

Open Budget Survey 2021

Questionnaire

Canada

May 2022

Country Questionnaire: Canada

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

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

Answer:
FY 2021-22

Source:
The Fall Economic Update is Canada's PBS:
<https://www.budget.gc.ca/fes-eea/2020/report-rapport/toc-tdm-en.html>

Comment:
The Fall Economic Update is produced by the Ministry of Finance and was published on November 30, 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

Source:
The fall Economic update is Canada's PBS
<https://www.budget.gc.ca/fes-eea/2020/home-accueil-en.html>

Comment:
Canada's fiscal year is April 1-March 31. The Fall Economic Update is published online by the Ministry of Finance. The Finance minister also delivered a speech in the House of Commons - in this instance on November 30, 2020 so at least four months in advance. In 2020, the Update focused on measures supporting Canadians and Fighting COVID-19. There was no EBP this year due to COVID.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
30/11/2020

Source:
The fall Economic update is Canada's PBS
<https://www.budget.gc.ca/fes-eea/2020/home-accueil-en.html>

Comment:
The document is published online on the same date and at the same time that the Minister of Finance began his speech in the House of Commons. (In this instance on November 30, 2020).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Source:
Fall Economic Update: <https://www.budget.gc.ca/fes-eea/2020/report-rapport/toc-tdm-en.html> (note date stamp at bottom of page)

Examples of media coverage:
<https://www.cbc.ca/news/politics/freeland-highlights-fall-economic-update-1.5822404>

Comment:
N/A

Peer Reviewer
Opinion: Agree

Comments: A press release was also published that day: <https://www.canada.ca/en/department-finance/news/2020/11/government-of-canada-releases-supporting-canadians-and-fighting-covid-19-fall-economic-statement-2020.html>

Government Reviewer
Opinion: Agree

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

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

Answer:
<https://www.budget.gc.ca/fes-eea/2020/report-rapport/FES-EEA-eng.pdf>

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

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

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

Source:
<https://open.canada.ca/data/en/dataset/839dac6b-75b8-49c8-b7f2-bbc1d0a161d5>

Comment:
The Chart/Table data for all Fall Economic Statements and Budgets is made available on the Government's Open Data Portal in machine readable format (CSV), Following the publication of the Fall Statement, or tabling of the Budget. The PBS was released 11/30/2020 - the record was released 2021-03-04.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

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

Answer:

Fall Economic Statement 2020

Source:

<https://www.budget.gc.ca/fes-eea/2020/home-accueil-en.html>

Comment:

Supporting Canadians and Fighting COVID-19 - Fall Economic Statement 2020

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.budget.gc.ca/fes-eea/2020/report-rapport/FES-EEA-eng.pdf>

Comment:

Although efforts are made to make the the Fall Economic Statement more accessible by using non-technical language and graphics, the document does not meet the criteria of a citizens version under OBS methodology, due to its length and complexity.

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:

FY 2020-21

Source:

<https://budget.gc.ca/announcement-annonce/home-accueil-en.html>

<https://www.canada.ca/en/department-finance/services/publications/federal-budget.html>

https://www.huffingtonpost.ca/entry/canada-federal-budget-date-2020_ca_5eb07288c5b6333e6762cd99

<https://globalnews.ca/news/7383423/trudeau-record-parliament-no-budget/>

Comment:

The EBP budget was supposed to be tabled on March 30th 2020 for the fiscal year starting April 1st 2020 to March 31st 2021. Due to COVID19 the 2020 Executive's Budget Proposal (EBP) stating government's major fiscal issues for the year about to begin was not presented.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

<https://globalnews.ca/news/7383423/trudeau-record-parliament-no-budget/>

Comment:

The EBP budget was supposed to be tabled on March 30th 2020 for the fiscal year starting April 1st 2020 to March 31st 2021. Due to COVID19 the 2020 Executive's Budget Proposal (EBP) stating government's major fiscal issues for the year about to begin was not presented as it is usually the case.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

Answer:

d. The EBP is not released to the public, or is released after the budget has been approved by the legislature

Source:

<https://www.canada.ca/en/departement-finance/services/publications/federal-budget.html>

<https://globalnews.ca/news/7383423/trudeau-record-parliament-no-budget/>

Comment:

The EBP budget was supposed to be tabled on March 30th 2020 for the fiscal year starting April 1st 2020 to March 31st 2021. Due to COVID19 the 2020 Executive's Budget Proposal stating government's major fiscal issues for the year about to begin was not presented as it is usually the case.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

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

Answer:

Source:

<https://www.canada.ca/en/department-finance/services/publications/federal-budget.html>
<https://globalnews.ca/news/7383423/trudeau-record-parliament-no-budget/>

Comment:

The EBP budget was supposed to be tabled on March 30th 2020 for the fiscal year starting April 1st 2020 to March 31st 2021. Due to COVID19 the 2020 Executive's Budget Proposal (EBP) stating government's major fiscal issues for the year about to begin was not presented as it is usually the case.

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:

N/A

Source:

<https://www.canada.ca/en/department-finance/services/publications/federal-budget.html>
<https://globalnews.ca/news/7383423/trudeau-record-parliament-no-budget/>

Comment:

The EBP budget was supposed to be tabled on March 30th 2020 for the fiscal year starting April 1st 2020 to March 31st 2021. Due to COVID19 the 2020 Executive's Budget Proposal stating government's major fiscal issues for the year about to begin was not presented as it is usually the case.

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 leave this question blank.

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

Answer:

Source:

<https://www.canada.ca/en/department-finance/services/publications/federal-budget.html>
<https://globalnews.ca/news/7383423/trudeau-record-parliament-no-budget/>

Comment:

The EBP budget was supposed to be tabled on March 30th 2020 for the fiscal year starting April 1st 2020 to March 31st 2021. Due to COVID19 the 2020 Executive's Budget Proposal stating government's major fiscal issues for the year about to begin was not presented as it is usually the case.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

n/a

Comment:

The EBP budget was supposed to be tabled on March 30th 2020 for the fiscal year starting April 1st 2020 to March 31st 2021. Due to COVID19 the 2020 Executive's Budget Proposal stating government's major fiscal issues for the year about to begin was not presented as it is usually the case.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy

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

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

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

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

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

Answer:

c. Produced for internal purposes/use only

Source:

Considering Canada's usual thorough budgetary process, I imagine the document was produced internally.

Comment:

The EBP budget was supposed to be tabled on March 30th 2020 for the fiscal year starting April 1st 2020 to March 31st 2021. Due to COVID19 the 2020 Executive's Budget Proposal stating government's major fiscal issues for the year about to begin was not presented as it is usually the case.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not produced at all

Comments: I agree that civil servants probably produced many budget-related documents during this period, but I'm not sure we can or should categorize these documents as "EBP for internal use only." The EBP is a comprehensive and coherent document carefully drafted based on very detailed instructions from Cabinet. It is unclear whether during this period of uncertainty cabinet provided instructions to civil servants and asked for drafts, or if this was a "hold on!" situation where Cabinet asked for ongoing updates and even some modelling but decided to wait before drafting the EBP. In my view, this distinction matters. From a transparency perspective, not releasing a document that is being used internally and not drafting a document until more information is available are two very distinct government actions.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: The document was prepared for public release. However, due to the onset of the pandemic, and the massive change in the economic and fiscal outlook and massive uncertainty about the weeks immediately ahead, it was not published - the economic and fiscal assumptions on which it was based were no longer valid. This was a one-off due to COVID. The EBP is produced annually for public consumption.

IBP Comment

As the government reviewer noted, the budget proposal for FY 2020-21 was prepared, but was not released due to the pandemic. After much discussion with the researcher, answer choice "C. Produced for Internal Purposes/Use Only" is confirmed.

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

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

Answer:

The EBP budget was supposed to be tabled on March 30th 2020 for the fiscal year starting April 1st 2020 to March 31st 2021. Due to COVID19 the 2020 Executive's Budget Proposal stating government's major fiscal issues for the year about to begin was not publicly presented as it is usually the case. I imagine a pre-covid draft was produced for internal use, however because of the COVID context it was claimed by the finance Minister that "forecasting in such a pandemic would be too difficult."

Source:

https://www.huffingtonpost.ca/entry/canada-federal-budget-date-2020_ca_5eb07288c5b6333e6762cd99

<https://globalnews.ca/news/7383423/trudeau-record-parliament-no-budget/>

Comment:

n/a

Peer Reviewer

Opinion: Disagree

Suggested Answer: I'm reluctant to categorize a document the pandemic rendered inaccurate and unreliable as "EBP for internal use only". There were strong technical reasons for not releasing that document, i.e. the forecasts on which the entire budget is based were off. (Later in the year, a debate ensued on whether the government should have released the EBP earlier than it did. That's a valid question, but it doesn't change the fact that whatever was drafted in January/February 2020 became incorrect within weeks and unfit to be made public).

Government Reviewer

Opinion: Disagree

Suggested Answer: Would not have chosen C or D.

IBP Comment

Canada's EBP for FY 2020/21 has been evaluated as "Produced for Internal Purposes/Use Only" based on inputs from the researcher and acknowledgement from the government that a budget was prepared prior to the onset of the pandemic.

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

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

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

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

Answer:

n/a

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

N/A

Comment:

While, exceptionally this year, no EBP was published, in prior years under OBS methodology the documents presented did not meet the criteria of a citizens version, due to its length, complexity and lack of basic information about the budget proposal overall.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question
Comments: I'm not sure to what the responder is referring (in regards to the basic information that is lacking).

IBP Comment
Response to government reviewer: Please refer to IBP's guidelines for budget documents: <https://internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf> <https://internationalbudget.org/publications/citizens-budgets/>

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

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

Answer:
FY 2020-21

Source:
Appropriations Act 1 - Adopted March 13 2020 https://www.parl.ca/Content/Bills/431/Government/C-11/C-11_3/C-11_3.PDF
Appropriations Act 2 - Adopted June 17th 2020
https://www.parl.ca/Content/Bills/431/Government/C-18/C-18_3/C-18_3.PDF
Appropriations Act 3 - Adopted June 17th 2020
https://www.parl.ca/Content/Bills/431/Government/C-19/C-19_3/C-19_3.PDF
Appropriations Act 4 - Adopted December 7th 2020
https://parl.ca/Content/Bills/432/Government/C-16/C-16_3/C-16_3.PDF
Appropriations Act 5 - Adopted December 7th 2020
https://parl.ca/Content/Bills/432/Government/C-17/C-17_3/C-17_3.PDF

Comment:
There was no Budget Implementation act because there was no EBP in 2020. Parliament adopted throughout the year Appropriation acts following discussions on the main estimates tabled before March 1st.

2020-21 Main-Estimates were tabled on Febuary 27th 2020, And supplementary estimates A, B and C we're tabled throug out the year.
<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/supplementary-estimates/supplementary-estimates-a-2020-21.html>

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
00/00/0000

Source:
Appropriations Act 1 - Adopted March 13 2020 https://www.parl.ca/Content/Bills/431/Government/C-11/C-11_3/C-11_3.PDF
Appropriations Act 2 - Adopted June 17th 2020
https://www.parl.ca/Content/Bills/431/Government/C-18/C-18_3/C-18_3.PDF
Appropriations Act 3 - Adopted June 17th 2020

https://www.parl.ca/Content/Bills/431/Government/C-19/C-19_3/C-19_3.PDF
Appropriations Act 4 - Adopted December 7th 2020
https://parl.ca/Content/Bills/432/Government/C-16/C-16_3/C-16_3.PDF
Appropriations Act 5 - Adopted December 7th 2020
https://parl.ca/Content/Bills/432/Government/C-17/C-17_3/C-17_3.PDF

Comment:

Because of COVID19, there was no EB therefore no approval by the legislature of a Budget implementation act. However various appropriations acts were adopted throughout the year to authorize expenditures. The most substantial were Acts 2 and 3, which were enacted on 17 June 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: There were several emergency funding bills passed that year due to COVID.

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

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

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

Answer:

d. The EB is not released to the public, or is released more than three months after the budget has been enacted

Source:

Appropriations Act 1 - Adopted March 13 2020 https://www.parl.ca/Content/Bills/431/Government/C-11/C-11_3/C-11_3.PDF
Appropriations Act 2 - Adopted June 17th 2020
https://www.parl.ca/Content/Bills/431/Government/C-18/C-18_3/C-18_3.PDF
Appropriations Act 3 - Adopted June 17th 2020
https://www.parl.ca/Content/Bills/431/Government/C-19/C-19_3/C-19_3.PDF
Appropriations Act 4 - Adopted December 7th 2020
https://parl.ca/Content/Bills/432/Government/C-16/C-16_3/C-16_3.PDF
Appropriations Act 5 - Adopted December 7th 2020
https://parl.ca/Content/Bills/432/Government/C-17/C-17_3/C-17_3.PDF

Comment:

Usually a bill to enact measures presented in the Budget is tabled at the same time as the budget and adopted afterwards. All of these elements are usually publically available in real time.

Such a bill to cover mostly revenue was not presented or adopted due to COVID19 but the expenses were adopted in the the 5 Appropriations acts adopted throughout the year between March 13 2020 and December 7th 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: It is standard practice to introduce the budget bill within 2 weeks of the tabling of the budget. This past year was an extreme rarity due to the pandemic.

IBP Comment

As the "Enacted Budget" is assessed as not publicly available, answer choice "D" is selected.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Appropriations Act 1 - Adopted March 13 2020 https://www.parl.ca/Content/Bills/431/Government/C-11/C-11_3/C-11_3.PDF

Appropriations Act 2 - Adopted June 17th 2020

https://www.parl.ca/Content/Bills/431/Government/C-18/C-18_3/C-18_3.PDF

Appropriations Act 3 - Adopted June 17th 2020

https://www.parl.ca/Content/Bills/431/Government/C-19/C-19_3/C-19_3.PDF

Appropriations Act 4 - Adopted December 7th 2020

https://parl.ca/Content/Bills/432/Government/C-16/C-16_3/C-16_3.PDF

Appropriations Act 5 - Adopted December 7th 2020

https://parl.ca/Content/Bills/432/Government/C-17/C-17_3/C-17_3.PDF

Comment:

Because of COVID19, there was no EB therefore no approval by the legislature of a Budget implementation act. However various appropriations acts were adopted throughout the year to authorize expenditures.

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:

n/a

Source:

Appropriations Act 1 - Adopted March 13 2020 https://www.parl.ca/Content/Bills/431/Government/C-11/C-11_3/C-11_3.PDF

Appropriations Act 2 - Adopted June 17th 2020

https://www.parl.ca/Content/Bills/431/Government/C-18/C-18_3/C-18_3.PDF

Appropriations Act 3 - Adopted June 17th 2020

https://www.parl.ca/Content/Bills/431/Government/C-19/C-19_3/C-19_3.PDF

Appropriations Act 4 - Adopted December 7th 2020

https://parl.ca/Content/Bills/432/Government/C-16/C-16_3/C-16_3.PDF

Appropriations Act 5 - Adopted December 7th 2020

https://parl.ca/Content/Bills/432/Government/C-17/C-17_3/C-17_3.PDF

Comment:

Because of COVID19, there was no EB therefore no approval by the legislature of a Budget implementation act. However various appropriations acts were adopted throughout the year to authorize expenditures.

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 leave this question blank.

Answer:

Source:

Appropriations Act 1 - Adopted March 13 2020 https://www.parl.ca/Content/Bills/431/Government/C-11/C-11_3/C-11_3.PDF

Appropriations Act 2 - Adopted June 17th 2020

https://www.parl.ca/Content/Bills/431/Government/C-18/C-18_3/C-18_3.PDF

Appropriations Act 3 - Adopted June 17th 2020

https://www.parl.ca/Content/Bills/431/Government/C-19/C-19_3/C-19_3.PDF

Appropriations Act 4 - Adopted December 7th 2020

https://parl.ca/Content/Bills/432/Government/C-16/C-16_3/C-16_3.PDF

Appropriations Act 5 - Adopted December 7th 2020

https://parl.ca/Content/Bills/432/Government/C-17/C-17_3/C-17_3.PDF

Comment:

Because of COVID19, there was no EB therefore no approval by the legislature of a Budget implementation act. However various appropriations acts were adopted throughout the year to authorize expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

n/a

Comment:

Various appropriations acts were adopted throughout the year to authorize expenditures and Main Estimates are referenced in the text of the appropriation act. Normally these documents are considered as supporting document for the Enacted Budget and the machine-readable data are acceptable for responding to this question, under OBS methodology. However, as there was no EB due to COVID, answer d is selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

d. Not produced at all

Source:

Considering Canada's usual thorough budgetary process, I imagine the document was produced internally. To be confirmed by government representative.

Comment:

The EBP budget was supposed to be tabled on March 30th 2020 for the fiscal year starting April 1st 2020 to March 31st 2021. Due to COVID19 the 2020 Executive's Budget Proposal stating government's major fiscal issues for the year about to begin was not presented as it is usually the case, hence no approval by the legislature of a Budget implementation Act. However, various appropriations acts were adopted throughout the year to authorize expenditures.

Peer Reviewer

Opinion: Agree

Comments: I agree it should be confirmed by a government representative. Even then the question will remain of whether a document the pandemic rendered unusable should be classified as a copy of internal use only.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: The Budget was prepared for public release (not internal use). It wasn't released due to the pandemic. If I had to choose something other than NA, I would choose d.

IBP Comment

As a budget covering the entirety FY 2020/21 was not published or enacted into law, the Enacted Budget will be considered not produced. As noted by the researcher and reviewers, the government did produce and publish a series of appropriation acts that covered portions of the fiscal year.

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

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

Answer:

The budget was supposed to be tabled on March 30th 2020 for the fiscal year starting April 1st 2020 to March 31st 2021. Due to COVID19 the 2020 EBP and EB stating government's major fiscal issues for the year about to begin was not publicly presented/debated/approved as it is usually the case. I imagine a pre-covid draft was produced for internal use, however because of the COVID context it was claimed by the finance Minister that "forecasting in such a pandemic would be too difficult."

Source:

https://www.huffingtonpost.ca/entry/canada-federal-budget-date-2020_ca_5eb07288c5b6333e6762cd99

<https://globalnews.ca/news/7383423/trudeau-record-parliament-no-budget/>

Comment:

To be confirmed by government representative

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

IBP Comment

As a budget covering the entirety FY 2020/21 was not published or enacted into law, the Enacted Budget will be considered not produced. As noted by the researcher and reviewers, the government did produce and publish a series of appropriation acts that covered portions of the fiscal year.

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

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

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

Answer:

n/a

Source:

n/a

Comment:

Because of COVID19, there was no EB, hence no approval by the legislature of a Budget implementation Act. However, various appropriations acts were adopted throughout the year to authorize expenditures.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

b. No

Source:

<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#orgs/gov/gov/infograph/financial>

Comment:

There is no Citizen's version of the EB. Only the enacted legislation is available. Due to COVID the government produced a series of economic updates and stimulus plans throughout the year. Information is presented in GC InfoBase which is an interactive tool to transform complex federal data into simple visual stories for Canadians however there is no comprehensive including sources of revenue and expenses.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Answer:
FY 2020-21

Source:
GC InfoBase <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>

Comment:
Canada does not produce a Citizen's Budget under OBS methodology. Factsheets and videos are usually produced with the EBP or PBS to synthesize the information available but do not offer any explanatory value on the repercussions, implications and tradeoffs of the decisions. GC Infobase transforms complex federal data into simple visual stories however information isn't comprehensive under OBS methodology. While, because of COVID, there was no EBP in 2020-21 the government produced a series of economic updates and stimulus plans throughout the year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

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

Answer:
d. Not produced at all

Source:
<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>

Comment:
Canada does not produce a Citizen's Budget under OBS methodology. Factsheets and videos are usually produced with the EBP or PBS to synthesize the information available but do not offer any explanatory value on the repercussions, implications and tradeoffs of the decisions. GC Infobase

transforms complex federal data into simple visual stories however information isn't comprehensive under OBS methodology. While, because of COVID, there was no EBP in 2020-21 the government produced a series of economic updates and stimulus plans throughout the year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Canada does not produce a Citizen's Budget under OBS methodology. Factsheets and videos are usually produced with the EBP or PBS to synthesize the information available but do not offer any explanatory value on the repercussions, implications and tradeoffs of the decisions. GC Infobase transforms complex federal data into simple visual stories however information isn't comprehensive under OBS methodology. While, because of COVID, there was no EBP in 2020-21 the government produced a series of economic updates and stimulus plans throughout the year.

Source:

<https://www.budget.gc.ca/fes-eea/2020/home-accueil-en.html>

<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#orgs/gov/gov/infograph/financial>

Comment:

n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

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

Answer:

Source:

n/a

Comment:

n/a

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

Source:
n/a

Comment:
Canada does not produce a Citizen's Budget under OBS methodology. Factsheets and videos are usually produced with the EBP or PBS to synthesize the information available but do not offer any explanatory value on the repercussions, implications and tradeoffs of the decisions. GC Infobase transforms complex federal data into simple visual stories however information isn't comprehensive under OBS methodology. While, because of COVID, there was no EBP in 2020-21 the government produced a series of economic updates and stimulus plans throughout the year.

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 leave this question blank.

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

Answer:

Source:
Example of documents and videos can be found at <https://www.budget.gc.ca/fes-eea/2020/home-accueil-en.html> and <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#orgs/gov/gov/infograph/financial>

Comment:
Canada does not produce a Citizen's Budget under OBS methodology. Factsheets and videos are usually produced with the EBP or PBS to synthesize the information available but do not offer any explanatory value on the repercussions, implications and tradeoffs of the decisions. GC Infobase transforms complex federal data into simple visual stories however information isn't comprehensive under OBS methodology. While, because of COVID, there was no EBP in 2020-21 the government produced a series of economic updates and stimulus plans throughout the year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

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

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

Answer:

n/a

Source:

n/a

Comment:

Canada does not produce a Citizen's Budget under OBS methodology. Factsheets and videos are usually produced with the EBP or PBS to synthesize the information available but do not offer any explanatory value on the repercussions, implications and tradeoffs of the decisions. GC Infobase transforms complex federal data into simple visual stories however information isn't comprehensive under OBS methodology. While, because of COVID, there was no EBP in 2020-21 the government produced a series of economic updates and stimulus plans throughout the year.

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 Budget is produced and which budget document it simplifies.

Answer:

n/a

Source:

n/a

Comment:

Canada does not produce a Citizen's Budget under OBS methodology. Factsheets and videos are usually produced with the EBP or PBS to synthesize the information available but do not offer any explanatory value on the repercussions, implications and tradeoffs of the decisions. GC Infobase transforms complex federal data into simple visual stories however information isn't comprehensive under OBS methodology. While, because of COVID, there was no EBP in 2020-21 the government produced a series of economic updates and stimulus plans throughout the year.

Peer Reviewer

Opinion: Agree

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:
FY 2019-20 and FY 2020-21

Source:
Department of Finance Fiscal Monitors: <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor.html>
Department of Finance Quarterly Financial Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting.html>

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

Peer Reviewer

Opinion: Agree
Comments: Great, detailed answer.

Government Reviewer

Opinion: Agree

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

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

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

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

Source:
Fiscal Monitor <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor.html>
Quarterly Financial Results <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting.html>

Comment:
Monthly reports are published (with exception to April-May that are often published together) but are not released within one month of the period covered, but rather within two months of the period covered
Quality results are produced within three months for example September 30th (Q3) results were made available on November 27th 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

Fiscal Monitor October 2020 (18/12/2020); September 2020 (30/11/2020); August 2020 (30/10/2020); July 2020 (25/09/2020); June 2020 (28/08/2020); April and May 2020 (31/07/2020);

Departmental Quarterly Financial reports (e.g. Justice Canada) ending September 30 2020- published 27/11/2020; ending June 30, 2020 published 28/08/2020; ending December 31, 2020 - 2020-02-28

Source:

Fiscal Monitor <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor.html>

Quarterly Financial Results <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting.html>

Comment:

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

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The dates seem right to me but I did not verify them.

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

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

Answer:

The websites on which they are published are date stamped (see the bottom of the pages), which correspond to the "last modified" dates of the online PDFs.

Source:

Fiscal Monitor (for results from November 2020): <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor/2020/11.html>

Department of Justice Quarterly Financial Report (QFR) (for the period ending in September 30 2020): https://www.justice.gc.ca/eng/rp-pr/cp-pm/qfr-rft/2020_q2/index.html

Comment:

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.

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

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

Answer:

<https://www.canada.ca/en/department-finance.html>

Source:

Fiscal Monitor (FM): <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor.html>

Quarterly Financial Report (QFR): <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting/departments-agencies.html#listname>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: The website <https://publications.gc.ca> also contains copies of these reports, in PDF format, easier to download and archive. Files on publications.gc.ca tend to be more stable than HTML pages on the Finance Department website. Fiscal monitor:

<https://publications.gc.ca/site/eng/293730/publication.html> Quarterly financial report:

<https://publications.gc.ca/site/eng/9.829083/publication.html>

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

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

Source:

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

QFR : <https://open.canada.ca/data/en/dataset/d2655168-d178-46ea-8b7f-03c4d01e4508>

Comment:

References are for 2017-2018 and prior years as more recent data is limited and in .pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Yes, the majority of fiscal monitor data is available through Statistics Canada. Not all series however, are available.

IBP Comment

Answer changed to "B" - <https://open.canada.ca/data/en/dataset/483a22e9-e79a-477b-bdd3-f8627c7f8e5a>

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

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

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

Answer:

The Fiscal Monitor

A publication of the Department of Finance

Department of Justice

Quarterly Financial Report for the quarter ended September 30, 2020

Source:

Fiscal Monitor (FM): <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor.html>

Quarterly Financial Report (QFR): https://www.justice.gc.ca/eng/rp-pr/cp-pm/qfr-rft/2020_q2/index.html

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Fiscal Monitor (FM): <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor.html>

Quarterly Financial Report (QFR): https://www.justice.gc.ca/eng/rp-pr/cp-pm/qfr-rft/2020_q2/index.html

Comment:

There is no citizens version of the documents that communicate the implications of the information in easily accessible language.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:
FY 2020-21

Source:
<https://www.budget.gc.ca/fes-eea/2020/home-accueil-en.html>
<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot.html>

Comment:
Canada produces a document in advance of the next fiscal's year budget, known as the Fall economic Statement which is usually considered both a MYR and PBS in the context of the OBS. In 2020-21 because of COVID and the absence of a EBP and compete BP, a Fiscal Snapshot was also produced and released July 8th 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

Source:
<https://www.budget.gc.ca/fes-eea/2020/home-accueil-en.html>

Comment:
Canada produces a document in advance of the next fiscal's year budget, known as the Fall economic Statement which is usually considered both a MYR and PBS in the context of the OBS.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
30/11/2020

Source:
News release of MYR - Fall economic statement <https://www.canada.ca/en/department-finance/news/2020/11/government-of-canada-releases-supporting-canadians-and-fighting-covid-19-fall-economic-statement-2020.html>

Comment:
Canada produces a document in advance of the next fiscal's year budget, known as the Fall economic Statement which is usually considered both a MYR and PBS in the context of the OBS.

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:
Date of speech and news release as well as information upload on the Finance Department's website.

Source:
<https://www.budget.gc.ca/fes-eea/2020/home-accueil-en.html>

Comment:
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 leave this question blank.

Answer:
<https://www.budget.gc.ca/fes-eea/2020/report-rapport/toc-tdm-en.html>

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

Fall Economic Statement <https://open.canada.ca/data/en/dataset/839dac6b-75b8-49c8-b7f2-bbc1d0a161d5>

Comment:

Record was released on 2021-03-04

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

n/a

Comment:

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

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

Answer:

Fall Economic Statement 2020

Source:

n/a

Comment:

n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

b. No

Source:

n/a

Comment:

Canada produces a document in advance of the next fiscal's year budget, known as the Fall economic Statement which is usually considered both a MYR and PBS in the context of the OBS however these documents do not meet the requirements of a citizens version under OBS methodology.

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:

FY 2019-20

Source:

There are three documents that comprise the YER, the main YER is the Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/index-eng.html>

Other YER are Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>

and Annual Financial Report of the Government of Canada: <https://www.canada.ca/en/department-finance/services/publications/annual-financial-report/2020.html>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Main YER Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/index-eng.html>

Other YER Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>

Annual Financial Report of the Government of Canada: <https://www.canada.ca/en/department-finance/services/publications/annual-financial-report/2020.html>

Comment:

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

1) Public Accounts of Canada - published on December 23rd, 2020, see transmittal letters <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/latl-eng.html>

2) Departmental Results Reports (December 12th, 2020 see date stamped at the bottom of page): <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>

3) Annual Financial Report of the Government of Canada (November 30, 2020 see date stamped at the bottom of page): <https://www.canada.ca/en/department-finance/services/publications/annual-financial-report/2020.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

30/11/2020

Source:

The main YER is the Public Accounts <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/index-eng.html>

Comment:

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:

Main YER Public Accounts of Canada - published on December 23rd, 2020, see transmittal letters <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/la-tl-eng.html>
Other YER Departmental Results Reports (December 12th, 2020 see date stamped at the bottom of page): <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>
Annual Financial Report of the Government of Canada (November 30, 2020 see date stamped at the bottom of page): <https://www.canada.ca/en/department-finance/services/publications/annual-financial-report/2020.html>

Source:

- 1) Public Accounts of Canada <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/la-tl-eng.html>
- 2) Departmental Results Reports <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>
- 3) Annual Financial Report of the Government of Canada : <https://www.canada.ca/en/department-finance/services/publications/annual-financial-report/2020.html>

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/index-eng.html>

Source:

Main YER : Public Accounts of Canada <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/index-eng.html>
Other YER Departmental Results Reports <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>
Annual Financial Report of the Government of Canada : <https://www.canada.ca/en/department-finance/services/publications/annual-financial-report/2020.html>

Comment:

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?

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

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

Table data for the Public Accounts of Canada is available in machine-readable format (CSV/XLS) on Canada's Open Government/Open Data portal. See e.g. <https://open.canada.ca/data/en/dataset/256ea1e0-fe32-4808-a95d-619d54f4466e>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Public Accounts of Canada 2019-2020

Source:

Main YER Public Accounts of Canada <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/index-eng.html>

Other YER Departmental Results Reports <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>

Annual Financial Report of the Government of Canada :<https://www.canada.ca/en/department-finance/services/publications/annual-financial-report/2020.html>

Comment:

YER is comprised of three documents:

- 1) Public Accounts of Canada 2019–2020
(which include the audited consolidated Financial Statements of the Government of Canada)
- 2) Departmental Results Reports (DRR)
- 3) Annual Financial Report of the Government of Canada Fiscal Year 2019–2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

The YER is composed of three documents:

- 1) Public Accounts of Canada <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/index-eng.html>
- 2) Departmental Results Reports <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>
- 3) Annual Financial Report of the Government of Canada :<https://www.canada.ca/en/department-finance/services/publications/annual-financial-report/2020.html>

Comment:

No citizens version of these documents is produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: The Annual Financial Report is a condensed version of the public accounts, offering descriptions of the economic context for the year as well as comparisons of actual outcomes vs. budget amounts. It may be able to be considered a Citizen's Budget.

IBP Comment

While the Annual Financial Report is a condensed version of the full public accounts, it does not qualify as a "citizens version."

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

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

Answer:

FY 2019-2020

Source:

Office of the Auditor General of Canada "Commentary on the 2019-2020 Financial Audits".

https://www.oag-bvg.gc.ca/internet/English/parl_oag_202011_00_e_43671.html

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

https://www.oag-bvg.gc.ca/internet/English/osh_20210126_e_43702.html

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

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

Source:

Auditor General of Canada—Independent Auditor's Report
<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol1/s2/vgcrai-agciar-eng.html>

Comment:

Report was signed October 9th 2020 and the page was last modified on December 12th 2020. It is therefore reasonable to assume the report was made available to the public between the two dates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: May want to contact someone in the AG's office to confirm the date. The answer does seem reasonable to me, however.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

9/10/2020

Source:

Auditor General of Canada—Independent Auditor's Report
<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol1/s2/vgcrai-agciar-eng.html>

Comment:

See date (October 9th, 2020) at the bottom of the letter.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 last modified December 16th 2020 according to the website and the date of the report is October 9th 2020. Publication date is therefore between these two dates but I used the earliest which is October 9th 2020 to be consistent with the 2019 survey.

Source:

Auditor General of Canada—Independent Auditor's Report
<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol1/s2/vgcrai-agciar-eng.html>

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question
Comments: It seems reasonable - the AG's office may be able to confirm.

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

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

Answer:
<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol1/s2/vgcrai-agciar-eng.html>

Source:
Auditor General of Canada—Independent Auditor's Report
<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol1/s2/vgcrai-agciar-eng.html>

Comment:
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?

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

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol1/s2/vgcrai-agciar-eng.html>

Comment:
There is no numerical data in the AR

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: d. Not applicable
Comments: But with the same commentary.

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

Answer:

Auditor General of Canada—Independent Auditor's Report

Source:

<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol1/s2/vgcrai-agciar-eng.html>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Office of the Auditor General of Canada "Commentary on the 2019-2020 Financial Audits".

https://www.oag-bvg.gc.ca/internet/English/parl_oag_202011_00_e_43671.html

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

https://www.oag-bvg.gc.ca/internet/English/osh_20210126_e_43702.html

<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/pdf/2020-vol1-eng.pdf#page=52>

Comment:

While some of the commentary is drafted in a more user-friendly way and it includes some helpful graphics, overall it remains a fairly technical document (particularly the Auditor General's observations on the government's 2019-20 financial statements) and is not accessible enough to be considered a "citizens version" under OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: Would be good to have the opinion of the international budget org have a look and see if what the OAG produces satisfies the CB requirements.

IBP Comment

Response to Government reviewer: Please refer to IBP's guidelines on Citizen Budgets: <https://internationalbudget.org/publications/the-power-of-making-it-simple-a-government-guide-to-developing-citizens-budgets/>

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

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

Answer:

a. Yes

Source:

Ministry of Finance publishes the budget proposal, the quarterly financial reports, the fiscal monitor, the fall economic update:
<https://www.canada.ca/en/department-finance.html>

Enacted budget and most legislation is published by LegisInfo, a website of the Parliament of Canada: <https://www.parl.ca/LegisInfo/Home.aspx?Language=E&ParliamentSession=43-1&Page=1>

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

Audit reports are published by the Office of the Auditor General: https://www.oag-bvg.gc.ca/internet/English/parl_oag_202011_00_e_43671.html

Year-end reports are produced by :

- 1) Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/index-eng.html>
- 2) Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>
- 3) Annual Financial Report of the Government of Canada: <https://www.canada.ca/en/department-finance/services/publications/annual-financial-report/2020.html>

Parliamentary Budget Officer: <https://www.pbo-dpb.gc.ca/en/>

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

GC InfoBase, is an interactive tool to transform complex federal data into simple visual stories for Canadians <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#orgs/gov/gov/infograph/financial>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: I would add <https://publications.gc.ca/> as a good source of, often more stable links.

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure

information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

b. Yes, but only expenditure data can be downloaded as a consolidated file

Source:

Only expenditures we're available for available in 2020-21 <https://open.canada.ca/data/en/dataset/f7cb6b29-faa6-4fd5-b6d0-c797eb59de1b>

Comment:

Chart/Table data for all Fall Economic Statements and Budgets, including revenue and/or expenditure data for the current fiscal year, is usually made available on the Government's Open Data Portal in machine readable format (CSV/XLS), following the publication of the Fall Statement, or tabling of the Budget and can be downloaded as a consolidated file. For example, see here the link for the Fall Economic Statement 2018 data: <https://open.canada.ca/data/en/dataset/ca15211b-1b41-4177-86c8-cec25933787e>. There was no Budget in 2020 and The fall Economic Statement 2020 was made available on the Government's Open Data Portal <https://open.canada.ca/data/en/dataset/839dac6b-75b8-49c8-b7f2-bbc1d0a161d5> on 2021-03-04.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

b. Yes, but only expenditure data can be downloaded for multiple years in consistent formats

Source:

<https://open.canada.ca/data/en/dataset/f7cb6b29-faa6-4fd5-b6d0-c797eb59de1b>

Comment:

Chart/Table data for Budgets, including revenue and/or expenditure data for multiple years in consistent formats, is usually made available on the Government's Open Data Portal in machine readable format (CSV/XLS), following the publication of the Fall Statement, or tabling of the Budget and can be downloaded as a consolidated file (i.e. Federal Budget 2018 <https://open.canada.ca/data/en/dataset/2cb957d4-1f7b-4a1b-ab5e-249f56a8b337>)

Only expenditures we're available for available in 2020-21 <https://open.canada.ca/data/en/dataset/f7cb6b29-faa6-4fd5-b6d0-c797eb59de1b>

The fall Economic Statement 2020 was made available on the Government's Open Data Portal <https://open.canada.ca/data/en/dataset/839dac6b-75b8-49c8-b7f2-bbc1d0a161d5> on 2021-03-04.

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.

Answer:

a. Yes

Source:

Canada's InfoBase <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#orgs/gov/gov/infograph/financial>

Comment:

Infographics and visualizations are commonly used in financial publications for readability and explanatory value. For example, Canada's InfoBase provides detailed visualisation and query options (customizable by users) for expenditure and estimates-related data.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

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

Constitution Act, 1982: <https://laws-lois.justice.gc.ca/eng/Const/index.html>
See for instance section 102, defining the consolidated revenue fund.

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

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

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: To the list above I would add the Financial Administration Act: <https://laws-lois.justice.gc.ca/eng/acts/f-11/>

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

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

information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

Access to Information Act, 1985

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

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

d. No, expenditures are not presented by administrative unit.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

The Main Estimates (provide departmental-level expenditure plans) to supplement the appropriations bills. In Canada, appropriations bills are not tabled with the executive's budget proposal. This reduces overall transparency as parliamentarians are unable to assess or vote on both existing spending (e.g. departmental spending/roll-over spending) and new spending (e.g. from the budget) at the same time. The overall fiscal picture is cut into pieces. A new approach was introduced in 2018 to improve the integration and alignment of spending proposals in the Budget and the Main Estimates. A summary of the approach is available here: <https://www.canada.ca/en/treasury-board-secretariat/corporate/news/infobase-budget-estimates-alignment.html>. For example in 2019 see reconciliation in Annexe 2, Table A2.11 <https://www.budget.gc.ca/2019/docs/plan/anx-02-en.html#44-Reconciliation-of-Budget-2019-Expenses-with-2018-19-Main-Estimates-and-2019-20-Planned-Estimates>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: The Main and Supplementary Estimates present the departmental authorities for approval by Parliament. Budget items are usually incorporated into Supplementary Estimates A. These are not contained in the main budget documents, however. They are tabled about 3 months after the budget is introduced. I would say, however, based on the researchers reasoning, e is a more reasonable answer.

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

GUIDELINES:

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

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

Answer:

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

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB.

Comment:

Canada's appropriations bills and its main estimates are not presented by functional classification are according to OBS methodology See Chapter 6 of the IMF's Government Finance Statistics Manual. <https://www.imf.org/external/pubs/ft/gfs/manual/> Departmental estimates and appropriations bills are presented in broad categories, e.g. capital, operating, grants and contributions. This provides limited information on the allocation of spending to priorities. Consider for instance, Indigenous Services Canada's main estimates (see Table 163). It is impossible to determine the allocation to First Nations child and family services, First Nations education or any other policy area based on the aggregated picture provided in the estimates. <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates.html>

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?

GUIDELINES:

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

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

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

Answer:

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

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB.

Comment:

Classifications beyond standard departmental divisions of activity are not evident in the estimates.

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates.html>

See pilot program structure <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2019-20-estimates/pilot-project-program-based-vote-structure.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

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

Answer:

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

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB.

Comment:

The Government's expenditure plans (estimates) provide a high-level spending breakdown by economic classification, i.e. typically operating, capital, grants and contributions. See for instance, table 163 for Indigenous Services Canada. The standard Object presentation in the Main Estimates is roughly equivalent to an economic classification according to OBS methodology. Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by economic classification.

Comments: Expenditures are broken down by economic classification - social transfers, transfers to other levels of government, operating, capital, although it may be at a high level.

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

economic classification compatible with international standards?

GUIDELINES:

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

Answer:

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

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB.

Comment:

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

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Seems to be more N/A if the reason is due to the snapshot not being considered an EBP (if none was presented that year).

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

GUIDELINES:

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

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

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

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

Answer:

d. No, expenditures are not presented by program.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document. The Economic and

fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB.

Comment:

Appropriations in Canada are presented by expenditure category, e.g. capital, operating, grants and contributions in the Main Estimates. Spending information is not presented at the program level in the appropriations bills on which parliamentarians are asked to vote (approving or rejecting the spending proposal). Program level information is provided in Departmental Plans.

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates.html>

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: All are there and major programs are identified (elderly, children and employment insurance benefits, transfers to provinces for health and social programs etc.) These account for approximately 2/3 or more of spending. That said, if the answer no is due to there not being an EBP in 2020, then NA seems more applicable.

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

GUIDELINES:

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

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

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB.

Comment:

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

The Departmental Plans, a supporting document of the Main Estimates, provide this information: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Canada's Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates/expenditures-program-purpose.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Although they may not be as detailed as requested, 5-year expenditure outlooks are presented on an economic basis. NA though if this is because the researcher has determined there was no EPB.

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

Answer:
None of the above

Source:
According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB.

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

The Departmental Plans, a supporting document of the Main Estimates, provide this information: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Canada's Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates/expenditures-program-purpose.html>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: I would say economic and administrative - but NA like previous questions if due to no EBP

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

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

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

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

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

Answer:

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

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB.

Comment:

High-level program expenditure information is presented in the Departmental Plans for the following three fiscal years as well as the previous two fiscal given the OBS definition of program see for example the Department of national defence where spending is presented according to core responsibilities Operations, Ready Forces, Defence Team, Future Force Design, Procurement of Capabilities Sustainable Bases, Information Technology Systems and Infrastructure. Less information is made available for other departments - see for example Atlantic Canada Opportunities Agency where the only two categories are Economic Development in Atlantic Canada and Internal Services. However, due to OBS methodology, because there was no EBP the answer is e rather than b. The Departmental Plans, a supporting document of the Main Estimates, provide this information: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Given the complexity of Canada's budgeting system and the amount of detail that is provided by the budget document itself, the main and supplementary estimates, the departmental plans and priorities and reports, it doesn't seem reasonable to me to indicate that no multi-year estimates are presented. This information is typically provided. 2020 was an outlier year where no budget was presented.

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

GUIDELINES:

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

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

Answer:

d. No, individual sources of tax revenue are not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Due to COVID19, no EPB was presented in 2020-2021 however normally tax revenue projections by source are presented in the budget (Prior year 2019-2020 example see Table A2.5 <https://www.budget.gc.ca/2019/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>). As dictated by the OBS methodology, the answer is e rather than the normal a response.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Individual sources of tax revenue are always presented in budgets and fall updates. Again, if going with no EBP, then NA seems more

reasonable.

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

GUIDELINES:

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

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

Answer:

d. No, individual sources of non-tax revenue are not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Due to COVID19, no EPB was presented in the current BY. Prior year 2019-2020 example see Table A2.5 <https://www.budget.gc.ca/2019/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues> - Of total BY non-tax revenue, more than one-third reflects "other programs," which combines a number of different revenue types, including sales of goods and services, interest, and penalties. Under OBS methodology, each is considered an "individual source" of non-tax revenue, and would need to be shown separately to be considered in the calculation of the share of individual sources of non-tax revenue presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: These are included in budget and fall updates. Again, NA for no EBP answer.

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

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category;" that is, whether tax and non-tax sources of revenue are shown separately.

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

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Due to COVID19, no EPB was presented in the current BY. Normally revenue projections are presented for five years including the BY. Prior year 2019-2020 example see Table A2.5 <https://www.budget.gc.ca/2019/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: These are included in budgets ad fall updates - NA for same reason as previous questions.

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

GUIDELINES:

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

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

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Prior year 2019-2020 example see Table A2.5 <https://www.budget.gc.ca/2019/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>
Of total revenue, roughly 6 percent reflects "other programs," which combines a number of different types of non-tax revenue, including sales of goods and services, interest, and penalties. Under OBS methodology, each is considered an "individual source" of non-tax revenue, and would need to be shown separately to be considered in the calculation of the share of individual sources of revenue presented. No more than 3 percent of revenues can be unspecified for an "a" response.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: The government's EBP has detailed 5 year projections by individual revenue stream. If the Fall Economic Statement 2020 is considered part of the EBP from 2020-21, then it was provided last year. In normal years, these projections are provided twice a year - once as part of the budget document and also as part of the fall update. NA for the same reason as the previous question though.

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

GUIDELINES:

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

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

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

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

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

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

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

While there was no EBP in the 2020-2021 BY due to COVID, the economic and fiscal snapshot (EFS) presented in July 2020 outlines the borrowing requirements, debt at the end of the year and interest payments (Table A2.7) and information is updated in the the Fall Economic Statement (FES) presented in November 2020 (Table A1.9).

EFS : <https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/details-economic-fiscal-projections.html>

FES : <https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html#Fiscal-Projections>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Budget and Fall Update documents include all 3 routinely. The 2020 FES included such information over the next 5 years - full borrowing requirements and interest charges. NA for the same reason as the previous question though.

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

Answer:

None of the above

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

While there was no EBP in the 2020-2021 BY due to COVID, the economic and fiscal snapshot (EFS) presented in July 2020 outlines the borrowing requirements, debt at the end of the year and interest payments (Table A2.7) and information is updated in the the Fall Economic Statement (FES) presented in November 2020 (Table A1.9).

EFS : <https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/details-economic-fiscal-projections.html>

FES : <https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html#Fiscal-Projections>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: All 3 are included. NA would be best for the same reason as the previous question though.

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

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

GUIDELINES:

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

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

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

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

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

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

While there was no EBP in the 2020-2021 BY due to COVID, the economic and fiscal snapshot (EFS) presented in July 2020 outlines :

interest rates - Table A2.1 and Table A3.6

composition of market debt - Table A3.2

Annex 3 includes a discussion of Canada's debt management strategy for 2020-21, including its planned borrowing activities.

<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/details-economic-fiscal-projections.html>

<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/debt-management-strategy-2020-21.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Most of this information is available in Budget documents, but more importantly, it is available in the public accounts of Canada, which provides a very high level of detail on the government's debt outstanding. NA for the same reason as the previous question though.

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

Answer:

None of the above

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

While there was no EBP in the 2020-2021 BY due to COVID, the economic and fiscal snapshot (EFS) presented in July 2020 outlines :

interest rates - Table A2.1 and Table A3.6

composition of market debt - Table A3.2

Annex 3 includes a discussion of Canada's debt management strategy for 2020-21, including its planned borrowing activities.

<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/details-economic-fiscal-projections.html>

<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/debt-management-strategy-2020-21.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: As noted above, the Snapshot and the FES included such information - both are documents supporting the government's budget proposal. NA may be best for the same reason as the previous question though.

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

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

GUIDELINES:

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

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

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

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

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present

all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

While there was no EBP in the 2020-2021 BY due to COVID, the economic and fiscal snapshot (EFS) presented in July 2020 outlines all information in Tables A2.3 of Chapter 2 and Table A2.1 of Annex 2.

Chapter 2 of EFS <https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/economic-fiscal-profile.html>

Annex 2 of EFS <https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/details-economic-fiscal-projections.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Budget and Fall Update documents provide details of the macro-economic forecast (which is based on a survey of private sector forecasters for a measure of independence). They were presented in the Fall Statement 2020 and in the July Snapshot. NA for the same reason as the previous question though.

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

Answer:

None of the above

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

While there was no EBP in the 2020-2021 BY due to COVID, the economic and fiscal snapshot (EFS) presented in July 2020 outlines all information in Tables A2.3 of Chapter 2 and Table A2.1 of Annex 2. sensitivity analysis was not presented but, going beyond core elements like in the previous survey.

Chapter 2 of EFS <https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/economic-fiscal-profile.html>

Annex 2 of EFS <https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/details-economic-fiscal-projections.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: All are included - and more. Multiple interest rates, inflation rates, exchange rates, labour market statistics...NA for the same reason as the previous question though.

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

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

GUIDELINES:

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

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

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

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

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

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

There was no EBP in the 2020-2021 BY due to COVID, the economic and fiscal snapshot (EFS) <https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EFS2020-eng.pdf> presented in July 2020 doesn't provide the impact of different macroeconomic assumptions on the budget whereas this information is usually presented i.e. 2019-2020 Budget see Impact of Alternative Economic Scenarios Chart A1.13 <https://www.budget.gc.ca/2019/docs/plan/anx-01-en.html> or Sensitivity of Fiscal Projections to Economic Shocks Table A2.15 <https://www.budget.gc.ca/2019/docs/plan/anx-02-en.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Detailed impact tables are typically presented in budgets but were not incorporated into the Fall Statement 2020 - The fall Statement 2020 did provide different fiscal outlooks depending on more pessimistic economic outlook scenarios. NA for the same reason as the previous question though.

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

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an

existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

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

Answer:

d. No, information that shows how new policy proposals affect expenditure is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Due to COVID19 there was no EBP, however the Fiscal and Economic Snapshot presents an overview of how measures impact overall budget expenditures Table A2.6 and A2.8. At the program-level, the information is presented in the Departmental Plans.

<https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EF2020-eng.pdf>

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: They are always separated from underlying expenditures. Agree with the statement above the the Fall Economic Statement did split out new expenditures showing their impact. NA for the same reason as the previous question though.

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

GUIDELINES:

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

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

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

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

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

budget.

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Due to COVID - Mostly expenses but examples of impact on revenue by waiving custom duties on certain medical goods can be found in Annex 1 <https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EF2020-eng.pdf> (i.e p. 85) with narrative Table A2.3 - Summary page 122
Policy Actions Since the 2019 Economic and Fiscal Update Table A2.9 page
Budget measures buy department were not presented probably due to the COVID19 context as the information is usually in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: These are always shown in budget documents, including in the Fall Economic Statement 2020. NA for the same reason as the previous question though.

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

GUIDELINES:

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

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

Answer:

d. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Expenditure is presented only by administrative unit.

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Main Estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates/main-estimates.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: expenditure estimates for BY-1 are presented in budget documents by transfers, operating and capital. The estimates shows expenditure by department. NA for the same reason as the previous question though.

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

GUIDELINES:

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

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

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

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal." The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Planned spending for each department is BY-2 and BT+3 on a program-activity basis.

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Main estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates/main-estimates.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Major programs like transfer payments for Elderly Benefits, children's benefits, etc. are shown by program, as well as for major transfers to persons. Amounts are shown for the previous fiscal year. NA for the same reason as the previous question though.

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

GUIDELINES:

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

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

Answer:

b. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

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

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Main estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates/main-estimates.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Amounts were updated in the Fall Economic Statement and through the Supplementary Estimates. NA for the same reason as the previous question though.

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

GUIDELINES:

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

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

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Expenditures for BY-2 are only presented by administrative unit (c). According to IBP methodology the Public Accounts of Canada and the Fiscal Reference Tables are not considered as supporting EBP documents, and so cannot be used for purposes of responding to EBP questions.

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Main estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates/main-estimates.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Budgets typically show T-2 and the economic snapshot published in July 2020 had expenses in T-2 (although they were actuals at that point). If d was chosen because it has been determined that there was no EBP last year then NA is more accurate.

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

Answer:

None of the above

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

While the economic and functional classifications are found in the Public Accounts of Canada and the Fiscal Reference Tables, they are not considered as supporting EBP documents but are treated as year-end reports under OBS methodology.

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Main estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates/main-estimates.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: They are presented by major program and by transfers and operating expenses. economic and administrative. NA might be best for the same reason as the previous question though.

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as

EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Main estimates: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates/main-estimates.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: July 2020 snapshot showed the T-2 expenses by program for major programs. A might be best for the same reason as the previous question though.

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal". The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Two years prior to the budget year (BY-2). Canada's fiscal year ends March 31 and the Public Accounts are usually tabled in October of the same year. This implies that parliamentarians are called to vote on new FY expenditures/appropriations prior to the close of the previous fiscal year.

Main estimates (see Part I) : <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates/main-estimates.html>

For a complete picture, the Supplementary Estimates would also have to be included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Again - this is standard in budgets in Canada and consistent with what was presented in the July 2020 snapshot. A might be best for the same reason as the previous question though.

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-1 are not presented by category.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Revenue estimates for BY-1 are presented by category in the Economic and Fiscal Snapshot Table A2.5 p. 125
<https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EFS2020-eng.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: In the July snapshot and the Fall Economic Statement - A might be best for the same reason as the previous question though.

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-1.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

According to Economic and Fiscal Snapshot Table A2.5 p. 125 <https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EFS2020-eng.pdf> some details of individual revenue sources in BY-1 are lacking – "other revenues - other programs" which combines a number of different types of non-tax revenue, including sales of goods and services, interest, and penalties. Under OBS methodology, each is considered an "individual source" of non-tax revenue, and would need to be shown separately to be considered in the calculation of the share of individual sources of revenue presented. For BY 2020-21 these other revenues - other programs appear to be 5.3% of total revenues which is more than the 3% threshold according to OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Based on the calculation described above by the researcher and assuming credit is given for the July 2020 Snapshot. A might be best for the same reason as the previous question though.

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

The updated revenues for BY-1 are presented in the EFS.

Economic and Fiscal Snapshot Table A2.5 p. 125 <https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EFS2020-eng.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Updated in both the Snapshot and the Fall Economic Statement. NA might be best for the same reason as the previous question though.

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Normally, when an EBP is presented revenue estimates are presented for BY-2 (see for example prior budget year 2019-2020 Table A2.5

<https://www.budget.gc.ca/2019/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>)

Economic and Fiscal Snapshot Table A2.5 p. 125 <https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EFS2020-eng.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Contained in the Snapshot. NA might be best for the same reason as the previous question though.

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Normally, when an EBP is presented revenue estimates are presented for BY-2 (see for example prior budget year 2019-2020 Table A2.5 <https://www.budget.gc.ca/2019/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>) for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years. Some details of individual revenue sources in BY-2 are lacking – "other revenues, other programs" appear to be about a 5% of total revenues and according to OBS methodology no more than 3 percent of revenues can be unspecified for an "a" response. Due to the COVID19 context no individual sources of revenue were presented for BY-2 and prior years.

Economic and Fiscal Snapshot Table A2.5 p. 125 <https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EFS2020-eng.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Contained in the Snapshot. NA might be best for the same reason as the previous question though.

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Normally, when an EBP is presented revenue estimates are presented for BY-2 (see for example prior budget year 2019-2020 Table A2.5 <https://www.budget.gc.ca/2019/docs/plan/anx-02-en.html#32-Outlook-for-Budgetary-Revenues>) and revenues reflect actual outcomes. Due to the COVID19 context no individual sources of revenue were presented for BY-2 and prior years however Revenue information for previous fiscal years can also be found in the Fiscal Reference Tables.

Economic and Fiscal Snapshot Table A2.5 p. 125 <https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EFS2020-eng.pdf>

Fiscal Reference Tables <https://www.canada.ca/en/department-finance/services/publications/annual-financial-report/2020/report.html#revenues>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: provided in the July 2020 Snapshot. NA might be best for the same reason as the previous question though.

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

d. No, information related to government debt is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

See Table A2.1 (economic forecast), Table A2.4 (summary statement); Table A2.7 (budget balance); Table A3.2 for the composition of market debt. For beyond the core information, Annex 3 includes a discussion of Canada's debt management strategy. In all cases BY-1 is presented and discussed.

Debt management information for the previous fiscal years can also be found in the Fiscal Reference Tables (a publication of the Department of Finance).

Economic and Fiscal Snapshot

<https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EF2020-eng.pdf>

Fiscal Reference Tables <https://www.canada.ca/en/department-finance/services/publications/annual-financial-report/2020/report.html#debt>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Amounts shown in the Fall Economic Statement 2020. NA might be best for the same reason as the previous question though.

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal". The Economic and Fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Table A3.2 of the Economic and Fiscal Snapshot presents information BY-4 and debt management information can also be found in Fiscal reference Tables.

Economic and Fiscal Snapshot

<https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EF2020-eng.pdf>

Fiscal Reference Tables <https://www.canada.ca/en/departement-finance/services/publications/annual-financial-report/2020/report.html#debt>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: BY-2 included in the July 2020 Snapshot. NA might be best for the same reason as the previous question though.

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are

well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

The Employment Insurance seems to be fully integrated into the budget, so is not considered to be an extra-budgetary fund. However, the Canada Pension Plan is a social security fund, which is a type of extra-budgetary unit. Budgetary documents include some discussion of the CPP, but does not include data showing its income, expenditure, and financing.

See ESF - Table A2.7 p. 129 <https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EFS2020-eng.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: The Fall Economic Statement 2020 shows the cash requirements, including non-budgetary amounts. The CPP is not a federally controlled program - it is governed jointly by Canada and its provinces and is therefore not consolidated into the Canada's financial statements. The CPP has its own financial statements (note it runs an annual surplus and has significant financial assets). NA might be best for the same reason as the previous question though.

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's *Fiscal Transparency Handbook* (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Canada presents information on non-budgetary funds in different ways:

1) Employment Insurance is presented in the budget proposal (i.e. the Budget) but is not included in the Main Estimates because it's funding is statutory (i.e. government management of the account is automatically approved, unless its underlying legislation is amended);

2) Canada Pension Plan is managed by an independent board and is reported accordingly.

<https://www.canada.ca/content/dam/tbs-sct/documents/planned-government-spending/main-estimates/2020-21/me-bpd-eng.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: They are presented on a fully consolidated basis including the impact of all government of Canada controlled departments, agencies and Crown corporations. The Canada Pension Plan is not a federally-controlled entity and is therefore not consolidated into the federal government's financial statements. NA might be best for the same reason as the previous question though.

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

d. No, estimates of intergovernmental transfers are not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Normally Canada presents information on transfers to other orders of government for BY +4, this year only BY was presented due to uncertainty caused by COVID19 in the Economic and Fiscal Snapshot (see Table A2.6) <https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/details-economic-fiscal-projections.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Included in both the July 2020 Snapshot and the Fall Economic Statement 2020. NA might be best for the same reason as the previous question though.

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Economic and fiscal Snapshot - GBA+ Summary for Canada's COVID-19 Economic Response Plan according to Gender, Income Distribution and Inter-generational benefits. <https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/gba-summary-economic-response-plan.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: See GBA+ Annex (3) in the Fall Economic Statement which shows the impact on Gender, Age, Income and other socioeconomic variables of all measures. NA might be best for the same reason as the previous question though.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

See GBA Annex 1 (pages 83-116) <https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EFS2020-eng.pdf> Income, gender, age, geographic region, other displays : Indigenous Peoples, Rural and Remote Populations, essential workers...

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: See GBA Annex (3) of the Fall Economic Statement - which shows the impact of budget measures on socio-economic groups including age, gender and income. If no NA is available, the response looks misleading.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

d. No, estimates of transfers to public corporations are not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion. 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 can be looked up individually in the Main Estimates see for example Via Rail.

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates/main-estimates.html>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: I echo the comments of the researcher - but would say that the Main Estimates form part of the supporting budget documentation.

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

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>)

Quasi-fiscal activities as they may occur in such organizations such as the Canada and Housing Corporation, Farm Credit Canada, Business Development Bank, are presented in their respective audited financial statements. Canada requires a statutory authority for any such expenditures that come from the Consolidated Revenue Fund. There are no mechanisms for providing grants etc. outside of normal authorities, e.g. program (statutory or non-statutory).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

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

Comments: Quasi-fiscal activities have not been noted to be a significant problem in Canada. Activities of financial Crowns are provided through their corporate plans with results published in their audited financial statements. NA might be best for the same reason as the previous question though.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

Answer:

d. No, information related to financial assets is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and Fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Normally information is provided - see for example Table A2.4 <https://www.budget.gc.ca/2019/docs/plan/anx-02-en.html#Annex-2> however no information was presented for BY 2020-21.

Economic and Fiscal Snapshot

<https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EFS2020-eng.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

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

Comments: The Fall Economic Statement 2020 includes some information on financial assets, however, it is not comprehensive. C would be more reasonable, but NA might be best for the same reason as the previous question though.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at

least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

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

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

The financial/source requirement measures the difference between cash coming in to the government and cash going out. This measure is affected not only by the budgetary balance, but also by the government's non-budgetary transactions. These include changes in federal employee pension liabilities; changes in non-financial assets; investing activities through loans; investments and advances; and changes in other financial assets and liabilities, including foreign exchange activities.

Contrary to what is presented in normal budgetary documents, in the 2020-21 BY, no, information related to non-financial assets held by the government was presented.

Table A2.7 EFS <https://www.canada.ca/content/dam/fin/publications/efs-peb/homepage/EFS2020-eng.pdf>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Information on the total holdings of non-financial assets is included in the Fall Economic Statement 2020, however, significant details is not provided. NA might be best for the same reason as the previous question though.

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due.

Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

e. Not applicable/other (please comment).

Source:

n/a

Comment:

Canada pays its bills on time so e) answer is usual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

n/a

Comment:

Canada does not present information on contingent liabilities in its budget or related documents. Such information is only presented in its financial statements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Seems to be what was to be indicated,

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

n/a

Comment:

Canada does not normally include this information in its budget or related documents (d answer). The information is available in a separate document published by the Parliamentary budget officer.

https://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports/RP-1920-029-S/RP-1920-029-S_en.pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: The Department of Finance annually publishes a Fiscal Sustainability Report as does the PBO. NA might be best for the same reason as the previous question though.

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:
e. Not applicable/other (please comment).

Source:
n/a

Comment:
Canada does not receive funding from donors.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the

foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

d. No, information related to tax expenditures is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Information is presented, but it excludes some core elements or some tax expenditures (Normal answer c). See Annex 1 - GBA+ Summary for Canada's COVID-19 Economic Response Plan which doesn't include the revenue foregone.
<https://www.canada.ca/en/departement-finance/services/publications/economic-fiscal-snapshot/gba-summary-economic-response-plan.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: The forgone revenue associated with new tax expenditures is included in budget documents (including the Fall Economic Statement 2020). The government produces an annual tax expenditure report that details all of the tax expenditures but it is separate from the budget document. NA might be best for the same reason as the previous question though.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Estimates of some but not all earmarked revenues are presented (Normal answer c).
Canada does not have significant earmarked revenues - major ones are detailed in the budget (i.e. Employment Insurance, Fuel charge), and smaller department-related ones (i.e. re-spendable revenues) are included in the appropriate revenue streams.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: I would agree with the researchers assessment above - but was included in the Snapshot and the Fall Economic Statement. NA might be best for the same reason as the previous question though.

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal." The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

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 (normal answer a). Most of the economic and fiscal snapshot presents is a narrative explaining the government's planned spending. The Departmental Results Reports contain a department-level explanation of decisions. Economic and fiscal snapshot : <https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot.html>
Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: Was true in both the Snapshot and the Fall Economic Statement. (Getting Canadians through the pandemic was the over-riding policy goal this past year.NA might be best for the same reason as the previous question though.

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal." The Economic and Fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Normally estimates 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 (normal answer c). Due to the uncertainty surrounding COVID19 the Economic and Fiscal Snapshot presented in July 2020 doesn't present information beyond the current BY, however departmental plans provide a multi-year period BY +2.

EFS : <https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot.html>

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Was included in the Fall Economic Statement 2020. NA might be best for the same reason as the previous question though.

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal." The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

Nonfinancial data on inputs are provided for each program within all administrative units (or functions). - Normal answer a) The Departmental Plans provide input information and some basic performance metrics against which the program will be assessed.

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal." The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

The OBS methodology normally considers the Departmental plans part of the supporting documents for the EB, which include budget figures consistent with the Main estimates, and information related to departmental priorities, strategic outcomes, programs, expected results, resource requirements and gender based analysis. Answer would have been a) if the EBP had been produced before March 31st.

Departmental Plans: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Agree with the comments - however choosing d seems to be based on a technicality. These are routinely included. NA would be more accurate than d.

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

n/a - According to OBS definition the Executive's Budget Proposal is treated as "not produced" as it was not produced before the beginning of the fiscal year. The 2020/21 plans were published in August well into the fiscal year. As such, they can't be considered as publicly available. Per the OBS methodology, if the main budget document isn't publicly available then other documents can't be used.

Comment:

Targets are presented in Departmental plans

GC InfoBase provides normally provides financial data (spending) as well as performance related information on program results, performance metrics and human resources.

In 2021-22, 87 organizations are seeking to achieve 1,510 results, measured by 2,713 indicators. Assessed performance of planned results will be reported in Fall 2022.

In 2019-20, 87 organizations sought to achieve 1,622 results. Progress towards meeting these results was measured using 2,777 indicators, and a Result Status was assigned to each indicator based on the measured outcome of the indicator's target.

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

<https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#orgs/gov/gov/infograph/results>

2020-21 performance targets are not presented in GC InfoBase

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Targets are typically included - NA is the more reasonable response. D implies that one was produced.

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Source:

According to the OBS definition of an EBP, there was no EBP due to COVID in 2020. The Main Estimates are part of the EBP package, but alone are not sufficient to be considered an "Executive's Budget Proposal. The Economic and fiscal Snapshot produced in July 2020 cannot be considered as EBP or EB. Therefore, according to OBS methodology, answer d is to be used regardless if the lack of availability stems from the document being available or just that the information is missing from a published document.

Comment:

The budget presents policies and related estimates targeting marginalized or disadvantaged groups see GBA+ Summary for Canada's COVID-19 Economic Response Plan - normal answer would be a)

<https://www.canada.ca/en/departement-finance/services/publications/economic-fiscal-snapshot/gba-summary-economic-response-plan.html>
<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: GBA+ provided for all measures. NA is more appropriate if the reasons is that no EBP was presented.

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

d. No, a timetable is not issued to the public.

Source:

n/a

Comment:

Canada does not have a fixed budget date. Thus, its planning process is generally kept secret. Announcements for the pre-budget consultations are however, made in the fall.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

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

Answer:

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

Source:

<https://www.budget.gc.ca/fes-eea/2020/report-rapport/toc-tdm-en.html>

Comment:

The Fall Economic Statement uses a collection of private sector forecasts to develop its economic and fiscal assumptions for its forecasts. See Annex 1.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<https://www.budget.gc.ca/fes-eea/2020/report-rapport/toc-tdm-en.html>

Comment:

The Fall Economic Statement extends the economic and fiscal projections out an additional year, consistent with the period that will be covered in Budget 2021. See Annex 1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<https://www.budget.gc.ca/fes-eea/2020/report-rapport/toc-tdm-en.html>

Comment:

While the EFS is not exactly a PBS, it is considered as such according to OBS methodology. See Table A1.7 for some expenditure information presented on policy issues. See Table A1.6 which includes overview of revenues and explanations below table; Tables A1.3 and A1.4 are also

helpful.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

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

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

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

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

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

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

Source:

<https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html>

Comment:

Table A1.5 includes debt service, total debt, and budgetary balance. The amount of net new borrowing does not appear in the Fall Economic Statement.

Canada's budget is presented on an accrual basis thus the budgetary deficit is not the same as net new new borrowing however IBP accepts it as as a proxy.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

<https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html>

Comment:

See Table A1.7, which includes expenditure estimates to 2025-26.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

d. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

Source:

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

Comment:

The Main Estimates provide information by administrative unit and by economic classification (standard object) - See Q4.

Usually a bill to enact measures presented in the Budget is tabled at the same time as the budget and adopted afterwards. All of these elements are usually publically available in real time.

Such a bill to cover mostly revenue was not presented or adopted due to COVID19 but the expenses were adopted in the the 5 Supplemental Appropriations acts adopted throughout the year between March 13 2020 and December 7th 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: I

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:
None of the above

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

Comment:
The Main Estimates provide information by administrative unit and by economic classification (standard object). See Q4

Usually a bill to enact measures presented in the Budget is tabled at the same time as the budget and adopted afterwards. All of these elements are usually publically available in real time.
Such a bill to cover mostly revenue was not presented or adopted due to COVID19 but the expenses were adopted in the the 5 Supplemental Appropriations acts adopted throughout the year between March 13 2020 and December 7th 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: economic and administrative. or NA - but don't seem to have that option.

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:
d. No, the Enacted Budget does not present expenditure estimates by program.

Source:
Departmental plans (Part III, Main Estimates): <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/reports-plans-priorities/2020-21-departmental-plans.html>

Comment:
Canada's Parliament does not vote on a program-basis. However, the Departmental Plans present spending plans based on core responsibilities, reflective of their key program areas.

Usually a bill to enact measures presented in the Budget is tabled at the same time as the budget and adopted afterwards. All of these elements are usually publicly available in real time.
Such a bill to cover mostly revenue was not presented or adopted due to COVID19 but the expenses were adopted in the the 5 Supplemental Appropriations acts adopted throughout the year between March 13 2020 and December 7th 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: Budgets and fall updates include program details for major transfer programs totalling about two-thirds if expenditures. NA if for the usual reason d was chosen.

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

b. No, the Enacted Budget does not present revenue estimates by category.

Source:

<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot.html>
<https://fin.canada.ca/drlleg-apl/2020/nwmm-amvm-0320-l-bil.pdf>

Comment:

Canada's enacted budget does not include estimates of tax and non-tax revenues. The measures may be listed, but their values are not included in the legislation. The Ways and Means Motion in Canada implements revenue generating and revenue reducing plans and is presented as a component of the Executive's Budget Proposal, therefore information presented in Budget may be normally considered - The language in the bills mirrors the language presented presented in "Tax measures: Supplementary information " in the EBP. Annex 2 of the EBP, also presents individual sources of revenue.

It was determined that under OBS methodology, the revenue estimates presented in the EPB can be considered for purposes of responding to this question. Due to COVID19 no EBP was presented. The Economic and fiscal snapshot however presents the information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: All budgets, updates and snapshots include detailed revenue projections by stream (tax and non-tax). the answer is NA at worst or yes at best.

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

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

Answer:

d. No, the Enacted Budget does not present individual sources of revenue.

Source:

<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot.html> See Table A2.5
<https://fin.canada.ca/drlleg-apl/2020/nwmm-amvm-0320-l-bil.pdf>

Comment:

Normally, the enacted budget in Canada is in the form of a legislative bill in which the revenue estimates by category are not presented - The language in the bills mirrors the language presented presented in "Tax measures: Supplementary information ". Annex 2 of the EBP, presents individual sources of revenue. Therefore, normally under OBS methodology, the revenue estimates presented in the EPB can be considered for purposes of responding to this question.

Since Other revenues do not exceed 3% (2,9/268,8 = 1.1%) response a is possible. Due to COVID19 the Economic and Fiscal snapshot was presented in July 2020, no EBP was presented in March and Ways and Means motions were presented in March 2020.

Usually a bill to enact measures presented in the Budget is tabled at the same time as the budget and adopted afterwards. All of these elements are usually publicly available in real time.
Such a bill to cover mostly revenue was not presented or adopted due to COVID19 but the expenses were adopted in the the 5 Supplemental Appropriations acts adopted throughout the year between March 13 2020 and December 7th 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: The budget document itself provides detailed outlooks by revenue stream. NA might be best for the same reason as the previous question though.

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

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

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

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

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:
d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:
<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot/details-economic-fiscal-projections.html>

Comment:
See Table A2.4 includes total debt, public debt charges (interest payments), and budgetary balance. Table A2.7 includes more information in financing requirements.

IBP accepts "budgetary balance" as a proxy for "net new borrowing," but acknowledges they are not identical, particularly when the budget is present on an accrual basis.

Usually a bill to enact measures presented in the Budget is tabled at the same time as the budget and adopted afterwards. All of these elements are usually publicly available in real time.
Such a bill to cover mostly revenue was not presented or adopted due to COVID19 but the expenses were adopted in the the 5 Supplemental Appropriations acts adopted throughout the year between March 13 2020 and December 7th 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: All of them are presented. normal answer is a. But this year possible NA for the usual reason.

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

d. The Citizens Budget is not published.

Source:

<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot.html>

Comment:

Canada does not produce as Citizens Budget as defined by the OBS. From the main page listed above, summaries of the key sections of the budget in plain language can be accessed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

d. A Citizens Budget is not published.

Source:

<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot.html>

Comment:

Canada does not produce as Citizens Budget as defined by the OBS. From the main page listed above, summaries of the key sections of the budget in plain language can be accessed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot.html>

Comment:

Canada does not produce as Citizens Budget as defined by the OBS. There are no formal mechanisms to identify public's requirements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree, but since Canada does not produce a citizen's budget, should we not be answering "not applicable"?

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

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version

of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

d. No citizens version of budget documents is published.

Source:

<https://www.canada.ca/en/department-finance/services/publications/economic-fiscal-snapshot.html>

Comment:

Canada does not produce as Citizens Budget as defined by the OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Agree that a citizen's budget is not prepared, but short one-page documents are prepared for each major measure and issue that provide high-level descriptions and point users toward more information.

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

The Fiscal Monitor <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor/2020/10.html>
Quarterly Financial Report <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting/departments-agencies.html#listname>

Comment:

Economic : The Fiscal Monitor provides an overview of expenditures by economic classification, see for instance, Table 4 in Fiscal Monitor October 2020.

Administrative: The Quarterly Financial Report presents departmental budgetary expenditures see for example Table 2 at the Canada Border Service Agency <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/fs-ef/2020/qfr-rft-q2-eng.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification
Economic classification

Source:

The Fiscal Monitor <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor/2020/10.html>
Quarterly Financial Report <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting/departments-agencies.html#listname>

Comment:

Economic : The Fiscal Monitor provides an overview of expenditures by economic classification, see for instance, Table 4 in Fiscal Monitor October 2020.

Administrative: The Quarterly Financial Report presents departmental budgetary expenditures see for example Table 2 at the Canada Border Service Agency <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/fs-ef/2020/qfr-rft-q2-eng.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

c. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

Source:

The Quarterly financial reports (QRFs) <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting/departments-agencies.html#listname>

Comment:

In the Quarterly Financial Reports, Table 1, Statement of Authorities, presents some program information, particularly for statutory expenditures.

An example of Canada Border Services Agency QFR : <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/fs-ef/2020/qfr-rft-q3-eng.html#1>
presents some program-level estimates close to IBP's definition of program, but it is not consistent across all departments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: might be b, actually. but somewhere between b and c as major transfer programs are a huge part of government spending.

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the

previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

The Fiscal Monitor <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor/2020/10.html>
Quarterly Financial Report <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/quarterly-financial-reporting/departments-agencies.html#listname>

Comment:

Both the Fiscal Monitor and Quarterly Financial Statements present comparisons.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

The Fiscal Monitor <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor/2020/10.html>

Comment:

Table 2 presents revenues by category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must

account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

Fiscal Monitor <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor/2020/10.html>

Comment:

See Table 2. Details of "other revenue" are lacking and normally account for more than 3% of total revenues. However a response is possible this year because other revenues account for less than 1% of total revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

Fiscal Monitor <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor/2020/10.html>

Comment:

See Table 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;*
- the central government's total debt burden at that point in the year; and*
- the interest payments to-date on the outstanding debt.*

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

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

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

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

The Fiscal Monitor <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor/2020/10.html>

Comment:

Debt charges can be found in Table 4;

Debt burden can be found in Table 7;

Net borrowing : Tables 1 and 5 include information on the budgetary balance (deficit/surplus), which is an acceptable proxy for net borrowing requirement under the IBP methodology - Also presented is Financial source/requirement.

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.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

The Fiscal Monitor <https://www.canada.ca/en/department-finance/services/publications/fiscal-monitor/2020/10.html>

Comment:

maturity profile of the debt - Table 6

whether the debt is domestic or external - Table 7 external debt payable in foreign currencies.

there is no information presented on the interest rates on the debt

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

Source:

Fall economic statement <https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html#Economic-Projections>

Comment:

The purpose of the Fall Economic Statement is intended to update both the economic and fiscal projections of the government since the last budget (fiscal snapshot in 2020).

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?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Source:

The fall economic statement <https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html#wb-cont>

Comment:

Expenditure updates are presented at a high-level with limited detail in Annexe 1 see Table A1.7 which breaks down expenditures and Table A1.3 which provides an overview of changes in expenditure from the Economic and Fiscal Snapshot presented in July 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Comments: Explanations covering all expenditures are provided, however they may or may not be detailed enough in the view of the original respondent.

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

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

n/a

Comment:

Fall economic statement <https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html>

Information by administrative classification was provided in 2018 (see Table A.1.11, <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/anx01-en.html#s1>) however this information is no longer included. Functional (Table A1.9) and economic (Table A1.7) classifications do not meet IBP standards according to chapter 6 of the IMF's Government Finance Statistics Manual. <https://www.imf.org/external/pubs/ft/gfs/manual/>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Comments: I would say they are presented by one classification - amounts to transfers, operating and capital.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

n/a

Comment:

Fall economic statement <https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html>

Information by administrative classification was provided in 2018 (see Table A.1.11, <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/anx01-en.html#s1>) however this information is no longer included. Functional (Table A1.9) and economic (Table A1.7) classifications do not meet IBP standards according to chapter 6 of the IMF's Government Finance Statistics Manual. <https://www.imf.org/external/pubs/ft/gfs/manual/>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: I would say economic.

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Source:

Fall economic statement 2020 <https://www.budget.gc.ca/fes-eea/2020/report-rapport/toc-tdm-en.html>

Comment:

Some program information is presented in Table A1.7.

The Fall Economic Statement also provides the 6-year profile of new announced measures, including expenditure-related measures, on a purpose or program basis. See table Supporting Canadians Through the Pandemic in chapter2 and Building Back Better in Chapter 3 as well as

Table 4.1 Economic and Fiscal Developments since EFS 2020 and Policy Actions and Investments and Policy Actions Taken since the 2020 Economic and Fiscal Snapshot (Table A1.9)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
Comments: Major transfer programs account for about 2/3rds of spending and are detailed in MYR.

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Source:

Fall economic statement <https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html#Economic-Projections>

Comment:

See Table A1.6, which provides an outlook for budgetary revenues. Table A1.4 shows how revenue estimates have been updated since the Budget, followed by an explanation in the text.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
Comments: The difference for all revenues is explained but the original respondent may view it as not detailed enough.

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

Fall economic statement <https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html#Economic-Projections>

Comment:

See Table A1.6 for the revenue estimates by category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

<https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html#Economic-Projections>
Table A1.6

Comment:

Of total revenue, roughly (13.6/275.4) 5 percent reflects "other programs," which combines a number of different types of non-tax revenue, including sales of goods and services, interest, and penalties. Under OBS methodology, each is considered an "individual source" of non-tax revenue, and would need to be shown separately to be considered in the calculation of the share of individual sources of revenue presented. No more than 3 percent of revenues can be unspecified for an "a" response.

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?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*

- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Source:

<https://www.budget.gc.ca/fes-eea/2020/report-rapport/anx1-en.html#Economic-Projections>

Comment:

See Table A1.4 for the changes in public debt charges since Financial and Economic Snapshot and Table A1.5 for the updated total debt and public debt charges.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

<https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>

Comment:

Departmental Results Report: Departmental Results Reports present an accounting and explanation of any differences between planned v. actual spending at a program-level.

There are three documents that makeup Canada's year-end reporting:

- 1) Public Accounts: financial statements of the government.
- 2) Annual Financial Report: condensed report based on the Public Accounts of Canada (including the audited financial statements).
- 3) Departmental Results Reports: overview of departmental performance and outcomes by area of responsibility.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:

Public Accounts: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/index-eng.html>

Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>

Comment:

Economic classification is by object (Vol 1 and Vol 2) in public accounts

Administrative classification in the Departmental Results Reports

According to IBP Public Accounts Volume II does not present information according to a functional classification (see Chapter 6 of the IMF's Government Finance Statistics Manual. <https://www.imf.org/external/pubs/ft/gfs/manual/>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Source:

Public Accounts: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/index-eng.html>

Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>

Comment:

Economic classification is by object (Vol 1 and Vol 2) in public accounts

Administrative classification in the Departmental Results Reports

According to IBP Public Accounts Volume II does not present information according to a functional classification (see Chapter 6 of the IMF's Government Finance Statistics Manual. <https://www.imf.org/external/pubs/ft/gfs/manual/>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>

Comment:

Departmental Results Reports present program level accounting of expenditures.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Source:

Public Accounts of Canada - Volume 1: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol1/s1/aef-fsda-eng.html#a6>

Comment:

The budget amounts included in the Consolidated Statement of Operations and Accumulated Deficit and the Consolidated Statement of Change in Net Debt are derived from the amounts that were budgeted for 2020 in the March 2019 Budget Plan (Budget 2019). To enhance comparability with actual 2020 results, Budget 2019 amounts have been reclassified to conform to the current year's presentation in the

consolidated financial statements, with no overall impact on the budgeted 2020 annual deficit.
Narrative found in the discussion section is in relation to 2019, rather than the budget as there was no budgeted revenues in 2020 due to COVID19.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:
a. Yes, the Year-End Report presents revenue estimates by category.

Source:
Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol2/s1/ecrc-csre-eng.html>

Comment:
See volume II - Table 1

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:
a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:
Public Accounts of Canada <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol2/s1/ecrc-csre-eng.html>

Comment:
See Table 1 in Volume II and Revenue Table in Volume I, Section 3

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol1/intro-eng.html>

Comment:

The detailed information presented in Chapter 6 Table 6.1 compares the opening and closing balances but does not compare with the original estimates of borrowing and debt presented in the budget. Those comparisons are primarily shown in Volume 1, page 20, which include some of the relevant information (deficits, interest costs). Original Estimates were produced in the Economic and Fiscal Snapshot in July due to COVID.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
The interest payments on outstanding debt for the budget year

Source:

Public Accounts of Canada: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/vol1/intro-eng.html>

Comment:

The detailed information presented in Chapter 6 of Volume I compares the opening and closing balances, but does not compare with the original estimates of borrowing and debt presented in the budget. Those comparisons are primarily shown in Volume 1, page 20, which include some of the relevant information (deficits, interest costs). Original Estimates were produced in the Economic and Fiscal Snapshot in July due to COVID.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Source:

Public Accounts <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/pdf/2020-vol1-eng.pdf>

Comment:

See the table "Average private sector forecasts" (Volume I, page 10) which presents the Economic and Fiscal Snapshot 2020 forecast and the actual result. It provides information on the major macroeconomic indicators, and there is a (brief) accompanying discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level
Inflation rate
Real GDP growth
Interest rates

Information beyond the core elements

Source:

Public Accounts <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/pdf/2020-vol1-eng.pdf>

Comment:

See the table "Average private sector forecasts" (Volume I, page 10) which presents the Economic and Fiscal Snapshot 2020 forecast and the actual result. It provides information on the major macroeconomic indicators, and there is a (brief) accompanying discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

Source:

Source: Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>

Comment:

Departmental Results Reports reconcile the differences between planned expenditures and operational outcomes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

Source:

Departmental Results Reports: <https://www.canada.ca/en/treasury-board-secretariat/services/departmental-performance-reports/2019-20-departmental-results-reports.html>

Comment:

Departmental Results Reports reconcile between planned and actual expenditures and also provide a performance assessment of the programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Source:

Departmental Results Reports reconcile between planned and actual expenditures and also provide a performance assessment of the programs.

Comment:

Detailed information is provided for individual programs (including those serving the most impoverished and/or at risk populations) are included in the Main Estimates on a departmental basis.

Canada does not have a special provision for highlighting expenditures for marginalized populations in the Year-End Report. If however, an interested stakeholder is keen on following the developments of a policy targeting such groups, they can refer to the Departmental Result Report of the appropriate department to track its performance outcomes, allocated expenditures, etc. in-year and overtime.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Public Accounts <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/pdf/2020-vol1-eng.pdf>

Comment:

The Canada Pension Plan is a type of extra-budgetary fund. While the Public Accounts 2017-18 reports on the CPP (see page 215 - Volume 1) none of the presentation compares to the original estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the answer but don't consider CPP extra-budgetary as it is not a federal program.

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

Public accounts: <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/pdf/2020-vol1-eng.pdf>

Comment:

See Section 2 of Volume I starting page 49

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Source:

Office of the Auditor General of Canada: http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html

Comment:

The auditor can within financial and performance audits do some compliance work, however no specific compliance audits were conducted by the OAG last year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: Would be best to contact the OAG.

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html

Comment:

The entirety of the Public Accounts - subject to the materiality threshold - are subject to audit, i.e 100% of expenditures are covered during an audit. See "What We Do" on the Office of the Auditor General's website.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

<https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/pdf/2020-vol1-eng.pdf>

Comment:

Extra budgetary funds would imply provisions outside government accounting identity (budgetary revenues and spending, balance, accumulated deficit). They are however covered in 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?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

Public Accounts <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/pdf/2020-vol1-eng.pdf>

Comment:
Volume 1 section 2 page 52 and 53 for the SAI's report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:
b. Yes, the executive reports publicly on most audit findings.

Source:
Office of the Auditor General: http://www.oag-bvg.gc.ca/internet/English/meth_gde_e_30864.html
https://www.oag-bvg.gc.ca/internet/English/oag-bvg_e_43672.html#hd2b

Comment:
The executive replies to the findings of the Office of the Auditor General in the report. This is a statement of the executive's commitment - or not - to take action on the Auditor General's findings. The executive is also provided a PX draft with draft recommendations from the audit (from the Office of the Auditor General). This document assists the deputy minister of the department in framing their response and including comments on disagreements. In the Auditor General's report, the government's responses are acknowledged.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:

Departmental action plans and progress reports

<https://www.ourcommons.ca/DocumentViewer/en/43-2/PACP/related-document/10867510>

Comment:

Any entity with recommendations for action from the Office of the Auditor General, is required to submit an action plan to the Public Accounts Committee. Action plans and progress reports must be submitted to the Public Accounts Committee and are published to their website. The Public Accounts Committee moves selectively to evaluate certain issues raised by the Auditor General.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Source:

Parliament of Canada Act

<https://laws-lois.justice.gc.ca/eng/acts/P-1/FullText.html?term=79.2>

Comment:

Canada's Parliamentary Budget Officer's (PBO) mandate was defined in legislation in 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

Source:

<https://www.pbo-dpb.gc.ca/en/blog/news/RP-2021-027-S-economic-fiscal-outlook-september-2020-perspectives-economiques-financieres-septembre-2020>

Comment:

The PBO publishes both economic and fiscal forecasts, known as the economic and fiscal outlook.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

b. Yes, the IFI publishes its own costings of major new policy proposals.

Source:

<https://www.pbo-dpb.gc.ca/en/>

An example of costing of new policy proposal: <https://www.pbo-dpb.gc.ca/en/blog/legislative-costing-notes-notes-evaluation-cout-mesure-legislative/LEG-2021-045-S--canada-recovery-benefit-prestation-canadienne-relevance-economique>
Cost estimates can be found at: <https://www.pbo-dpb.gc.ca/en/legislative-costing-notes-notes-evaluation-cout-mesure-legislative>

Comment:

The Parliamentary Budget Officer 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. Not all policy proposals are analysed and published.

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?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

a. Frequently (i.e., five times or more).

Source:

page 10. https://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports/ADM-2021-001-S/ADM-2021-001-S_en.pdf

Comment:

In 2019–20, the PBO or his staff appeared on one occasion before Senate committees and on four occasions before House of Commons committees.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

b. Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

<https://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/news-release/10537753>
<https://www.budget.gc.ca/efu-meb/2019/docs/statement-enonce/toc-tdm-en.html>
<https://www.ourcommons.ca/DocumentViewer/en/43-1/FINA/report-1/>

Comment:

The House of Commons Standing Committee on Finance (FINA) invites Canadians to participate in pre-budget consultations prior to the presentation of the budget (from June to August for an EBP normally in March of the following year). Canada produces a Fall Economic Statement which is considered a pre budget statement (PBS). The FINA report has recommendations and are published in the month prior (February) to the presentation of the EBP normally in March.

For the 2020-2021 pre-budget consultations, the Committee heard from 112 witnesses + received 271 written submissions and produced a report including various recommendations to Parliament.

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?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

d. 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.

Source:

Usually answer would be c) as it is customary for the legislature to receive the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Because of COVID, there wasn't tabling of and EBP.

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: My answer is the same, but I think the respondent is focussing on the not at all - where I would say they have recently been tabled in March, so less than a month from the start of a new year. NA is more reasonable if we are going with an EBP wasn't produced.

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

d. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

Source:

Example from prior year <https://laws.justice.gc.ca/eng/acts/B-9.8593/page-1.html>

Comment:

Normally the EBP is approved after the start of the year, because of COVID there was no EBP however Main Estimates and Appropriations Acts we're adopted throughout the year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: I think usually around a month into the year is correct - based on a March budgets - sometimes though it could be before the start of the year. back to NA, though.

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive.

This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

d. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

Source:

CONSTITUTION ACT, 1867 - <https://laws-lois.justice.gc.ca/eng/const/page-2.html#h-7>

Comment:

As a Westminster-style parliament, Canada's legislature cannot directly amend the EBP. The legislature can only approve or reject the EBP.

In a majority government context, a budget implementation bill is virtually guaranteed to pass. In a minority parliament (where the governing party requires the support of the opposition to govern), the opposition could require amendments to the budget implementation bill.

Section 53 - Bills for appropriating any Part of the Public Revenue, or for imposing any Tax or Impost, shall originate in the House of Commons.

Section 54 - It shall not be lawful for the House of Commons to adopt or pass any Vote, Resolution, Address, or Bill for the Appropriation of any Part of the Public Revenue, or of any Tax or Impost, to any Purpose that has not been first recommended to that House by Message of the Governor General in the Session in which such Vote, Resolution, Address, or Bill is proposed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a", please specify which amendments were adopted, and provide evidence for it.

Answer:

d. No, the legislature does not have any such authority.

Source:

CONSTITUTION ACT, 1867 - <https://laws-lois.justice.gc.ca/eng/const/page-2.html#h-7>

Comment:

As a Westminster-style parliament, Canada's legislature cannot directly amend the EBP. The legislature can only approve or reject the EBP.

In a majority government context, a budget implementation bill is virtually guaranteed to pass. In a minority parliament (where the

governing party requires the support of the opposition to govern), the opposition could require amendments to the budget implementation bill.

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?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

<https://www.ourcommons.ca/Committees/en/FINA/StudyActivity?studyActivityId=10741968>

Comment:

A specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and a published a report with findings and recommendations prior to the budget being adopted.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

FINA: <https://www.ourcommons.ca/Committees/en/FINA>

Senate: <https://sencanada.ca>

Comment:

Sector committees do not publish reports on their analysis of the executive's budget proposal (with exception to the House of Commons Finance Committee).

While the Standing Committee on Finance plays the principal role in the budget debate and deliberations, departmental-specific measures may be considered by related committees.

The Senate will also play a role, as the approval of the budget must pass both chambers before receiving Royal Assent.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

See for instance, the list of Parliamentary Committee hearings: <https://www.ourcommons.ca/Committees/en/Meetings>

Comment:

Canada's Parliamentary committees may choose to study the implementation of measures related to their mandate however they do not systematically 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?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

<https://laws-lois.justice.gc.ca/eng/const/page-2.html#h-7>

<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/appropriation-acts.html#further>

Comment:

Once appropriations bills are tabled and approved in Parliament, they become law. The executive cannot move money between administrative units once Parliament has approved the allocation.

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

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

Main estimates : <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2020-21-estimates.html>

Supplementary estimates A : <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/supplementary-estimates/supplementary-estimates-a-2020-21.html>

Supplementary estimates B: <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/supplementary-estimates/supplementary-estimates-b-2020-21.html>

...

Comment:

Once appropriations bills are tabled and approved in Parliament, they become law. The executive cannot move money between administrative units once Parliament has approved the allocation.

In order to access supplementary resources during the fiscal year, the executive must table what are known as the "Supplementary Estimates." These appropriations bills are tabled for Parliament's approval as needed, following the Main Estimates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

Constitution Act 1867: <https://laws-lois.justice.gc.ca/eng/const/page-2.html#h-7>

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

Public accounts : <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/index-eng.html>

Comment:

An authorization to spend relates to a maximum potential level according to the Constitution Act of 1967. The government does not require parliament's approval to stop spending below that level. There is however, a political opportunity for parliamentarians to hold the executive accountable if the money is not spent in full when the departmental results reports and public accounts are published.

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)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

n/a

Comment:

The SAI doesn't produce an annual report on the budget. Budgetary measures are reviewed by the office of the parliamentary budget officer (PBO) who publishes recommendations to parliamentarians. BPO: <https://www.pbo-dpb.gc.ca/en/blog/news/BLOG-2021-008-costing-fall-economic-statement-2020-estimation-cout-mesures-enonce-economique-automne-2020>

For cross country consistency, the OBS methodology accepts the hearings by the Standing committee on Public accounts on the Public accounts of 2020 of Canada to which the Auditor general is invited. The Public accounts were tabled November 30th 2020 and the public accounts committee held its meeting on January 26th 2021. Because the meeting was held in January, per OBS methodology it cannot be accepted considering the December 31st 2020 cut-off date.

Source : Public accounts committee: <https://www.ourcommons.ca/DocumentViewer/en/43-2/PACP/meeting-14/minutes>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

c. 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.

Comments: Seems like a bit of a technicality given COVID this year. c would be a more appropriate answer.

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Auditor General Act: <https://laws-lois.justice.gc.ca/eng/acts/a-17/page-1.html>

Comment:

Canada's Auditor General is appointed by the Governor in Council, i.e. the government acting in the name of the Crown, following consultation with the leader of every recognized party in the House of Commons and the Senate.

The appointment is the prerogative of the executive but must be approved by resolution by both houses of Parliament (Senate and House of Commons), as per section 3 of the Auditor General Act

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices

identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Auditor General Act: <https://laws-lois.justice.gc.ca/eng/acts/a-17/page-1.html>

Comment:

Section 3(1.1) of the Auditor General Act states that "The Auditor General holds office during good behaviour for a term of 10 years but may be removed for cause by the Governor in Council on address of the Senate and House of Commons."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

<https://www.cpacanada.ca/en/news/pivot-magazine/2020-10-26-karen-hogan-auditor-general>
<https://www.ourcommons.ca/Content/Committee/431/FINA/Evidence/EV10816679/FINAEV39-E.PDF>

Comment:

According to a recent report (CPA Canada) in 2019, "interim auditor general Sylvain Ricard requested millions of dollars in funding from the government; when Parliament instructed the office to embark upon the pandemic audit, he asked for it a second time. And in July, Hogan (new auditor general) asked for it again. She says the cost associated with auditing COVID-19 programs is "astronomical." On top of that, the office is severely understaffed and needs to modernize its IT infrastructure to increase the pace of audits. At press time, the funding hasn't come through".

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?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html

Comment:

The Office of the Auditor General (OAG) undertakes three types of audits:
Financial audits;
Performance audits; and
Special examinations.

The OAG can undertake audits on an issue within its mandate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

Source:
http://www.oag-bvg.gc.ca/internet/English/acc_lp_e_9381.html
<https://open.canada.ca/data/en/dataset/402aae66-9819-41fe-ad04-c651aed1239a>
https://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_43126.html

Comment:
The Office of the Auditor General of Canada periodically requests quality assurance reviews from external organizations. These reviews look at how the SAI conducts their audits and recommend improvements. The Auditor-General of South Africa conducted the most recent review in 2019. The Australian National Audit Office led the previous review in 2010. There are also periodic checks of how the SAI applies audit standards, like those of the Institute of Internal Auditors (IIA). The last report from the independent validator was in 2018.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:
a. Frequently (i.e., five times or more).

Source:
http://www.oag-bvg.gc.ca/Internet/English/admin_e_41.html

Comment:
Officials from the Office of the Auditor General appear frequently before House of Commons committees, such as the Public Accounts Committee.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the

annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

<https://budget.gc.ca/2020/prebudget-prebudgetaire/index-en.html>

<https://www.canada.ca/en/department-finance/news/2020/01/government-of-canada-launches-pre-budget-consultations.html>

Comment:

Minister of Finance's pre-budget consultations were launched January 13th 2020 (Budget 2020).

The Minister of Finance's consultations enable Canadians to provide input and sometimes, dialogue with the Minister of Finance and their team. There are online surveys; online chats; and in-person consultations.

These consultations are a positive form of engagement, however the results are unclear. There is no discussion or governmental analysis of if or how information from the consultations are considered and/or used in the budget document. Furthermore, the timing of these consultations are curious. Often times, key budget framework decisions are already in place in Canada by December. This would imply that the consultations launched on January 13th 2020 would have had enough time for collection, review and consideration in advance of major budget decisions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

For cross country comparability, this answer has been adjusted to "B."

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

<https://www.canada.ca/en/department-finance/news/2020/01/government-of-canada-launches-pre-budget-consultations.html>
<https://budget.gc.ca/2020/prebudget-prebudgetaire/index-en.html>

Comment:

The Minister of Finance's consultations enable Canadians to provide input and sometimes, dialogue with the Minister of Finance and their team. There are online surveys; online chats; and in-person consultations.

Other than the Indigenous People mentioned in the press release, there is no clear indication that the Ministry of Finance actively reached out to vulnerable or marginalized populations for input in consultations for Budget 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: Not sure what steps were taken to verify an a response. It does seem like a lot to put on the researcher.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Minister of Finance's pre-budget consultations were launched on January 13th, 2020 (for Budget 2020):

<https://www.canada.ca/en/department-finance/news/2020/01/government-of-canada-launches-pre-budget-consultations.html>

Comment:

The Minister of Finance's consultations enable Canadians to provide input and sometimes, dialogue with the Minister of Finance and their team. There are online surveys; online chats; and in-person consultations.

There does not appear to be any specificity in the themes or issues the Minister of Finance sought to address in his pre-Budget 2018 consultations. While the press release reference strengthening the middle class and growing the economy, fighting and preparing for climate change and protecting the environment, keeping Canadians safe and healthy, and continuing the work towards reconciliation with Indigenous Peoples, citizens were invited to share issues of concern to them, their families, communities, etc. during the consultations. This suggests that the issues to cover were considered open.

While in practice these consultations are a positive form of engagement, the results are unclear. There is no discussion or governmental analysis of if or how information from the consultations are considered and/or used in the budget document. Furthermore, the timing of these consultations are curious. Often times, key budget framework decisions are already in place in Canada by December. This would imply that the consultations launched on January 13th, 2020 would have had enough time for collection, review and consideration in advance of major budget decisions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: I would say all but 2 are frequently discussed in consultations and focus groups

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/report-21/page-ToC>
<https://budget.gc.ca/2020/prebudget-prebudgetaire/index-en.html>

Comment:

While the House of Commons Finance Committee and the Ministry of Finance host pre-budget consultations, there are no public mechanisms for input in the implementation of the budget. The executive however, does report on the results of its spending in various annual reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

<https://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/report-21/page-ToC>
<https://budget.gc.ca/2020/prebudget-prebudgetaire/index-en.html>

Comment:

While the House of Commons Finance Committee and the Ministry of Finance host pre-budget consultations, there are no public mechanisms for input in the implementation of the budget. The executive however, does report on the results of its spending in various

annual reports.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/report-21/page-ToC>
<https://budget.gc.ca/2020/prebudget-prebudgetaire/index-en.html>

Comment:

While the House of Commons Finance Committee and the Ministry of Finance host pre-budget consultations, there are no public mechanisms for input in the implementation of the budget. The executive however, does report on the results of its spending in various annual reports.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose

2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

Minister of Finance's pre-budget consultations were launched on January 13th, 2020 (for Budget 2020):
<https://www.canada.ca/en/department-finance/news/2020/01/government-of-canada-launches-pre-budget-consultations.html>

Comment:

The Minister of Finance's consultations enable Canadians to provide input and sometimes, dialogue with the Minister of Finance and their team. There are online surveys; online chats; and in-person consultations.

Only pre-budget consultations are undertaken. There are no consultations on the implementation of the budget. Budget dates are not fixed in Canada. Accordingly, there are no publicly available timelines on consultations, budget tabling etc.

While in practice these consultations are a positive form of engagement, the results are unclear. There is no discussion or governmental analysis of if or how information from the consultations are considered and/or used in the budget document. Furthermore, the timing of these consultations are curious. Often times, key budget framework decisions are already in place in Canada by December. This would imply that the consultations launched on January 13th, 2020 would have had enough time for collection, review and consideration in advance of major budget decisions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.canada.ca/en/department-finance/corporate/transparency/2020/pre-budget-consultations-appearance.html>
<https://www.ourcommons.ca/Content/Committee/431/FINA/Reports/RP10665205/finarp01/finarp01-e.pdf>

Comment:

The executive collects budget information reports summarizing the submissions are produced, but none was produced for the 2020 pre-budget consultations.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: NA if the answer is due to there not being an EBP in 2020.

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

The executive does not provide opportunities for civil society input on the implementation of the budget. The executive however, does collect input from civil society in advance of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

<https://www.canada.ca/en/department-finance/news/2020/01/government-of-canada-launches-pre-budget-consultations.html>
<https://www.ourcommons.ca/Committees/en/FINA/StudyActivity?studyActivityId=10668446>

Comment:

There are no set budget dates in Canada. The executive branch tends to undertake their pre-budget consultations in the fall or early winter, a few months in advance of the tabling of the executive's, while the legislative branch undertook consultations in June 2019. No complete budget timetable is made public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Comments: There is no set date for budgets in Canada, but the timetable for public input and the planning cycle consistent. a timetable for public consultation is published.

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c," there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

<https://www.canada.ca/en/government/system/consultations/consultingcanadians.html>

Comment:

Executive branch pre-budget consultations are led by the Ministry of Finance.

However the Government of Canada invites comments from Canadians and civil society organizations across various line ministries on policy deliberations, which according to OBS methodology, for cross-country consistency would qualify for a c.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

<https://www.ourcommons.ca/Committees/en/FINA/StudyActivity?studyActivityId=10741968>

<https://www.ourcommons.ca/DocumentViewer/en/42-1/FINA/news-release/10537753>

Comment:

The House of Commons Finance committee undertakes annual pre-budget consultations with civil society. Citizens are able to participate through an online platform from June to August of the year prior to the budget and during open mic sessions and through formal presentations and submissions to the committee in February - a month before the executive budget is tabled.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

a. The legislature seeks input on all six topics.

Source:

<https://www.ourcommons.ca/Content/Committee/431/FINA/Reports/RP10665205/finarp01/finarp01-e.pdf>

Comment:

The House of Commons Finance Committee seeks input on all six topics, as demonstrated in their report on their consultations, e.g. economic and fiscal policy, health, education, etc.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

a. Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.

Source:

<https://www.ourcommons.ca/Content/Committee/431/FINA/Reports/RP10665205/finarp01/finarp01-e.pdf>

Comment:

The House of Commons Finance Committee produces a public report summarizing its findings. It is unclear how or if the submissions are used in the executive's budget proposal, however to ensure cross-country consistency, according to IBP methodology answer a was selected..

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?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

c. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

https://www.ourcommons.ca/About/ProcedureAndPractice3rdEdition/ch_18_5-e.html#18-5-2-1

<https://www.ourcommons.ca/About/Guides/brief-e.html>

<https://www.ourcommons.ca/Committees/en/PACP?parl=43&session=1>

Comment:

While the Auditor General's reports are submitted to the Speaker and tabled in Parliament (for review by parliamentarians and the public), there is no mechanism for direct public participation. The public in principle however, could attend and submit briefs to the Public Accounts Committee hearings on the audits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I would also seek the views of the OAG on this one.

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

b. The requirements for an "a" response are not met.

Source:

http://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html

Comment:

The Auditor General retains the final decision on which audits are pursued. While the office accepts suggestions for audits from various sources, it pays particular attention to requests from parliamentary committees.

As stated on the office's website:

"The OAG receives many requests to conduct audits from individual citizens, groups, members of Parliament, senators, and other parties requesting an audit of a specific area.

The Office pays particular attention to requests for audits from parliamentary committees. The ultimate decision about what to audit rests with the Auditor General. Final decisions about what to audit are made in light of the OAG's mandate, the significance of the issue, the existing audit schedule, and available resources."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: I'd ask the OAG for input on this one.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

https://www.oag-bvg.gc.ca/internet/English/pd_fs_e_944.html

Comment:

The Office of the Auditor General does not appear to report on submissions for audit requests - be they from the public or parliament.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question
Comments: I would seek input from the OAG. I suspect the answer above is correct, however.

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:
b. The requirements for an "a" response are not met.

Source:
https://www.oag-bvg.gc.ca/internet/English/au_fs_e_371.html

Comment:
There is no defined mechanism for public participation in the audit process. The public may follow the audit findings and government responses.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question
Comments: I would agree with the above, but would be better to confirm with the OAG.