

Open Budget Survey 2017

Questionnaire

Canada

January 2018

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: 2016-17

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: Done.

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

- a. (100) 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
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: Canada does not produce a PBS.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I think our mid-year report – the 2016 Fall Economic Statement – deserves some credit as being a pre-budget statement. It includes economic and fiscal projections that are intended to lead-off the budget process. They are the basis on which budget discussions/proposals are assessed. For instance, with respect to Parliamentary hearings, the House of Commons Finance Committee holds hearings in the fall/winter – and the fall update forecast is the baseline fiscal outlook that they would use. The hearings are forward looking – essentially seeking suggestions from stakeholders and various experts on what they would like to see in the upcoming budget. Our fall update, until recently, typically did not contain any policy proposals. That is, it was entirely meant to provide an updated fiscal baseline for deliberation leading up to the next Budget. The timing was meant to be such that it was released just as the consultation process was beginning. But recent updates have included measures (and their release has been delayed somewhat). With respect to measures in the fall update, those that are announced would typically not be implemented until the following fiscal year – since it is very late in our fiscal year to get the approvals necessary to spend funds before year end. Also, any legislative change that would be required would typically be implemented through the Budget Implementation Act associated with the following budget. For instance, the 2016 Fall Statement highlighted infrastructure investment, and the funds were set aside (i.e. incorporated into the fiscal track) in the fall update with allocations being detailed in the following budget (2017 Budget and the Budget Implementation Act). The 2017 Budget Implementation Act also included the legislation for the Infrastructure Bank and the enhanced PBO legislation, both policies that were announced in the 2016 Fall Statement.

Researcher response: Based on IBP's advice, the score was revised to an "a" because the Fall Economic Statement is considered a PBS.

IBP comment: Based on cross-country comparisons, IBP concludes that the Fall Economic Statement 2016 meets our minimum criteria for a PBS: it extends the budget projections out an extra year compared to the budget, consistent with the period covered in the next budget; it includes policy proposals that will only be detailed and implemented as part of the next budget (notably the infrastructure proposals); and it is generally the document that is used for purposes of discussing the budget in the months before it is released.

PBS-3a: If the PBS is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: The Fall Economic Statement 2016 was published November 1, 2016. It is available here: <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/t...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/toc-tdm-en.html>)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: November 5, 2015.

Comments: To the extent that it can be considered the PBS, the 2015 Fall Update was published on November 5, 2015.

Researcher response: Based on IBP's advice, the response was revised because the Fall Economic Statement is considered a PBS.

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: Website and press release.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: This is the date on which the Fall Update was released publicly.

Comments: Fall Update partially satisfies the PBS.

Researcher response: Based on IBP's advice, the response was revised because the Fall Economic Statement is considered a PBS.

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 mark this question "n/a."

Answer: <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/t...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/toc-tdm-en.html>)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.fin.gc.ca/access/statement-eng.asp> (<http://www.fin.gc.ca/access/statement-eng.asp>)

Comments: Fall Update available at: <http://www.fin.gc.ca/access/statement-eng.asp> (<http://www.fin.gc.ca/access/statement-eng.asp>)

Researcher response: Based on IBP's advice, the response was revised because the Fall Economic Statement is considered a PBS.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Canada does publish some data in Excel format, e.g. The Fiscal Reference Tables (available here: <https://www.fin.gc.ca/frt-trf/2015/frt-trf-15-eng.asp> (<https://www.fin.gc.ca/frt-trf/2015/frt-trf-15-eng.asp>)). This data however, does not align directly to the reports produced. Thus, we do not consider Canada as a country that publishes its report data in machine-readable format.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Fall Update data is not published in machine-readable form.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: To the extent that the Fall Update can be considered a PBS.

Researcher response: Based on IBP's advice, the score was revised to an "e" because the Fall Economic Statement is considered a PBS.

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, 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: Canada does not produce a PBS as defined by the OBS.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: Same issue.

Researcher response: Based on IBP's advice, the response was revised to N/A because the Fall Economic Statement is considered a PBS.

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: A Plan For Middle Class Progress: Fall Economic Statement 2016

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Fall Economic Statement

Comments: Same issue

Researcher response: Based on IBP's advice, the score was revised because the Fall Economic Statement is considered a PBS. The FES was published November 20, 2015 and is available here: <http://www.budget.gc.ca/efp-peb/2015/pub/toc-tdm-en.html> (<http://www.budget.gc.ca/efp-peb/2015/pub/toc-tdm-en.html>)

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

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Fiscal Year 2016-2017

Sources: Budget 2016: Growing the Middle Class

Comments: Researcher: Available online: <http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html> (<http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html>)

Peer Reviewer

Opinion: Agree

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 Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 22 March 2016

Sources: The date of publication of the budget is always the day the Minister of Finance tables the budget document in the House of Commons (the lower house in Canada's bicameral parliament). The Minister of Finance's budget speech to the House of Commons is available here: <http://www.budget.gc.ca/2016/docs/speech-discours/2016-03-22...> (<http://www.budget.gc.ca/2016/docs/speech-discours/2016-03-22-en.html>) Main Estimates <https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdg...> (<https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdg/bpd/20162017/me-bpd-eng.pdf>)

Comments: Researcher: Budget 2016: Growing the Middle Class is available here: <http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html> (<http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: c. (33)

Sources: The budget is available online and published at the moment the Minister of Finance tables the budget in the House of Commons. Budgets in Canada are typically released in February and at the latest in March. The 2015 budget, for instance, being released on April 21, after the start of the new fiscal year was an anomaly.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The description above is accurate, however, the correct response may be c, less than 2 months - given that budgets are typically in February (and the start of the fiscal year in Canada is April 1).

Researcher response: The 2016 Budget was published on March 22nd 2016, for a fiscal year starting on April 1st, and the score has been changed from "b" to "c".

EBP-3a: If the EBP is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: The budget is available online and published at the moment the Minister of Finance tables the budget in the House of Commons. Thus, Budget 2016 was published online on 22 March 2016 as soon as the Minister of Finance began his speech in the House of Commons. The Main Estimates are a supporting document of the EPB that is tabled separately (i.e. Main Estimates may be published before or after the budget). There is legislation in Canada that now requires the Main Estimates to be published on or before March 1.

Sources: The Minister of Finance's press release on Budget 2016's release is available here: <http://www.budget.gc.ca/2016/docs/nrc/2016-03-22-en.html> (<http://www.budget.gc.ca/2016/docs/nrc/2016-03-22-en.html>) Budget 2016 is available online (<http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html> (<http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html>)) and the page's publication date is stamped as 22 March 2016. To explain changes in the tax codes (revenues) and their impact, the EBP has an accompanying document titled "Tax Measures: Supplementary Information." The document is accessible here: <http://www.budget.gc.ca/2016/docs/tm-mf/toc-tdm-en.html> (<http://www.budget.gc.ca/2016/docs/tm-mf/toc-tdm-en.html>) The 2016-2017 Main Estimates are available here:

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

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

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 budget is available online and published at the moment the Minister of Finance tables the budget in the House of Commons. Thus, Budget 2016 was published online on 22 March 2016 as soon as the Minister of Finance began his speech in the House of Commons.

Sources: The Minister of Finance's press release on Budget 2016's release is available here: <http://www.budget.gc.ca/2016/docs/nrc/2016-03-22-en.html> (<http://www.budget.gc.ca/2016/docs/nrc/2016-03-22-en.html>) Budget 2016 is available online (<http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html> (<http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html>)) and the page's publication date is stamped as 22 March 2016.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

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 mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: Budget 2016: Growing the Middle Class is available here: <http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html> (<http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html>) The Main Estimates (2016-17) are available here: <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>) Departmental Reports on Plans and Priorities are available here: <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities.html>).

Sources: .

Comments: Researcher: N/A

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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The data is published in machine-readable form. It's a recent development. Here's the link:

<http://open.canada.ca/data/en/dataset/2a84c234-633c-4cc6-9282-f40ff12f5bc7> (<http://open.canada.ca/data/en/dataset/2a84c234-633c-4cc6-9282-f40ff12f5bc7>)

Researcher response: It's a positive development that the data from Budget 2017 is available in machine-readable format. However, it is Budget 2016 that's being assessed for this round of the survey. For this reason, the score remains "c".

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, 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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Budget 2016: Growing the Middle Class Main Estimates: (2016-17 Estimates Parts I and II The Government Expenditure Plan and Main Estimates)

Sources: Budget 2016: Growing the Middle Class is available here: <http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html> (<http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html>) The Main Estimates (2016-17 Estimates Parts I and II The Government Expenditure

Plan and Main Estimates) are available here: <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2016-17-estimates.html>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: The closest document to a CB is the "Budget in Brief," available here: <http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html> (<http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html>) The content however, falls short of qualifying it to be considered a CB.

Comments: Researcher: Due to the multimedia content, the PDF version cannot be included here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Fiscal Year 2016-2017

Sources: The EB, "An Act to implement certain provisions of the budget tabled in Parliament on March 22, 2016 and other measures" is available here: <http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=E&Mode=1&DocId=8385247>) Short title: Budget Implementation Act, 2016, No. 1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 22 June 2016

Sources: A bill in Canada must receive royal assent before it is considered enacted (law). The budget bill is no exception. The date the budget bill (C-15) received royal assent is considered the date of publication, since the final version of the law is available.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.parl.gc.ca/LegisInfo/BillDetails.aspx?Language=E&...> (<http://www.parl.gc.ca/LegisInfo/BillDetails.aspx?Language=E&Mode=1&billId=8196581>)

Government Reviewer

Opinion: Agree

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: The enacted budget is available here: <http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=E&Mode=1&DocId=8385247>) Once the budget is enacted, it is made available to the public. The preceding versions of the budget bill are also posted online. To track the progression of legislation in Canada, you may wish to visit LEGISInfo: <http://www.parl.gc.ca/legisinfo/Home.aspx?ParliamentSession=...> (<http://www.parl.gc.ca/legisinfo/Home.aspx?ParliamentSession=42-1>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 22 June 2016

Sources: The enacted budget is available here: <http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=E&Mode=1&DocId=8385247>) Once the budget is enacted, it is made available to the public. The preceding versions of the budget bill are also posted online. To track the progression of legislation in Canada, you may wish to visit LEGISInfo: <http://www.parl.gc.ca/legisinfo/Home.aspx?ParliamentSession=...> (<http://www.parl.gc.ca/legisinfo/Home.aspx?ParliamentSession=42-1>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

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 must receive royal assent before it is considered enacted (law). The budget bill is no exception. The date the budget bill (C-15) received royal assent is considered the date of publication, since the final version of the law is available.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

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 mark this question "n/a."

Answer: The enacted budget is available here: <http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=E&Mode=1&DocId=8385247>) Spending is presented in the Appropriations Bills (e.g. Bill C-19 "An Act for granting to Her Majesty certain sums of money for the federal public administration for the fiscal year ending March 31, 2017" <http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-19/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-19/C-19_3/C-19_3.PDF) Bill C-20 "An Act for granting to Her Majesty certain sums of money for the federal public administration for the fiscal year ending March 31, 2017" <http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-20/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-20/C-20_3/C-20_3.PDF))

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The 5 appropriation acts for 2016-2017 can be found at <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/appropriation-acts.html>)

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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Apologize if I have this wrong, but all of our data is available in machine-readable format (from the Budget and Estimates). The Budget bill itself does not have any charts or tables.

Researcher response: It's a positive development that the data from Budget 2017 and Estimates are available in machine-readable format. However, it is Budget 2016 that's being assessed for this round of the survey. For this reason, the score remains "c".

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, 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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. 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 March 22, 2016 and other measures Short title: Budget Implementation Act, 2016, No. 1

Sources: The enacted budget is available here: <http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=E&Mode=1&DocId=8385247>) Spending is presented in the Appropriations Bills (e.g. Bill C-19 "An Act for granting to Her Majesty certain sums of money for the federal public administration for the fiscal year ending March 31, 2017" <http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-19/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-19/C-19_3/C-19_3.PDF) Bill C-20 "An Act for granting to Her Majesty certain sums of money for the federal public administration for the fiscal year ending March 31, 2017" <http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-20/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-20/C-20_3/C-20_3.PDF))

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: b.

Sources: The "Budget in Brief" provides an accessible overview of some key elements of the EBP and is available here: <http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html> (<http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html>). The document does not however, qualify as a citizen's budget based on the survey's definition as it lacks any details on revenue and expenditure, and does not present the overall fiscal picture.

Comments: Researcher: N/A

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: Fiscal Year 2016-2017

Sources: There is no CB in Canada. There are two types of documents that provide an overview of the budget content (without sufficient analysis to be deemed a CB): 1) the Budget in Brief; 2) the Fact Sheets. The Budget in Brief provides an overview of the EBP in plain language, while the Fact Sheets provide targeted information on key measures of the EBP in similarly accessible and succinct language.

Comments: Researcher: The Budget in Brief is available here: <http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html> (<http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html>) The Fact Sheets on various key components of the budget are available here: <http://www.budget.gc.ca/2016/docs/download-telecharger/index...> (<http://www.budget.gc.ca/2016/docs/download-telecharger/index-en.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions 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 Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: There is no CB in Canada. There are only two types of documents that provide an overview of the budget content (without sufficient analysis to be deemed a CB): 1) the Budget in Brief; 2) the Fact Sheets. The Budget in Brief provides an overview of the EBP in plain language, while the Fact Sheets provide targeted information on key measures of the EBP in similarly accessible and succinct language. The Budget in Brief is available here: <http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html> (<http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html>) The Fact Sheets on various key components of the budget are available here: <http://www.budget.gc.ca/2016/docs/download-telecharger/index...> (<http://www.budget.gc.ca/2016/docs/download-telecharger/index-en.html>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option "c" or "d" in question CB-2a above, 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 CB in Canada. There are only two types of documents that provide an overview of the budget content (without sufficient analysis to be deemed a CB): 1) the Budget in Brief; 2) the Fact Sheets. The Budget in Brief provides an overview of the EBP in plain language, while the Fact Sheets provide targeted information on key measures of the EBP in similarly accessible and succinct language. These documents provide a summary in plain language of the content of the EBP rather than offering plain language explanations or analysis of the decisions or content. Canada, based on survey standards, does not produce a CB. The Budget in Brief is available here: <http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html> (<http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html>) The Fact Sheets on various key components of the budget are available here: <http://www.budget.gc.ca/2016/docs/download-telecharger/index...> (<http://www.budget.gc.ca/2016/docs/download-telecharger/index-en.html>)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." 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 Budgets are produced and their dates of publication.

Answer: 22 March 2016

Sources: There is no CB in Canada. There are only two types of documents that provide an overview of the budget content (without sufficient analysis to be deemed a CB): 1) the Budget in Brief; 2) the Fact Sheets. The Budget in Brief provides an overview of the EBP in plain language, while the Fact Sheets provide targeted information on key measures of the EBP in similarly accessible and succinct language. The Budget in Brief and the Fact Sheets are published simultaneously with the EBP and are available on the EBP's website: <http://www.budget.gc.ca/2016/docs/download-telecharger/index-en.html>

Comments: Researcher: The Budget in Brief is available here: <http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html> (<http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html>) The Fact Sheets on various key components of the budget are available here: <http://www.budget.gc.ca/2016/docs/download-telecharger/index-en.html> (<http://www.budget.gc.ca/2016/docs/download-telecharger/index-en.html>) There is multimedia content (e.g. video) in the citizens budget, called the "Budget in Brief" in Canada, that cannot be captured in soft copy. The Fact Sheets on key topics are available for download as individual PDF documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Sources: There is no CB in Canada. There are only two types of documents that provide an overview of the budget content (without sufficient analysis to be deemed a CB): 1) the Budget in Brief; 2) the Fact Sheets. The Budget in Brief provides an overview of the EBP in plain language, while the Fact Sheets provide targeted information on key measures of the EBP in similarly accessible and succinct language.

Comments: Researcher: The Fact Sheets are available here: <http://www.budget.gc.ca/2016/docs/download-telecharger/index-en.html> (<http://www.budget.gc.ca/2016/docs/download-telecharger/index-en.html>) The Budget in Brief is available here: <http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html> (<http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 mark this question "n/a." 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 Budgets are produced and their URL or weblink.

Answer: There is no CB in Canada. There are only two types of documents that provide an overview of the budget content (without sufficient analysis to be deemed a CB): 1) the Budget in Brief; 2) the Fact Sheets. The Budget in Brief provides an overview of the EBP in plain language, while the Fact Sheets provide targeted information on key measures of the EBP in similarly accessible and succinct language. The Fact Sheets are available here: <http://www.budget.gc.ca/2016/docs/download-telecharger/index-en.html> (<http://www.budget.gc.ca/2016/docs/download-telecharger/index-en.html>) The Budget in Brief is available here: <http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html> (<http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html>)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 Budgets are produced and which budget documents they simplify.

Answer: There is no CB in Canada.

Sources: N/A

Comments: Researcher: There are only two types of documents that provide an overview of the budget content (without sufficient analysis to be deemed a CB): 1) the Budget in Brief; 2) the Fact Sheets. The Budget in Brief provides an overview of the EBP in plain language, while the Fact Sheets provide targeted information on key measures of the EBP in similarly accessible and succinct language.

Peer Reviewer

Opinion: Agree with Comments

Comments: See also <http://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#orgs...> (<http://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#orgs/gov/gov/infograph/financial>)

Government Reviewer

Opinion: Agree

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: 2015-16 and 2016-17

Sources: 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. An example of the Department of Finance's QFR is available here: <http://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2015-16-qt3-eng.asp> (<http://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2015-16-qt3-eng.asp>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: 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. For instance, February 2016's IYR was released in April 2016. These reports in Canada are known as the Fiscal Monitor (a publication of the Department of Finance).

Comments: Researcher: N/A

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. 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 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: The dates vary because more than one document is used for IYR. Please see the sources below.

Sources: The Fiscal Monitor published on 26 August 2016 (for June 2016) is available here: <https://www.fin.gc.ca/fiscmon-revfin/2016-06-eng.asp> (<https://www.fin.gc.ca/fiscmon-revfin/2016-06-eng.asp>) The QFRs are for the period ending on June 30 2016 is available here: <http://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2016-17-qt1-eng.asp> (<http://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2016-17-qt1-eng.asp>)

Comments: Researcher: There are QFRs for all departments and agencies in the Government of Canada. For a listing of the QFRs and links to them, please the Treasury Board of Canada, Secretariat: <https://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/qfr-rft/...> (<https://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/qfr-rft/fmprarftma-eng.asp#listname>) For a listing of The Fiscal Monitors, as well as future publication dates, please see the Department of Finance: <https://www.fin.gc.ca/pub/fm-rf-index-eng.asp> (<https://www.fin.gc.ca/pub/fm-rf-index-eng.asp>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There are Fiscal Monitors and QFRs that are more recent than those noted in the answer above. This is likely simply due to the delay in my response.

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 publication date of the IYR is date stamped on the website and is noted on the document for both the Fiscal Monitor and the QFRs.

Sources: N/A

Comments: Researcher: N/A

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

Answer: The latest Fiscal Monitor was published on 26 August 2016 (for June 2016) and is available here: <https://www.fin.gc.ca/fiscmon-revfin/2016-06-eng.asp> (<https://www.fin.gc.ca/fiscmon-revfin/2016-06-eng.asp>) The latest QFRs are for the period ending on June 30 2016. An example of the Department of Finance's QFR is available here: <http://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2016-17-qt1-eng.asp> (<http://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2016-17-qt1-eng.asp>)

Sources: There are QFRs for all departments and agencies in the Government of Canada. For a listing of the QFRs and links to them, please see the Treasury Board of Canada, Secretariat: [https://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/qfr-rft/...](https://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/qfr-rft/) (<https://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/qfr-rft/fmpr-rftma-eng.asp#listname>) For a listing of The Fiscal Monitors, as well as future publication dates, please see the Department of Finance: <https://www.fin.gc.ca/pub/fm-rf-index-eng.asp> (<https://www.fin.gc.ca/pub/fm-rf-index-eng.asp>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The latest fiscal Monitor is for March 2017 <https://www.fin.gc.ca/fiscmon-revfin/2017-03-eng.asp> (<https://www.fin.gc.ca/fiscmon-revfin/2017-03-eng.asp>) The latest QFR is for the period ending december 2016 <https://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2016-17-qt3-eng.as...> (<https://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2016-17-qt3-eng.asp>)

Government Reviewer

Opinion: Agree with Comments

Comments: Please check the department of finance's website (www.fin.gc.ca) to see the latest publications.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Fiscal Monitor data is available in machine readable form. <http://open.canada.ca/data/en/dataset/45eb6514-0e38-48da-9a12-233d16813f4b> I do not believe the QFR data is available in html.

Researcher response: Datasets for the Fiscal Monitor publication are available from February 2017 onward, which is after the OBS cut-off date for this round of the survey. For the period under review, no data sets were available. Score remains unchanged.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, 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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. 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 Quarterly Financial Reports (QFR)

Sources: The Fiscal Monitors are available here: <https://www.fin.gc.ca/pub/fm-rf-index-eng.asp> (<https://www.fin.gc.ca/pub/fm-rf-index-eng.asp>) A list of the QFRs for departments and agencies is available here: <https://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/qfr-rft/...> (<https://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/qfr-rft/fmpr-rftma-eng.asp#listname>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The office of the parliamentary budget officer also publishes a quarterly report a document titled : "Expenditure Monitor QX " <http://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports...> (http://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports/2016/Expenditure%20Monitor%2015-16%20Q3/Expenditure%20Monitor%202015-16%20Q3_EN.pdf)

Government Reviewer

Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: N/A

Comments: Researcher: N/A

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: Fiscal Year 2016-17

Sources: The MYR is released in the fall and provides an update on the government's plan and its progress. The MYR is produced by the Department of Finance. The Fall Economic Statement (2016) "A Plan for Middle Class Progress," was this year MYR (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/f...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/fes-eea-2016-eng.pdf>))

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: FY 2016-2017

Comments: The MYR for budget 2016 is complete and concerns fiscal year 2016-2017. Only the year-end are not available.

Government Reviewer

Opinion: Disagree

Suggested answer: Fiscal Year: 2016-17

Comments: I believe the fiscal year being described should be 2016-17. 2015-16 was closed at the time of the release of the fall update.

Researcher response: The fiscal year was updated and corrected to reflect 2016-17 (not 2015-16).

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: a. (100)

Sources: Fall Economic Statement (2016) was released on November 1, 2016 (over 7 months after the tabling of Budget 2016 on March 22, 2016).

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/f...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/fes-eea-2016-eng.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The middle of our fiscal year is the end of September. the Fall Update, on November 1, was within 6 weeks of the mid-point.

Researcher response: Score adjusted to "a".

MYR-3a: If the MYR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 1 November 2016 This is the date the Minister of Finance presented the Fall Economic Update to the House of Commons and simultaneously published the document online.

Sources: The Fall Economic Update (2016) is available here: <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/t...>
(<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/toc-tdm-en.html>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The date of publication is in the Minister of Finance's press release and the website from which the Fall Economic Statement (2016) is retrieved is date stamped (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/t...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/toc-tdm-en.html>)).

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 mark this question "n/a."

Answer: The Fall Economic Statement (2016) is available here: <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/t...>
(<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/toc-tdm-en.html>)

Sources: N/A

Comments: Researcher: 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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Not sure why this data did not make it to our open data portal. We will seek to remedy that.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, 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

Sources: N/A

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

Answer: "A Plan for Middle Class Progress Fall Economic Statement 2016"

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Fiscal Year 2015-16

Sources: Canada's YER is made up of three principal documents: 1. Annual Financial Report of the Government of Canada 2. Public Accounts of Canada 3. Departmental Performance Reports 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. The Annual Financial Report is published by the Department of Finance: <https://www.fin.gc.ca/afr-rfa/2016/index-eng.asp> (<https://www.fin.gc.ca/afr-rfa/2016/index-eng.asp>) The Public Accounts of Canada are published by the Department of Public Works and Government Services: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>) The Departmental Performance Reports are published by departments (on their websites). The full list of departments (linked to their reports) is available on the Treasury Board of Canada Secretariat's website: <http://www.tbs-sct.gc.ca/hgw-cgf/oversight-surveillance/dpr-...> (<http://www.tbs-sct.gc.ca/hgw-cgf/oversight-surveillance/dpr-rmr/index-eng.asp>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: b. (67)

Sources: YER reporting in Canada is released in the fall.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Audited financial statements were presented to the house of Commons October 25th 2016 <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng...> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng.html>)

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Annual Financial Report - 7 October 2016 Public Accounts of Canada - 25 October 2016 (date tabled in the House of Commons) Departmental Performance Reports - 21 November 2016 (approximation; precise dates by department and agency may vary)

Sources: These are the dates published on the documents and/or date stamped on the websites.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 are date stamped and publication dates appear on the documents (for comparison).

Sources: N/A

Comments: Researcher: N/A

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 mark this question "n/a."

Answer: Annual Financial Report: <https://www.fin.gc.ca/afr-rfa/2016/index-eng.asp> (<https://www.fin.gc.ca/afr-rfa/2016/index-eng.asp>) Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>) Departmental Performance Reports (full listing from which to access the reports of individual departments and agencies): <http://www.tbs-sct.gc.ca/hgw-cgf/oversight-surveillance/dpr-...> (<http://www.tbs-sct.gc.ca/hgw-cgf/oversight-surveillance/dpr-rmr/index-eng.asp>)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

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?

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

- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, 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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: There are three documents that make up Canada's YER: Annual Financial Report of the Government of Canada Public Accounts of Canada Departmental Performance Reports

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: N/A

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: Fiscal Year 2015-16

Sources: Auditor General of Canada - Independent Auditor's Report <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vg...>
(<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vgcrai-agciar-eng.html>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: The Auditor's Report is released with the Public Accounts of Canada, were tabled in the House of Commons on October 25, 2016 (the website shows it was modified on November 30, 2016). <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng...> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng.html>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The report was signed September 6th 2016 however it appears it was not made public before October 24th

Government Reviewer

Opinion: Agree with Comments

Comments: The auditor's report is unchanged since its initial release on October 25.

AR-3a: If the AR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: The Auditor's Report was tabled in Parliament on October 25, 2016 http://www.oag-bvg.gc.ca/internet/English/parl_lp_e_15712.html
(http://www.oag-bvg.gc.ca/internet/English/parl_lp_e_15712.html)

Sources: The Independent Auditor's Report is available here: <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2015/vol1/s2/vgc...>
(<http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2015/vol1/s2/vgcrai-agciar-eng.html>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 25 October 2016

Comments: 25 October 2016 - this is the date on which the full report of the Auditor General was published along with the Public Accounts.

Researcher response: I agree with the reviewers. The Auditor's Report was tabled in Parliament on October 25, 2016 http://www.oag-bvg.gc.ca/internet/English/parl_lp_e_15712.html
(http://www.oag-bvg.gc.ca/internet/English/parl_lp_e_15712.html)

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 document was tabled in the House of Commons on October 25, 2016. However, the letter is dated September 6, 2016 and the website on which it is hosted was modified on November 25, 2016.

Sources: Auditor General of Canada - Independent Auditor's Report is available here: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vg...>
(<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vgcrai-agciar-eng.html>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document was tabled in the House of Commons on October 25, 2016 and published on the internet the same day.

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 mark this question "n/a."

Answer: Auditor General of Canada - Independent Auditor's Report is available here: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vg...>
(<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vgcrai-agciar-eng.html>)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, 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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Office of the Auditor General of Canada—Independent Auditor's Report The statement is available here: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vg...> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vgcrai-agciar-eng.html>)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

a. Yes

b. No

Answer: a.

Sources: Canada publishes Fiscal Reference Tables that capture the financial position of the federal, provincial and municipal governments in Canada. The tables are updated annually and data is provided on a Public Accounts and National Accounts basis. The tables can be accessed here: <http://www.fin.gc.ca/frt-trf/2015/frt-trf-15-eng.asp> (<http://www.fin.gc.ca/frt-trf/2015/frt-trf-15-eng.asp>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: For the 2016 fiscal reference table see <https://www.fin.gc.ca/frt-trf/2016/frt-trf-16-eng.pdf> (<https://www.fin.gc.ca/frt-trf/2016/frt-trf-16-eng.pdf>) The Parliamentary budget officer <http://www.pbo-dpb.gc.ca/en/> (<http://www.pbo-dpb.gc.ca/en/>) provides independent analysis on the state of the nation's finances, the government's estimates and trends in the Canadian economy; and upon request, estimates the cost of any proposal under Parliament's jurisdiction.

Government Reviewer

Opinion: Agree with Comments

Comments: To this I would add: <http://open.canada.ca/en> (<http://open.canada.ca/en>) And InfoBase: <http://tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start> (<http://tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>)

GQ-1b: On these websites/portals, can revenue and 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.

a. Yes

b. No

Answer: a.

Sources: Canada publishes Fiscal Reference Tables that capture the financial position of the federal, provincial and municipal governments in Canada. The tables are updated annually and data is provided on a Public Accounts and National Accounts basis. The tables can be accessed here: <http://www.fin.gc.ca/frt-trf/2015/frt-trf-15-eng.asp> (<http://www.fin.gc.ca/frt-trf/2015/frt-trf-15-eng.asp>) Data for multiple years in consistent formats is presented.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: Canada publishes Fiscal Reference Tables that capture the financial position of the federal, provincial and municipal governments in Canada. The tables are updated annually and data is provided on a Public Accounts and National Accounts basis. The tables can be accessed here: <http://www.fin.gc.ca/frt-trf/2015/frt-trf-15-eng.asp> (<http://www.fin.gc.ca/frt-trf/2015/frt-trf-15-eng.asp>) and downloaded in Excel. Data for multiple years in consistent formats is presented.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

a. Yes

b. No

Answer: b.

Sources: Data from the Fiscal Reference Tables is presented in raw format, requiring the researcher to make sense of the information and produce graphics etc. for their analysis. The tables can be accessed here: <http://www.fin.gc.ca/frt-trf/2015/frt-trf-15-eng.asp> (<http://www.fin.gc.ca/frt-trf/2015/frt-trf-15-eng.asp>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: 2015-2016 version available here <https://www.fin.gc.ca/frt-trf/2016/frt-trf-16-eng.asp> (<https://www.fin.gc.ca/frt-trf/2016/frt-trf-16-eng.asp>)

Government Reviewer

Opinion: Agree with Comments

Comments: Not all of our information is presented this way, but our InfoBase site, which looks at spending of government departments does have this functionality. <http://tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start> (<http://tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>)

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.

a. Yes

b. No

Answer: a.

Sources: Canada's Constitution Act 1867 describes in Part VIII, Section 103 defines the roles and responsibilities of Parliament relative to the Consolidated Revenue Fund <http://laws-lois.justice.gc.ca/eng/const/page-6.html#h-26> (<http://laws-lois.justice.gc.ca/eng/const/page-6.html#h-26>) The Financial Administration Act (FAA) provides for the financial administration of the Government of Canada, the establishment and maintenance of

the accounts of Canada and the control of Crown corporations <http://laws-lois.justice.gc.ca/eng/acts/f-11/page-1.html> (<http://laws-lois.justice.gc.ca/eng/acts/f-11/page-1.html>) The Auditor General Act establishes the office of the Auditor General and requires its reporting <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>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Parliament of Canada Act (R.S.C., 1985, c. P-1) provide the establishment of the Parliamentary budget officer <http://laws-lois.justice.gc.ca/eng/acts/p-1/page-14.html#doc...> (<http://laws-lois.justice.gc.ca/eng/acts/p-1/page-14.html#docCont>)

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.

a. Yes

b. No

Answer: a.

Sources: Canada has the Access to Information Act which provides citizens, public servants, etc. access to information controlled by the Government of Canada. There are however, restrictions. For instance, cabinet records of decisions and other cabinet materials are typically unavailable for 30 years (or require review under the Act).

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: I am not aware of any part of the law requiring budget transparency. However, our financial statements are audited.

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)?

a. (100) Yes, administrative units accounting for all expenditures are presented.

b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.

d. (0) No, expenditures are not presented by administrative unit.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The budget presents tax revenues and expenditures by category (e.g. transfers to persons) but does not provide a spending breakdown by federal department. Budget 2016 is available here: <http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html> (<http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html>) The Estimates in Canada (which are presented separately and at a different time than the budget) can be considered a supporting document that provides a spending breakdown by administrative unit. The Estimates must be tabled on or before March 1 of the fiscal year, the budget may be tabled before or after that time. The 2016-2017 Main Estimates are available here: <https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdg...> (<https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdgbpd/20162017/me-bpdtb-eng.asp>)

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?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: In Budget 2016 for instance, spending areas of focus included infrastructure, indigenous peoples, tax benefits and other support for the middle class, etc. While this breakdown organizes the content of the budget document, the expenditures are not presented by functional classification in aggregate form. Budget 2016: <http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html> (<http://www.budget.gc.ca/2016/docs/plan/toc-tdm-en.html>) The Main Estimates in Canada are organized by administrative unit. The Main Estimates are available here: <https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdg...> (<https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdgbpd/20162017/me-bpdtb-eng.asp>) The Estimates in Canada (which are presented separately and at a different time than the budget) can be considered a supporting document that provides a spending breakdown by administrative unit. The Estimates must be tabled on or before March 1 of the fiscal year, the budget may be tabled before or after that time.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Canada's budget does not contain a list of expenditures by functional classifications. The Public Accounts contain information on departmental spending and the Departmental Performance Reports (DPRs) contain program level spending and outcome information. Fiscal information is captured in different formats and in different documents making their holistic assessment challenging. Statistics Canada notes the "lack of uniformity in reporting practices it is difficult to take Public Accounts financial statements or other government accounting records and aggregate the financial data in a way that is comparable across jurisdictions and allows the understanding of the role of government activities or of the government as a whole." See <http://www.statcan.gc.ca/pub/13-605-x/2014005/article/14088-...> (<http://www.statcan.gc.ca/pub/13-605-x/2014005/article/14088-eng.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The EPB uses basic economic-like classifications to organize broad categories of revenue and spending, they are not however, considered sufficiently detailed to meet the standard. See for instance Annex 1 of Budget 2016 (Details of Economic and Fiscal Projections): http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876) See the section on "Outlook for program expenses," which includes Table A1.4 and the table on "Major Transfers."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I agree that the detail may not be fine enough, but the budget document does provide a breakdown by economic classification - Elderly benefits, children's benefits, employment insurance benefits, transfers to provinces for health and social programs as well as operating, amortization (capital) and other transfer expenses.

Researcher response: The budgetary expenditure is presented in Standard Object format in the Main Estimates document. While this is not part of the Executive Budget Proposal, it is a supporting document. While presented in limited detail, the standard object table provides basic economic-like information. See- [https://www.canada.ca/en/treasury-board-secretariat/services/](https://www.canada.ca/en/treasury-board-secretariat/services...) (https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2016-17-budgetary-expenditures-standard-objects.html)

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?

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No, the EBP does not generally follow the economic classification categories identified by the IMF, so the information is insufficient to be deemed compatible with international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees that the Standard Object presentation of expenditure cited for Q4 does not meet international standards for economic classification, so a "b" response is appropriate.

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures in Canada's EBP are not provided at the program level. Expenditures with more detail are provided in the Main Estimates (available here: [https://www.canada.ca/en/treasury-board-secretariat/services/](https://www.canada.ca/en/treasury-board-secretariat/services...) (https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2016-17-estimates.html)) that relate to the upcoming fiscal year. Program-level information (including performance information and more detailed spending) is available in Departmental Performance Reports (DPRs) and general departmental-level spending is available in the Public Accounts.

Peer Reviewer

Opinion: Agree

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)?

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Canada's EBP presents economic expenditures more than two years beyond the budget year. See for instance Table A1.2 "Summary Statement of Transactions," Annex 1 in Budget 2016. The presentation however, does not meet any of the classification requirements.

Peer Reviewer

Opinion: Agree with Comments

Comments: Expenditures are presented in Annex 1 of the budget (page 240) until 2020-2021 so it appears to meet the multi-year requirement but it's the economic classification which isn't (see 004)

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: We have greater detail for the expense outlook than what is indicated above.

Researcher response: Expenditures for at least two years beyond the budget are provided; however, they are not presented by any of the three expenditure classifications.

IBP comment: IBP agrees with the "d" response, as the presentation by administrative unit and economic classification in the Main Estimates are not shown beyond the budget year.

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?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Canada's Main Estimates are not presented with the budget. The budget, which represents new spending, is typically tabled after the Main Estimates (which must be tabled prior before or on March 1). For instance, the 2016-2017 estimates were tabled in February 2016 and the budget was tabled in March 2016. The 2016-2017 Main Estimates are available here: <https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdg...> (<https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdgbpd/20162017/me-bpdtb-eng.asp>) Program area spending beyond the next fiscal year (i.e. the one discussed in the Estimates) is not included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Table A1.3 "Revenue Outlook" in Annex 1 of Budget 2016 which details the tax revenue breakdown.

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?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: See for instance Table A1.3 "Revenue Outlook," Annex 1 in Budget 2016, http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876). Some sources of government revenue, e.g. Crown Corporations are included but not all sources are listed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Multi-year estimates of revenue are available, see Table A1.3 "Revenue Outlook," Annex 1 in Budget 2016, http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876) Tax and other sources of revenue projections are differentiated.

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)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Individual sources of revenue 1, 2 and 5 years from the budget are presented in Annex 1 - Details of Economic and Fiscal Projections in the 2016 Budget (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)). See for instance the top two thirds of Table A1.3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Table A1.2, "Summary Statement of Transactions," in Annex 1 in Budget 2016 presents the total federal debt burden for the fiscal year and the public debt charges are presented. New net borrowing can be inferred from this information. Annex 1 - Details of Economic and Fiscal Projections in the 2016 Budget (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Annex 3, "Debt Management Strategy for 2016-17" in Budget 2016: http://www.budget.gc.ca/2016/docs/plan/anx3-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx3-en.html#_Toc446106887) for two of the maturity profile of the debt and whether the debt is domestic or external. For details on the maturity profile, see the section on "Maturity Dates and Benchmark Bond Target Range Sizes," as well as Table A3.4. Whether the debt is domestic or external, see the section on "Debt Structure Planning" and Table A3.2. Please see Annex 1, Table A1.1, which includes information on assumed interest rates (for 3 month bills and 10 year bonds). Additional information beyond the core elements is provided in Annex 3 on debt management issues.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Private sector forecasts are presented for 3 months treasury bill rate and 10 year government bond rate in Table A1.1 so I agree that the information regarding actual interest rate on debt is lacking. As for maturity profile of the debt I don't think Table A3.4 meets requirements of core information. In comparison de the UK's Debt and reserves management report (annexe 1) where for example the 2015-2016Debt and reserves management report publishes projected average maturity of the stock of all marketable debt (p.17)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: We seem to present more than the core.

Researcher response: The answer here should be "a". Based on cross-country comparisons and IBP's methodology.

IBP comment: Given the information provided on debt in Budget 2016 (in Annex 1 and Annex 3), IBP finds that an "a" is appropriate.

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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The average of private sector forecast surveys has served as the basis for planning in Canada since 1994. All four core elements are included in Annex 1, "Details of Economic and Fiscal Projections," in Budget 2016, http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876) See for instance Table A1.1 for nominal GDP and real GDP; above table A1.1 is a discussion of the inflation rate (expected to remain stable at 2%) as well as a discussion of the interest rate. Details on the interest rates are discussed in the narratives above and below the table.

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.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Sensitivity analysis is undertaken for the inflation rate, real GDP growth and interest rate. See the section on "Sensitivity of the Budgetary Balance to Economic Shocks" in Annex 1 - Details of Economic and Fiscal Projections in the 2016 Budget (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)) and Tables A1.6, A1.7 and A1.8.

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?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Canada's budget offers a narrative for new spending and revenue changes included in the document. This is typical undertaken on a theme basis. See for instance "Chapter 1 - Help for the Middle Class," which includes both a narrative and a costing of the related programs and tax policies projected to 2017-2018 (see Table 1.1, "Help for the Middle Class"). Annex 2 – Economic Impacts of Budget Measures, details the anticipated

economic impacts of new spending. Table A2.4 summarizes the EBP's spending plans while Table A2.1 presents the expenditure and tax multiplier effects and Table A2.3 presents the Impacts on real GDP and employment of the new measures.

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?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See the section on "Outlook for Budgetary Revenues" in Annex 1 - Details of Economic and Fiscal Projections in the 2016 Budget (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)) and Table A1.3 "Revenue Outlook," as well as the narrative that follows which explains how revenues are impacted by new budget measures. The table provides details on expected revenues from various sources such as personal and corporate tax, the goods and service tax, employment insurance premiums, etc. To explain changes in the tax codes (revenues) and their impact, the EBP has an accompanying document titled "Tax Measures: Supplementary Information." The document is accessible here: <http://www.budget.gc.ca/2016/docs/tm-mf/toc-tdm-en.html> (<http://www.budget.gc.ca/2016/docs/tm-mf/toc-tdm-en.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: See also <http://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports...> (http://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports/2016/Mains%202016-17/Main%20Estimates%202016-17_EN.pdf)

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)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In Budget 2016, Annex 1 - Details of Economic and Fiscal Projections contains the economic classification expenditures for two previous fiscal years (2014-2015 and 2015-2016), see Table A1.4 "Program Expenses Outlook." http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876), but they are deemed to lack sufficient detail to be considered compliant with international standards. The Main Estimates present information on administrative and functional classifications for the BY-1. This information includes capital, operating and other expenses, as well as spending on a program activity basis. The 2016-17 Main Estimates are available here: <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2016-17-estimates/complete-text.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Canada's EBP does not present program-level spending. The Main Estimates (which are presented separately and at a different time than the budget) present strategic-outcome level spending by administrative unit. The estimated spending for the previous fiscal year is included. The 2016-2017 Main Estimates are available here: <https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdg...> (<https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdgbpd/20162017/me-bpdtb-eng.asp>)

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Main Estimates (Part I, see table "Estimates by Organization"), contain updated expenditure information for BY-1 for capital, operating, grants and contributions and other expenses. The EBP also includes expenditure information for BY-1 (see Table A1.4).

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)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Main Estimates include estimates by administrative unit for more than one year prior to the budget. The 2016-2017 Main Estimates are available here: <https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdg...> (<https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdgbpd/20162017/me-bpdtb-eng.asp>) Note: Canada's budget and appropriations are not integrated; they are two separate parts in the financial cycle.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Main Estimates (which are presented separately and at a different time than the budget) do include estimates of program costs for more than one year prior to the budget. The 2016-2017 Main Estimates are available here: <https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdg...> (<https://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdgbpd/20162017/me-bpdtb-eng.asp>)

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Actual data for 2014-2015 is presented in the budget. See Table A1.4 in Annex 1 - Details of Economic and Fiscal Projections in the 2016 Budget (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)) for details on actual expenditures.

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)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates are presented in the EBP, see Annex 1 - Details of Economic and Fiscal Projections, Table A1.3 "Revenue Outlook" http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)

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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: See Annex 1 - Details of Economic and Fiscal Projections in Budget 2016. Table A1.3 displays projected sources of revenue (e.g. personal and corporate tax, employment insurance premiums, excise taxes and duties, etc.) for the year preceding the budget year (2015-2016) (the only actual data presented is for 2014-2015). Answer "b" was chosen because revenues in the "other" categories are not shown individually and represent approximately 9% of revenues. Canada does provide projections on major individual sources of revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The revenues for 2015-2016 are still projections in Budget 2016. See Table A1.3 in Annex 1 - Details of Economic and Fiscal Projections in the 2016 Budget (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)). The projections are based on the updated economic forecast.

Peer Reviewer

Opinion: Agree with Comments

Comments: The revenues for 2015-2016 are still projections in Budget 2016 as the financial year is not over however the budget is updated to take into account the Fall economic statement.

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)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenues are presented: actuals for 2014-2015 and projections for 2015-2016. See Annex 1 - Details of Economic and Fiscal Projections, for instance Table A1.3, http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Fiscal Reference Tables present this information back to the 1960s.

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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Actual revenues for 2014-2015 are presented as are estimated revenues for 2015-2016. See Table A1.3 in Annex 1 - Details of Economic and Fiscal Projections in the 2016 Budget (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)). Answer "b" was chosen because revenues in the "other" categories are not shown individually and represent approximately 9% of revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Data for 2014-2015 are actual outcomes. Data for 2015-2016 are projections (BY-1). See the section on "Outlook for Budgetary Revenues" in Annex 1 - Details of Economic and Fiscal Projections in the 2016 Budget (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)), as well as Table A1.3.

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 proceeding 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.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 3 - Debt Management Strategy for 2016-17: Table A3.2 contains details as to whether debt is external or domestic and other details on the composition of the debt market; Table A3.4 contains details on debt maturity profiles; Table A3.3 contains details on issuing bonds/debt; The narrative in Annex 3 references historically low interest rates (below Table A3.2) and in the section "Debt Structure Planning"; Table A1.1 contains details on interest rates; Table A1.2 contains details on interest payments (public debt charges);

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Private sector forecasts are presented for 3 months treasury bill rate and 10 year government bond rate in Table A1.1 the information regarding actual interest rate on debt is lacking. As for maturity profile of the debt I don't think Table A3.4 meets requirements. See UK report as a basis of comparison ton what I would consider relevant information. My answer and disagreement with the score is consistant with Q14

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with an "a" response, based on the information provided in Annex 1 and Annex 3. Also see Q14.

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Annex 3 - Debt Management Strategy for 2016-17 in Budget 2016, http://www.budget.gc.ca/2016/docs/plan/anx3-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx3-en.html#_Toc446106887)

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.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Canada does provide planning information on non-budgetary transactions. See Annex 1 - "Annex 1 – Details of Economic and Fiscal Projections," see Table A1.5 (top third of the table). There is little to no planning information on "funds or foundations" where accountability linked to parliament is weak or non-existent.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The only amounts presented in Table A1.5 are Financial requirements for Pension and other accounts and Crown Corporations. There are still a few extra budgetary funds in Canada, Canada Foundation for Innovation grants 340 M\$ <https://www.innovation.ca/sites/default/files/pdf/2016/final...> (<https://www.innovation.ca/sites/default/files/pdf/2016/final-cfi-ar-en.pdf>) and is mentioned in the budget on page 111 <http://www.budget.gc.ca/2016/docs/plan/budget2016-en.pdf> (<http://www.budget.gc.ca/2016/docs/plan/budget2016-en.pdf>) and contributions (transfer payments) are mentioned in the main estimates.

Government Reviewer

Opinion: Agree

Researcher response: The peer-reviewer's comment appears to address a contribution agreement. This would be a direct transfer to the entity that would show in the Main or other Estimates documents (considered supporting to the EBP in the context of the survey). Canada does present core information on extra-budgetary funds but without supplementary detail. The answer and comments remain unchanged.

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?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Main Estimates provide a summary of government finances for the budget year and BY-2. See for instance, "Summary of Estimates," notably, Figures 1 and 2 below that summarize budgetary and non-budgetary expenditures. The 2016-17 Main Estimates are available here: <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2016-17-estimates/introduction.html#toc2>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Annex 1 - Details on Economic and Fiscal Projections, Table A1.4 "Program Expenses Outlook," for details on major transfers to other levels of government, e.g. Canada Health Transfer, etc. http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)

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?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Canada's EBP does not provide a full display of expenditures based on the impact of the policies on different groups and regions. It does however, display policy impacts for certain policy initiatives. For instance, the impacts of the new Canada Child Benefit by income category was depicted in the budget, http://www.budget.gc.ca/2016/docs/plan/ch1-en.html#_Toc44610... (http://www.budget.gc.ca/2016/docs/plan/ch1-en.html#_Toc446106643)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

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?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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, available here: <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2016-17-estimates.html>) Revenues from Crown Corporations are noted in the budget but are not provided in detail. Table A3.1 in Annex 3 on the Debt Management Strategy displays the planned sources and uses of borrowing (of which Crown Corporations are included), http://www.budget.gc.ca/2016/docs/plan/anx3-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx3-en.html#_Toc446106887)

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.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 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> (<https://www.imf.org/external/pubs/ft/scr/2002/cr0251.pdf>))

Peer Reviewer**Opinion:** Disagree**Suggested answer:** c.

Comments: It appears difficult to assert that information related to quasi-fiscal activities is not presented without an example of quasi fiscal activities and on the basis that a 2002 IMF report that suggests such unrelated activities. For example Farm Credit Canada provides loans at lower rates than traditional banking institutions - The 2016-2017 budget (p. 260) states that Non-budgetary transactions include changes in federal employee pension accounts; changes in non-financial assets; investing activities through loans, investments and advances (including loans to three Crown corporations the Business Development Bank of Canada, Farm Credit Canada and Canada Mortgage and Housing Corporation); and other transactions (e.g., changes in other financial assets and liabilities, and foreign exchange activities). However core elements are not presented.

Government Reviewer**Opinion:** Agree

Researcher response: The example referenced by the peer-reviewer is one that provides very high-level information regarding details on borrowing. Parliamentarians and Canadians do not have access to the information necessary to understand the specific nature of these subsidies. The score remains unchanged.

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: See Annex 1 - Details of Economic and Fiscal Projections (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)), Table A1.5 and the narrative above and below the table provides some information on financial assets. There's no listing of financial assets (only their value) which leaves the reporting incomplete.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Table A1.5 presents the financial source/requirement and not a listing or estimate

Government Reviewer

Opinion: Agree

Researcher response: Table A1.2 has a summary of the financial position, which includes the value of financial and non-financial assets. This information supports a "c" response and the score remains unchanged.

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There are some basic details on non-financial assets in Canada EBP but the non-financial assets are not broken down by type (they are aggregated in value). See for instance Tables A3.1, A1.5 and A1.2 in Annexes 1 (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)) and 3 (http://www.budget.gc.ca/2016/docs/plan/anx3-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx3-en.html#_Toc446106887)) in Budget 2016.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Table A3.1 does not address non financial assets Table A1.5 doesn't list detail of non financial assets and merely states financial source requirement on a cash basis. Only Table A1.2 states the total projection of non-financial assets. No other information is provided Answer consistent with Q39

Government Reviewer

Opinion: Agree

Researcher response: Changes in the valuation of non-financial assets are reported in aggregated in the Executive's Budget Proposal (EBP). Other information related to non-financial assets is included in the Public Accounts of Canada.

IBP comment: Showing the value of non-financial assets (but not listing them individually) is sufficient for an "c" response, under OBS methodology.

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: The EBP does not contain information on arrears. However, the Public Accounts has a section on "Accounts payable and accrued liabilities," that details exactly what payments are outstanding for the government and to whom they are due. Canada's budget and appropriations are not integrated. The information requested is presented in the Public Accounts which is why answer "e" was selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP finds that an "e" response is appropriate, as there is no evidence of government making late payments in Canada.

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? (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.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no information on contingent liabilities in the EBP or in related documents. In Canada, information on contingent liabilities is provided in the public accounts (vol 1). If the government makes an adjustment that impacts a projected deficit number it should be (and often is) highlighted. The Auditor General will review the adjustment relative to any changed/updates provision.

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.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: See Annex 1 - Details of Economic and Fiscal Projections (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc4461... (http://www.budget.gc.ca/2016/docs/plan/anx1-en.html#_Toc446106876)), Table A1.2 which has an entry on liabilities. The sustainability of government finances is projected into the fiscal year 2020-2021. Future liabilities, such as benefits, are projected and narratives describe the demographic assumptions (e.g. aging population) that underly them. Budget 2016 did not provide long term sustainability analysis (of at least 10 years) (previous budgets have, however). The Department of Finance publishes a detailed analysis of the long-term outlook separate from the Budget. The 2016 version can be found here: <http://www.fin.gc.ca/pub/ltefp-peblt/pdf/ltefp-peblt-eng.pdf> (<http://www.fin.gc.ca/pub/ltefp-peblt/pdf/ltefp-peblt-eng.pdf>) For these reasons, answer "d" was selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The government publishes an annual fiscal sustainability report, sometimes it is included in the fall update, other times it is released independently. It forms part of our budget documents.

IBP comment: While the government publishes long-term economic and fiscal projections, they are not part of the EBP -- which is required for this question

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?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Canada's international assistance envelope is described on page 197 of Budget 2016. Canada does not receive aid from other countries.

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.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Tax expenditures (often referred to as tax credits in Canada) are described in the budget with the statement of purpose and intended beneficiaries listed. Estimates of the foregone revenues (or expenditures from the tax credits) are included in Table 1 in the accompanying document to the EBP, "Tax Measures: Supplementary Information," http://www.budget.gc.ca/2016/docs/tm-mf/si-rs-en.html#_Toc44... (http://www.budget.gc.ca/2016/docs/tm-mf/si-rs-en.html#_Toc445892205). There is also a narrative of the tax credits in their related section of the EBP, e.g. Child Fitness, Canada Child Tax Benefit, etc. estimates are in the section on Strengthening the Middle Class. This information is provided specifically for new measures presented in the budget. The Department of Finance publishes a detailed analysis of tax expenditures separate from the Budget. The 2016 version can be found here: <http://www.fin.gc.ca/taxexp-depfisc/2016/taxexp-depfisc16-en...> (<http://www.fin.gc.ca/taxexp-depfisc/2016/taxexp-depfisc16-eng.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Employment Insurance Account Revenues are our largest earmarked revenue fund.

Researcher response: Canada's largest earmarked revenue fund is the Employment Insurance Account Revenues.

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?

- a. (100) 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.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Speech from the Throne in Canada lays out a government's plans and priorities for the year. The EBP tends to pick up on these themes and policy areas, referring to them in the narrative throughout the document. Estimates and plans for existing or roll-over spending is not included in the EBP but in the estimates document.

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)?

- a. (100) 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.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the information is provided. See for instance Table 1.1, "Help for Middle Class", in Budget 2016 that estimates the expenditure for the government's new policy proposals into 2017-2018 http://www.budget.gc.ca/2016/docs/plan/ch1-en.html#_Toc44610... (http://www.budget.gc.ca/2016/docs/plan/ch1-en.html#_Toc446106642) The narrative for these expenditures is included in the budget document.

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?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Nonfinancial data for new measures is not included in the EBP. This information is included in the Departmental Performance Reports (DPRs).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: After further review, the Reports on Plans and Priorities issued by all departments are considered supporting documents for the Executive Budget Proposal. They include budget figures consistent with the Main Estimates, and information related to departmental priorities, strategic outcomes, programs, expected results and associated resource requirements. Because they include information on inputs (such as FTEs), an "a" response is appropriate for this question." See <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities.html>).

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?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Nonfinancial data is not included in the EBP. This information on outcomes is included in the Departmental Performance Reports (DPRs) that discusses program-level information and departmental progress.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: After further review, the Reports on Plans and Priorities issued by all departments are considered supporting documents for the Executive Budget Proposal. They include budget figures consistent with the Main Estimates, and information related to departmental priorities, strategic outcomes, programs, expected results and associated resource requirements. Because they include information on outputs, an "a" response is appropriate for this question." See <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities.html>).

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.

- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Performance and related non-financial information are not included in the EBP. This information is included in Departmental Performance Reports (DPRs).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: After further review, the Reports on Plans and Priorities issued by all departments are considered supporting documents for the Executive Budget Proposal. They include budget figures consistent with the Main Estimates, and information related to departmental priorities, strategic outcomes, programs, expected results and associated resource requirements. Because they include targets for performance indicators, an "a" response is appropriate for this question." See <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities.html>).

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?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates and narratives for populations such as Canada's Indigenous Peoples (e.g. spending for social infrastructure, child safety) (ch. 3); ch. 5 addresses "An inclusive and fair Canada," which includes seniors and veterans (e.g. enhancing services, improving the guaranteed income supplement). There is a general theme in support for Canada's middle class in the budget as well. 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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Timetables for pre-budget consultations are released in Canada with some details by the House of Commons Finance Committee: <http://www.parl.gc.ca/Committees/en/FINA/StudyActivity?study...> (<http://www.parl.gc.ca/Committees/en/FINA/StudyActivity?studyActivityId=8764801>) The Department of Finance also released notice of pre-budget consultations for Budget 2016 but without clear details on meeting locations, although online submissions are possible <http://www.fin.gc.ca/n16/16-002-eng.asp> (<http://www.fin.gc.ca/n16/16-002-eng.asp>) There are no timetables included in the EBP.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** Issues regarding timing of budgetary documents are discussed in the following document: <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/empowering-parliamentarians-better-information.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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Canada does not have a pre-budget statement as defined by the Open Budget Survey. The closest equivalent would be the mid-year review.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/f...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/fes-eea-2016-eng.pdf>)**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: I think our mid-year report – the 2016 Fall Economic Statement – deserves some credit as being a pre-budget statement. It includes economic and fiscal projections that are intended to lead-off the budget process. They are the basis on which budget discussions/proposals are assessed. For instance, with respect to Parliamentary hearings, the House of Commons Finance Committee holds hearings in the fall/winter – and the fall update forecast is the baseline fiscal outlook that they would use. The hearings are forward looking – essentially seeking suggestions from stakeholders and various experts on what they would like to see in the upcoming budget. Our fall update, until recently, typically did not contain any policy proposals. That is, it was entirely meant to provide an updated fiscal baseline for deliberation leading up to the next Budget. The timing was meant to be such that it was released just as the consultation process was beginning. But recent updates have included measures (and their release has been delayed somewhat). With respect to measures in the fall update, those that are announced would typically not be implemented until the following fiscal year – since it is very late in our fiscal year to get the approvals necessary to spend funds before year end. Also, any legislative change that would be required would typically be implemented through the Budget Implementation Act associated with the following budget. For instance, the 2016 Fall Statement highlighted infrastructure investment, and the funds were set aside (i.e. incorporated into the fiscal track) in the fall update with allocations being detailed in the following budget (2017 Budget and the Budget Implementation Act). The 2017 Budget Implementation Act also included the legislation for the Infrastructure Bank and the enhanced PBO legislation, both policies that were announced in the 2016 Fall Statement.

Researcher response: Canada's Fall Economic Statement (FES) can be considered a PBS based on IBP's classification and comparison with other jurisdictions. There is a macroeconomic forecast presented in the FES in Annex A1, Details of Economic and Fiscal Projections, and it provides information beyond the core requirements.

IBP comment: IBP agrees with an "a" response.

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** Canada does not have a PBS as defined by the OBS criteria.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** the mid-year does not set a policy stage - really the financial stage for the budget.**Researcher response:** This revision is being made based on advice from IBP and the reassessment of the Fall Economic Statement (FES) as a PBS. Some information on expenditures is presented in Canada's FES -- sometimes the government will use the update to move forward on initiatives.**IBP comment:** IBP agrees that a "c" response seems appropriate. While expenditure projections are provided (see Table A1.6), the discussion of expenditure policies and priorities as they relate to the next budget is more limited.

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** Canada does not have a PBS as defined by OBS criteria.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** Same as previous comment.**Researcher response:** This revision is being made based on advice from IBP and the reassessment of the Fall Economic Statement (FES) as a PBS.**IBP comment:** IBP agrees that a "c" response seems appropriate. While revenue projections are provided (see Table A1.5), the discussion of revenue policies and priorities as they relate to the next budget is more limited.

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Canada does not have a PBS as defined by OBS criteria.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** This financial information is included in our Fall Update (mid-year outlook).**Researcher response:** This revision is being made based on advice from IBP and the reassessment of the Fall Economic Statement (FES) as a PBS. The information is found in Annex A1, Details of Economic and Fiscal Projections, in Table A1.3.**IBP comment:** IBP agrees with an "a" response.

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Canada does not have a PBS as defined by OBS criteria.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Same as previous questions

Researcher response: This revision is being made based on advice from IBP and the reassessment of the Fall Economic Statement (FES) as a PBS.

IBP comment: IBP agrees with an "a" response.

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Spending is presented in the Appropriations Bills (e.g. <http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-19/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-19/C-19_3/C-19_3.PDF), <http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-20/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-20/C-20_3/C-20_3.PDF)). The expenditure estimates in the legislation however, are presented by administrative classification (the accompanying documents show more than one classification, not the bills themselves). Thus, parliamentarians vote on appropriations but must refer the the estimates documents to understand precisely what they're approving/refusing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Because the Main Estimates are referenced in the appropriations bill (C-19), the information provided in that document can be used to respond to this question, under OBS methodology. The Standard Object presentation in the Main Estimates is roughly equivalent to an economic classification (see Q4). As a result, a "b" rather than a "c" response is appropriate.

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The voted appropriations bill (C-19) does not include statutory spending, which is not voted on by Parliament. However, the bill references the Main Estimates, and that document includes information on statutory expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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. <http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-15/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-15/C-15_4/C-15_4.PDF)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: This comes down to whether you are strictly referring to the budget bill or the budget itself. both are voted on but technically only the bill is enacted. the budget itself has the revenue breakdown.

IBP comment: The bill (C-15) that implements the revenue proposals in the budget references the budget tabled on March 22, 2016. Further, the language in the bill mirrors legislative language presented in "Tax Measures: Supplementary Measures," which is a supporting document of the Budget 2016. With these references and clear linkages to the Budget 2016, under OBS methodology, the revenue estimates presented in the budget can be considered for purposes of responding to this question. As a result, the response is changed from "b" to "a".

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Neither the enacted budget (<http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-15/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-15/C-15_4/C-15_4.PDF)) nor the Appropriations Bills (e.g. <http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-19/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-19/C-19_3/C-19_3.PDF); <http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-20/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-20/C-20_3/C-20_3.PDF)), present revenue sources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Not sure if this is simply a technicality. Our budget document (which is voted on by Parliament) has detailed revenue streams. The associated legislation does not. I have changed the answer based on the budget documents.

IBP comment: The bill (C-15) that implements the revenue proposals in the budget references the budget tabled on March 22, 2016. Further, the language in the bill mirrors legislative language presented in "Tax Measures: Supplementary Measures," which is a supporting document of the Budget 2016. With these references and clear linkages to the Budget 2016, under OBS methodology, the revenue estimates presented in the budget can be considered for purposes of responding to this question. Based on the revenue presentation in Table A1.3 of the Budget 2016, a "b" response is appropriate. As a result, the response is changed from "d" to "b".

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Neither the enacted budget (<http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-15/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-15/C-15_4/C-15_4.PDF)) nor the appropriations bills contain this information (<http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-15/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-15/C-15_4/C-15_4.PDF); <http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-20/...> (http://www.parl.gc.ca/content/hoc/Bills/421/Government/C-20/C-20_3/C-20_3.PDF)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: For the same reason stated in my response to the previous question.

IBP comment: Given the reference to the Main Estimates and the budget in bills C-19 and C-15, respectively, information in those documents can be used to respond to this question under OBS methodology. As a result, IBP changes the response from a "d" to a "a".

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.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Canada does not produce a Citizens Budget sufficient for inclusion in the survey. There are some basic fact sheets that summarize budget commitments (see "The Budget in Brief" <http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html> (<http://www.budget.gc.ca/2016/docs/bb/brief-bref-en.html>)), but no rudimentary explanation of economic and fiscal assumptions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Budget in Brief - a summary of the main measures in the Budget - is published with the budget. Although it lacks much of the detail described in a citizen's budget, it is meant to provide a high-level summary of the new measures to the average reader. As a result, I think the response indicated below is more appropriate.

IBP comment: Under the OBS methodology, once it is determined that a budget document is not available to the public, which is the case for a Citizens Budget in Canada, then all questions related to that document are answered in the negative (or "d" for this question).

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

- b. (67) 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.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Canada does not produce a Citizens Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Based on our "budget in brief" document.

IBP comment: Under the OBS methodology, once it is determined that a budget document is not available to the public, which is the case for a Citizens Budget in Canada, then all questions related to that document are answered in the negative (or "d" for this question).

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Canada does not produce a Citizen's Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Budget in brief.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Canada does not produce a Citizen's Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Budget in brief

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The monthly Fiscal Monitors, a publication of the Department of Finance, contain high-level fiscal information (<https://www.fin.gc.ca/fiscmon-revfin/2016-10-eng.asp> (<https://www.fin.gc.ca/fiscmon-revfin/2016-10-eng.asp>)) and the Quarterly Financial Reports (QFR) make-up Canada's 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. An example of the Department of Finance's QFR is available here: <http://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2016-17-qt2-eng.asp> (<http://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2016-17-qt2-eng.asp>) Between both the QFRs and the Fiscal Monitors, administrative and economic are presented through in-year reporting, which is why answer "b" was selected. The presentation by "Standard Object" in the QFR (Table 2) is roughly equivalent to a display by economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Quarterly Financial Reports (QFRs) present program expenditures as a category but do not account for discreet expenditures by individual program. Thus, while the spending category exists, it is aggregated for all of a department's activities. QFRs for departments and agencies are available here: <https://www.canada.ca/en/treasury-board-secretariat/services...> (<https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting/departments-agencies.html#listname>) The monthly Fiscal Monitors, a publication of the Department of Finance, contain high-level fiscal information (<https://www.fin.gc.ca/fiscmon-revfin/2016-10-eng.asp> (<https://www.fin.gc.ca/fiscmon-revfin/2016-10-eng.asp>)) and the Quarterly Financial Reports (QFR) make-up Canada's 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. An example of the Department of Finance's QFR is available here: <http://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2016-17-qt2-eng.asp> (<http://www.fin.gc.ca/pub/qfr-rft/qfr-rft-2016-17-qt2-eng.asp>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Both the Quarterly Financial Reports and the Fiscal Monitor present year-to-date expenditures with the estimates of the previous fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the Department of Finance's Fiscal Monitor presents revenue by category, <https://www.fin.gc.ca/fiscmon-revfin/2016-10-eng.asp> (<https://www.fin.gc.ca/fiscmon-revfin/2016-10-eng.asp>) (see Tables 1 and 2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Yes, the Fiscal Monitor presents revenue sources with a basic level of detail, aggregated to a general level, e.g. personal income tax, corporate income tax, etc.

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?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Information for the current fiscal year is compared to that of the previous fiscal year (e.g. revenues, expenditures etc.) in the Fiscal Monitor (see for instance, Table 2 "Revenues," which includes adjustments and changes for the period, <https://www.fin.gc.ca/fiscmon-revfin/pdf/2016-10-eng.pdf> (<https://www.fin.gc.ca/fiscmon-revfin/pdf/2016-10-eng.pdf>)).

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Fiscal Monitor provides the details, see for instance Tables 1, 5 and 6 <https://www.fin.gc.ca/fiscmon-revfin/2016-10-eng.asp> (<https://www.fin.gc.ca/fiscmon-revfin/2016-10-eng.asp>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Fiscal Monitor provides basic information on debt (see Table 5 for maturity profile; domestic/external) but does not include interest rates <https://www.fin.gc.ca/fiscmon-revfin/pdf/2016-10-eng.pdf> (<https://www.fin.gc.ca/fiscmon-revfin/pdf/2016-10-eng.pdf>).

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?

- a. (100) 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.

- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Fall Economic Statement provides an update of and revisions to Canada's macroeconomic forecast and assumptions, <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/t...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/toc-tdm-en.html>), see Table A1.1 in Annex 1 - Update on Economic and Fiscal Projections.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Fall Economic Update (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/t...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/toc-tdm-en.html>)), see for instance, Table A1.2 in Annex 1 - Update on Economic and Fiscal Projections, provides a revision of expenditure estimates from the previous year's budget. There is some explanation of the differences, which leads to answer "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Fall Economic Statement (Canada's Mid-Year review) includes some economic and functional classifications of data only (administrative classification is excluded) in Annex 1 - Details of Economic and Fiscal Projections <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/a...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/anx-en.html#Toc465443741>), see Tables A1.2 and A1.6. The presentation however, is not sufficient to be compliant with international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Mid-year outlook has the same breakdown as the budget. It has economic (and arguably some very high-level program-based) breakdowns.

Researcher response: Limited functional classification reporting (e.g. transfers to persons, other levels of government, etc.) is included in the Fall Economic Statement (i.e. Canada's MYR).

IBP comment: IBP agrees with a "d" response. The presentation of expenses in Annex A1 does not reflect any of the three classifications referenced in the question. Unlike the Budget, the Fall Economic Statement does not include a Main Estimates document, which included presentations by administrative unit (Q1) and economic classification (Q4).

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Certain program expenditure estimates (i.e. certain measures from Budget 2016) are included in the Fall Economic Statement (Mid-Year Review), see for instance Table A1.4 <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/a...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/anx-en.html#Toc465443741>). Table A1.6 contains aggregate spending information on program expenditures. Summary categories are presented, which is why "b" was selected because not all expenditures are detailed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Revenue projections are updated in the Fall Economic Update (Canada's Mid-Year Review). Table A1.2 shows the differences between the Budget and the Fall Economic Statement, see Annex 1 - Details of Economic and Fiscal Projections <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/a...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/anx-en.html#Toc465443741>) for numbers and narratives. The narrative below the table explains the assumptions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Fall Economic Update (Canada's Mid-Year Review) presents separate categories for tax and non-tax revenues. See for instance Table A1.5 in Annex 1 - Details of Economic and Fiscal Projections, <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/a...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/anx-en.html#Toc465443741>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Fall Economic Update describes budgetary revenues in Annex 1 - Details of Economic and Fiscal Projections <http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/a...> (<http://www.budget.gc.ca/fes-eea/2016/docs/statement-enonce/anx-en.html#Toc465443741>) in Table A1.5 includes details of most individual sources of revenue, but also has some unspecified "other" revenues. So a "b" response is most appropriate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) 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.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Annex 1 - Details on Economic and Fiscal Projections of the Fall Economic Statement contains information on debt profiles and a narrative of their changes, see Tables A1.2 and A1.3. There's no detail on the composition of the debt which leads to answer 'b'.

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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Public Accounts of Canada, one of the three year-end reporting documents, contains the differences between the estimates approved by the legislature and the actual amount of money used by the department. The narrative or explanation of how the money was spent and why is included in the Departmental Performance Reports (DPRs) that discuss outcomes and performance of the programs based on their objectives and results. For instance, Indigenous and Northern Affairs Canada, summarizes differences between enacted levels of expenditure and actual expenditures, and provides a narrative of its program performance in its DPR (<http://www.aadnc-aandc.gc.ca/eng/1466532403785/1466532431821...> (<http://www.aadnc-aandc.gc.ca/eng/1466532403785/1466532431821#Sec2>)) in Section II "Actual Expenditures." Departments and agencies all follow a similar format. Canada's Year-End Report includes three documents: 1. The Public Accounts of Canada - <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng...> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng.html>) 2. Departmental Performance Reports - <http://www.tbs-sct.gc.ca/hgw-cgf/oversight-surveillance/dpr-rmr/index-eng.asp> (<http://www.tbs-sct.gc.ca/hgw-cgf/oversight-surveillance/dpr-rmr/index-eng.asp>) 3. Annual Financial Report - <https://www.fin.gc.ca/afr-rfa/2016/index-eng.asp> (<https://www.fin.gc.ca/afr-rfa/2016/index-eng.asp>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP also notes that the Public Accounts Vol 1 includes a table "Comparison of 2015–2016 outcomes to April 2015 budget" on page 1.11 that includes expenditure estimates. The more typical comparisons with the previous year in the Public Accounts report cannot be used for this question, under OBS methodology.

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Yes, the Public Accounts (administrative, who spends the money) (see volume 1 (see Chapter 3) and Volume II (see summary Table 2 and 3)) and Annual Financial Statement (economic classification, what the money was spent on) contain information on the classifications. There is no document that provides information by functional classification which is why "b" was selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Departmental Performance Reports, one of the three documents that make up year-end reporting in Canada (along with the Public Accounts and the Annual Financial Statement), include program estimates for expenditures at the program and sub-program levels. <http://www.tbs-sct.gc.ca/hgw-cgf/oversight-surveillance/dpr-...> (<http://www.tbs-sct.gc.ca/hgw-cgf/oversight-surveillance/dpr-rmr/index-eng.asp>) See for instance, Indigenous and Northern Affairs Canada's expenditure estimates for its programs in Section II of its DPR, "Budgetary Performance Summary." <http://www.aadnc-aandc.gc.ca/eng/1466532403785/1466532431821...> (<http://www.aadnc-aandc.gc.ca/eng/1466532403785/1466532431821#Sec2>)

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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Public Accounts one of the three documents that make up year-end reporting in Canada (along with the Departmental Performance Reports and the Annual Financial Statement), provide the differences between planned and actual spending for departments. Departmental Performance Reports provide more granular detail about outcomes and their explanations. Volume I of the Public Accounts of Canada provides a series of tables, e.g. Table 3.2, 3.3, 3.4, 3.5, on revenue sources in comparison to the previous fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with an "a" response because the Public Accounts Vol 1 includes a table "Comparison of 2015–2016 outcomes to April 2015 budget" on page 1.11 that includes revenue estimates, and there is some discussion of the differences. The more typical comparisons with the previous year cannot be used for this question, under OBS methodology.

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the Annual Financial Report presents revenue estimates by category <https://www.fin.gc.ca/afr-rfa/2016/index-eng.asp> (<https://www.fin.gc.ca/afr-rfa/2016/index-eng.asp>), see for instance Table 5 "Revenues."

Peer Reviewer

Opinion: Agree with Comments

Comments: <https://www.fin.gc.ca/afr-rfa/2016/afr-rfa-2015-2016-eng.pdf> (<https://www.fin.gc.ca/afr-rfa/2016/afr-rfa-2015-2016-eng.pdf>)

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Canada's Annual Financial Statement presents a full statement of revenues and their sources, https://www.fin.gc.ca/afr-rfa/2016/report-rapport-eng.asp#_T... (https://www.fin.gc.ca/afr-rfa/2016/report-rapport-eng.asp#_Toc463249478), see Table 5 "Revenues." See also, Public Accounts, Vol 1, Section 3.

Peer Reviewer

Opinion: Agree with Comments

Comments: Reference for public accounts <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s3/in...> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s3/index-eng.html>)

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: This response reflects advice from IBP for internal consistency in the survey. The Public Accounts of Canada (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol3/s7/in...> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol3/s7/index-eng.html>)), Volume I, see for instance, Section 6, Tables 6.1, 6.2, etc. which provide details on interest rates, maturity profile and whether its domestic or external. The Annual Financial Statement (<https://www.fin.gc.ca/afr-rfa/2016/afr-rfa-2015-2016-eng.pdf> (<https://www.fin.gc.ca/afr-rfa/2016/afr-rfa-2015-2016-eng.pdf>)) provides details on the national debt, including debt burden, outstanding debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with a "c" response, because not all of the presentations of debt-related information are compared to original budget estimates, as required for a higher score.

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?

- a. (100) 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.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, 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.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The last federal budget to provide separate tables on economic and fiscal impacts since budget 2016 goes all the way back to Prime Minister Martin. Public Accounts documents do not de construct economic forecasts. Year-end financial reports provide a short summary (e.g. limited indicators) in table format (Table 2) of the evolution of economic projections against actual outcomes, see https://www.fin.gc.ca/afr-rfa/2016/report-rapport-eng.asp#_T... (https://www.fin.gc.ca/afr-rfa/2016/report-rapport-eng.asp#_Toc463249480)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Based on the information presented in Table 2 and the accompanying text, an "a" response is appropriate, for cross country consistency. As a result, the response was changed from a "c" to an "a".

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) 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.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Departmental Performance Reports (DPR) show the nonfinancial data on inputs and actual outcomes (e.g. full-time equivalents, program goals etc.) <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng...> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng.html>) See for instance, Indigenous and Northern Affairs Canada's DPR, Section III : Analysis of Programs and Internal Services. The section reviews each program activity and sub- or sub-sub program activities including input data (e.g. financial) and outcome of the spending.

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?

- a. (100) 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.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Departmental Performance Reports (DPR) show the nonfinancial data on inputs and actual outcomes (e.g. full-time equivalents, program goals etc.) <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng...> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng.html>) See for instance, Indigenous and Northern Affairs Canada's DPR which lists stated program goals and assesses whether they were met within the fiscal year, in Section III: Analysis of Programs and Internal Services, for all program activities, sub- and sub-sub program activities. <http://www.aadnc-aandc.gc.ca/eng/1466532403785/1466532431821...> (<http://www.aadnc-aandc.gc.ca/eng/1466532403785/1466532431821#Sec3>)

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?

- a. (100) 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.
- b. (67) 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, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The information is presented on a departmental and program basis in the Departmental Performance Reports (DPRs) <http://www.tbs-sct.gc.ca/hgw-cgf/oversight-surveillance/dpr-...> (<http://www.tbs-sct.gc.ca/hgw-cgf/oversight-surveillance/dpr-rmr/index-eng.asp>) See for instance, Indigenous and Northern Affairs Canada's DPR. In the sub-program activity on Social Development (Program 2.2), there's information on the expected versus actual spending on the program area that addresses income assistance, child benefits, etc. for Indigenous Peoples in Canada.

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no reconciliation between budgetary forecasts and actual outcomes on non-budgetary transactions presented in the Year-End Report or Public Accounts of Canada. There are however, reconciliations of revenues and spending the Public Accounts of Canada (see Volume I).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Annual Financial Report of the Government of Canada <https://www.fin.gc.ca/afr-rfa/2016/index-eng.asp> (<https://www.fin.gc.ca/afr-rfa/2016/index-eng.asp>) is one of three components of the year-end report.

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?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Auditor General of Canada undertakes performance and financial audits http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html (http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Auditor General of Canada (AG) produces an Independent Auditor's Report on the Public Accounts of Canada to attest to the accuracy of the country's financial accountability <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vg...> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vgcrai-agciar-eng.html>). The AG is authorized to consider government spending across all departments and agencies including Crown Corporations (public companies) in the Government of Canada. All expenditures technically fall under their review. For what the AG does not do, please see: http://www.oag-bvg.gc.ca/internet/English/au_fs_e_39450.html (http://www.oag-bvg.gc.ca/internet/English/au_fs_e_39450.html)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Auditor General of Canada (AG) produces an Independent Auditor's Report on the consolidated Financial Statements to provide his opinion that they present fairly in all material respects, the financial position of the Government of Canada as at 31 March 2016, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with the stated accounting policies of the Government of Canada set out in Note 1 to the consolidated financial statements, which conform with Canadian public sector accounting standards. <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vg...> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vgcrai-agciar-eng.html>).

Government Reviewer

Opinion: Agree

Researcher response: The Auditor General of Canada (AG) produces an Independent Auditor's Report on the consolidated Financial Statements to provide his opinion that they present fairly in all material respects, the financial position of the Government of Canada as at 31 March 2016, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with the stated accounting policies of the Government of Canada set out in Note 1 to the consolidated financial statements, which conform with Canadian public sector accounting standards. <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vg...> (<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/vgcrai-agciar-eng.html>).

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the auditor's reports have a section called 'Audit at a Glance,' that offer summaries of the actual reports. See for instance this summary http://www.oag-bvg.gc.ca/internet/English/att__e_41856.html (http://www.oag-bvg.gc.ca/internet/English/att__e_41856.html)

Peer Reviewer

Opinion: Agree with Comments

Comments: The annual audit report with regards to the financial statements conforms to Canadian public sector accounting standards and is short and not overly technical. The researcher has however answered in conformity with the UK however the performance audits reports mentioned do not specifically relate to budgetary documents http://www.oag-bvg.gc.ca/internet/English/parl_lpt_e_1717.ht... (http://www.oag-bvg.gc.ca/internet/English/parl_lpt_e_1717.html). The OAG has also started in 2015-2016 to comment the financial audits in a short report: http://www.oag-bvg.gc.ca/internet/English/parl_oag_201705_00... (http://www.oag-bvg.gc.ca/internet/English/parl_oag_201705_00_e_42204.html)

Government Reviewer

Opinion: Agree

Researcher response: Audited financial statements are in an executive summary format as presented in Volume I of the Public Accounts of Canada.

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?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The government will reply to audit findings typically through public statements and commitments to action. See for instance Minister John McCallum's (Minister of Citizenship, Immigration and Refugees) response to the Auditor General's report in a statement, <http://news.gc.ca/web/article-en.do?nid=1060459> (<http://news.gc.ca/web/article-en.do?nid=1060459>)

Peer Reviewer**Opinion:** Agree with Comments**Comments:** The Auditor general provides assurance that the Government of Canada is properly reporting its overall financial performance to Parliament and to Canadians. For the 18th consecutive year in 2015-2016, the AG has expressed an unmodified audit opinion on the consolidated financial statements. He has also published observations following his audit on elements that are not materially significant. <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/is-...> (<http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/is-si-eng.html>). For which the government doesn't systematically respond but may address in the media <http://www.huffingtonpost.ca/2016/07/28/payday-problems-for-...> (http://www.huffingtonpost.ca/2016/07/28/payday-problems-for-more-than-80-000-civil-servants-to-be-resolved-by-october_n_11243282.html)**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** The Government typically responds to audit findings.**Researcher response:** Departmental and Agency responses to SAI findings (Auditor General in Canada) are addressed in the annual Departmental Performance Reports. See for instance that of Immigration, Refugees, and Citizenship Canada available here:<http://www.cic.gc.ca/english/resources/publications/dpr/2016...> (http://www.cic.gc.ca/english/resources/publications/dpr/2016/dpr.asp?_ga=2.118353228.41041562.1501871471-985532909.1491851235) Score changed from "c" to "b".**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?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: b. (67)**Sources:** Departmental Performance Reports (DPR) do provide a tracking of responses to the Auditor General's audits. See supplementary information in these reports. The Public Accounts Committee in the House of Commons produces reports on the Auditor General's findings and reports to Parliament. For instance, the Canada Border Services Agency produced an action plan in response to the Auditor General's report that was presented to the Public Accounts Committee (<http://www.parl.gc.ca/Content/HOC/Committee/421/PACP/WebDoc/...> (http://www.parl.gc.ca/Content/HOC/Committee/421/PACP/WebDoc/WD8148750/Action_Plans/31-Canada%20Border%20Services%20Agency-e.pdf)). Reports of the Public Accounts Committee are available here: <http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=e&DocId=8148750>)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The researcher refers to performance audits reports mentioned do not specifically relate to budgetary documents http://www.oag-bvg.gc.ca/internet/English/parl_lpt_e_1717.ht... (http://www.oag-bvg.gc.ca/internet/English/parl_lpt_e_1717.html). The OAG has also started in 2015-2016 to comment the financial audits in a short report: http://www.oag-bvg.gc.ca/internet/English/parl_oag_201705_00... (http://www.oag-bvg.gc.ca/internet/English/parl_oag_201705_00_e_42204.html) Supplementary information <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/is-...> (<http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/vol1/s2/is-si-eng.html>) not commented on by legislature like in the case of performance audit reports.**Government Reviewer****Opinion:** Agree**Researcher response:** Canada's SAI (Auditor General) conducts both performance and financial control audits.**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) 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.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** The Federal Accountability Act (2006) amended the Parliament of Canada Act to establish the Parliamentary Budget Officer as an Officer of the Library of Parliament. Thus, the PBO is not an officer of Parliament (it falls short in legal terms of full independence because it does not report

directly to the Canadian Parliament, but reports through the Library of Parliament to the Parliament). In practical terms however, the precedent set by the founding PBO was to render the distinction moot through functional and administrative, i.e. the PBO operates as a de-facto Officer of Parliament. The legislation (amended Parliament of Canada Act), is available here: <http://laws-lois.justice.gc.ca/eng/acts/p-1/page-14.html#doc...> (<http://laws-lois.justice.gc.ca/eng/acts/p-1/page-14.html#docCont>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: x

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Canada's PBO produces Fiscal Sustainability Reports (<http://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports...> (http://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports/2016/FSR_2016/FSR_2016_EN.pdf)) and Economic and Fiscal Outlooks (<http://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports...> (http://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports/2016/EFO%20April%202016/EFO_April_2016_EN.pdf)). Producing these reports are part of its mandate to "to provide independent analysis to Parliament on the state of the nation's finances, the government's estimates and trends in the Canadian economy; and upon request from a committee or parliamentarian, to estimate the financial cost of any proposal for matters over which Parliament has jurisdiction." (PBO Website, <http://www.pbo-dpb.gc.ca/en/about#WHATWEDO> (<http://www.pbo-dpb.gc.ca/en/about#WHATWEDO>))

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?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Canada's PBO produces costings upon request of a parliamentarian or parliamentary committee. The PBO does not produce costings of every or of all major policy proposals. An example of a costing is available here: <http://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports...> (http://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports/2016/Confed%20Bridge/Confed_Bridge_EN.pdf) One of the more famous costings the Canadian PBO undertook was of the war in Afghanistan (2008): http://www.parl.gc.ca/pbo-dpb/documents/Afghanistan_Fiscal_I... (http://www.parl.gc.ca/pbo-dpb/documents/Afghanistan_Fiscal_Impact_FINAL_E_WEB.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The current Parliamentary Budget Officer, Jean-Denis Fréchette appeared three times to committees of Parliament in the last 12 months according to the Parliament of Canada database: <http://www.parl.gc.ca/Committees/en/WitnessMeetings?witnessI...>
(<http://www.parl.gc.ca/Committees/en/WitnessMeetings?witnessId=198569>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: I have not checked the record, but I'd be surprised if the PBO and senior staff only attended committee 3 times. Would be good to double check the senior staff stats - my guess would be 5 times or more (a). I'll indicate NA below because I do not wish to change the answer if the respondent is sure.

Researcher response: Including senior staff of the Office of Parliamentary Budget Officer (PBO), e.g. Assistant PBO, there were more than five appearances before Parliamentary Committees.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: b. (67)

Sources: The House Finance Committee does conduct pre budget consultations and will prepare a pre budget consultations document that contains On 5 February 2016, the House of Commons Standing Committee invited Canadians to participate in pre-budget consultations prior to the presentation of the 2016 budget. To that end, from 16–19 February, the Committee heard from 92 invited witnesses on a wide range of federal public policy topics. As well, the Committee received an additional 175 written submissions from individuals and groups that were not invited to make a presentation. The Committee Report with recommendations was adopted on March 8 2016. It was presented to the House on March 11. Reports on the consultations are available here: <http://www.parl.gc.ca/Committees/en/FINA/StudyActivity?study...>
(<http://www.parl.gc.ca/Committees/en/FINA/StudyActivity?studyActivityId=8764801>) The news release about the reports is available here: <http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=e&Mode=1&Parl=0&Ses=0&DocId=8152869>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
e. Not applicable/other (please comment).

Answer: d.

Sources: Canada's fiscal year begins on April 1. Typically, the executive's budget proposal is tabled in February or at the latest, in March which gives the legislature less than two months but at least one month to debate the budget proposal. The budget proposal for fiscal year April 1st, 2016- March 31st,17 was tabled in parliament on March 22nd, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This questions seems to be a repeat, no? 1-to-2 months, I would say.

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
c. (33) The legislature approves the budget less than one month after the start of the budget year.
d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
e. Not applicable/other (please comment).

Answer: d.

Sources: The executive's budget proposal and the estimates (appropriations) are tabled and approved separately in Canada. The Main Estimates are typically tabled in February (before the budget) and the Supplementary Estimates are tabled typically in June (following the budget). As an example, the Main Estimates for 2016 were tabled in February 2016 and the budget was tabled in March 2016, see <http://news.gc.ca/web/article-en.do?nid=1035639> (<http://news.gc.ca/web/article-en.do?nid=1035639>). The full supply bill (which contains the government's budget measures) is not approved (and does not receive Royal Assent) until more than one month after the budget is tabled.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: d.

Sources: As a weak legislature (common to most Westminster-style parliaments), Canada's parliament can only approve or reject an executive's budget proposal (especially in a majority-government context). In a minority parliament context there may be potential for opposition parties to influence the budget content by threatening to only approve the budget if certain measures are included (the government may choose to work with the opposition to avoid the threat of a failed confidence vote, ultimately requiring the dissolution of the Parliament) or by adding amendments to the bill to implement the budget measures. Article 103 of the Constitution Act (1867) notes that Parliament's approval is required before money can be released from the consolidated revenue fund. The Constitution is available here: <http://laws-lois.justice.gc.ca/eng/Const/FullText.html> (<http://laws-lois.justice.gc.ca/eng/Const/FullText.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP notes that a "d" response is consistent with an OECD analysis of the legislature's amendment powers. See <http://www.keepeek.com/Digital-Asset-Management/oced/governa...> (<http://www.keepeek.com/Digital-Asset-Management/oced/governa...>)

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: d.

Sources: As a weak legislature, Canada's Parliament can approve or reject a budget proposal. There may be instances in a minority parliament context where amendments may be proposed to the budget bill (i.e. in a minority parliament, the government may have a plurality of seats but not the majority of seats in the house; thus, to ensure passage of the budget or any money bill (considered an automatic confidence vote), the government may 'negotiate' with the opposition party (or parties) to include certain elements or make minor adjustments in order to secure the votes required to pass the money bill).

Peer Reviewer

Opinion: Agree

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?

- a. (100) 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.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The House of Commons Finance Committee (FINA) produces a report analyzing the content of the budget bill (not the executive's budget proposal). The most recent report on the 2016 budget bill is available here: <http://www.parl.gc.ca/Committees/en/FINA/StudyActivity?study...> (<http://www.parl.gc.ca/Committees/en/FINA/StudyActivity?studyActivityId=8914662>) It should be made clear that FINA 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: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with an "a" response. IBP notes that the Senate National Finance Committee received authority to "pre-study" the budget on May 3, 2016, and issued its last report on June 20, 2016. See <http://www.parl.ca/LegisInfo/BillDetails.aspx?Language=e&Mod...> (<http://www.parl.ca/LegisInfo/BillDetails.aspx?Language=e&Mode=1&billId=8196581&View=0>), Status of the Bill (C-15). In addition, the committee examination of the Main Estimates started in early March. For hearings, see <https://sencanada.ca/en/committees/nffn/TranscriptsMinutes/4...> (<https://sencanada.ca/en/committees/nffn/TranscriptsMinutes/42-1>)); and for reports, see <https://sencanada.ca/en/Committees/nffn/Reports/42-1> (<https://sencanada.ca/en/Committees/nffn/Reports/42-1>).

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?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) 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.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 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).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Budget bill is referred to relevant committees for examination.

Researcher response: There is evidence of some sectoral committees, e.g. Health, indicating that a meeting was convened and a vote was held on the Main Estimates (a supporting document of Canada's budget bill).

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?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Parliamentary committees in Canada do not tend to produce assessments of the implementation of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) 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.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The executive is required to obtain Parliament's approval for all appropriations and their allocations at the departmental/ministerial level, i.e. Parliament votes on allocations at a departmental/ministerial level. If the government wishes to change these allocations, they must seek Parliament's approval through a 'Supplementary Estimates' bill. It should be noted however, that the Treasury Board (a cabinet committee) can spend discretionary money in the case of an emergency but they must inform Parliament of these activities. Articles 102 and 103 of the Constitution Act 1867 stipulate

Parliament's authority in raising and spending public money (available here: <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?

- a. (100) 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.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The government cannot spend any public money (i.e. the money held in the Consolidated Revenue Fund), regardless of the source, without Parliament's approval, as per section 102 of the Constitution Act 1867 to 1982 (<http://laws-lois.justice.gc.ca/eng/const/page-6.html> (<http://laws-lois.justice.gc.ca/eng/const/page-6.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.

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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) 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
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Office of the Auditor General of Canada does not produce a report on the implementation of the budget. There are three types of audits that occupy most of the Office's work: financial, performance and special examination. For instance, on an ad-hoc or selective basis, the Office produces value-for-money audits on various programs or departments; the Office provides an annual assurance of the Public Accounts of Canada, etc. The Public Accounts Committee in the House of Commons produces reports on the Auditor General's findings and reports to Parliament. There are various special reports of inquiry into departmental performance, although they are not always directly linked to the most recent budget. Reports of the Public Accounts Committee are available here: <http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=e&DocId=8148750>)

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no audit report on the annual budget on an annual basis.

Government Reviewer

Opinion: Agree

IBP comment: For cross country consistency, IBP accepts the hearings by the Standing Committee on Public Accounts on the Public Accounts 2016 of Canada. The Public Accounts were audited and the auditor attended the hearing. The Public Accounts 2016 were tabled on October 25, 2016, and the committee held its first hearing on November 1 (although it did not actually release its report until June 2017; see Report 28). As a result, IBP changed the response from "e" to "a".

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?

- a. (100) 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.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Canada's Auditor General is appointed by the Governor-in-Council, i.e. the government acting in the name of the Crown. 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?

- a. (100) 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.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The executive may appoint or remove the head of the SAI. These actions are subject to political considerations, e.g. public backlash, media inquiries, pressure from the international community, etc.

Peer Reviewer

Opinion: Agree with Comments

Comments: The executive may remove the auditor general for cause by the Governor in Council on address of the Senate and House of Commons. Article 1.1.<http://laws-lois.justice.gc.ca/eng/acts/a-17/page-1.html#docCont> (<http://laws-lois.justice.gc.ca/eng/acts/a-17/page-1.html#docCont>)

Government Reviewer

Opinion: Agree with Comments

Comments: Auditor General of Canada From the AG Act: available at: <http://laws-lois.justice.gc.ca/eng/acts/A-17/page-1.html#h-3> (<http://laws-lois.justice.gc.ca/eng/acts/A-17/page-1.html#h-3>) Marginal note:Appointment 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. Marginal note:Tenure (1.1) 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.

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., 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 by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) 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.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Office of the Auditor General presents an estimate of its operating costs to Parliament for its approval, as per section 19 of the Auditor General Act: <http://laws-lois.justice.gc.ca/eng/acts/a-17/page-3.html#h-8> (<http://laws-lois.justice.gc.ca/eng/acts/a-17/page-3.html#h-8>) Estimates 19 (1) The Auditor General shall annually prepare an estimate of the sums that will be required to be provided by Parliament for the payment of the salaries, allowances and expenses of his office during the next ensuing fiscal year. (2) The Auditor General may make a special report to the House of Commons in the event that amounts provided for his office in the estimates submitted to Parliament are, in his opinion, inadequate to enable him to fulfil the responsibilities of his office.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.

- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Auditor General Act broadly defines the powers and duties of the Auditor General (<http://laws-lois.justice.gc.ca/eng/acts/a-17/page-1.html#h-4> (<http://laws-lois.justice.gc.ca/eng/acts/a-17/page-1.html#h-4>)): 5 The Auditor General is the auditor of the accounts of Canada, including those relating to the Consolidated Revenue Fund and as such shall make such examinations and inquiries as he considers necessary to enable him to report as required by this Act. According to the Auditor General's website, the Office will undertake audits in institutions, offices or on issues under federal jurisdiction (with exception to First Nations bands). For a list of what the Auditor General does and does not audit, please see: http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html (http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) 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.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: An external review of the Office of the Auditor General was last undertaken in 2009 (reporting in 2010) by the Australian National Audit Office. The report is available here: http://www.oag-bvg.gc.ca/internet/English/acc_lp_e_9381.html (http://www.oag-bvg.gc.ca/internet/English/acc_lp_e_9381.html) There is no indication on the Office of the Auditor General's website of when or if another external review will be undertaken. The Office of the Auditor General does have an internal team that undertakes practice review and internal audits. According to the website (http://www.oag-bvg.gc.ca/internet/English/acc_lp_e_9384.html (http://www.oag-bvg.gc.ca/internet/English/acc_lp_e_9384.html)): "Internal audits focus on the internal management and administration within the Office of the Auditor General of Canada. They provide the Auditor General with independent information, analysis, assessments, and recommendations about the activities reviewed. Internal audits also provide the Auditor General with assurance about the extent to which key risk areas within the Office are being adequately managed. The Practice Review and Internal Audit team prepares an annual Practice Review and Internal Audit Plan that establishes priorities, direction and activities for the upcoming year."

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Auditor General appears frequently at committee meetings, most notably at the Public Accounts Committee. A listing of the current Auditor General's appearances at parliamentary committees is available here: <http://www.parl.gc.ca/Committees/en/WitnessMeetings?witnessId=180099> (<http://www.parl.gc.ca/Committees/en/WitnessMeetings?witnessId=180099>)

Peer Reviewer

Opinion: Agree

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)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: The Department of Finance organizes pre-budget consultations with the Canadian public. Separate consultations are held for other federal departments and agencies with the Department of Finance (the public and internal consultations remain separate). These consultations are intended to gather input from Canadians on the government's areas of focus for the upcoming budget. The current government has incorporated social media into their consultations by leveraging Google Hangouts and Facebook to connect with various groups, notably post-secondary students. The announcement for pre-budget consultations for budget 2016 is available here: <http://www.fin.gc.ca/n16/16-002-eng.asp> (<http://www.fin.gc.ca/n16/16-002-eng.asp>) With the federal election in October 2015, pre-budget consultations for the 2016 budget were delayed until January 2016. Typically, pre-budget consultations begin in the fall (as they have this year for budget 2017).

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?

- a. (100) 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.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: The Department of Finance will seek out marginalized or vulnerable groups in accordance to the government's agenda. For example, if initiatives are highlighted in the Speech from the Throne and targeted in the upcoming budget, the Department of Finance will frame questions that address these populations. The Minister of Finance may also meet with these groups in a town-hall fashion. Canada's First Nations Peoples were included in Budget 2016 as a marginalized/vulnerable group. Chapter 3 of Budget 2016 "A Better Future for Indigenous Peoples," includes promises of investment in infrastructure, training etc. for Indigenous Peoples (see <http://www.budget.gc.ca/2016/docs/plan/ch3-en.html> (<http://www.budget.gc.ca/2016/docs/plan/ch3-en.html>))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: According the Department of Finance press release announcing the launch of the pre-budget consultations for budget 2016, the Minister "called upon Canadians to share their thoughts on how to better support the middle class, create jobs, and set the right conditions for long-term prosperity and stronger economic growth." The press release is available here: <http://www.fin.gc.ca/n16/16-002-eng.asp> (<http://www.fin.gc.ca/n16/16-002-eng.asp>) The following questions (taken directly from the press release) were to be addressed during the consultations: In your opinion, how can we better support our middle class? What infrastructure needs can best help grow the economy, protect our environment, and meet your priorities locally? How can we create economic growth, protect the environment, and meet local priorities while ensuring that the most vulnerable don't get left behind? Finally, is the implementation of these new priorities and initiatives realistic? Will it help us grow our economy? Not all six themes are addressed but an important subset of them are included in these questions.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The Department of Finance organizes pre-budget consultations across the country with various stakeholders. These meetings are organized and provide an opportunity for groups/organizations/individuals to present their ideas, concerns and demands for the upcoming budget. There is a website dedicated to pre-budget consultations (for budget 2017) (<http://budget-lebudget.ca/>) (<http://budget-lebudget.ca/>) which Canadians can visit to determine how they wish to participate (e.g. survey, email, Twitter, in-person consultation etc.). As reported by the CBC, there were over 250,000 'touch points' or points of contact in last year's consultations (for budget 2016) which included in-person meetings, Google Chats, as well as exchanges through Twitter and Facebook <http://www.cbc.ca/news/politics/morneau-finance-budget-consu...> (<http://www.cbc.ca/news/politics/morneau-finance-budget-consultations-1.3779022>) . All of this however, happens before the budget. There are websites through which citizens can make comments to departments about programs and policies. However, these are not formalized mechanisms.

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 under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The Department of Finance does not have a tradition of consulting on the implementation of the Budget in any formal fashion.

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

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Canada does not have a formal mechanism to undertake consultations on budget implementation. Consultations are organized pre-budget to survey the views of Canadians before the budget is formulated.

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

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: During consultations for Budget 2016, the purpose, scope and process were outlined in a press release on the launch of the consultations: <http://www.fin.gc.ca/n16/16-002-eng.asp> (<http://www.fin.gc.ca/n16/16-002-eng.asp>) Pre-budget consultations for Budget 2017 have a dedicated website with the purpose, scope and process outlined and also includes surveys and ways to participate (online) in the consultations (<http://budget-lebudget.ca/index.php> (<http://budget-lebudget.ca/index.php>)). While neither the information for 2017 or 2016 is very detailed, it is readily available.

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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: The Minister of Finance will reference consultations with Canadians and their content in speeches, although no formal summary of the feedback exists. The Department of Finance will however publish summaries of the number of Canadians reached and how. As reported by the CBC, there were over 250,000 'touch points' or points of contact in last year's consultations (for budget 2016) which included in-person meetings, Google Chats, as well as exchanges through Twitter and Facebook <http://www.cbc.ca/news/politics/morneau-finance-budget-consu...> (<http://www.cbc.ca/news/politics/morneau-finance-budget-consultations-1.3779022>) .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP revised the response from "d" to "c" based on cross-country consistency. See following for more details: Summary Report on 2016 Pre-Budget Consultations: <https://www.fin.gc.ca/pub/pbc-cpb/2016-eng.asp#s6Summary> (<https://www.fin.gc.ca/pub/pbc-cpb/2016-eng.asp#s6Summary>) Report on 2017 Pre-Budget Consultations: <https://www.fin.gc.ca/pub/pbc-cpb/2017-eng.asp> (<https://www.fin.gc.ca/pub/pbc-cpb/2017-eng.asp>)

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?

- a. (100) Yes, the executive 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 to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The Department of Finance does not have a tradition of consulting on the implementation 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?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: While the start of pre-budget consultations is clearly announced in Canada, the end date of the consultations is not as easy to determine. For instance, for Budget 2016 (tabled on March 22, 2016), pre-budget consultations ended of February 23, 2016 (<http://www.budget.gc.ca/2016/prebudget-prebudgetaire/index-e...> (<http://www.budget.gc.ca/2016/prebudget-prebudgetaire/index-en.html>) . As Budget 2017's pre-budget consultations begin, there is no clear indication on the website as to when the consultations will close.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is however a timeline for written submissions <http://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/news-re...> (<http://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/news-release/8324415>)

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?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Federal line departments regularly conduct consultations with Canadians on programs and policies. It is possible that elements of these consultations feed into budgetary considerations. There is however, no tradition of formal consultations by line departments on budget formulation. It is the Department of Finance that leads pre-budget consultations in Canada.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) 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.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: The House of Commons Finance Committee (FINA) holds pre-budget consultations across the country. Testimony is requested by the members of the committee from various stakeholder groups, researchers, CSOs, etc. For Budget 2016 pre-consultations, FINA heard from 101 witnesses and received 230 briefs <http://www.parl.gc.ca/Committees/en/FINA/StudyActivity?study...> (<http://www.parl.gc.ca/Committees/en/FINA/StudyActivity?studyActivityId=8764801>) There are clear start and end dates to the committees consultation process which are announced in Parliament (see the press release <http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=e&Mode=1&Parl=42&Ses=1&DocId=8087362>)). FINA extends invitations for select individuals to present to the committee during hearings in Ottawa and across the country. Any member of the public (individual or group) may submit an unsolicited brief to the committee in writing. FINA announced the start of its 2016 pre-budget consultations on February 5, 2016. Written briefs were accepted until February 19, 2016 and in-person hearings (by invitation) were held by the committee from February 16-19, 2016. FINA reports to Parliament on its consultations and their messages to the executive as it prepares the budget. For instance, during consultations for Budget 2016 FINA submitted two reports to Parliament. The first contained an overview of the hearings and witnesses called (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=e&Mode=1&Parl=42&Ses=1&DocId=8125427>)) and the second was a final report on the consultations and briefs received by the committee (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=e&Mode=1&Parl=42&Ses=1&DocId=8137950&File=18>)). FINA's final report contains suggestions/recommendations across a host of public policy issues for the executive to consider as it prepares its budget.

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

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: a. (100)

Sources: The House of Commons Finance Committee (FINA) makes a broad call for input during its pre-budget consultations. For instance, during pre-budget consultations for Budget 2016, the committee invited Canadians to "share their priorities for the 2016 federal budget" (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=e&Mode=1&Parl=42&Ses=1&DocId=8087362>)). This general request for input did not specifically target the above-mentioned categories but nor did it preclude them. For this reason, we cannot confirm that the legislature seeks express input on a series of issues but rather that it is open to hearing from Canadians on any budget-related issue. Budget 2017's call for input, <http://www.parl.gc.ca/HousePublications/Publication.aspx?Lan...> (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=e&Mode=1&Parl=0&Ses=0&DocId=8324415>) lists a series of questions and key target populations, e.g. unemployed, Indigenous Peoples etc.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In budget 2016 no categories were mentioned. In budget 2017 the following elements lists questions that can be related to the following: 3. Social spending policies 5. Public investment projects 6. Public services

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?

- a. (100) 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.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: a. (100)

Sources: FINA reports to Parliament on its consultations and their messages to the executive as it prepares the budget. For instance, during consultations for Budget 2016 FINA submitted two reports to Parliament. The first contained an overview of the hearings and witnesses called (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=e&Mode=1&Parl=42&Ses=1&DocId=8125427>) and the second was a final report on the consultations and briefs received by the committee (<http://www.parl.gc.ca/HousePublications/Publication.aspx?Language=e&Mode=1&Parl=42&Ses=1&DocId=8137950&File=18>). FINA's final (second) report contains suggestions/recommendations across a host of public policy issues for the executive to consider as it prepares its budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Canada's legislature does not invite public testimony on the public accounts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: For cross country consistency, IBP thinks a "c" response is more appropriate than a "d". The House has instructions on how the public can make submissions to committees (see <http://www.ourcommons.ca/About/Guides/brief-e.html>) and the Public Accounts Committee provides contact information on its website.

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)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: The Office of the Auditor General maintains a website with coordinates to contact the office http://www.oag-bvg.gc.ca/internet/English/admin_e_670.html . There are mechanisms to complain about audits undertaken by the Office http://www.oag-bvg.gc.ca/internet/English/acc_fs_e_9367.html (http://www.oag-bvg.gc.ca/internet/English/acc_fs_e_9367.html)

bvq.gc.ca/internet/English/acc_fs_e_9367.html) but there are no established mechanisms through which the public can provide suggestions beyond these channels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: For cross-country consistency, the contact mechanisms provided by the OAG are sufficient for an "a" response.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: This question does not apply since the Office of the Auditor General does not have a formalized mechanism (beyond regular communication channels) to request input from the public on audit themes.

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.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The Office of the Auditor General does not seek public input for its audit agenda beyond its standard channels for contacting the Office and commenting about its audit procedures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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