimated for 2018–19." (description below Table A2.9).

Peer Reviewer

Opinion: Agree

Comments: Total value of non-financial assets is listed in Table A2.6 (not listed individually) in EBP <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html> which is sufficient for a "c" response under the OBS methodology.

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

e. Not applicable/other (please comment).

Source:

N/A

Comment:

Canada pays its bills on time.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

N/A

Comment:

Canada does not present information on contingent liabilities in its budget or related documents. Such information is only presented in its financial statements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the

sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Update of Long-Term Economic and Fiscal Projection: <https://www.fin.gc.ca/pub/ltefp-peblt/2017/report-rapport-eng.asp>

Comment:

Canada does not include this information in its budget or related documents. The information is published in a separate document published in advance of the tabling of the budget.

Peer Reviewer

Opinion: Agree

Comments: <https://www.fin.gc.ca/pub/ltefp-peblt/2018/report-rapport-eng.asp>

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

e. Not applicable/other (please comment).

Source:

N/A

Comment:

Canada does not receive funding from donors.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the

revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether “core” information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF’s *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

“Tax Measures: Supplementary Information,” which is released as a supporting document with the budget. It includes some information on tax expenditures and proposals. <https://www.budget.gc.ca/2018/docs/tm-mf/toc-tdm-en.html>

Comment:

The Department of Finance produces a separate report on tax expenditures for the fiscal year. While it is not part of the budget or supporting documents, it is publicly accessible. Report on Federal Tax Expenditures: <https://www.fin.gc.ca/taxexp-defisc/2018/taxexp18-eng.asp>

Peer Reviewer

Opinion: Agree

Comments: The documents produces a statement of purpose or policy rationale for tax expenditure, the intended beneficiaries, but does not estimate the revenue foregone.

Government Reviewer

Opinion: Agree

46. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government’s general expenses, and which revenues are reserved for particular purposes.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of earmarked revenues are presented. An “e” response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

c. Yes, estimates of some but not all earmarked revenues are presented.

Source:
N/A

Comment:

There are revenue sources listed in the EBP, e.g. the Gas Tax (earmarked for municipal infrastructure) that are known to be earmarked but not described as such in the budget.

Canada does not have much in earmarked revenues.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Comments: <https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf> does not present a Gas Tax revenue. Canada doesn't have any earmarked revenue other than Employment insurance premium revenues which can be found in Table A2.7 (page 320)

<https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf> however the narrative discussion is very limited and concerns changes made to the program. The appellation Gas Tax fund (GTF) reflects the fact that the funds it dispenses originally came from revenues raised by the federal gasoline excise tax. Currently, allocations are set by legislation, and the source of revenue is the Consolidated Revenue Fund. https://lop.parl.ca/sites/PublicWebsite/default/en_CA/ResearchPublications/201699E

Government Reviewer

Opinion: Agree

Comments: Canada does not have significant earmarked revenues - major ones are detailed in the budget (i.e. Employment Insurance, Fuel charge), and smaller department-related ones (i.e. spendable revenues) are included in the appropriate revenue streams.

Researcher Response

Canada does not have significant earmarked revenues - major ones are detailed in the budget (i.e. Employment Insurance, Fuel charge), and smaller department-related ones (i.e. re-spendable revenues) are included in the appropriate revenue streams.

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

Budget: <https://www.budget.gc.ca/2018/docs/plan/toc-tdm-en.html>

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Comment:

Most of the budget is a narrative explaining the government's planned spending.

The Departmental Results Reports contain a department-level explanation of decisions.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

Source:

Budget: <https://www.budget.gc.ca/2018/docs/plan/toc-tdm-en.html>

Tax Measures: Supplementary Information: <https://www.budget.gc.ca/2018/docs/tm-mf/toc-tdm-en.html>

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Comment:

Most of the budget is a narrative explaining the government's planned spending.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Source:

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Comment:

The Departmental Plans provide input information and some basic performance metrics against which the program will be assessed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The OBS methodology considers the Departmental plans part of the supporting documents for the EB, which include budget figures consistent with the Main estimates, and information related to departmental priorities, strategic outcomes, programs, expected results, resource requirements and gender based analysis.

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Comment:

The Departmental Plans contain basic performance metrics and input data for assessment in the Departmental Results Reports.

GC InfoBase <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html> provides some information. However, past reporting practices that align performance metrics to financial reporting are considered to be more reliable and relevant for such analysis.

Peer Reviewer

Opinion: Agree

Comments: The question relates to non financial data so I don't know how the researcher's comment " GC InfoBase <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html> provides some information. However, past reporting practices that align performance metrics to financial reporting are considered to be more reliable and relevant for such analysis." is relevant?

Government Reviewer

Opinion: Agree

Researcher Response

GC InfoBase provides financial data (spending) as well as performance related information on program results, performance metrics and human resources.

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

Budget 2018: <https://www.budget.gc.ca/2018/docs/plan/toc-tdm-en.html> (see sections on Reconciliation and Equality)

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Comment:

The budget presents policies and related estimates targeting marginalized or disadvantaged groups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes that an "a" response is appropriate based on the program detail provided in departmental plans (indicators are gathered at the GCInfo website <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>) and because of the budget's Gender Budget Framework, which includes a component on "poverty reduction, health, and well being." Also of note, Canada released a poverty reduction strategy in October 2018.

<https://www.canada.ca/en/employment-social-development/programs/poverty-reduction/reports/strategy.html> However, because it is not part of the EBP, it cannot be taken into account for this question.

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

d. No, a timetable is not issued to the public.

Source:

N/A

Comment:

Canada does not have a fixed budget date. Thus, its planning process is generally kept secret. Announcements for the pre-budget consultations are however, made in the fall.

Peer Reviewer

Opinion: Agree

Comments: The planning is not a secret but the date of the EBP is not fixed and is usually in March
https://www.ourcommons.ca/About/ProcedureAndPractice3rdEdition/ch_18-e.html

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

The Fall Economic Statement uses a collection of private sector forecasts to develop its economic and fiscal assumptions for its forecasts. See Annex 1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Fall Economic Statement <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>
See chapter 2: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/chap02-en.html>

Comment:

It is difficult to consider the Fall Economic Statement as a consistent pre-budget document that provides policy and/or expenditure details. The nature and content of the document can change year over year. See Table A1.6 for some expenditure information presented on policy issues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes that the Fall Economic Statement extends the economic and fiscal projections out an additional year, consistent with the period that will be covered in Budget 2019. See Annex 1.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

It is difficult to consider the Fall Economic Statement as a consistent pre-budget document that provides policy and/or expenditure details. The nature and content of the document can change year over year. See Table A1.6 for some expenditure information presented on policy issues. See Table A1.5 which includes overview of revenues and explanations below table; Table A1.3 is also helpful.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;*
- the central government's total debt burden at the end of the upcoming budget year; and*
- the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

Table A1.4 includes debt service, total debt, and budgetary balance. More detail on budgetary balance is provided in Table A1.2. The amount of net new borrowing does not appear in the Fall Economic Statement.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Comments: The amount of net new borrowing needed in the upcoming budget year is not presented in the FES as stated by the researcher in his comment. The budget is presented on an accrual basis thus the budgetary deficit is not a proxy for net new borrowing.

Government Reviewer
Opinion: Agree

IBP Comment

IBP agrees with the researcher, and notes the comment by the peer reviewer. While IBP accepts “budgetary balance” as a proxy for “net new borrowing,” it acknowledges they are not identical, particularly when the budget is presented on an accrual basis.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer “a,” expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

See Table A1.6, which includes expenditure estimates to 2023-24.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

Main Estimates (Parts I and II): <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

Main Estimates (Standard Object): <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/2018-19-budgetary-expenditures-standard-objects.html>

Departmental plans (Part III, Main Estimates): <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Comment:

Canada's budget and appropriations bills are presented separately. The Main Estimates provide information by administrative unit, and provide additional information by economic classification (standard object).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Comments: Nothing is presented by the researcher with regards to functional therefore the answer should be b). Expenditures are presented in the appropriations bill (https://www.ourcommons.ca/Content/Bills/421/Government/C-80/C-80_3/C-80_3.PDF) by administrative classification.

Because Main estimates are referenced to in the appropriations Bill (C-80), the information provided can be used to respond to this question under the OBS methodology. The Standard object presentation in the main estimates is roughly equivalent to an economic classification (see Q4)

Government Reviewer

Opinion: Agree

IBP Comment

Response has been changed from "a" to "b," consistent with both the researcher's original findings and the peer reviewer's comments.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Source:

Main Estimates (Parts I and II): <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

Main Estimates (Standard Object): <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/2018-19-budgetary-expenditures-standard-objects.html>

Departmental plans (Part III, Main Estimates): <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Source: Administrative - Appropriations bill https://www.ourcommons.ca/Content/Bills/421/Government/C-80/C-80_3/C-80_3.PDF

Economic - Main Estimates (Standard Object): <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/2018-19-budgetary-expenditures-standard-objects.html>

Government Reviewer

Opinion: Disagree

Suggested Answer: All three classifications should be selected, for consistency with the response to Q59.

IBP Comment

Response is consistent with Q59, which has been changed from "a" to "b" for administrative and economic classifications.

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

Main Estimates (Parts I and II): <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html>

Departmental plans (Part III, Main Estimates): <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2018-19-departmental-plans.html>

Comment:

Canada's Parliament does not vote on a program-basis. However, the Departmental Plans present spending plans based on core responsibilities, reflective of their key program areas.

Peer Reviewer

Opinion: Agree

Comments: The Voted appropriations bill (C-80) https://www.ourcommons.ca/Content/Bills/421/Government/C-80/C-80_3/C-80_3.PDF refers to the Main estimates <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2018-19-estimates/main-estimates.html> which present expenditures by program or purpose.

Government Reviewer

Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Ways and Means Motion: <https://www.fin.gc.ca/drlleg-apl/2018/bia-leb-0318-l-eng.asp>

Budget 2018 (Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>

Comment:

Canada's enacted budget does not include estimates of tax and non-tax revenues. The measures may be listed, but their values are not included in the legislation (see the enacted budget legislation, i.e. https://laws-lois.justice.gc.ca/eng/annualstatutes/2018_12/page-1.html).

The Ways and Means Motion in Canada implements revenue generating and revenue reducing plans and is presented as a component of the Executive's Budget Proposal, therefore information presented in Budget 2018 may be considered.

Peer Reviewer

Opinion: Agree

Comments: The enacted budget in Canada is in the form of a legislative bill (C-74 and C-86) in which the revenue estimates by category are not presented - The language in the bills mirrors the language presented in "Tax measures: Supplementary information" (<https://www.budget.gc.ca/2018/docs/tm-mf/si-rs-en.html> which is a supporting document of Budget 2018). Annex 2 of the EBP, presents individual sources of revenue (Table A2.7 <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>). Therefore under OBS methodology, the revenue estimates presented in the EPB can be considered for purposes of responding to this question.

Government Reviewer
Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

b. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Ways and Means Motion: <https://www.fin.gc.ca/drlleg-apl/2018/bia-leb-0318-l-eng.asp>

Budget 2018 (Table A2.7): <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>

Comment:

Canada's enacted budget does not include estimates of tax and non-tax revenues. The measures may be listed, but their values are not included in the legislation (see the enacted budget legislation, i.e. https://laws-lois.justice.gc.ca/eng/annualstatutes/2018_12/page-1.html).

The Ways and Means Motion in Canada implements revenue generating and revenue reducing plans and is presented as a component of the Executive's Budget Proposal, therefore information presented in Budget 2018 may be considered. But some details of individual revenue sources are lacking – "other revenues, other programs" appear to be about 6% of total revenues in Table A2.7.

Peer Reviewer

Opinion: Agree

Comments: The enacted budget in Canada is in the form of a legislative bill (C-74 and C-86) in which the revenue estimates by category are not presented - The language in the bills mirrors the language presented in "Tax measures: Supplementary information" (<https://www.budget.gc.ca/2018/docs/tm-mf/si-rs-en.html> which is a supporting document of Budget 2018). Annex 2 of the EBP, presents individual sources of revenue (Table A2.7 <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>). Therefore under OBS methodology, the revenue estimates presented in the EPB can be considered for purposes of responding to this question. Since Other revenues exceeds 3% (20,6/323,4 = 6.4%) response a is not possible.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: All individual sources of revenue all presented. In Table A2.7 of Budget 2018, Other revenues are broken out in subcomponents - Enterprise Crowns, Other programs and net foreign exchange. A detailed explanation of the forecast drivers for this category is included on p.322.

IBP Comment

IBP agrees with the researcher. Of total revenue, roughly 6 percent reflects "other programs," which combines a number of different types of non-tax revenue, including sales of goods and services, interest, and penalties. Under OBS methodology, each is considered an "individual source" of non-tax revenue, and would need to be shown separately to be considered in the calculation of the share of individual sources of revenue presented. No more than 3 percent of revenues can be unspecified for an "a" response.

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

· the amount of net new borrowing required during the budget year;

- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Budget 2018: <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>

Comment:

See Table A2.6 includes total debt, public debt charges (interest payments), and budgetary balance. Table A2.9 includes more information in financing requirements.

Peer Reviewer

Opinion: Agree

Comments: The enacted budget in Canada is in the form of a legislative bill in which the revenue estimates by category are not presented - this is done in the EBP. Given the reference to the Main estimates in bills C-74 and C-80, information in those documents can be used to respond according to OBS methodology. Table A2.6 includes total debt, public debt charges (interest payments) In Canada budgetary balance (-18,1 Billion) is not a proxy for new net borrowing - See Table A2.9 for Financial source/requirement of 34.8 Source : <https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html>

Government Reviewer

Opinion: Agree

Researcher Response

IBP's methodology accepts "budgetary balance" as a proxy for "net new borrowing," but acknowledges they are not identical, particularly when the budget is present on an accrual basis.

IBP Comment

IBP notes the comment by the peer reviewer. IBP accepts "budgetary balance" as a proxy for "net new borrowing," but acknowledges they are not identical, particularly when the budget is present on an accrual basis.

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

d. The Citizens Budget is not published.

Source:

Budget 2018: <https://www.budget.gc.ca/2018/home-accueil-en.html>

Comment:

Canada does not produce as Citizens Budget as defined by the OBS. From the main page listed above, summaries of the key sections of the budget in plain language can be accessed, e.g. growth, progress, reconciliation, advancement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The Citizens Budget provides information beyond the core elements.

Comments: As noted in our responses to PBS-8 and EBP-8, in Canada, the Fall Economic Statement, as well as the Budget, are both drafted in non-technical language that is broadly accessible, with a number of examples, charts and infographics that help explain complex policy actions and policy landscapes to the general public. Chapter 2 and Chapter 3 of the Fall Economic Statement 2018 (<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/fes-eea-2018-eng.pdf>) are good examples of this format. Our position is that because Fall Statements and Budgets are targeted to a broad, non-technical audience, and deliberate efforts have been made over time, and particularly in recent years, to make these documents as clear and accessible as possible, a separate citizen's guide would be redundant - the core document itself should therefore qualify as a 'citizen's guide'.

Researcher Response

Under OBS methodology, the documents do not meet the criteria of a citizens version.

IBP Comment

IBP agrees with the researcher, and notes the government reviewer's comments. As explained in more detail in PBS-8 and EBP-8, under OBS methodology, the documents do not meet the criteria of a citizens version.

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

d. A Citizens Budget is not published.

Source:

Budget 2018: <https://www.budget.gc.ca/2018/home-accueil-en.html>

Comment:

Canada does not produce as Citizens Budget as defined by the OBS. From the main page listed above, summaries of the key sections of the budget in plain language can be accessed, e.g. growth, progress, reconciliation, advancement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

Comments: See answer to previous question for our position on what constitutes a 'citizen's budget'. The Budget is published online, and there are usually a number of public events following its tabling, where the Government will highlight its key measures, targeted to specific audiences.

IBP Comment

IBP agrees with the researcher, and notes the government reviewer's comments. As explained in more detail in PBS-8 and EBP-8, under OBS methodology, the documents do not meet the criteria of a citizens version.

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Budget 2018: <https://www.budget.gc.ca/2018/home-accueil-en.html>

Comment:

Canada does not produce as Citizens Budget as defined by the OBS. From the main page listed above, summaries of the key sections of the budget in plain language can be accessed, e.g. growth, progress, reconciliation, advancement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There are no formal mechanisms to identify public's requirements.

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a

budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

d. No citizens version of budget documents is published.

Source:

Budget 2018: <https://www.budget.gc.ca/2018/home-accueil-en.html>

Comment:

Canada does not produce as Citizens Budget as defined by the OBS. From the main page listed above, summaries of the key sections of the budget in plain language can be accessed, e.g. growth, progress, reconciliation, advancement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Comments: See answer to previous question.

IBP Comment

IBP agrees with the researcher, and notes the government reviewer's comments. As explained in more detail in PBS-8 and EBP-8, under OBS methodology, the documents do not meet the criteria of a citizens version.

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

Fiscal Monitor: <https://www.fin.gc.ca/fiscmon-revfin/2018-12-eng.asp>

Quarterly Financial Report (by department): <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting/departments-agencies.html#listname>

Comment:

Fiscal Monitor: provides an overview of expenditures by economic classification, see for instance, Table 4 in Fiscal Monitor December 2018.

Quarterly Financial Report: by department. Table 1 presents expenditure by authority; Table 2 presents departmental budgetary expenditures by Standard Object.

Peer Reviewer

Opinion: Agree

Comments: Economic : Table 4 <https://www.fin.gc.ca/fiscmon-revfin/2018-12-eng.asp> and Table 2 <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/fs-ef/2018/qfr-rft-q3-eng.html#a7> Administrative : Table 2 <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/fs-ef/2018/qfr-rft-q3-eng.html#a7>

Government Reviewer
Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification
Economic classification

Source:

Fiscal Monitor: <https://www.fin.gc.ca/fiscmon-revfin/2018-12-eng.asp>

Quarterly Financial Report (by department): <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting/departments-agencies.html#listname>

Comment:

Fiscal Monitor: provides an overview of expenditures by economic classification, see for instance, Table 4 in Fiscal Monitor December 2018.

Quarterly Financial Report: by department. Table 1 presents expenditure by authority; Table 2 presents departmental budgetary expenditures by Standard Object.

Peer Reviewer

Opinion: Agree

Comments: QFRs are produced quarterly by department and agencies since 2011-2012 (administrative classification). Presentation by Standard object in QFR (see Table 2 in each departmental report) is equivalent to a display by economic classification according to OBS methodology.

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

c. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

Source:

Quarterly Financial Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting/departments-agencies.html#listname>

Comment:

In the Quarterly Financial Reports, Table 1, Statement of Authorities, presents some program information, particularly for statutory expenditures.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Comments: The Quarterly financial reports (QFRs) <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting/departments-agencies.html#listname> present program expenditures as a category but do not account for discreet expenditures by individual program. While spending categories exist, it is aggregated for all of the departments activities. QFRs compare planned and actual expenditures on a quarterly and year to year basis and a discussion section provides departments and agencies the opportunity to explain changes or other matters. An example of Canada Border Services Agency QFR is available here: <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/fs-ef/2018/qfr-rft-q3-eng.html>

Government Reviewer

Opinion: Agree

IBP Comment

IBP finds that some program-level estimates are provided, given IBP's definition of program, but it is not consistent across all departments. Accordingly, IBP agrees with the "c" response.

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

Fiscal Monitor: <https://www.fin.gc.ca/fiscmon-revfin/2018-12-eng.asp>

Quarterly Financial Report (by department): <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting/departments-agencies.html#listname>

Comment:

Both the Fiscal Monitor and Quarterly Financial Statements present comparisons.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:
Fiscal Monitor: <https://www.fin.gc.ca/fiscmon-revfin/2018-12-eng.asp>

Comment:
Table 2 presents revenues by category.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:
b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

Source:
Fiscal Monitor: <https://www.fin.gc.ca/fiscmon-revfin/2018-12-eng.asp>

Comment:
See Table 2. Details of "other revenue" are lacking.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:
a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:
Fiscal Monitor: <https://www.fin.gc.ca/fiscmon-revfin/2018-12-eng.asp>

Comment:
See Table 2 and Table 8 (summary of restatements).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:
a. Yes, all three estimates related to government borrowing and debt are presented.

Source:
Fiscal Monitor: <https://www.fin.gc.ca/fiscmon-revfin/2018-12-eng.asp>

Comment:
See Table 4 (debt charges) and Table 7 (debt burden); tables 1 and 5 include information on the budgetary balance (deficit/surplus), which is an acceptable proxy for net borrowing requirement under the IBP methodology.

Peer Reviewer
Opinion: Agree

Comments: Table 5 provides Financial source/requirement which is equivalent to new net borrowing in Canada. The budget is presented on an accrual basis therefore the budgetary balance can't be used as a proxy for net borrowing.

Government Reviewer
Opinion: Agree

IBP Comment
IBP notes the comment by the peer reviewer. IBP accepts "budgetary balance" as a proxy for "net new borrowing," but acknowledges they are not identical, particularly when the budget is present on an accrual basis.

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Fiscal Monitor: <https://www.fin.gc.ca/fiscmon-revfin/2018-12-eng.asp>

Comment:

Table 6 (unmatured debt); Table 7 (external debt payable in foreign currencies); there is no information presented on the interest on the debt (although total payment information is provided).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

The purpose of the Fall Economic Statement is intended to update both the economic and fiscal projections of the government since the last budget (typically, in the spring).

Peer Reviewer

Opinion: Agree

Comments: Source: Table A1.1 in Annex 1 of Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Government Reviewer

Opinion: Agree

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/chap01-en.html#s3>

Comment:

Expenditure updates are presented at a high-level with limited detail, see Table A1.6 which breaks down expenditures and Table A1.3 which provides an overview of changes in expenditure from the last budget.

Peer Reviewer

Opinion: Agree

Comments: Source for Table A1.3 and A1.6 is: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/anx01-en.html#s1>

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/anx01-en.html#s1>

Comment:

Table A1.11 presents the classification by administrative unit (large departments only) and is a reconciliation of the fall statement with the Main Estimates. Table A1.6 presents information by major expenditure area.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: New expenditures in the Fall Statement 2018, some of which impact the budget year underway (2018-19) are presented by administrative classification (Table A1.8), functional classification (Table A1.7 - program or purpose and End-of-Chapter tables, see e.g. table on p. 86), and economic classification (factored in total projections in Table A1.6).

IBP Comment

IBP agrees with the researcher, and finds that only information by administrative classification is provided. See Chapter 6 of the IMF's Government Finance Statistics Manual. <https://www.imf.org/external/pubs/ft/gfs/manual/>.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/anx01-en.html#s1>

Comment:

Table A1.11 presents the classification by administrative unit (large departments only) and is a reconciliation of the fall statement with the Main Estimates. Table A1.6 presents information by major expenditure area.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: All three should be selected - see previous response.

IBP Comment

IBP agrees with the researcher, and finds that only information by administrative classification is provided. See Chapter 6 of the IMF's Government Finance Statistics Manual. <https://www.imf.org/external/pubs/ft/gfs/manual/>.

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/chap01-en.html#s3>

Comment:

No program-level information is provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: The Fall Economic Statement provides the 6-year profile of new announced measures, including expenditure-related measures, on a purpose or program basis. See e.g. the end-of chapter tables on pages 49 and 86, as well as the detailed list of off-cycle measures on pp. 102-107.

Source: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/fes-eea-2018-eng.pdf>.

IBP Comment

Response has been changed from "d" to "c" consistent with government reviewer's comments. IBP also notes that some program information is provided in Table A1.6.

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/anx01-en.html#s1>

Comment:

See Table A1.5, which provides an outlook for budgetary revenues. Table A1.3 shows how revenue estimates have been updated since the Budget, followed by an explanation in the text.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP finds that the discussion of the changes in revenues is short of a comprehensive review of all revenue sources, which is expected for an "a" response. Accordingly, IBP adjusts the score from an "a" to a "b," for cross-country consistency. IBP also notes that the parallel question on the spending side (Q77), where a similar level of detail is provided, is scored "b."

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/anx01-en.html#s1>

Comment:

See Table A1.5 for the revenue estimates by category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/anx01-en.html#s1>

Comment:

See Table A1.5. - some information is lacking for other revenues

Peer Reviewer

Opinion: Agree

Comments: Other revenues is 6,4% of total revenues

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
Comments: All individual sources of revenue all presented. In Table A1.5 of the Fall Economic Statement 2018, Other revenues are broken out in subcomponents - Enterprise Crowns, Other programs and net foreign exchange. A detailed explanation of the forecast drivers for this category is included on pp.96-97.

IBP Comment

IBP agrees with the researcher. Of total revenue, roughly 6 percent reflects "other programs," which combines a number of different types of non-tax revenue, including sales of goods and services, interest, and penalties. Under OBS methodology, each is considered an "individual source" of non-tax revenue, and would need to be shown separately to be considered in the calculation of the share of individual sources of revenue presented. No more than 3 percent of revenues can be unspecified for an "a" response.

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Source:

Fall Economic Statement: <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

See Table A1.3 for the changes in public debt charges since Budget 2018 and Table A1.4 for the updated total debt and public debt charges.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

Departmental Results Report: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

Comment:

Departmental Results Reports present an accounting and explanation of any differences between planned v. actual spending at a program-level.

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:

- 1) Public Accounts: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>
- 2) Annual Financial Report: https://www.fin.gc.ca/afr-rfa/2018/report-rapport-eng.asp#_Toc525903641
- 3) Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

Comment:

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: ECONOMIC classification is by object (Vol 1 and Vol 2)
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: ADMINISTRATIVE overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Public Accounts, Vol. II also presents departmental expenditures by program (this is a functional classification), compared to program authorities, for each administrative unit.

Researcher Response

Public Accounts Volume II does not present information according to a functional classification (see Chapter 6 of the IMF's Government Finance Statistics Manual. <https://www.imf.org/external/pubs/ft/gfs/manual/>).

IBP Comment

IBP agrees with the researcher. Public Accounts Volume II does not present information according to a functional classification (see Chapter 6 of the IMF's Government Finance Statistics Manual. <https://www.imf.org/external/pubs/ft/gfs/manual/>). Program-level detail, which the government reviewer notes, is addressed in Q86.

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Source:

1) Public Accounts: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>

2) Annual Financial Report: https://www.fin.gc.ca/afr-rfa/2018/report-rapport-eng.asp#_Toc525903641

3) Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

Comment:

There are three documents that makeup Canada's year-end reporting:

1) Public Accounts: ECONOMIC classification is by object (Vol 1 and Vol 2)

2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).

3) Departmental Results Reports: ADMINISTRATIVE overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Also include functional classification for Public Accounts Vol. II (see answer to previous question).

IBP Comment

IBP agrees with the researcher. Public Accounts Volume II does not present information according to a functional classification (see Chapter 6 of the IMF's Government Finance Statistics Manual. <https://www.imf.org/external/pubs/ft/gfs/manual/>). Program-level detail, which the government reviewer notes in Q85 comments, is addressed in Q86.

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically

coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

Comment:

Departmental Results Reports present program level accounting of expenditures.

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>
See Volume 2

Comment:

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol2/s1/ecrc-csre-eng.html>

Volume II, Table 1

Comment:

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol2/s1/ecrc-csre-eng.html>

Volume II, Table 1

Volume I, Section 3 - Revenue tables

Comment:

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/intro-eng.html>

Volume I, Section 6, Table 6.1

Comment:

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

The detailed information presented in Chapter 6 compares the opening and closing balances, but does not compare with the original estimates of borrowing and debt presented in the budget. Those comparisons are primarily shown in Volume 1, pages 17-18, which include some of the relevant information (deficits, interest costs).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The interest payments on outstanding debt for the budget year
The amount of net new borrowing required during the budget year

Source:

Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/intro-eng.html>

Volume I, Section 6
Volume I, section 6

Comment:

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

The detailed information presented in Chapter 6 compares the opening and closing balances, but does not compare with the original estimates of borrowing and debt presented in the budget. Those comparisons are primarily shown in Volume 1, pages 17-18, which include some of the relevant information (deficits, interest costs).

Peer Reviewer

Opinion: Disagree

Suggested Answer: The interest payments on outstanding debt for the budget year

Comments: The interest payments on outstanding debt for the budget year (page 18) 22.4 Billion budgeted versus 21.9 Billion actual. Source: Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/intro-eng.html> Financial source requirement (Net new borrowing) is NOT compared to the budgeted amount of 34.8 (<https://www.budget.gc.ca/2018/docs/plan/anx-02-en.html>) Because the budget and statements are on an accrual basis, the deficit of 18.9G\$ (page 18) is not a proxy for the amount of net new borrowing required during the budget year.

Government Reviewer

Opinion: Disagree

Suggested Answer: The central government's total debt burden at the end of the budget year (i.e. Federal government net debt in Canada) is also compared to the budget projection in the Public Accounts.

Researcher Response

There's a difference between borrowing and debt burden. The appropriate figure proxy for borrowing is net financial requirements, which is highlighted in the budgetary documents.

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Source:

See Public Accounts of Canada, "Average private sector forecasts" (Volume I, page 11) : <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc->

pac/2018/pdf/2018-vol1-eng.pdf

Comment:

Please see the table "Average private sector forecasts" (Volume I, page 11) which presents the Budget 2018 forecast and the actual result. It provides information on the major macroeconomic indicators, and there is a (brief) accompanying discussion.

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Information beyond the core elements

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Source:

See Public Accounts of Canada, "Average private sector forecasts" (Volume I, page 11) : <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/pdf/2018-vol1-eng.pdf>

Comment:

Please see the table "Average private sector forecasts" (Volume I, page 11) which presents the Budget 2018 forecast and the actual result. It provides information on the major macroeconomic indicators, and there is a (brief) accompanying discussion.

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer

Opinion: Agree

Comments: Unemployment rates forecast versus outcome are also presented

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

Source:

Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

Comment:

Departmental Results Reports reconcile the differences between planned expenditures and operational outcomes.

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

Source:

Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

Comment:

Departmental Results Reports reconcile between planned and actual expenditures and also provide a performance assessment of the programs.

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Source:

Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

Comment:

Detailed information is provided for individual programs (including those serving the most impoverished and/or at risk populations) are included in the Main Estimates on a departmental basis.

Canada does not have a special provision for highlighting expenditures for marginalized populations in the Year-End Report. If however, an interested stakeholder is keen on following the developments of a policy targeting such groups, they can refer to the Departmental Result Report of the appropriate department to track its performance outcomes, allocated expenditures, etc. in-year and overtime.

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all

of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Comment:

Canada does provide planning information on non-budgetary transactions. There is little to no planning information on "funds or foundations" where accountability linked to parliament is weak or non-existent.

Peer Reviewer

Opinion: Agree

Comments: Supplementary statements of the CPP are presented in the public accounts (see pages Section 6 (unaudited) pp. 206-231) <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/pdf/2018-vol1-eng.pdf> and on page 209 a difference between the budget and outcome is presented. As for Employment Insurance the differences between estimates and outcome are presented with a brief discussion <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/s1/aef-fsda-eng.html#a6>

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Our assessment is that there are no 'extra budgetary' funds at the federal level - See response to Q33.

Researcher Response

We agree with the Government's response. Canada Pension Plan is governed separately. Updates are provided independently of budget activities and analysis.

IBP Comment

IBP disagrees with a "b" response (the original response) and an "e" response (as recommended by the government reviewer). As discussed in Q33, the Canada Pension Plan is type of extra-budgetary fund. While the Public Accounts 2017-18 reports on the CPP (see particularly Volume 1, Section 6), none of the presentation compares to the original estimates. Absent such a comparison, a "d" response is appropriate, under the OBS methodology.

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/intro-eng.html>

See Volume I, Summary and Consolidated Financial Statements

Comment:

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).

3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Source:

Office of the Auditor General of Canada: http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html

Comment:

According to the Office of the Auditor General of Canada's website, the office undertakes financial and performance audits, as well as special examinations (which are audits of Crown Corporation).

Peer Reviewer

Opinion: Agree

Comments: The auditor can within financial and performance audits do some compliance work, however no specific compliance audits were conducted by the OAG last year.

Government Reviewer

Opinion: I choose not to review this question

Comments: This question should be referred to Canada's SAI (the Office of the Auditor General) for verification.

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

Office of the Auditor General: http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html#financial

Comment:

The entirety of the Public Accounts - subject to the materiality threshold - are subject to audit, i.e. 100% of expenditures are covered during an audit. See "What We Do" on the Office of the Auditor General's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

Public Accounts: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/intro-eng.html>

Comment:

Extra budgetary funds would imply provisions outside government accounting identity (budgetary revenues and spending, balance, accumulated deficit). These that considered non-budgetary transactions as presented in budget, estimates (voted) and public accounts. They are covered with respect to total liabilities and assets. See Public Accounts Vol 1 Section 2 for overview of these transactions and details in subsequent sections 7,8,9. As part of the public accounts, they are reviewed by the Auditor General.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Our assessment is that there are no 'extra budgetary' funds at the federal level - See response to Q33.

IBP Comment

IBP agrees with the researcher's "a" response. See Q95, and Public Accounts 2017-18, Volume 1, Section 6.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

Public Accounts: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/intro-eng.html>

Volume 1, Section 1 - Financial statements discussion and analysis

Comment:

The SAI's findings are discussed and reviewed in the section of the Public Accounts listed above.

Peer Reviewer

Opinion: Agree

Comments: The auditor's report with regards to financial statements is a one page summary <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/vol1/s2/vgcrai-agciar-eng.html> The SAI is not involved in the Financial statements discussion and analysis.

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

b. Yes, the executive reports publicly on most audit findings.

Source:

Office of the Auditor General: http://www.oag-bvg.gc.ca/internet/English/meth_gde_e_30864.html

Comment:

The executive replies to the findings of the Office of the Auditor General in the report. This is a statement of the executive's commitment - or not - to take action on the Auditor General's findings. The executive is also provided a PX draft with draft recommendations from the audit (from the Office of the Auditor General). This document assists the deputy minister of the department in framing their response and including comments on disagreements.

In the Auditor General's report, the government's responses are acknowledged.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:

Office of the Auditor General: http://www.oag-bvg.gc.ca/internet/English/meth_lp_e_30860.html#hd2f
See "Section 6, After the Audit - Action Plans"

Comment:

Any entity with recommendations for action from the Office of the Auditor General, is required to submit an action plan to the Public Accounts Committee (<https://www.ourcommons.ca/DocumentViewer/en/41-1/PACP/related-document/5180740>). Their action plans and progress reports must be submitted to the Public Accounts Committee and are published to their website. The Public Accounts Committee moves selectively to evaluate certain issues raised by the Auditor General.

It is important to note, however, that the last Auditor General publicly stated the lack of follow-through on recommendations. As stated in the news article, "It's almost as if the departments are trying to make our recommendations and our reports go away," AG says":
<https://www.cbc.ca/news/politics/government-culture-auditor-general-ferguson-1.4685726>

Peer Reviewer
Opinion: Agree

Comments: The action plans published <https://www.ourcommons.ca/DocumentViewer/en/41-1/PACP/related-document/5180740> and cited by the researcher are until 2013 - I didn't find anything afterwards? As for the commentary on the 2017-2018 Financial audits (http://www.oag-bvg.gc.ca/internet/English/pari_oag_201810_00_e_43161.html) no action plan was made public but the SAI reports on steps made to address recommendations. Departmental performance reports <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/dpr-rmr/2017-2018/parl-cmte-eng.html> provide a tracking of responses to the Auditor general's audits.

Government Reviewer
Opinion: Agree

IBP Comment

Here is a more up-to-date link: <https://www.ourcommons.ca/DocumentViewer/en/42-1/PACP/related-document/8148750>

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval

process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Source:

Parliament of Canada Act
<https://laws-lois.justice.gc.ca/eng/acts/P-1/FullText.html?term=79.2>

Comment:

Canada's Parliamentary Budget Officer's (PBO) mandate was defined in legislation in 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a," there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

Source:

https://www.pbo-dpb.gc.ca/en/blog/news/EFO_April_2018

https://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports/2018/EFO%20April%202018/EFO_April%202018_EN.pdf

Comment:

Yes, the PBO publishes both economic and fiscal forecasts, known as the economic and fiscal outlook.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI, or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

b. Yes, the IFI publishes its own costings of major new policy proposals.

Source:

<https://www.pbo-dpb.gc.ca/en/about>

An example of a cost:

<https://www.pbo-dpb.gc.ca/en/blog/news/Disability%20C-399>

Cost estimates can be found here: <https://www.pbo-dpb.gc.ca/en/search?search=cost>

Comment:

The PBO's mandate includes:

- 1) Analysis of the state of the nation's finances
- 2) Analysis of the government's spending plans
- 3) Analysis of trends in the Canadian economy
- 4) Estimation of the financial cost of proposals within Parliament's jurisdiction

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Response changed from 'a' to 'b,' as the PBO costs major policy proposals, not 'all' new policy proposals.

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

a. Frequently (i.e., five times or more).

Source:

https://www.pbo-dpb.gc.ca/web/default/files/Documents/2017-18_PBO_Annual%20Report_EN.pdf

Comment:

The PBO appeared regularly before committees of Parliament.

Peer Reviewer

Opinion: Agree

Comments: See section 5 "performance" : https://www.pbo-dpb.gc.ca/web/default/files/Documents/2017-18_PBO_Annual%20Report_EN.pdf

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

b. Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the

upcoming budget.

Source:

<https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/toc-tdm-en.html>

Comment:

Canada produces a Fall Economic Statement. However, it is not obligatory that the statement is debated in Parliament.

The House of Commons Standing Committee on Finance produces a report to Parliament on its pre-budget consultations that contains a summary of its findings, but does not necessarily require government action <https://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/report-21/page-ToC> . It should be noted that the consultations are not a legislated requirement.

The House of Commons Standing Committee on Finance invited Canadians to participate in pre-budget consultations prior to the presentation of the 2018 budget. The Committee heard from 315 witnesses and received 409 written submissions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

As agreed to by the peer and government reviewers, neither the full legislature nor any legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal. While Canada produces a Fall Economic Statement, there is no obligation for this statement to be debated in Parliament. While the House of Commons Standing Committee on Finance produces a summary report of its pre-budgetary consultations, there is no required government action in response, nor is any parliamentary debate required. For this reason, the researcher stays their "d" response, as there is no requirement for any debate in parliament on budget policy prior to the tabling of the Executive's Budget Proposal.

IBP Comment

Under OBS methodology, this question is assessing what happens in practice, not what is legally required. Evidence is provided of pre-budget consultations by the Standing Committee on Finance, and a report on the consultations. So the appropriate score is a "b," not a "d." IBP adjusted the score accordingly, for cross-country consistency.

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

Source:

<https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf>

Comment:

Canada's fiscal year runs from April 1-March 31. Canada's EBP does not have a required date of delivery. It is possible that Canada's EBP even be presented after the start of a new fiscal year.

The 2018 EBP was tabled on February 27, 2018 (approximately one month before the start of the fiscal year).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

d. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

Source:

<https://www.parl.ca/LegisInfo/BillDetails.aspx?Language=E&billId=9727472>

Comment:

Canada's 2018 EBP was enacted in June 2018 (over two months after the start of the fiscal year). Canada's EBP is typically approved after the start of the new fiscal year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

d. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

Source:

<https://laws-lois.justice.gc.ca/eng/const/page-2.html#h-7>

(see sections 53 and 54)

Comment:

As a Westminster-style parliament, Canada's legislature cannot directly amend the EBP. The legislature can only approve or reject the EBP.

In a majority government context, a budget implementation bill is virtually guaranteed to pass. In principle, in a minority parliament (where the governing party requires the support of the opposition to govern), the opposition could require amendments to the budget implementation bill in order to approve it.

Peer Reviewer

Opinion: Agree

Comments: The response is consistent with OECD analysis of the legislature's amendment powers. https://read.oecd-ilibrary.org/governance/budgeting-practices-and-procedures-in-oecd-countries_9789264059696-en#page37

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

d. No, the legislature does not have any such authority.

Source:

<https://laws-lois.justice.gc.ca/eng/const/page-2.html#h-7>

Comment:

As a Westminster-style parliament, Canada's legislature cannot directly amend the EBP. The legislature can only approve or reject the EBP.

In a majority government context, a budget implementation bill is virtually guaranteed to pass. In principle, in a minority parliament (where the governing party requires the support of the opposition to govern), the opposition could require amendments to the budget implementation bill in order to approve it.

Peer Reviewer

Opinion: Agree

Comments:

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant

expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

<http://www.ourcommons.ca/Committees/en/FINA/Meetings#2018-03-01>

Comment:

The House of Commons' Finance Committee has the opportunity to examine the budget implementation act before it is voted on.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Comments: In 2018, the Budget Implementation Act was referred to committee on April 23, 2018; the Committee subsequently filed its report on May 28, which is more than a month later. Source: <https://www.parl.ca/LegisInfo/BillDetails.aspx?Language=E&billId=9727472>

Researcher Response

The response was adjusted from a "b" to an "a" to reflect that the committee has at least one month to review the budget implementation proposal.

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest

and that publish reports.

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

See Standing Committee on Finance: <https://www.ourcommons.ca/Committees/en/FINA> (e.g. Parliamentary Business)

The role of the Senate in the approval of the budget: <https://sencanada.ca/en/about/procedural-references/notes/n15/>

Comment:

Sector committees do not publish reports on their analysis of the executive's budget proposal (with exception to the House of Commons Finance Committee that produces a report on the budget bill).

While the Standing Committee on Finance plays the principal role in budget debate and deliberations, departmental-specific measures may be considered by related committees.

The Senate will also play a role, as the approval of the budget must pass both chambers before receiving Royal Assent.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

See for instance, the list of Parliamentary Committee hearings: <https://www.ourcommons.ca/Committees/en/Meetings>

An example of a committee hearing: <https://www.ourcommons.ca/DocumentViewer/en/42-1/INAN/meeting-154/minutes>

Comment:

Canada's Parliamentary committees through their own prerogatives may choose to study the implementation of measures related to their mandate. There is however, no requirement that such analysis or monitoring be undertaken.

The House of Commons Standing Committee on Finance produces a report analyzing the content of the budget bill. The Committee does not

produce analysis on the executive's budget proposal, but only produces a report on the bill to implement the budget measures. This report is presented to parliament prior to its vote on approving or rejecting the budget bill.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, a committee did not examine in-year implementation.

Comments: If researcher provided three hearings where a report was published with recommendations I would reconsider my answer. I didn't find anything as Parliamentary committees in Canada do not tend to produce assessments of the implementation of the budget.

Government Reviewer

Opinion: Agree

Researcher Response

Parliamentary committees can monitor the implementation of budget proposals, but they do not do so systematically. Response changed from "a" to "d."

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

<https://laws-lois.justice.gc.ca/eng/const/page-2.html#h-7>

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/appropriation-acts.html#further>

Comment:

Once appropriations bills are tabled and approved in Parliament, they become law. The executive cannot move money between administrative units once Parliament has approved the allocation. If the executive did move money between units, they would be breaking the law.

The Government is required to seek Parliament's approval for any raising or spending of public money. This includes reducing spending, increasing taxes, etc. As per sections 102 and 103 of the Constitution Act 1867: <http://laws-lois.justice.gc.ca/eng/Const/FullText.html> (<http://laws-lois.justice.gc.ca/eng/Const/FullText.html>) 102. All Duties and Revenues over which the respective Legislatures of Canada, Nova Scotia, and New Brunswick before and at the Union had and have Power of Appropriation, except such Portions thereof as are by this Act reserved to the respective Legislatures of the Provinces, or are raised by them in accordance with the special Powers conferred on them by this Act, shall form One Consolidated Revenue Fund, to be appropriated for the Public Service of Canada in the Manner and subject to the Charges in this Act provided. 103. The Consolidated Revenue Fund of Canada shall be permanently charged with the Costs, Charges, and Expenses incident to the Collection, Management, and Receipt thereof, and the same shall form the First Charge thereon, subject to be reviewed and audited in such Manner as shall be ordered by the Governor General in Council until the Parliament otherwise provides.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2017-18-estimates.html>

Supplementary Estimates B: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/supplementary-estimates/supplementary-estimates-b-2017-18.html>

Supplementary Estimates C, Etc.

Comment:

Once appropriations bills are tabled and approved in Parliament, they become law. The executive cannot move money between administrative units once Parliament has approved the allocation. If the executive did move money between units, they would be breaking the law.

In order to access supplementary resources during the fiscal year, the executive must table what are known as the "Supplementary Estimates." These appropriations bills are tabled for Parliament's approval as needed, following the Main Estimates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in

response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

Constitution Act 1867: <https://laws-lois.justice.gc.ca/eng/const/page-2.html#h-7>

Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2017-18-departmental-results-reports.html>

Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>

Comment:

The executive is required to seek Parliament's approval to collect public money or spend public money. If the appropriated funds are not spent by the executive as defined in the appropriations bills, the executive would report in its annual reporting documents, i.e. public accounts, departmental results reports, etc. There is no legal requirement for the executive to seek Parliament's approval if the money is not spent.

There is however, a political opportunity for parliamentarians to hold the executive accountable if the money is not spent in full.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

An authorization to spend relates to a maximum potential level. The government does not require parliament's approval to stop spending below that level.

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

https://www.ourcommons.ca/About/Compendium/FinancialProcedures/c_d_reportsauditorgeneral-e.htm

Comment:

The reports of the Auditor General are automatically referred to the Public Accounts Committee (PAC) for assessment and review once the Auditor General submits the report to the Speaker of the House of Commons. The PAC even receives an in-camera briefing from the Auditor General before the report is tabled in Parliament.

Peer Reviewer

Opinion: Agree

Comments: The SAI doesn't produce an annual report on the budget. The annual budget is reviewed by the office of the parliamentary budget officer who publishes recommendations to parliamentarians https://www.pbo-dpb.gc.ca/en/blog/news/Budget_2018_Issues The reviewer refers to SAI reports on economy, efficiency and effectiveness of government entities NOT on the annual budget. For cross country consistency, the OBS methodology accepts the hearings by the Standing committee on Public accounts on the Public accounts of 2018 of Canada (<https://www.ourcommons.ca/Committees/en/PACP/StudyActivity?studyActivityId=10325024>) to which the Auditor general is invited. The Public accounts were tabled October 15th 2018 and the committee held its first meeting (in camera) October 24th 2018. The report was released February 6th 2019.

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Auditor General Act: <https://laws-lois.justice.gc.ca/eng/acts/a-17/page-1.html#h-3>

Comment:

Canada's Auditor General is appointed by the Governor in Council, i.e. the government acting in the name of the Crown, following consultation with the leader of every recognized party in the House of Commons and the Senate.

The appointment is the prerogative of the executive but must be approved by resolution by both houses of Parliament (Senate and House of Commons), as per section 3 of the Auditor General Act (<http://laws-lois.justice.gc.ca/eng/acts/a-17/page-1.html#h-2>) (<http://laws-lois.justice.gc.ca/eng/acts/a-17/page-1.html#h-2>): 3 (1) The Governor in Council shall, by commission under the Great Seal, appoint an Auditor General of Canada after consultation with the leader of every recognized party in the Senate and House of Commons and approval of the appointment by resolution of the Senate and House of Commons.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Auditor General Act: <https://laws-lois.justice.gc.ca/eng/acts/a-17/page-1.html>

Comment:

Section 3(1.1) of the Auditor General Act states that "The Auditor General holds office during good behaviour for a term of 10 years but may be removed for cause by the Governor in Council on address of the Senate and House of Commons."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Comments: Source: http://www.oag-bvg.gc.ca/internet/English/osh_20190613_e_43399.html Comment on who determines the budget : In a January 2019 letter addressed to the Clerk of the Privy Council Office, 6 agents of Parliament, including former Auditor General Michael Ferguson, stated their desire for an alternative funding mechanism, independent of the executive arm of government. They further detailed the need for an automatic annual budget adjustment based on a factor directly linked or pertinent to the mandate and functions of each Agent of Parliament. One option could be to link our budget to the government's total program expenses. This comment confirms the SAI budget is determined by the executive. Comment on funding level: In Budget 2018, we were allocated \$8.3 million, which included \$1.3 million for accommodations and contributions to employee benefit programs. This means that the permanent increase voted by parliamentarians and available for our operations was \$7 million. This was a third of the total increase that we needed. In July 2018, Mr. Ferguson wrote back to the Minister of Finance to request \$10.8 million in additional funding, which represented \$3.7 million less than his original request for \$21.5 million. The Minister of Finance acknowledged the thorough analysis conducted by our Office. In Budget 2019, we received no additional funding - The comment suggests that funding level is not sufficient.

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes that the researcher adjusted the response from "a" to "b," taking into account input from the peer reviewer.

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html

Comment:

The Office of the Auditor General (OAG) undertakes three types of audits:

Financial audits;
Performance audits; and
Special examinations.

The OAG can undertake audits on an issue within its mandate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

Source:

http://www.oag-bvg.gc.ca/internet/English/acc_lp_e_9381.html

Comment:

The Office of the Auditor General requests periodic reviews by external organizations for quality assurance of its work.

An external validation of audit practices was published in March 2018. See: http://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_43126.html

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

http://www.oag-bvg.gc.ca/Internet/English/admin_e_41.html

Comment:

Officials from the Office of the Auditor General appear frequently before House of Commons committees, such as the Public Accounts Committee.

Peer Reviewer

Opinion: Agree

Comments: Source: http://www.oag-bvg.gc.ca/internet/English/osh_lpc_e_20000.html

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

Minister of Finance's pre-budget consultations were launched on November 7, 2017 (for Budget 2018): <https://www.fin.gc.ca/n17/17-113-eng.asp>

Comment:

The Minister of Finance's consultations enable Canadians to provide input and sometimes, dialogue with the Minister of Finance and their team. There are online surveys; online chats; and in-person consultations.

While in practice these consultations are a positive form of engagement, the results are unclear. There is no discussion or governmental analysis of if or how information from the consultations are considered and/or used in the budget document. Furthermore, the timing of these consultations are curious. Often times, key budget framework decisions are already in place in Canada by December. This would imply that the consultations launched on November 7, 2017 would have had enough time for collection, review and consideration in advance of major budget decisions.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Minister of Finance's pre-budget consultations were launched on November 7, 2017 (for Budget 2018): <https://www.fin.gc.ca/n17/17-113-eng.asp>

Comment:

The Minister of Finance's consultations enable Canadians to provide input and sometimes, dialogue with the Minister of Finance and their team. There are online surveys; online chats; and in-person consultations.

Other than the youth mentioned in the press release, there is no clear indication that the Ministry of Finance actively reached out to vulnerable or marginalized populations for input in consultations for Budget 2018.

While in practice these consultations are a positive form of engagement, the results are unclear. There is no discussion or governmental analysis of if or how information from the consultations are considered and/or used in the budget document. Furthermore, the timing of these consultations are curious. Often times, key budget framework decisions are already in place in Canada by December. This would imply that the consultations launched on November 7, 2017 would have had enough time for collection, review and consideration in advance of major budget decisions.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comments: I don't agree with researcher comments regarding the time line. The department of Finance will seek out marginalized or vulnerable groups in accordance to the government's agenda. For example, when initiatives are highlighted in the speech from the Throne, they are expected to be addressed in the upcoming budget - therefore the department of finance will frame questions to address these populations. For example, chapter 1 in the 2018 budget <https://www.budget.gc.ca/2018/docs/plan/budget-2018-en.pdf> seeks to address the wage gap, Support Community Women's Organizations and Women in Construction. Chapter three is about Achieving Better Results for Indigenous Peoples and measures in chapter 4 seek to Protect Vulnerable Women and Girls.

Government Reviewer
Opinion: Agree

Researcher Response

The budget may support initiatives for vulnerable and marginalized community, however, there is no evidence that MoF engaged with marginalized communities as part of the pre-budget consultations for Budget 2018.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Minister of Finance's pre-budget consultations were launched on November 7, 2017 (for Budget 2018): <https://www.fin.gc.ca/n17/17-113-eng.asp>

Comment:

The Minister of Finance's consultations enable Canadians to provide input and sometimes, dialogue with the Minister of Finance and their team. There are online surveys; online chats; and in-person consultations.

There does not appear to be any specificity in the themes or issues the Minister of Finance sought to address in his pre-Budget 2018 consultations. While the press release reference jobs, changing circumstances and the economy, citizens were invited to share issues of concern to them, their families, communities, etc. during the consultations. This suggests that the issues to cover were considered open.

While in practice these consultations are a positive form of engagement, the results are unclear. There is no discussion or governmental analysis of if or how information from the consultations are considered and/or used in the budget document. Furthermore, the timing of these consultations are curious. Often times, key budget framework decisions are already in place in Canada by December. This would imply that the consultations launched on November 7, 2017 would have had enough time for collection, review and consideration in advance of major budget decisions.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: Since the discussion is open it's difficult to say which topic was covered. One could assume all topics we're covered.

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.fin.gc.ca/n18/18-110-eng.asp>

<https://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/report-21/page-ToC>

Comment:

While the House of Commons Finance Committee and the Ministry of Finance host pre-budget consultations, there are no public mechanisms for input in the implementation of the budget. The executive however, does report on the results of its spending in various annual reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

<https://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/report-21/page-ToC>

<https://www.fin.gc.ca/n18/18-110-eng.asp>

Comment:

While the House of Commons Finance Committee and the Ministry of Finance host pre-budget consultations, there are no public mechanisms for input in the implementation of the budget. The executive however, does report on the results of its spending in various annual reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/report-21/page-ToC>

<https://www.fin.gc.ca/n18/18-110-eng.asp>

Comment:

While the House of Commons Finance Committee and the Ministry of Finance host pre-budget consultations, there are no public mechanisms for input in the implementation of the budget. The executive however, does report on the results of its spending in various annual reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

Minister of Finance's pre-budget consultations were launched on November 7, 2017 (for Budget 2018): <https://www.fin.gc.ca/n17/17-113-eng.asp>

Comment:

The Minister of Finance's consultations enable Canadians to provide input and sometimes, dialogue with the Minister of Finance and their team. There are online surveys; online chats; and in-person consultations.

Only pre-budget consultations are undertaken. There are no consultations on the implementation of the budget. Budget dates are not fixed in Canada. Accordingly, there are no publicly available timelines on consultations, budget tabling etc.

While in practice these consultations are a positive form of engagement, the results are unclear. There is no discussion or governmental analysis of

if or how information from the consultations are considered and/or used in the budget document. Furthermore, the timing of these consultations are curious. Often times, key budget framework decisions are already in place in Canada by December. This would imply that the consultations launched on November 7, 2017 would have had enough time for collection, review and consideration in advance of major budget decisions.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.fin.gc.ca/n18/18-110-eng.asp>

<https://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/report-21/page-ToC>

<https://www.fin.gc.ca/activty/consult4-eng.asp>

Comment:

The executive collects budget information reports summarizing the submissions are produced, but none was produced for the 2018 pre-budget consultations.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The executive does not provide opportunities for civil society input on the implementation of the budget. The executive however, does collect input from civil society in advance of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability", "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

There are no set budget dates in Canada. The executive and legislative branches tend to undertake their consultations in the fall, but no complete budget timetable is made public (other than the schedule for the consultations).

<https://www.fin.gc.ca/n17/17-113-eng.asp>

<https://www.ourcommons.ca/Committees/en/FINA/StudyActivity?studyActivityId=9571255>

Comment:

The Ministry of Finance begins its pre-budget consultations in the fall, just months in advance of the executive's budget proposal being tabled.

The House of Commons Finance Committee also begins its pre-budget consultations in the fall, just months in advance of the executive's budget proposal being tabled.

Peer Reviewer

Opinion: Agree

Comments: A timetable is not available to the public prior to the budget preparation process beginning. There is however a timeline for written submissions <https://www.fin.gc.ca/n18/18-002-eng.asp>

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

<https://www.fin.gc.ca/n17/17-113-eng.asp>

<https://www.canada.ca/en/government/system/consultations/consultingcanadians.html>

Comment:

Executive branch pre-budget consultations are led by the Ministry of Finance. There are no other ministries that undertake pre-budget consultations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

While the Government of Canada invites comments from Canadians and civil society organizations across various line ministries on policy deliberations (see <https://www.canada.ca/en/government/system/consultations/consultingcanadians.html#consultationtable>), there are no ministries that undertake pre-budget consultations. For this reason, the researcher maintains their response consistent with the peer and government reviewers. There is a difference between consultations on the allocation of budgetary resources (pre-budget consultations) and consultations on policy matters (consulting with Canadians).

IBP Comment

IBP appreciates the distinction the researcher is drawing between pre-budget and policy consultations. But IBP has accepted such policy consultations in assessing other countries for this question, so has adjusted the response from "d" to "c" for cross-country consistency.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

b. Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

<https://www.ourcommons.ca/Committees/en/FINA/StudyActivity?studyActivityId=9571255>

Comment:

The House of Commons Finance committee undertakes annual pre-budget consultations with civil society. Citizens are able to participate through an online platform, during open mic sessions and through formal presentations and submissions to the committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

a. The legislature seeks input on all six topics.

Source:

<https://www.ourcommons.ca/Content/Committee/421/FINA/Reports/RP9312006/finarp21/finarp21-e.pdf>

Comment:

The House of Commons Finance Committee seeks input on all six topics, as demonstrated in their report on their consultations, e.g. economic and fiscal policy, health, education, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

a. Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.

Source:

<https://www.ourcommons.ca/Content/Committee/421/FINA/Reports/RP9312006/finarp21/finarp21-e.pdf>

Comment:

The House of Commons Finance Committee produces a public report summarizing its findings. It is unclear how or if the submissions are used in the executive's budget proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Researcher changed the score from "c" to "a" on advice from IBP, to ensure cross-country consistency.

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

c. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

https://www.ourcommons.ca/About/Compendium/FinancialProcedures/c_d_reportsauditorgeneral-e.htm

<https://www.ourcommons.ca/About/Guides/brief-e.html>

<https://www.ourcommons.ca/Committees/en/PACP?parl=42&session=1>

Comment:

While the Auditor General's reports are submitted to the Speaker and tabled in Parliament (for the consumption and review of parliamentarians and the public), there is no mechanism for direct public participation. The public in principle however, could attend and submit briefs to the Public Accounts Committee hearings on the audits.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html

Comment:

The Auditor General retains the final decision on which audits are pursued. While the office accepts suggestions for audits from various sources, it pays particular attention to requests from parliamentary committees.

As stated on the office's website:

"the OAG receives many requests to conduct audits from individual citizens, groups, members of Parliament, senators, and other parties requesting an audit of a specific area.

The Office pays particular attention to requests for audits from parliamentary committees. The ultimate decision about what to audit rests with the Auditor General. Final decisions about what to audit are made in light of the OAG's mandate, the significance of the issue, the existing audit schedule, and available resources."

Peer Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Comments: The office of the Auditor general maintains a website with contact information (http://www.oag-bvg.gc.ca/internet/English/admin_e_670.html) which according to the OBS methodology and for cross-country consistency is sufficient for an "a" response.

Government Reviewer
Opinion: Agree

IBP Comment

IBP agrees with the researcher. IBP has clarified its methodology around this question to improve cross-country consistency in the responses, and is no longer accepting general contact information of the type provided on the OAG website for this question.

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

http://www.oag-bvg.gc.ca/internet/English/pd_fs_e_944.html

Comment:

The Office of the Auditor General does not appear to report on submissions for audit requests - be they from the public or parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html

Comment:

There is no defined mechanism for public participation in the audit process. There are audits in which public consultation mechanisms may be evaluated, e.g. Indigenous participation, public participation. Periodically, there may be public consultations on performance audits to assess results, but the Office of the Auditor General does not have formal mechanisms for public participation in audits. The public may follow the audit findings and government responses.

Peer Reviewer

Opinion: Agree

Comments: Researcher comment "Periodically, there may be public consultations on performance audits to assess results" should be corroborated - I have never heard of public consultations by the OAG of Canada.

Government Reviewer
Opinion: Agree

Researcher Response
The OAG does at times conduct public consultations, although they are rare.