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Supplementary Estimates (C) 2017-18

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The Parliamentary Budget Officer (PBO) supports Parliament by providing analysis, including analysis of macro-economic and fiscal policy, for the purposes of raising the quality of parliamentary debate and promoting greater budget transparency and accountability.

This note provides an overview of the Government's Supplementary Estimates (C) for 2017-18, which propose additional net budgetary spending of \$3.7 billion for the last six weeks of the fiscal year.

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Executive Summary

The *Supplementary Estimates (C) 2017-18* ask Parliament to authorize an additional \$4.0 billion in spending, some of which is offset by a \$0.3 billion reduction in statutory spending. This increases total planned budgetary spending outlined in the estimates to \$271 billion for the 2017-18 fiscal year (5.4% higher than the preceding fiscal year).

The PBO identified significant spending proposals within each of the four Government of Canada spending areas, as follows:

- Economic Affairs: \$204 million for the proposed write-off of Canada Student Loans.
- Social Affairs: \$435 million in support of the Government's new defence policy, *Strong, Secure, Engaged*.
- International Affairs: \$377 million increase attributable to Global Affairs Canada's *International Development* program, which includes \$203 million to support international assistance priorities and \$170 million to help developing countries address the impact of climate change.
- Government Affairs: \$623 million to address funding shortfalls in the Service Income Security Insurance Plan (SISIP).

The PBO tracked the implementation of Budget 2017 spending measures in *Supplementary Estimates (C) 2017-18*, and identified 22 Budget 2017 measures that received funding, accounting for \$148 million. However, approximately one quarter of all Budget 2017 measures did not appear in any supplementary estimates document in 2017-18.

In its 2017-18 Departmental Plan, the Treasury Board of Canada Secretariat committed to include 100 per cent of budget initiatives, by May 31, 2018, in the next available estimates.¹ This means that parliamentarians could expect to see virtually all Budget 2018 measures in the spring 2018-19 main estimates. It is expected that significant improvements in efficiency will be needed in order to achieve the Government's target.

1. Context

The Government typically presents five separate appropriation bills to Parliament each year to obtain annual spending authority. The first two are the largest and correspond to the Government's main estimates, which seek authority for roughly 95% of the total spending in a given year. The other three appropriation bills correspond to the supplementary estimates, through which the Government seeks Parliament's approval to spend money on initiatives that were "either not sufficiently developed...at the time of the main estimates...or...have been further refined..."²

Typically, the Government presents a supplementary estimates appropriation bill to Parliament for each of the three parliamentary supply periods ending June 23, December 10, and March 26. Supplementary Estimates (C) corresponds to the third and final supply period in the fiscal year.

2. Overview

2.1. Total Authorities

Supplementary Estimates (C) 2017-18 outlines an additional \$3.7 billion in budgetary authorities (Table 2-1). Voted authorities, which require approval by Parliament, totals \$4.0 billion. This is partially offset by a reduction of \$0.3 billion in statutory authorities, for which the Government already has Parliament's permission to spend.

Non-budgetary authorities, which include loans, investments and advances, are increasing by \$278 million.

Table 2-1 *Supplementary Estimates (C), 2017-18: Total authorities*

	Budgetary (\$ millions)	Non-budgetary (\$ millions)
Voted	4,016	14
Statutory	(336)	264
Total	3,680	278

Source: Treasury Board of Canada Secretariat, *Supplementary Estimates (C), 2017-18*.

Including these supplementary estimates, the total proposed year-to-date budgetary authorities is \$271 billion, which represents a \$13.8 billion (5.4%) increase over total planned spending in 2016-17.

2.2. Tracking Budget 2017 Spending Measures

The budget outlines the Government's fiscal plan, including additional spending for ongoing programs and new spending initiatives. Most budget spending measures require Parliament's approval through the estimates process and inclusion in an appropriation bill.

To track the implementation of Budget 2017 spending measures, the PBO identified measures that had forecast spending in 2017-18 and matched them with items included in *Supplementary Estimates (C) 2017-18*.

The PBO identified 22 Budget 2017 measures that received funding in *Supplementary Estimates (C) 2017-18*, for a total of \$148 million (see Appendix A). In total, the PBO has identified 70 Budget 2017 measures (\$2.2 billion) in the supplementary estimates. Approximately one quarter of Budget 2017 measures were not included, or clearly identified, in Supplementary Estimates (A), (B), or (C) 2017-18.

2.3. Aligning the Budget and the Main Estimates

Historically, the main estimates have been prepared prior to the release of the budget, which resulted in spending announcements made in the budget being included in either the supplementary estimates, or subsequent years' estimates.

To address the misalignment between the main estimates and the budget, the House of Commons agreed to delay the tabling of the main estimates until mid-April. As part of this new process, the 2018-19 Interim Estimates was tabled in Parliament on February 12th, 2018, in order to ensure sufficient spending authorities are available to begin the fiscal year. According to the Government, the change in timing will improve alignment by allowing measures announced in the budget to be included in the main estimates, provide more coherent information to Parliament, and eliminate the need for a spring supplementary estimates.

In its [2017-18 Departmental Plan](#), the Treasury Board of Canada Secretariat committed, by May 31, 2018, to include 100 per cent of budget initiatives in the next available estimates.³ This means that parliamentarians could expect to see virtually all Budget 2018 measures in the spring 2018-19 main estimates.

The *Supplementary Estimates (C) 2017-18* follows eleven months after Budget 2017. In addition to the 22 Budget 2017 measures mentioned above, it also includes \$126 million for three Budget 2016 measures (Table 2-2).⁴ The balance of additional proposed authorities is not specifically identified or linked to a previous Budget.

Table 2-2 Budget Measures Funded through the *Supplementary Estimates (C) 2017-18*

Budget	Number of Budget-related Items	Budget-related Authorities (\$ millions)
2016	3	126
2017	22	148

Sources: Treasury Board of Canada Secretariat, *Supplementary Estimates (C), 2017-18*, PBO calculations.

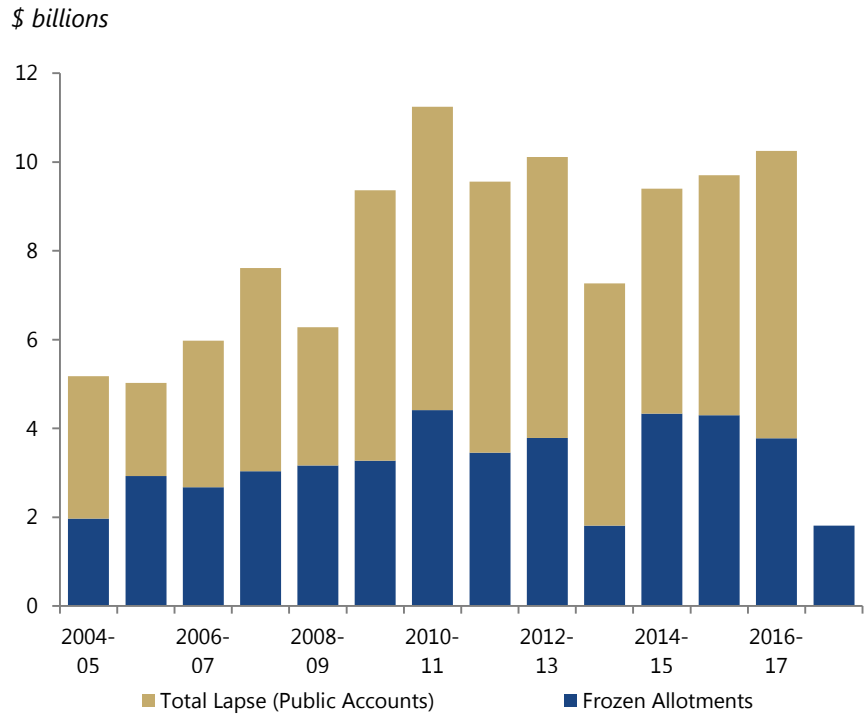
Given the number of Budget 2017 measures that were not included in the 2017-18 supplementary estimates, as well the inclusion of budget measures from prior years, a significant improvement in efficiency is needed in order to achieve the Government's commitment.

2.4. Frozen allotments

These Supplementary Estimates provide details on allotments that are frozen by the Treasury Board of Canada Secretariat (TBS). Frozen allotments refer to funds that have been approved by Parliament, but the Treasury Board (TB) then restricts for various reasons (see Box 1). These frozen allotments provide an early indication of the amount of funding that will lapse in the fiscal year.

At this point in time, \$1.8 billion in appropriations are held in frozen allotments, \$2.0 billion less than last year (Figure 2-1). Since 2004-05, frozen allotments have averaged 41 per cent of total lapsed funding. If a similar relationship holds in 2017-18, this would suggest total unspent parliamentary appropriations should decline.

Figure 2-1 Lapses over time



Sources: Public Accounts of Canada; Treasury Board of Canada Secretariat; and PBO calculations.

Note: \$0.3 billion of "Other" frozen allotments are contained within TB Central Votes. These amounts are lapses, but are not considered as frozen allotments in the Public Accounts. They are not included in the above chart.

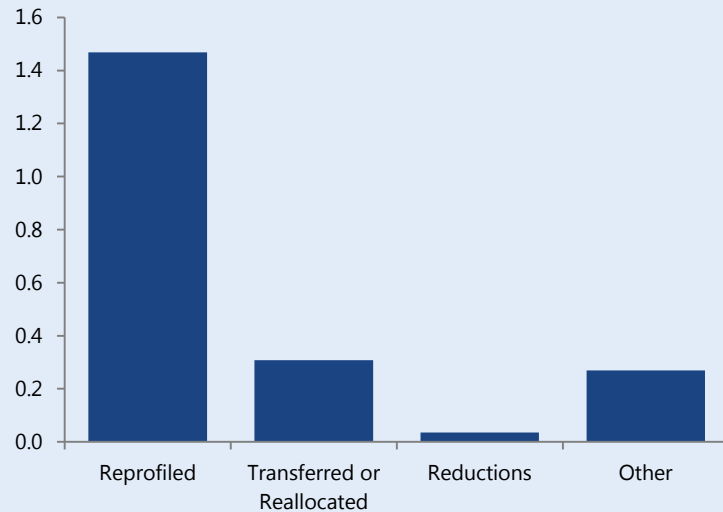
Box 1 – Frozen allotments

Frozen allotments are moneys approved by Parliament that the Treasury Board internally restricts. These allotments can be temporary or permanent. Temporarily frozen allotments allow the Treasury Board to stipulate certain conditions that must be met before the funds are released. Permanently frozen allotments must be lapsed by the department at the end of the fiscal year.

As noted by the Treasury Board Secretariat, frozen allotments are used for four principal purposes (Figure B-1):

1. **Re-profiling** funds, which allows unused authorities from the current year to be pushed forward to the next fiscal year, subject to Parliament's approval;
2. **Transferring or reallocating** funds, which allows departments to trade authorities across votes, for example moving capital authorities to operating;
3. **Authority reduction**, which occurs when the original purpose of the funds no longer exists, for example due to a cancelled program; and,
4. **Other** frozen allotments, which are mostly uncommitted TB Central Votes used to distribute funds to departments for specific purposes and address urgent funding requirements.

Figure B-1 Frozen allotments by category



Source: Treasury Board of Canada Secretariat, Supplementary Estimates (C), 2017-18.

Note: \$0.3 billion of "Other" frozen allotments are primarily contained within TBS Central Votes, which are lapses, but are not considered as frozen allotments in the Public Accounts.

3. New Authorities by Spending Area

The Government requires organizations to identify each of their programs among one of sixteen high-level Government of Canada activities, which are tied to four Government of Canada spending areas (Figure 3-1). The four spending areas (economic, social, international and government) aim to capture the essence of the Government's spending.⁵ Tracking appropriations and spending within this framework allows parliamentarians to focus on the policy aims and priorities of the Government.

Figure 3-1 Whole of Government spending authorities

	Supplementary Estimates (C), 2017-18	Total Estimates to Date, 2017-18	Y/Y change
Economic Affairs	402	182,690	0%
Economic Development	-322	111,370	0%
Employment and Income Security	426	59,117	1%
Research and Development	5	9,049	0%
Environment	272	2,615	10%
Market integrity, regulation, and competition	21	539	4%
Social Affairs	1,209	51,383	2%
Social Inclusion	241	10,279	2%
Safety and Security	780	30,937	3%
Health	185	7,655	2%
Heritage and Culture	3	2,512	0%
International Affairs	743	8,625	9%
International Development	390	4,365	9%
International Engagement	352	3,974	9%
International Trade and Investment	0	276	0%
North American Partnership	0	10	0%
Government Affairs	1,326	27,566	5%
Government Operations	1,320	25,876	5%
Transparency and Accountability	2	745	0%
Democratic Institutions	4	945	0%

3.1. Economic Affairs

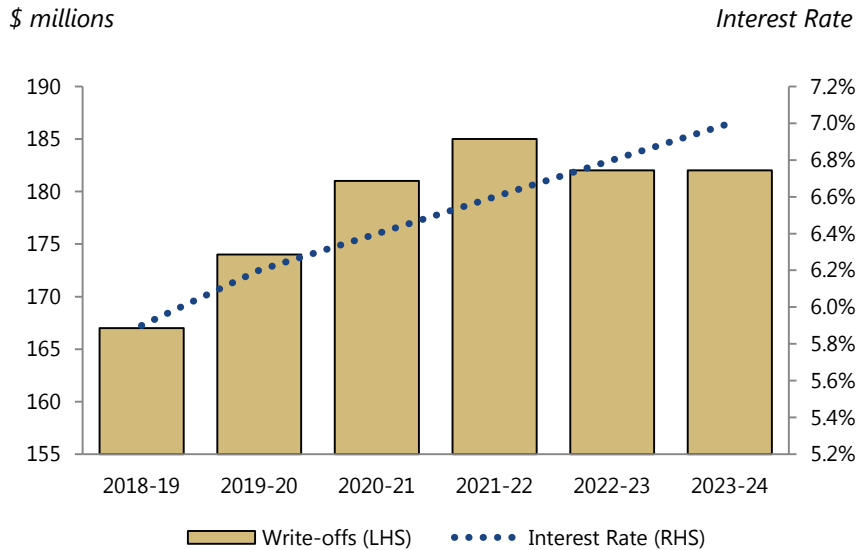
These Supplementary Estimates outline an increase of \$402 million in Economic Affairs (0.2%). The largest area of increase is Employment and Income Security (\$0.4 billion, 0.7%), about half of which is attributable to the

proposed write-off of Canada Student Loans (\$0.2 billion) by Employment and Social Development Canada (ESDC).

The Canada Student Loans program provides repayable (loans) and non-repayable financial assistance to post-secondary students based on their financial need.⁶ Since 2014, the Government has annually sought Parliament’s approval to write-off student loans that are deemed “uncollectable”.

Interest rates on Canada Student Loans are set at either a fixed rate of prime +5.0% or a floating rate of prime +2.5%, which students begin to pay six months after leaving their studies⁷ The Office of the Chief Actuary projects that interest rates on Canada student loans will grow over the medium-term, to about 7%. Notwithstanding higher interest costs borne by students, write-offs are expected to only moderately increase.

Figure 3-2 Canada Student Loans Interest Rates and Write-offs



Sources: Office of the Chief Actuary of Canada.

Note: Interest Rate on Canada Student Loans is projected based on the floating rate (Prime +2.5%).

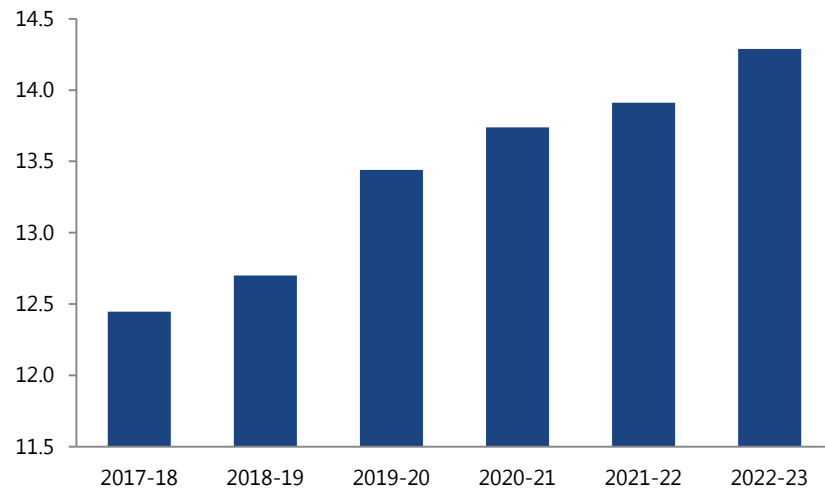
3.2. Social Affairs

Social Affairs would see an additional \$1.2 billion (2%) in available authorities. The largest spending increase within this policy area is \$472 million for National Defence’s *Defence Capability Element Production* program, which is responsible for maintaining core capacity for military personnel and organization; materiel; real property; and information systems.

The majority of this additional funding is in support of the Government's new defence policy, *Strong, Secure, Engaged* (\$435 million), which plans to increase National Defence's spending from \$18.9 billion in 2016-17 to \$32.7 billion in 2026-27, on a cash basis.⁸ As a percentage of Direct Program Expenses (DPE), PBO projects defence funding under the new policy to steadily increase over the medium term (Figure 3-3).

Figure 3-3 Defence Funding as a Percentage of DPE

% of Direct Program Expenses



Sources: Department of National Defence and Parliamentary Budget Officer.

PBO recently requested information from National Defence for more detailed financial data for the *Strong, Secure, Engaged* defence policy, both on a cash and accrual basis.⁹ Defence capital spending has historically been prone to lapses. Therefore, this data is critical to monitor the implementation of actual spending relative to plans, as well as further understand the cost drivers associated with the increase in planned spending. The PBO expects to receive this data from National Defence by the end of February 2018.

Given the magnitude of defence spending, parliamentarians may wish to request more detailed information in the estimates documents from National Defence in order to assist their ability to effectively scrutinize the Government's spending plans.

3.3. International Affairs

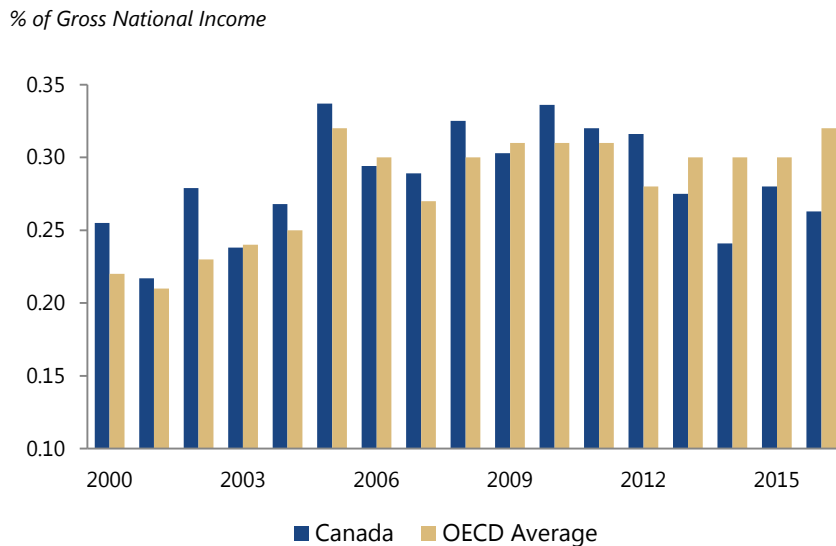
The Government proposes to increase International Affairs spending by \$743 million (9%), with over half of the increase attributable to Global Affairs Canada's *International Development* program (\$377 million). The majority of

the program’s spending increase is attributable to \$203 million to support international assistance priorities that are aligned with the Department’s new Feminist international Assistance Policy, and \$170 million to help developing countries address the impact of climate change.

The purpose of this program is to assist in reducing poverty and inequality in developing countries, including in fragile contexts, through Canadian, international and local partners.¹⁰

As a percentage of Gross National Income (GNI), Canada’s spending on official development assistance, which is defined as government aid designed to promote the economic development and welfare of developing countries, has decreased in recent years, falling below the OECD average (Figure 3-4).¹¹

Figure 3-4 Official Development Assistance, Canada and OECD Average



Source: Organization for Economic Cooperation and Development

Note: OECD average is based on countries with membership on the OECD Development Assistance Committee.

3.4. Government Affairs

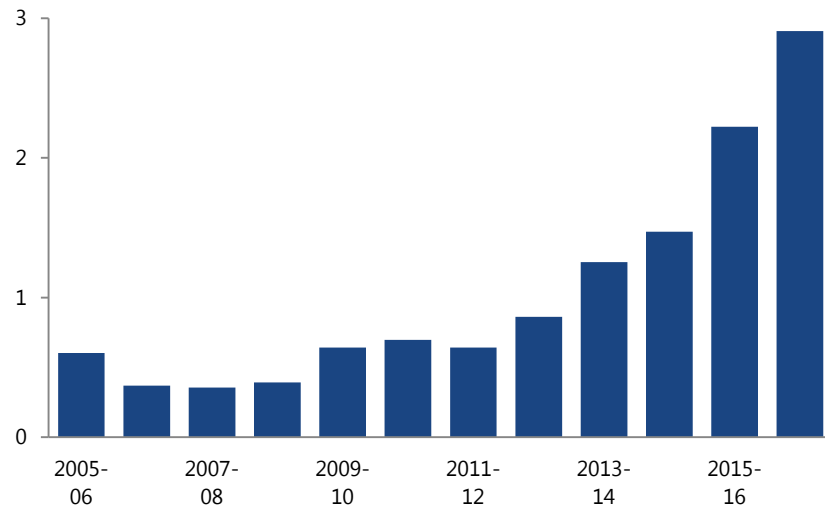
Government Affairs has the largest proposed increase in spending (\$1.3 billion, 4.8%), which is almost entirely attributable to increased resources for *Government Operations* (\$1.3 billion, 5.1%). Almost half of this proposed increase is attributable to the Treasury Board of Canada Secretariat’s request for \$0.6 billion to address funding shortfalls in the Service Income Security Insurance Plan (SISIP).

SISIP provides a Long Term Disability Vocational Rehabilitation Program for up to 2 years for discharged members of the Canadian Armed Forces. Once the 2 year period has expired, Veterans' Affairs continues to assist the disabled in a transition to civilian life.¹² The Government indicates that SISIP is currently underfunded due to a higher than anticipated number of claims, which it attributes to increased awareness of Post-Traumatic Stress Disorder and mental health.¹³

The annual cost of benefits promised by the Government of Canada to Veterans has grown from \$0.6 billion in 2005-06, to \$2.9 billion in 2016-17 (Figure 3-5). This is primarily attributable to both enrichments in benefits, as well as greater demand.¹⁴

Figure 3-5 Veterans' Benefits

\$ billions



Sources: Public Accounts of Canada.

Note: Figures are estimates on March 31st of each year.

Appendix A: Tracking Budget 2017 Spending Measures in the Estimates

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
Chapter 1 – Skills, Innovation and Middle Class Jobs						
52	Helping Canadians Get New and Better Jobs	200	Funding for Labour Market Transfer Agreements (Budget 2017)	75,000,000	Employment and Social Development Canada	A
59	Expanding the Youth Employment Strategy	150	Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	4,080,175	Canada Mortgage and Housing Corporation	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	2,562,955	Agriculture and Agri-Food	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	6,840,051	Canadian Heritage	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	54,646,116	Employment and Social Development Canada	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	7,476,851	Natural Resources	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	11,260,800	Environment and Climate Change Canada	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	10,000,000	National Research Council of Canada	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	10,952,350	Parks Canada Agency	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	38,506,552	Indigenous and Northern Affairs Canada	A
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	2,744,782	Innovation, Science and Economic Development	C
			Total	149,070,632		

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
60	A New, Ambitious Approach to Work-Integrated Learning	12	Funding for contributions to Mitacs (Budget 2017)	11,500,000	Innovation, Science and Economic Development	B
64	Improving Benefit Delivery	12	Funding for the Benefits Delivery Modernization (Budget 2017)	1,435,133	Employment and Social Development Canada	B
64	Modernizing the <i>Canada Labour Code</i>	2	Funding to expand compliance and enforcement measures under the Canada Labour Code and to address the labour standards complaints backlog (Budget 2017)	2,074,922	Employment and Social Development Canada	B
65	Post-Secondary Student Support Program	45	Funding for Indspire and for the expansion of the Post-Secondary Student Support Program/University and College Entrance Preparation Program (Budget 2017)	45,000,000	Indigenous Services Canada	C
65	Indspire	5	Funding for Indspire and for the expansion of the Post-Secondary Student Support Program/University and College Entrance Preparation Program (Budget 2017)	5,000,000	Indigenous Services Canada	C
66	Supporting Access to Skills Development and Training for Indigenous Peoples	50	Funding for the Aboriginal Skills and Employment Training Strategy (Budget 2017)	21,000,000	Employment and Social Development Canada	B
66	Reducing Employment Barriers for First Nations Youth Living On-Reserve	39	Funding for First Nation communities and organizations to deliver the on-reserve Income Assistance program (Budget 2017)	39,200,000	Indigenous and Northern Affairs Canada	A
66	Investing in Adult Basic Education in the North	5	Funding for the renewal of the Northern Adult Basic Education Program (Budget 2017)	4,850,325	Canadian Northern Economic Development Agency	B
67	Global Skills Strategy	4				
68	Attracting Talent to Strengthen University Research	4	Funding for the implementation of the Canada 150 Research Chairs Program (Budget 2017) (horizontal item)	1,099,655	Social Sciences and Humanities Research Council	B
			Funding for the implementation of the Canada 150 Research Chairs Program (Budget 2017) (horizontal item)	818,219	Canadian Institutes of Health Research	C
			Funding for the implementation of the Canada 150 Research Chairs Program (Budget 2017) (horizontal item)	1,359,118	Natural Sciences and Engineering Research Council	C

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
			Funding for the implementation of the Canada 150 Research Chairs Program (Budget 2017) (horizontal item)	573,797	Social Sciences and Humanities Research Council	C
			Total	3,850,789		
69	Improving the Temporary Foreign Worker Program and the International Mobility Program	82	Funding for the Temporary Foreign Worker Program and the International Mobility Program (horizontal item) (Budget 2017)	6,492,939	Canada Border Services Agency	B
			Funding for the Temporary Foreign Worker Program and the International Mobility Program (horizontal item) (Budget 2017)	32,377,063	Citizenship and Immigration Canada	B
			Funding for the Temporary Foreign Worker Program and the International Mobility Program (horizontal item) (Budget 2017)	38,162,722	Employment and Social Development Canada	B
			Total	77,032,724		
70	Recognizing Foreign Credentials	6				
72	Teaching Kids to Code	20	Funding for Canada's Digital Future	19,060,685	Innovation, Science and Economic Development	B
			Funding for Canada's Digital Future	300,000	Innovation, Science and Economic Development	C
			Total	19,360,685		
72	Expanding Digital Learning Opportunities	1				
72	Developing Assistive Technology	2				
73	Making Home Internet Access More Affordable for Low-Income Families	3				
74	Promoting STEM to Young Canadians	4	Funding for PromoScience Program to support science, technology, engineering and mathematics (STEM) learning activities for youth (Budget 2017)	3,473,270	Natural Sciences and Engineering Research Council	B
			Funding for the Prime Minister's Awards for Teaching Excellence in Science, Technology, Engineering and Mathematics (Budget 2017)	276,611	Innovation, Science and Economic Development	C

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
			Total	3,749,881		
79	Accelerating Innovation Through Superclusters	50	Funding to establish the Innovation Superclusters Initiative (Budget 2017)	49,291,652	Innovation, Science and Economic Development	B
81	Innovating to Solve Canada's Big Challenges	37	Funding for Canada's Digital Future (Budget 2017)	5,671,785	Innovation, Science and Economic Development	B
			Funding for the Innovative Solutions Canada Program (Budget 2017)	5,612,210	Innovation, Science and Economic Development	B
			Funding for the Northern Ontario Development Program (Budget 2017)	4,906,724	Innovation, Science and Economic Development	B
			Funding to implement the Impact Canada initiative to accelerate efforts toward solving Canada's big challenges (Budget 2017) (horizontal item)	1,335,642	Natural Resources	C
			Funding to implement the Impact Canada initiative to accelerate efforts toward solving Canada's big challenges (Budget 2017) (horizontal item)	1,434,439	Privy Council Office	C
			Total	18,960,800		
82	The New Strategic Innovation Fund: A Simpler, More Flexible Tool to Grow Canada's Economy	50	Funding for the Strategic Innovation Fund (Budget 2017)	49,441,155	Innovation, Science and Economic Development	B
83	Supporting Canadian Innovators Through Venture Capital	3	Funding for advancing clean technology (horizontal item) (Budget 2017)	2,728,172	Global Affairs Canada	B
85	Supporting the Next Generation of Entrepreneurs	7	Funding for Futurpreneur Canada (Budget 2017)	7,000,000	Innovation, Science and Economic Development	A
			Funding to establish the Support for Women Entrepreneurs program (Budget 2017)	3,100,000	Innovation, Science and Economic Development	B
			Total	10,100,000		
85	Helping Innovative Companies Grow Through Strategic Procurement	10				
87	Obtaining the Best Value in Procurement	3	Funding for cost audits related to defence contracting (Budget 2017)	2,295,835	Public Services and Procurement Canada	C

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
88	Strengthening Science in Government	2	Funding for the pre-planning activities for the Centre for Plant Health located in Sidney, British Columbia (Budget 2017)	2,244,054	Canadian Food Inspection Agency	C
89	Positioning National Research Council Canada Within the Innovation and Skills Plan	60	Funding to sustain operations at National Research Council of Canada (Budget 2017)	52,378,832	National Research Council of Canada	A
90	Space Exploration	2				
90	Quantum Information	5	Funding for a contribution to the University of Waterloo for the Institute for Quantum Computing (Budget 2017)	5,000,000	Innovation, Science and Economic Development	A
90	Social Innovation	5	Funding to extend the Community and College Social Innovation Fund (Budget 2017)	4,943,900	Natural Sciences and Engineering Research Council	C
90	International Research Collaborations	7	Funding for Canadian Institute for Advanced Research (Budget 2017)	7,000,000	Innovation, Science and Economic Development	A
91	Attracting International Tourists to Grow Our Economy	5	Funding to measure growth in international visitors to Canada (Budget 2017)	2,411,358	Statistics Canada	B
			Funding to support and strengthen Indigenous tourism (Budget 2017)	1,970,000	Indigenous and Northern Affairs Canada	C
			Total	4,381,358		
92	The <i>Investment Canada Act</i>	1	Funding for national security reviews of foreign investments (Budget 2017) (horizontal item)	735,208	Public Safety and Emergency Preparedness	A
			Funding for national security reviews of foreign investments (Budget 2017) (horizontal item)	275,157	Canadian Security Intelligence Service	A
			Total	1,010,365		
92	Advancing Regulatory Alignment	2	Funding to support continued regulatory cooperation (Budget 2017)	1,592,686	Treasury Board Secretariat	A
93	Supporting Jobs in the Resource Sector	30	Funding for a grant to Alberta to support provincial actions that will stimulate economic activity and employment in Alberta's resource sector (Budget 2017)	30,000,000	Finance	B
97	Access to Financing for Cleantech Firms	51				

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
98	Promoting the Demonstration of Clean Technologies	25	Funding for the recapitalization of the Sustainable Development Technology Fund (Budget 2017)	24,967,303	Innovation, Science and Economic Development	B
99	Encouraging Clean Technology in the Natural Resources Sectors	13	Funding for advancing clean technology (horizontal item) (Budget 2017)	6,373,893	Natural Resources	B
			Funding for the Fisheries and Aquaculture Clean Technology Adoption Program (Budget 2017)	1,238,563	Fisheries and Oceans	C
			Total	7,612,456		
100	Capitalizing on International Business Development for Clean Technology	3				
100	Establishing a Clean Technology Data Strategy and the Clean Growth Hub	6	Funding for advancing clean technology (horizontal item) (Budget 2017)	2,608,085	Innovation, Science and Economic Development	B
108	Advancing Agricultural Science and Innovation	4				
Chapter 2 – Communities Built for Change						
118	Encouraging Innovation with the Smart Cities Challenge	5	Funds to establish the Canadian Digital Service (Budget 2017)	4,316,188	Treasury Board Secretariat	B
118	Delivering Results with the Canada Infrastructure Bank[1]	149				
125	Completing the Trans Canada Trail	6				
125	Protecting Canada's Marine and Freshwater Ecosystems	17	Funding to expand the Aquatic Invasive Species Program (Budget 2017)	5,671,363	Fisheries and Oceans	B
			Funding for the Great Lakes and Lake Winnipeg basin program components of the Freshwater Action Plan (Budget 2017)	10,764,948	Environment and Climate Change Canada	B
			Total	16,436,311		
128	A More Efficient Transportation Sector	1				
128	Leading by Example	2				
129	Adaptation and Climate Resilience	33				

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
130	Policy, Communications and Engagement	5				
134	A New National Housing Fund	10				
136	Making More Federal Lands Available for Affordable Housing	2				
137	Strengthening Housing Research and Establishing a Housing Statistics Framework	8	Funding to implement a housing statistics framework (Budget 2017)	6,724,750	Statistics Canada	B
139	National Trade Corridors Fund	31	Funding for the implementation of the Trade and Transportation corridors Initiative (Budget 2017)	11,991,096	Transport	B
			Funding for the Innovative Communities Fund and the Business Development Program to promote an innovative and knowledge-based economic in Atlantic Canada (Budget 2017)	23,950,000	Atlantic Canada Opportunities Agency	B
			Total	35,941,096		
139	Trade and Transportation Information System	5				
140	Modernizing Canada's Transportation System	11				
140	Connecting Small Communities by Rail and Water	300	Funding for national rail passenger transportation services (Budget 2017)	235,397,834	VIA Rail Canada Inc.	A
			Funding for ferry services between Nova Scotia and Newfoundland and Labrador (Budget 2017)	134,920,000	Marine Atlantic Inc.	A
			Funding for the Ferry Services Contribution Program (Budget 2017)	32,362,591	Transport	B
			Total	402,680,425		
141	Investing in Canadian Small Craft Harbours	5	Funding to invest in Canadian Small Craft Harbours (Budget 2017)	5,000,000	Fisheries and Oceans	B
142	Protecting Air Travellers	152	Funding for enhanced Non-Passenger Screening (Budget 2017)	131,892,868	Canadian Air Transport Security Authority	A
			Funding for Pre-Board Screening (Budget 2017)	18,907,132	Canadian Air Transport Security Authority	A

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
			Funding for security screening of airport workers (Budget 2017) (horizontal item)	447,354	Transport	C
			Funding for security screening of airport workers (Budget 2017) (horizontal item)	502,655	Royal Canadian Mounted Police	C
			Total	151,750,009		
Chapter 3 – A Strong Canada at Home and in the World						
158	Prescription Medications and Health Innovation	40	Funding to promote a more innovative health care system (Budget 2017)	21,000,000	Health	B
			Funding to improve the accessibility, affordability and appropriate use of prescription drugs and medical devices (Budget 2017)	5,966,558	Health	B
			Total	26,966,558		
158	Canadian Drugs and Substances Strategy	14	Funding to support the Canadian Drugs and Substances Strategy (Budget 2017)	1,969,673	Canadian Institutes of Health Research	B
				6,235,171	Health	B
				3,296,615	Public Health Agency of Canada	B
			Total	11,501,459		
160	Territorial Health Investment Fund	27	Funding to renew the Territorial Health Investment Fund (Budget 2017)	27,000,000	Health	B
161	Supporting Canada's High-performance Athletes	5	Funding for the Athlete Assistance Program (Budget 2017)	5,000,000	Canadian Heritage	B
163	Healthier First Nations and Inuit Communities	128	Funding for no-insured health benefits for First Nations and Inuit (Budget 2017)	97,640,592	Health	B
			Funding to build healthier First Nations and Inuit Communities (Budget 2017)	26,694,994	Health	B
			Funding for a new Health Information and Claims Processing Services for the Non-Insured Health Benefits Program (Budget 2017)	362,245	Health	C
			Total	124,697,831		

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
165	A Renewed Nation-to-Nation Relationship	41	Funding for the Specific Claims Program (Budget 2017)	20,010,682	Indigenous and Northern Affairs Canada	A
			Funding for the Specific Claims Tribunal Canada (Budget 2017)	2,656,949	Administrative Tribunals Support Service of Canada	A
			Funding to establish the LGBTQ2 Secretariat and the Secretariat to support the Working Group of Ministers on the Review of Laws and Policies Related to Indigenous Peoples (Budget 2017)	813,358	Privy Council Office	C
			Total	23,480,989		
166	Taking Steps to Preserve, Revitalize and Enhance Indigenous Languages and Cultures	30	Funding to support the preservation and revitalization of Indigenous languages and cultures (Budget 2017) (horizontal item)	22,399,620	Canadian Heritage	C
			Funding to support the preservation and revitalization of Indigenous languages and cultures (Budget 2017) (horizontal item)	2,333,908	Library and Archives Canada	C
			Funding to support the preservation and revitalization of Indigenous languages and cultures (Budget 2017) (horizontal item)	1,895,661	National Research Council of Canada	C
			Total	26,629,189		
168	Investing in Indigenous Youth and Sport	2	Funding to invest in Indigenous youth and sport (Budget 2017)	2,065,322	Canadian Heritage	C
168	Promoting the Use of Restorative Justice Practices	11	Funding for the Indigenous Justice Program (Budget 2017)	10,833,964	Justice	A
169	Rehabilitating and Reintegrating Past Offenders	8				
170	Supporting Indigenous Participation in Fisheries	37	Funding for the renewal of Atlantic and Pacific Commercial Fisheries Initiatives (Budget 2017)	32,229,360	Fisheries and Oceans	A
			Funding for the enhancement and expansion of the Indigenous fisheries program suite (Budget 2017)	3,643,601	Fisheries and Oceans	B
			Total	35,872,961		

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
170	Launching an Indigenous Guardians Pilot Project to Promote Environmental Stewardship of Indigenous Lands	5				
170	Tailored Programs and Services to Support Indigenous Peoples Living in Urban Centres	24	Funding for Urban Programming for Indigenous Peoples (Budget 2017)	23,700,000	Indigenous and Northern Affairs Canada	B
175	Veterans' Education and Training Benefit	11	Funding to enhance education and employment opportunities for Veterans and to transform communications	12,712,863	Veterans' Affairs	B
177	Eliminating Vocational Rehabilitation Time Limits for Veterans' Survivors and Spouses	2	Funding for the Caregiver Recognition Benefit (Budget 2017)	1,032,350	Veterans' Affairs	B
178	Expanding Access to the Military Family Resource Centres for Medically Released Veterans' Families	29	Funding to enhance services to Veterans and their families (Budget 2017)	2,632,191	Veterans' Affairs	B
181	Growth and Development in Asia	53				
183	Improving Market Access for the World's Least Developed Countries	3				
183	Helping Build a Safer and More Prosperous World	3				
184	Protecting the Integrity of Canada's Asylum System	6	Funding to strengthen the process for claiming asylum in Canada, in order to deter potential abuse by claimants (Budget 2017)	4,433,816	Citizenship and Immigration Canada	B
184	Better Legal Aid Services for Asylum Seekers	14	Funding for immigration and refugee legal aid (Budget 2017)	14,200,000	Justice	A
185	Building on Canada's Global Cooperation	1	Funding for Canada's co-chairmanship of the G20 Framework (Budget 2017)	582,150	Finance	B
187	A New National Strategy to Address Gender-based Violence	19	Funding for a strategy to prevent and address gender-based violence (Budget 2017) (horizontal item)	300,000	Citizenship and Immigration Canada	C

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
			Funding for a strategy to prevent and address gender-based violence (Budget 2017) (horizontal item)	800,000	National Defence	C
			Funding for a strategy to prevent and address gender-based violence (Budget 2017) (horizontal item)	1,033,384	Public Safety and Emergency Preparedness	C
			Funding for a strategy to prevent and address gender-based violence (Budget 2017) (horizontal item)	2,749,083	Office of the Co-ordinator, Status of Women	C
			Funding for a strategy to prevent and address gender-based violence (Budget 2017) (horizontal item)	541,683	Public Health Agency of Canada	C
			Total	5,424,150		
188	Support for the Prime Minister's Special Advisor on LGBTQ2 Issues	1	Funding to establish the LGBTQ2 Secretariat and the Secretariat to support the Working Group of Ministers on the Review of Laws and Policies Related to Indigenous Peoples (Budget 2017)	1,000,000	Privy Council Office	C
188	Modernizing our Corrections System	6	Funding to modernize the federal correction system, to improve mental health services for inmates and reintegration programs for indigenous offenders (Budget 2017)	12,037,835	Correctional Service of Canada	B
				920,699	Public Safety and Emergency Preparedness	B
			Total	12,958,534		
189	Strengthening the Family Justice System	22	Funding for federal support of the Canadian family justice system (Budget 2017)	20,088,237	Justice	A
189	Building a Strong Judiciary	1	Funding for the Canadian Judicial Council to support education programming and information technology investments (Budget 2017)	700,000	Office of the Commissioner for Federal Judicial Affairs	B
190	Strengthening Access to the Canadian Justice System	9	Funding to support the translation of decisions of the federal courts (Budget 2017)	1,000,000	Courts Administration Service	B
190	Ensuring Parliament Serves Canadians in Their Preferred Official Language	8	Funding to meet additional requirements for parliamentary interpretation and translation services (Budget 2017)	6,948,553	Public Services and Procurement Canada	C

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
191	Protecting Communities at Risk	1	Funding for the Security Infrastructure Program (Budget 2017)	1,000,000	Public Safety and Emergency Preparedness	C
191	Safeguarding Critical Infrastructure	1	Funding to enhance the resilience of critical infrastructure in Canada (Budget 2017)	1,099,233	Public Safety and Emergency Preparedness	A
191	Energy Infrastructure	6	Funding for pipeline safety lifecycle oversight (Budget 2017)	4,427,356	National Energy Board	A
			Funding for communication and access to information capacity (Budget 2017)	498,624	National Energy Board	A
			Total	4,925,980		
191	Enhancing Explosives Safety	1	Funding for enhancing explosives safety and security (Budget 2017)	648,125	Natural Resources	B
192	Strengthening Canada's Food Safety System	37	Funding to maintain critical food safety activities (Budget 2017) (horizontal item)	3,810,709	Canadian Food Inspection Agency	A
			Funding to maintain critical food safety activities (Budget 2017) (horizontal item)	609,949	Health	A
			Funding to maintain critical food safety activities to prevent, detect and respond to foodborne illness outbreaks (Budget 2017)	12,505,991	Canadian Food Inspection Agency	A
			Funding to maintain daily shift presence in federally registered meat processing establishments (Budget 2017)	10,751,240	Canadian Food Inspection Agency	A
			Funding to maintain the Canadian Food Inspection Agency's Inspection Verification Office (Budget 2017)	4,324,755	Canadian Food Inspection Agency	A
			Total	32,002,644		
Chapter 4 – Tax Fairness for the Middle Class						
201	Cracking Down on Tax Evasion and Combatting Tax Avoidance[2]	-122	Funding for the implementation and administration of various measures to continue efforts to crack down on tax evasion and combat tax avoidance (Budget 2017)	43,941,394	Canada Revenue Agency	B
210	Renewing Department of Finance Canada Funding to Support a Resilient Financial Sector	2	Funding for the Corporate Asset Review (Budget 2016); the Financial Sector policy funding renewal and the Canada Infrastructure Bank (Budget 2017)	1,701,552	Finance	C

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
			Funding to address anticipated shortfalls and contingency requirements for Public Sector Insurance (Budget 2017) **Note** While identified as a Budget 2017 initiative, PBO was unable to identify this program in the Budget document.	252,934,449	Treasury Board Secretariat	B
			Funding for Phase 2 of the Investing in Canada Plan (Budget 2017) **Note** Budget 2017 does not explicitly reference Phase 2 of the Investing in Canada Plan, PBO was unable to link the allocation of Phase 2 spending with a specific Budget initiative.	23,294,639	Office of Infrastructure	B
-			Funding for the Province of Quebec to support post-secondary education and skills training (Budget 2017) (This item received funding from TB Vote 5 – Government Contingencies) **Note** While identified as a Budget 2017 initiative, PBO was unable to identify this program in the Budget document.	25,000,000	Employment and Social Development Canada	C
-			Funding for the enhancement of the Western Diversification Program (Budget 2017) **Note** While identified as a Budget 2017 initiative, PBO was unable to identify this program in the Budget document.	5,000,000	Department of Western Economic Diversification	C

[1] Establishment of the Canada Infrastructure Bank was included in the Budget Implementation Act, 2017, No. 1.

[2] The Government expects these activities will generate revenues greater than expenses.

Notes

1. Treasury Board of Canada Secretariat, *2017-18 Departmental Plan*, <https://www.canada.ca/en/treasury-board-secretariat/corporate/reports/treasury-board-canada-secretariat-2017-18-departmental-plan.html#toc6.1.1>
2. Treasury Board of Canada Secretariat, *Supplementary Estimates (A) 2017-18*. <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/supplementary-estimates.html>.
3. Treasury Board of Canada Secretariat, *2017-18 Departmental Plan*, <https://www.canada.ca/en/treasury-board-secretariat/corporate/reports/treasury-board-canada-secretariat-2017-18-departmental-plan.html#toc6.1.1>
4. Budget spending is calculated as a share of voted spending, because changes to statutory spending are usually made through budget implementation bills, rather than through the estimates process.
5. A good description of each heading and sub-heading can be found at the TBS InfoBase: <http://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#goco>
6. Canada Student Loans Actuarial Report, July 2016. Office of the Chief Actuary of Canada. http://www.osfi-bsif.gc.ca/Eng/Docs/CSLP_2016.pdf
7. Employment and Social Development Canada. <https://www.canada.ca/en/employment-social-development/services/education/student-loan/interest-rates.html>
8. Strong, Secure Engaged. Department of National Defence. 2017. Available at: <http://dgpaapp.forces.gc.ca/en/canada-defence-policy/docs/canada-defence-policy-report.pdf>.
9. IR0351. http://www.pbo-dpb.gc.ca/web/default/files/Documents/Info%20Requests/2018/IR0351_ND_SSE_Jan_2018_EN.pdf
10. The Government of Canada Chart of Accounts. Receiver General of Canada. 2017. Available at: <https://www.tpsgc-pwgsc.gc.ca/recgen/pceaf-gwcoa/1718/txt/rg-d-6-eng.html#id-18>.
11. OECD (2018), Net ODA (indicator). doi: 10.1787/33346549-en (Accessed on 14 February 2018)
12. See the Senate subcommittee on Veterans Affairs July 2014 report entitled: "The transition to civilian life of veterans". Retrieved from: <http://www.parl.gc.ca/Content/SEN/Committee/412/secd/rep/rep08jun14-e.pdf>

13. Supplementary Estimates (C) 2017-18. <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/supplementary-estimates/c-2017-18.html>
14. Estimate of Financial Support Provided to Veterans Under the New Veterans' Charter. Parliamentary Budget Office. 2015. <http://www.pbo-dpb.gc.ca/web/default/files/Documents/Reports/2015/Veterans%20Report/Veterans%20Charter%20EN.pdf>