



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

Supplementary Estimates (A) 2017-18

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The mandate of the Parliamentary Budget Officer (PBO) is to provide independent analysis to Parliament on the state of the nation's finances, the Government's estimates and trends in the Canadian economy; and, upon request from a committee or parliamentarian, to estimate the financial cost of any proposal for matters over which Parliament has jurisdiction.

This note presents a detailed analysis of the Government's first supplementary estimates for the 2017-18 fiscal year.

This report was prepared by the staff of the Parliamentary Budget Officer. Negash Haile and Alex Smith wrote the report. Jason Jacques and Mostafa Askari provided comments. Nancy Beauchamp and Jocelyne Scrim assisted with the preparation of the report for publication. Please contact pbo-dpb@parl.gc.ca for further information.

Jean-Denis Fréchette
Parliamentary Budget Officer

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Executive Summary

The *Supplementary Estimates (A), 2017-18* requests Parliament's approval to spend an additional \$3.7 billion. Statutory spending is forecast to be \$62 million (0.04%) higher than outlined in the *Main Estimates 2017-18*.

The PBO identified significant spending proposals within each of the Government's four policy categories, as follows:

- Government Affairs: \$625 million for costs associated with the ratification of collective agreements;
- Social Affairs: \$447 million for First Nation specific claims settlements, and \$185 million to support the Government's 2017 Immigration Levels Plan;
- Economic Affairs: \$400 million for early learning and child care transfer payments to provinces and territories; and
- International Affairs: \$18 million for efforts to boost foreign direct investment in Canada; and

The PBO tracked the inclusion of Budget 2017 spending measures in *Supplementary Estimates (A), 2017-18* and found that 19 Budget 2017 measures received funding, for a total of \$1.0 billion. However, this funding only accounts for 20% of the budget's 94 spending measures, and 44% of the additional spending allocated in Budget 2017 for 2017-18.

The Government has proposed improving the alignment of the budget and the main estimates by delaying the tabling of the main estimates until May 1 and revising internal processes. Given the limited number of Budget 2017 measures that are included in these supplementary estimates, this proposal may not result in meaningful improvement in the alignment of the budget and the main estimates.

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...."¹

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 (A) corresponds to the first supply period. In the past, the Government indicated that the primary purpose of the first supplementary estimates is to reflect many of the new spending measures included in its recent budget. However, in practice, legislative authority to spend on new budget proposals is sought throughout the year with the second and third supplementary estimates, or even in subsequent years.

2. Overview

2.1. Total Authorities

The *Supplementary Estimates (A), 2017-18* outline \$3.8 billion in spending. Additional voted spending, meaning that Parliament's assent is required in an appropriation bill to approve the new funding, is \$3.7 billion. Statutory spending, for which legislative authority is ongoing, is forecast to be \$62 million (0.04%) higher than outlined in the *Main Estimates 2017-18*.

Non-budgetary authorities, which include loans, investments and advances, are increasing by \$655 million.

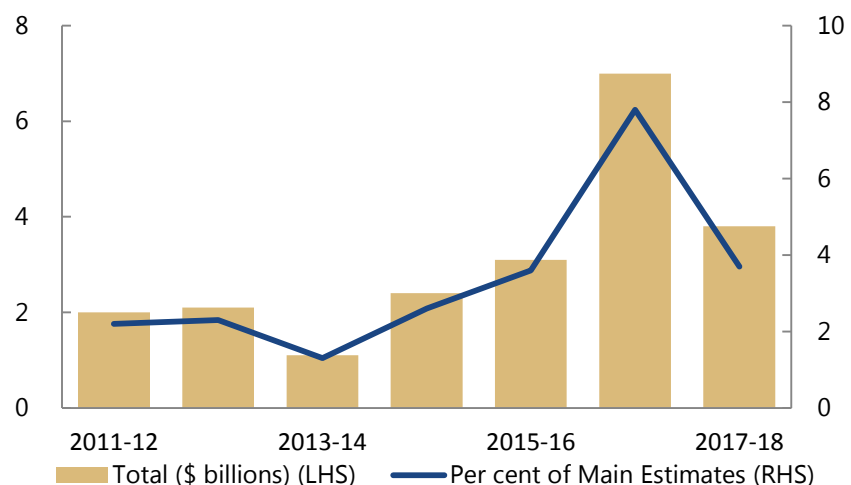
Table 2-1 *Supplementary Estimates (A), 2017-18: Total authorities*

	Budgetary	Non-budgetary
	(\$ millions)	(\$ millions)
Voted	3,722	30
Statutory	62	625
Total	3,784	655

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

Voted budgetary authorities in this year's supplementary estimates (A) are considerably lower than last year (Figure 2-1), but are significant in comparison to previous years.

Figure 2-1 Supplementary Estimates (A), Voted Budgetary Authorities



Sources: Treasury Board of Canada Secretariat, Supplementary Estimates (A), PBO calculations.

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 (A), 2017-18*.

As shown in Appendix A, we identified 19 Budget 2017 measures that received funding in *Supplementary Estimates (A), 2017-18*, for a total of \$1.0 billion.

We will be updating this table as subsequent supplementary estimates are released. We also will release a document tracking the implementation of Budget 2016 spending and taxation measures in fiscal year 2016-17.

2.3. Aligning the Budget and the Main Estimates

As the main estimates are prepared prior to the budget, spending announcements made in the budget are usually included in supplementary estimates, or subsequent years' main estimates. However, this means that the budget and the main estimates are not aligned.

In its [agenda for reform](#), released in October 2016, the Government proposed delaying the tabling of the main estimates until May 1. According to the Government, this would improve alignment by allowing measures announced in the budget to be included in the main estimates, and eliminate the need for a spring supplementary estimates.

In the PBO's [note](#) on the *Supplementary Estimates (C), 2016-17*, we observed that while most (70%) of the funding for voted authorities related to Budget 2016 was included in Supplementary Estimates (A), more than two-thirds of the budget-related items in 2016-17 were included in Supplementary Estimates (B) and (C).

The *Supplementary Estimates (A), 2017-18* contains 26 items related to Budget 2017, for a total of \$1.0 billion, which is 44% of the funds allocated in the budget for 2017-18. As shown in Table 2-2, it also includes \$578 million in voted authorities for five Budget 2016 measures and \$3 million in voted authorities for a Budget 2015 measure.²

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

Budget	Number of Budget-related Items	Budget-related Voted Authorities (\$ millions)
2015	1	3
2016	5	578
2017	26	994

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

As shown in Table 2-3 and Appendix A, the *Supplementary Estimates (A), 2017-18* provides funding for 19 Budget 2017 measures, 20% of Budget 2017's 94 spending measures.

Table 2-3 Budget Measures Funded through the Corresponding Supplementary Estimates (A)

Supplementary Estimates	Number of Budget-related Items	Number of Budget Measures Funded	Percentage of Budget Measures Funded	Total Budget-related Voted Authorities (\$ millions)
Supplementary Estimates (A), 2016-17	33	63	47	5,932
Supplementary Estimates (A), 2017-18	26	19	20	994
<i>Net Change</i>	<i>(7)</i>	<i>(44)</i>	<i>(37)</i>	<i>(4,978)</i>

Sources: Treasury Board of Canada Secretariat, *Supplementary Estimates (A), 2016-17 and 2017-18*, and PBO calculations.

Note: One item in the supplementary estimates can provide funding to multiple budget measures, or multiple supplementary estimates items can fund one budget measure. Also, subsequent supplementary estimates may provide additional funding to these and other budget measures.

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 If the main estimates were presented after the budget, achieving this goal would allow the Secretariat to align the budget and the main estimates. The Secretariat can demonstrate progress towards its goal by including a greater number and percentage of budget measures in the spring supplementary estimates.

However, Table 2-2 demonstrates that the Secretariat is further away from its goal in 2017-18, rather than closer to it. This raises a significant question of whether the Government's proposal to delay the main estimates would result in meaningful alignment with the budget.

We continue to note, "Unless the Government is able to present a clear plan to reform its internal management processes ... it is unlikely that delaying the release of the main estimates by eight weeks will provide full alignment with the budget."⁴

3. New Spending by Policy Area

The Government classifies each dollar it spends by policy category (Figure 3-1). There are four principal headings, and sixteen sub-headings. The main headings (economic, social, international and government) aim to capture the essence of the Government's spending. 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 Authorities

	Supplementary Estimates (A), 2017-18 (\$ millions)	Total Estimates to Date, 2017-18 (\$ millions)	% Change
Economic Affairs	1,503	180,957	1%
Strong Economic Growth	758	111,772	1%
Income Security and Employment for Canadians	-	58,613	0%
An Innovative and Knowledge-based Economy	618	8,776	7%
A Clean and Healthy Environment	112	2,287	5%
A Fair and Secure Marketplace	15	507	3%
Social Affairs	1,393	48,318	3%
A Diverse Society that Promotes Linguistic Duality and Social Inclusion	692	9,867	7%
A Safe and Secure Canada	540	28,844	2%
Healthy Canadians	119	7,119	2%
A Vibrant Canadian Culture and Heritage	42	2,485	2%
International Affairs	55	7,432	1%
Global Poverty Reduction through International Sustainable Development	-	3,678	0%
A Safe and Secure World through International Engagement	33	3,477	1%
A Prosperous Canada through Global Commerce	22	267	8%
A Strong and Mutually Beneficial North American Partnership		10	0%
Government Affairs	833	24,996	3%
Well-Managed and Efficient Government Operations	795	23,384	3%
A Transparent, Accountable and Responsive Federal Government	34	733	5%
Strong and Independent Democratic Institutions	4	879	0%

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

3.1. Economic Affairs

The *Supplementary Estimates (A), 2017-18* includes \$1.5 billion in spending for the Economic Affairs category. Of this amount, \$618 million is for the subcategory of *An Innovative and Knowledge-based Economy*, which is primarily driven by \$400 million for Employment and Social Development Canada's early learning and child care transfer payments to provinces and territories.

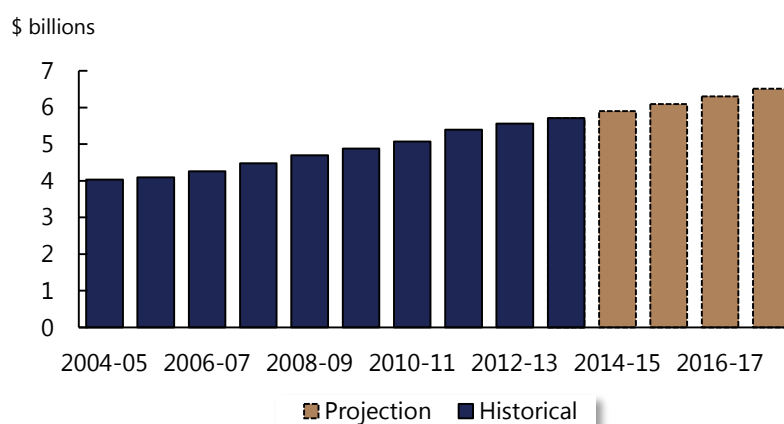
In Budget 2016 the Government pledged an investment of \$500 million in 2017-18 for early learning and child care, with \$400 million to support the establishment of a Framework on Early Learning and Child Care with provinces and territories, and \$100 million for Indigenous child care and early learning on reserve. Budget 2017 subsequently committed \$7 billion over ten years for the initiative. Budget 2017 also confirmed that a distinct Indigenous Framework on Early Learning and Child Care will be created in cooperation with Indigenous partners to reflect the unique cultures and needs of First Nations, Inuit and Métis children across Canada.

According to the Government, over the next three years the Budget 2016 and 2017 investments could support the creation of up to 40,000 new subsidized child care spaces for low- and modest-income families.

To put these investments into context, Canadian households are projected to spend approximately \$6.5 billion on child care in 2017-18.⁵

Figure 3-2

Total Household Spending on Child Care in Canada



Sources: Statistics Canada's Provincial Accounts, PBO Calculations.

Given the amount of household spending on child care, parliamentarians may wish to examine the projections for the number of children that would receive services under this funding.

3.2. Social Affairs

Spending on Social Affairs is set to rise by \$1.4 billion in *Supplementary Estimates (A), 2017-18*.

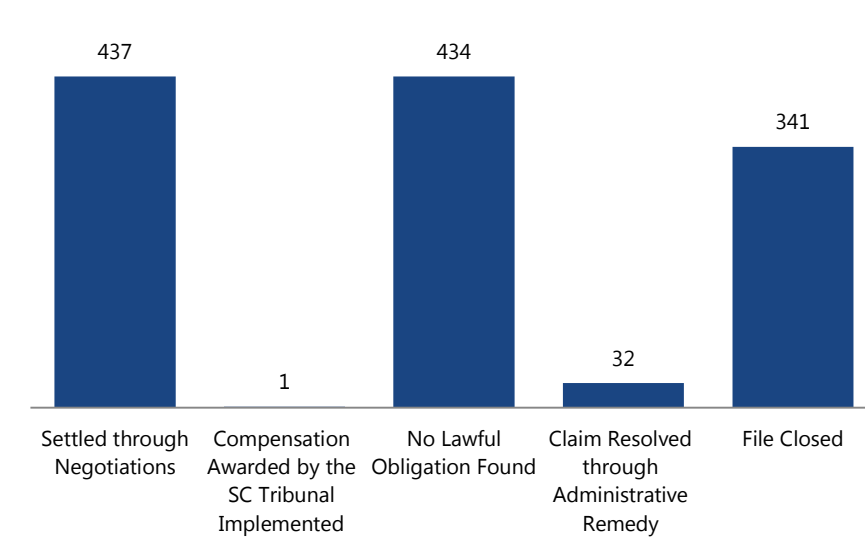
Specific Claims

The sub-category *A Diverse Society that Promotes Linguistic Duality and Social Inclusion* would receive an additional \$692 million, the majority of which is \$447 million to the department of Indigenous and North Affairs Canada for specific claims settlements. *Supplementary Estimates (A), 2017-18* would also provide the department with \$20 million per year, on an ongoing basis, to support the operation of the specific claims process.

Specific claims relate to Canada’s obligations under historic treaties with First Nations or the way the Government managed First Nations’ finances or assets.

Since 1973, 1,245 specific claims have been concluded, of which 437 were settled through negotiations, and no lawful obligation was determined in 434 claims. However, as shown in Figure 3-3, only one concluded specific claim resulted in compensation awarded by the Specific Claims Tribunal.

Figure 3-3 Concluded Specific Claims, 1973-2017



Source: Indigenous and Northern Affairs Canada, *National Summary on Specific Claims*.

In addition to concluded claims, 377 are under assessment or are in negotiations, 65 are in active litigation and 77 are active with the Specific Claims Tribunal.⁶

The Specific Claims Tribunal, which was established in 2008, is intended to accelerate the resolution of specific claims. It has provided 49 decisions but, as of September 2016, had a backlog of 72 claims. The Tribunal would receive \$2.7 million through *Supplementary Estimates (A), 2017-18*.

As 519 claims are in progress, in active litigation, or are before the Tribunal, parliamentarians may wish to enquire about actions the Government is taking to ensure that specific claims are resolved in a timely manner.

Immigration Levels

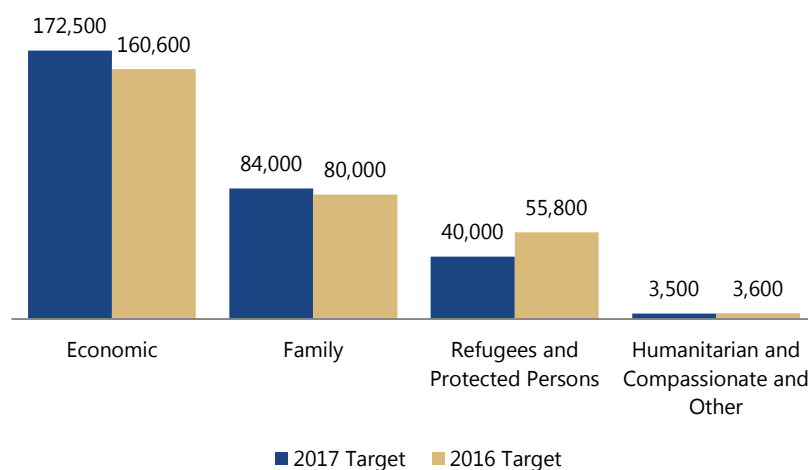
The sub-category *A Safe and Secure Canada* would receive \$185 million for the Canada Border Services Agency, the Immigration and Refugee Board and Immigration, Refugees and Citizenship Canada to support the Government's 2017 Immigration Levels Plan.

The funding is for the processing and resettlement of the Government's targeted 300,000 immigrants for 2017 and the implementation of the Global Skills Strategy, which is intended to facilitate fast-track entry visas for in-demand professionals working in Canada

The number of individuals granted permanent residence status by the Canadian government has risen nearly 21% since 2011, when approximately 250,000 immigrants were targeted.

Included in the Government's 2017 immigration targets are 40,000 refugees and protected persons, which marks a decline from the 2016 target of 55,800 refugees and protected persons. Of the targeted 40,000 refugees, 16,000 will be privately sponsored while 7,500 will be directly assisted by the Government.⁷ Figure 3-4 outlines changes in the composition of the Government's immigration targets.

Figure 3-4 Immigration Targets, 2016 and 2017



Source: Immigration, Refugees and Citizenship Canada.

3.3. International Affairs

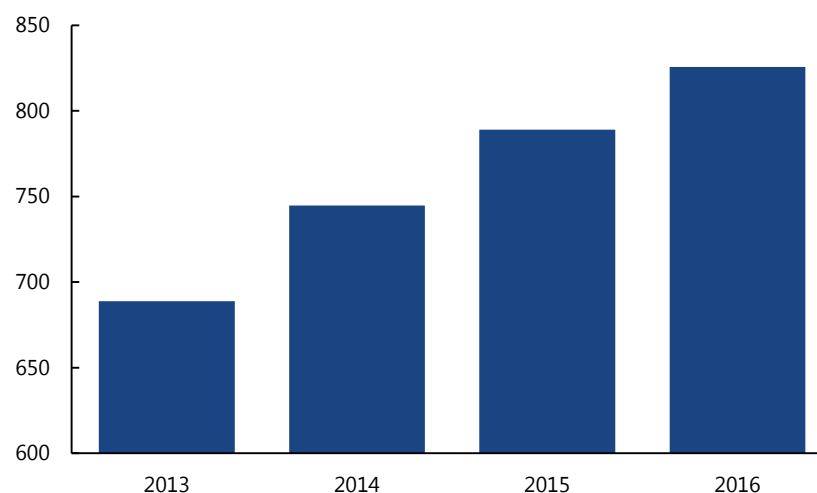
International Affairs would receive the least additional funding, \$55 million.

In the sub-category *A Prosperous Canada through Global Commerce*, the Government is requesting \$18 million for efforts to boost foreign direct investment in Canada, including the creation of a new departmental corporation, Investment Promotion Canada.

Budget 2017 pledged \$218 million over 5 years to improve the awareness and attractiveness of Canada as a destination of foreign investment. As shown in Figure 3-5, foreign investment in Canada has steadily increased during recent years, rising from \$689 billion in 2013 to \$826 billion in 2016.⁸

Figure 3-5 Foreign Direct Investment in Canada

\$ billions



Source: Statistics Canada.

3.4. Government Affairs

Overall, spending in Government Affairs would increase by \$833 million in *Supplementary Estimates (A), 2017-18*.

The largest spending item in Government Affairs is \$625 million for the Treasury Board of Canada Secretariat for payroll requirements, which is within the *Well-managed and Efficient Government Operations* sub-category. This funding would compensate departments and agencies for costs associated with the ratification of collective agreements, primarily relating to back-pay, as the current round of collective bargaining began in December 2013.

While the Government has reached tentative agreements with a number of bargaining agents, most have not yet been implemented, in part due to concerns with the ability of the Government's pay system, Phoenix, to process the changes.

It should be noted that \$545 million for payroll requirements was presented in *Supplementary Estimates (C), 2016-17*. In the PBO's note on the supplementary estimates, we highlighted that it was unlikely the funding would flow by the end of the fiscal year. In line with our concerns, the funding appropriated by Parliament lapsed.

To date, the collective agreements provide a 5 per cent salary increase, on average, over four years, plus a further economic adjustment of 1 per cent. Government accounting data indicates that public service full- and part-time salary costs in 2015-16 were approximately \$19.7 billion. If these salary adjustments were applied to across the public service, the total back-pay payments could be as high as \$2.3 billion and annual salary costs could increase by \$1.2 billion in 2017-18. (Some of these costs may be funded through organizations' operating budgets, as a result of amounts reprofiled from 2014-15 and 2015-16 due to the 2013 operating budget freeze.)

In light of these issues, parliamentarians may wish to monitor how and when costs related to collective agreements will be implemented, as well as whether additional funding will be required for further collective agreements with other bargaining agents.

Appendix A: Tracking Budget 2017 Spending Measures in the Estimates

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supple-mentary Estimates 2017-18
Chapter 1 – Skills, Innovation and Middle Class Jobs						
52	Helping Canadians Get New and Better Jobs ¹	200	Funding for Labour Market Transfer Agreements (Budget 2017)	75,000,000	Employment and Social Development	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	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	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

¹ Under this measure, the Government also includes amendments to the *Employment Insurance Act* to broaden worker eligibility for programs and services under the Labour Market Development Agreements.

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
			Funding for the Youth Employment Strategy (Budget 2017) (horizontal item)	38,506,552	Indian Affairs and Northern Development	A
			Total	146,325,850		
60	A New, Ambitious Approach to Work-Integrated Learning	12				
64	Improving Benefit Delivery	12				
64	Modernizing the <i>Canada Labour Code</i>	2				
65	Post-Secondary Student Support Program	45				
65	Indspire	5				
66	Supporting Access to Skills Development and Training for Indigenous Peoples	50				
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	Indian Affairs and Northern Development	A
66	Investing in Adult Basic Education in the North	5				
67	Global Skills Strategy	4				
68	Attracting Talent to Strengthen University Research	4				
69	Improving the Temporary Foreign Worker Program and the International Mobility Program	82				
70	Recognizing Foreign Credentials	6				
72	Teaching Kids to Code	20				
72	Expanding Digital Learning Opportunities	1				

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
72	Developing Assistive Technology	2				
73	Making Home Internet Access More Affordable for Low-Income Families	3				
74	Promoting STEM to Young Canadians	4				
79	Accelerating Innovation Through Superclusters	50				
81	Innovating to Solve Canada's Big Challenges	37				
82	The New Strategic Innovation Fund: A Simpler, More Flexible Tool to Grow Canada's Economy	50				
83	Supporting Canadian Innovators Through Venture Capital	3				
85	Supporting the Next Generation of Entrepreneurs	7	Funding for Futurpreneur Canada (Budget 2017)	7,000,000	Industry	A
85	Helping Innovative Companies Grow Through Strategic Procurement	10				
87	Obtaining the Best Value in Procurement	3				
88	Strengthening Science in Government	2				
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	Industry	A
90	Social Innovation	5				
90	International Research Collaborations	7	Funding for Canadian Institute for Advanced Research (Budget	7,000,000	Industry	A

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
			2017)			
91	Attracting International Tourists to Grow Our Economy	5				
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				
97	Access to Financing for Cleantech Firms	51				
98	Promoting the Demonstration of Clean Technologies	25				
99	Encouraging Clean Technology in the Natural Resources Sectors	13				
100	Capitalizing on International Business Development for Clean Technology	3				
100	Establishing a Clean Technology Data Strategy and the Clean Growth Hub	6				
108	Advancing Agricultural Science and Innovation	4				
Chapter 2 – Communities Built for Change						
118	Encouraging Innovation with the Smart Cities Challenge	5				

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
118	Delivering Results with the Canada Infrastructure Bank	149				
125	Completing the Trans Canada Trail	6				
125	Protecting Canada's Marine and Freshwater Ecosystems	17				
128	A More Efficient Transportation Sector	1				
128	Leading by Example	2				
129	Adaptation and Climate Resilience	33				
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				
139	National Trade Corridors Fund	31				
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
			Total	370,317,834		
141	Investing in Canadian Small Craft Harbours	5				

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supple-mentary Estimates 2017-18
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
			Total	150,800,000		
Chapter 3 – A Strong Canada at Home and in the World						
158	Prescription Medications and Health Innovation	40				
158	Canadian Drugs and Substances Strategy	14				
160	Territorial Health Investment Fund	27				
161	Supporting Canada's High-performance Athletes	5				
163	Healthier First Nations and Inuit Communities	128				
165	A Renewed Nation-to-Nation Relationship ²	41	Funding for the Specific Claims Program (Budget 2017)	20,010,682	Indian Affairs and Northern Development	A
			Funding for the Specific Claims Tribunal Canada (Budget 2017)	2,656,949	Administrative Tribunals Support Service of Canada	A
			Total	22,667,631		
166	Taking Steps to Preserve, Revitalize and Enhance Indigenous Languages and Cultures	30				
168	Investing in Indigenous Youth and Sport	2				
168	Promoting the Use of Restorative Justice Practices	11	Funding for the Indigenous Justice Program (Budget 2017)	10,833,964	Justice	A

² A number of spending initiatives are included within this measure.

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
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
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				
177	Eliminating Vocational Rehabilitation Time Limits for Veterans' Survivors and Spouses	2				
178	Expanding Access to the Military Family Resource Centres for Medically Released Veterans' Families	29				
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				
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				

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supplementary Estimates 2017-18
187	A New National Strategy to Address Gender-based Violence	19				
188	Support for the Prime Minister's Special Advisor on LGBTQ2 Issues	1				
188	Modernizing our Corrections System	6				
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				
190	Strengthening Access to the Canadian Justice System	9				
190	Ensuring Parliament Serves Canadians in Their Preferred Official Language	8				
191	Protecting Communities at Risk	1				
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				
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

Page	Budget 2017 Description	Projected Amount 2017-18 (\$ millions)	Estimates Description	Estimates Amount (\$)	Organization	Supple-mentary Estimates 2017-18
			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 ³	-122				
210	Renewing Department of Finance Canada Funding to Support a Resilient Financial Sector	2				

³ The Government expects these activities will generate revenues greater than expenses.

Notes

1. Treasury Board of Canada Secretariat, *Supplementary Estimates (A) 2017-18*. <http://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/se-bsd/index-eng.asp>.
2. The Treasury Board of Canada Secretariat calculates that *Supplementary Estimates (A), 2017-18* contains 39% of the funding allocated in Budget 2017 and \$616 million in funding related to Budget 2016. The Secretariat includes items not labelled as stemming from Budget 2016, as well as statutory spending. We only included voted authorities in our figures because changes to statutory spending are usually made through budget implementation bills, rather than through the estimates process.
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. Parliamentary Budget Officer, *Considerations for Parliament in Reforming the Business of Supply*. http://www.pbo-dpb.gc.ca/web/default/files/files/files/Publications/Business%20of%20Supply%20Reform_EN.pdf
5. Parliamentary Budget Officer, *How Much Does the Federal Government Spend on Child Care and Who Benefits?* http://www.pbo-dpb.gc.ca/web/default/files/files/files/Child_Care_EN.pdf
6. Indigenous and Northern Affairs Canada, *National Summary on Specific Claims*. http://services.aadnc-aandc.gc.ca/SCBRI_E/Main/ReportingCentre/External/externalreporting.aspx. The department provided the PBO with updated figures on May 23, 2017.
7. Immigration, Refugees and Citizenship Canada, Key Highlights 2017 Immigration Levels Plan. <http://news.gc.ca/web/article-en.do?nid=1145319>
8. Statistics Canada, International investment position, Canadian direct investment abroad and foreign direct investment in Canada, by country. <http://www5.statcan.gc.ca/cansim/a26?lang=eng&retrLang=eng&id=3760051&&pattern=&stByVal=1&p1=1&p2=31&tabMode=dataTable&csid>