



**FINAL REPORT ON THE  
*SUPPLEMENTARY ESTIMATES (C), 2016–17***  
**Standing Senate Committee on National Finance**

**THIRTEENTH REPORT**

*Chair*  
The Honourable Larry W. Smith

*Deputy Chair*  
The Honourable Anne C. Cools

March 2017

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## EXECUTIVE SUMMARY

### ***Supplementary Estimates (C), 2016–17***

As part of its oversight role, the Standing Senate Committee on National Finance considered and examined the *Supplementary Estimates (C), 2016–17* which were tabled in the Senate on 14 February 2017 and referred to our committee for consideration on February 15 (Appendix 1). These supplementary estimates request Parliament's approval for an additional \$2.47 billion in voted expenditures.

In order to examine the *Supplementary Estimates (C), 2016–17*, our committee questioned representatives of nine organizations that are requesting total appropriations of approximately \$1.96 billion, which is 79.4% of the total voted amount requested.

Our committee's key findings for each organization are summarized as follows:

1. The Office of Infrastructure of Canada would carry forward most of its \$829 million in frozen allotments to a future fiscal year.
  2. The Royal Canadian Mounted Police anticipates expenses of \$70 million to maintain its operations. This amount would be reassessed before the end of the current fiscal year.
  3. The Department of Agriculture and Agri-Food anticipates expenditures of \$350 million to transfer ownership of 20 dams and 19 reservoirs to the Government of Saskatchewan.
  4. The Department of Employment and Social Development is requesting \$178.4 million to write off unrecoverable student loans. Department representatives were unable to respond to some of our committee's questions, particularly with respect to performance measures for collecting unpaid debts owed to the Government. Our committee is currently waiting for clarifications regarding debt recovery efforts and, if it deems it appropriate, will continue its study of this matter.
  5. The Department of National Defence is requesting a total of \$29.5 million in voted appropriations. Most of this funding would support Canada's effort as part of the North Atlantic Treaty Organization's (NATO) REASSURANCE operation in Central and Eastern Europe, which the department estimates will cost a total of \$91.9 million in fiscal year 2016–2017.
  6. Global Affairs Canada is requesting \$342.2 million in voted appropriations. The majority of this funding would go to humanitarian assistance (\$174 million) and to help developing countries address the impact of climate change (\$130 million).
  7. Indigenous and Northern Affairs Canada is asking for nearly \$92 million in voted appropriations, primarily to reimburse expenses for on-reserve emergencies and to fund the Operation Return Home, a program aimed at allowing four First Nations to return to an area of Manitoba, which experienced severe flooding in 2011.
  8. The Department of Veterans Affairs is requesting a total of \$134.8 million in voted appropriations. Departmental expenses fluctuate based on the requests received from eligible program participants.
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9. The Treasury Board Secretariat is requesting a total of \$722.7 million in voted appropriations. Most of this funding (88.6%) would finance payroll requirements or salary adjustments within the federal public administration.
10. Our committee is concerned about the recurrent practice of using supplementary estimates to pay certain ministers' salaries prior to the enactment of amendments to the *Salaries Act*, and raises this question in the context of Bill C-24.

This is the second fiscal year in which the Treasury Board Secretariat published a document entitled *Frozen Allotments in Voted Authorities for Supplementary Estimates (C), 2016-2017*.<sup>1</sup> This document describes the spending authorities that have been “frozen” by the Secretariat after being reprofiled, transferred or reduced. According to the Secretariat, the document gives Parliament an early indication of the authorities that will not be spent in 2016–2017. However, the document does not indicate which projects or programs were reprofiled, transferred or reduced.

For fiscal year 2016–2017, the total amount frozen in voted authorities was \$2,958,440,536 as of 10 January 2017. Most of these frozen allotments are due to the planned reprofiling of funds to future fiscal years (\$2,119,910,423) and to uncommitted authorities in the Treasury Board managed central votes (\$579,378,780).<sup>2</sup>

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<sup>1</sup> Treasury Board Secretariat, [\*Frozen Allotments in Voted Authorities for Supplementary Estimates \(C\), 2016-2017\*](#).

<sup>2</sup> Ibid.

## INTRODUCTION

The Standing Senate Committee on National Finance (the committee) has an important role to play on behalf of Parliament and Canadians in examining the federal government's spending plans, as outlined in the main and supplementary estimates. Our committee reviews and presents reports on the Government's proposed spending in order to examine whether it is reasonable, takes into account value-for-money, and will be effective in achieving the Government's objectives.

As the main estimates, which are presented on or before 1 March, do not contain all of the Government's spending needs for the year, the Government also presents supplementary estimates to Parliament for approval, usually in the spring, fall and winter.

The *Supplementary Estimates (C), 2016–17*, were tabled in the Senate on 14 February 2017. These supplementary estimates request Parliament's approval for an additional \$2.47 billion in voted appropriations, an increase of 2.75% over the *Main Estimates 2016–17*. In addition, the *Supplementary Estimates (C), 2016–17*, provide updates to forecasts of statutory spending, which will be decreasing by \$963.6 million for budgetary expenditures and by \$430.8 million for non-budgetary expenditures. Table 1 shows the main estimates and the supplementary estimates for fiscal year 2016–2017.

**Table 1 – Main Estimates and Supplementary Estimates, 2016–2017 (\$ billions)**

	Main Estimates	Supplementary Estimates			Total
		A	B	C	
Budgetary					
Voted	89.85	6.98	3.88	2.47	103.18
Statutory	160.29	(5.72)	0.38	(0.96)	153.98
Total Budgetary	250.14	1.26	4.26	1.51	257.17
Non-Budgetary					
Voted	0.03	0.03	—	—	0.06
Statutory	0.34	—	—	(0.43)	(0.09)
Total Non-Budgetary	0.37	0.03	—	(0.43)	(0.03)

Source: Table prepared by the authors using data from the Treasury Board of Canada Secretariat, [Supplementary Estimates \(C\), 2016–17](#), p. I-4.

As part of its review of the *Supplementary Estimates (C), 2016–17*, our committee selected nine organizations that are requesting total appropriations of approximately \$1.96 billion, which is 79.4% of the total voted appropriation amount requested in these supplementary estimates.

## **1 OFFICE OF INFRASTRUCTURE OF CANADA**

The Office of Infrastructure of Canada is requesting \$600,000 in voted appropriations to support the Gordie Howe International Bridge project team and a transfer of \$2,607,000 to the Windsor–Detroit Bridge Authority, which represents a net reduction of roughly \$2 million from its voted appropriations for this fiscal year. These supplementary estimates also identify nearly \$829 million in frozen allotments for the Office of Infrastructure of Canada. The following points were addressed during our committee's hearings:

- Since November 2015, the Office of Infrastructure of Canada has approved over \$6 billion in investments for more than 1,300 projects, of which 840 are already underway. Some projects are the result of budget commitments from previous fiscal years;
- The transfer of \$2,607,000 to the Windsor–Detroit Bridge Authority would be used to rehabilitate land that was previously owned by Hydro One;
- Most of the \$829 million in frozen allotments would be reprofiled to be spent in a future fiscal year. The performance of these projects will not necessarily be affected, and these reports will not necessarily result in additional delays. According to the representatives of the Office of Infrastructure of Canada, this is a common practice for the organization, giving it the opportunity to provide the funding at the time its partners are making a request for it;
- By the end of fiscal year 2016–2017, the Office of Infrastructure of Canada anticipates that it will have transferred over \$30 million in unallocated legacy funding to the Gas Tax Fund.

Regarding access to information, the Office of Infrastructure of Canada has begun publishing information on its website, with a breakdown of the funds allocated by province or by territory, as well as by program, so that the public can follow the infrastructure funding evolution.

## **2 ROYAL CANADIAN MOUNTED POLICE**

The Royal Canadian Mounted Police (RCMP) is requesting \$92.8 million in voted appropriations. Of this amount, \$70 million would go to maintaining RCMP operations pending a comprehensive resourcing review. The review was launched in 2016 to assess the financial integrity issues facing the RCMP. Its final report is expected to be completed by the end of March 2017. The following points were raised by RCMP officials:

- The \$70 million for maintaining operations would be added to the frozen allotments, and the RCMP would reassess its needs before the end of the fiscal year to ensure that it would use only the amount it needs, thereby ensuring its spending authorities do not expire;
- The RCMP is currently experiencing difficulties with recruitment. Measures have been put in place to increase the number of recruits, but additional measures may be required in the future;
- A total amount of \$19.8 million in voted appropriations from the RCMP budget would be added to the frozen allotments. One part of the frozen allotments is the result of infrastructure projects that could not be carried out this year. Another part comes from government efficiencies, particularly as regards professional fees and travel expenses.

### 3 DEPARTMENT OF AGRICULTURE AND AGRI-FOOD

The Department of Agriculture and Agri-Food is requesting \$352.1 million in voted appropriations. Of this amount, \$350 million would go to fund the transfer of federal water infrastructure (20 dams and 19 reservoirs) to Saskatchewan's Water Security Agency. The Government of Canada would no longer have any obligations associated with the ownership and operation of these structures. The reason for this transfer is to give Saskatchewan control over the infrastructure it needs to meet provincial water management objectives. The following points were also raised during our committee's meetings:

- The dams in Saskatchewan are the last ones owned by the Department of Agriculture and Agri-Food. Like the other structures that have previously been transferred to Alberta and Manitoba, they are legacy infrastructure from the former Prairie Farm Rehabilitation Administration. Returning the dams and reservoirs to the three Prairie provinces was part of a departmental policy whose purpose was to give control of these structures to the appropriate level of government to manage them efficiently;
- The sum of \$350 million is an increase of 15% over the voted appropriations of the Department of Agriculture and Agri-Food to date. It is a one-time expenditure that was not planned for at the beginning of the fiscal year because it is the result of measures taken in the 2016 federal budget, which was tabled after the *Main Estimates 2016–17*;
- The Department of Agriculture and Agri-Food is also requesting \$1.7 million in funding to support genomics and the digitization and data mobilization of its biological collections, as well as \$0.4 million to reinvest revenues in scientific infrastructure from the sale of a property located in Kent County in New Brunswick.

### 4 DEPARTMENT OF EMPLOYMENT AND SOCIAL DEVELOPMENT

The Department of Employment and Social Development is requesting \$193.7 million in voted appropriations. Of this amount, \$178.4 million is funding to write off unrecoverable student loans, \$5.8 million is for the Aboriginal Skills and Employment Training Strategy pilots and \$5.8 million is for the Student Work-Integrated Learning Program.

Our committee paid particular attention to the funding item to write off unrecoverable debts:

- The total of \$178.4 million would serve to write off 32,554 debts related to unrecoverable student loans, equating to an average of \$5,480 per loan. The Canada Student Loans Program had \$18 billion in outstanding loans to Canadian students as of 31 March 2016;
  - According to the *Debt Write-off Regulations*, debts must be written off in the year in which they are determined to be unrecoverable. The regulations set out the criteria under which accounts can be submitted for write-off;
  - According to the representatives from the Department of Employment and Social Development, the main reason for writing off a loan is that it is statute-barred, that is, a period of six years has elapsed between the time the borrower last acknowledged their loan and the legal activity the
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Crown can undertake to recover that debt. Other reasons include bankruptcy and extreme financial hardship.

Our committee wished to learn more about the steps the Department of Employment and Social Development takes to collect the amounts owed to the Government under the Canada Student Loans program and the performance indicators for its collections program. The departmental officials were unable to answer all our committee's questions, but agreed to provide a written response.

## 5 DEPARTMENT OF NATIONAL DEFENCE

The Department of National Defence is seeking \$29.5 million in voted appropriations. This figure includes \$28.5 million in funding related to Operation REASSURANCE for Canada's contribution to the North Atlantic Treaty Organization (NATO) assurance measures and deterrence posture in Central and Eastern Europe. The Department's representatives also highlighted the following points:

- Under Operation REASSURANCE, Canada will be one of four countries responsible for a multinational brigade. Canada will deploy one frigate on permanent rotation and six CF-18 fighters on a periodic basis. Canada provides 6.6% of NATO's common budget, or about \$140 million per year, making it the sixth-largest contributor to NATO;
- In 2016–2017, the Department is planning to spend a total of \$91.9 million on Operation REASSURANCE. The Department believes this operation is an opportunity for Canada to send a message about its role in NATO and how much it values the organization;
- The Department is proposing an internal transfer of \$48.2 million into the operating expenditures vote. It is attempting to avoid needless requests for additional voted appropriations and to meet its target for planned lapses;
- Under the Defence Renewal initiative,<sup>3</sup> the Department has reinvested between \$400 million and \$500 million internally to date. The goal of the initiative was to generate a reinvestment opportunity of between \$750 million and \$1.2 billion annually, starting in fiscal year 2017–2018.

## 6 GLOBAL AFFAIRS CANADA<sup>4</sup> (FOREIGN AFFAIRS, TRADE AND DEVELOPMENT)

Global Affairs Canada is requesting \$342.2 million in voted appropriations. Most of this amount, exactly \$174 million, would go towards addressing humanitarian assistance requirements and antimicrobial resistance, while \$130 million would serve to help developing countries address the impact of climate change. The following issues were discussed during our committee hearings:

- The amount of \$174 million requested would be allocated as follows: \$45 million would serve for the humanitarian assistance to populations affected by the impacts of El Niño, \$120 million would serve to address the needs of people affected by conflict or disaster, and to maintain

<sup>3</sup> National Defence and the Canadian Armed Forces, [Defence Renewal Overview](#)

<sup>4</sup> For the purposes of Appropriation Acts, the legal name of Global Affairs Canada remains Foreign Affairs, Trade and Development.

Canada's humanitarian assistance responses, and \$9 million would serve to support international action on antimicrobial resistance;

- As for the \$130 million to help developing countries address the impact of climate change, the Department is working with multilateral development banks that conduct risk analyses to ensure the funds disbursed serve the established objectives.

In November 2015, the Government of Canada committed to spending \$2.65 billion over the next five years to help developing countries address the impact of climate change. Our committee wanted to know how the Department ensures that the Government's investments meet its stated goals. The Department explained that it uses a results framework for every investment that enables it to track how the funds were used and what results were achieved. Our committee requested additional information on the Department's results framework.

## **7 INDIGENOUS AND NORTHERN AFFAIRS CANADA<sup>5</sup> (INDIAN AFFAIRS AND NORTHERN DEVELOPMENT)**

Indigenous and Northern Affairs Canada is seeking \$91.9 million in voted appropriations. These supplementary estimates also include over \$100 million in frozen allotments for this department. The following points were raised during our committee hearings:

- Approximately \$56.4 million would serve to reimburse the cost of on-reserve response and recovery activities. The Department stated that flood-related costs were significant across the country this year;
- Some \$22.7 million would be allocated to fund Operation Return Home for the construction of housing and repairs to community infrastructure. The goal is to enable four First Nations to return to an area of Manitoba that experienced severe flooding in 2011;
- A large number of the Department's frozen allotments (about \$41.5 million) are due to procurement delays for complex decontamination operations in Canada's North.

If these additional appropriations are approved, the department said that it would be able to use them by the end of the current year because these amounts have already been disbursed.

The Department explained that the funds provided to Indigenous communities for infrastructure projects are now conditional on compliance with the National Building Code. This condition applies across the country and stems from the Department's desire to improve its infrastructure investment practices. The Department is also working to make a list of the infrastructure projects to which it contributes available on its website. The minister committed to making this information public by March 31, 2017.

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<sup>5</sup> For the purposes of Appropriation Acts, the legal name of Indigenous and Northern Affairs Canada remains Indian Affairs and Northern Development.

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## 8 DEPARTMENT OF VETERANS AFFAIRS

The Department of Veterans Affairs is requesting \$134.8 million in voted appropriations to fund two items. Most of this amount, some \$132.3 million, would fund demand-driven programs and services that provide support to eligible veterans and their families under the *New Veterans Charter*. The remaining \$2.5 million would go toward the Department's advertising programs, which are intended to highlight commemoration activities.

Since the Department's programs are demand-driven, they vary from year to year based on the needs and eligibility of veterans. For example, the Department expected the number of beneficiaries to decrease by 9,100 individuals this year, which explains why it will be unable to spend all the funding it was allocated this year.

Each year, the Department of Veterans Affairs conducts a client re-evaluation in cooperation with the Department of National Defence and the Office of the Superintendent of Financial Institutions. Together with the Office of the Chief Actuary, the Department is currently reviewing various forecasting models that could be used in the future.

## 9 TREASURY BOARD SECRETARIAT

The Treasury Board Secretariat is seeking \$722.7 million in voted appropriations. This figure includes \$545 million in funding for adjustments to terms and conditions of service or employment resulting from the negotiation of 12 collective agreements in the federal public administration and \$95.4 million for salary adjustments in certain departments and agencies. Another \$76.4 million would address shortfalls under the RCMP Disability Insurance Plan.

- The 12 collective agreements must be ratified by 31 March 2017 if the Treasury Board Secretariat is to ensure the requested \$545 million does not remain unused;
- The appropriations sought for the RCMP Disability Insurance Plan would take the form of an additional payment to maintain the plan's financial sustainability. As a signatory to the RCMP Disability Insurance Plan contract, the Treasury Board Secretariat has obligations, including an obligation to keep the plan financially sustainable;
- The voted appropriations for salary adjustments of \$95.4 million would cover the costs of the last agreement from the previous round of collective bargaining, an agreement with the Canada Revenue Agency. It is separate from the 12 collective agreements mentioned above;
- Regarding the frozen allotments, the uncommitted funds from the Treasury Board central votes would undergo a structural reprofiling to a future fiscal year.

Senators and Treasury Board officials also discussed the larger issues of parliamentary authorities and approval, and the proper usage of the supply process. The Supplementary Estimates are the means by which previously planned Government initiatives are funded, when such initiatives were at the time insufficiently developed for inclusion in the Main Estimates. On occasion, the Supplementary Estimates have also included urgent and unforeseeable expenditures, such as the instance of health-related pandemics.

However, the Supplementary Estimates are not intended to be a convenient mechanism for the temporary funding of needs that were foreseeable and could have been planned, particularly in the case where such needs have their own source of authority in an Act of Parliament. The *Salaries Act* for ministers, like the *Parliament of Canada Act* for MPs and Senators, authorizes the payment of ministers' salaries out of the Consolidated Revenue Fund and also fixes the amounts of those salaries. The Government has a bill in the House to amend the *Salaries Act* which on adoption will provide for the salaries of an additional group of ministers.

Our committee is concerned about the recurrent practice of using supplementary estimates to pay certain ministers' salaries prior to the enactment of amendments to the *Salaries Act*, and raises this question in the context of Bill C-24.

At the request of our committee, Treasury Board Secretariat provided clarifications, on this matter (see Appendix 2), and explained that, in its opinion, this practice, which has been in place since at least 1995, respects the budgetary process. According to Treasury Board Secretariat, so long as Bill C-24, An Act to amend the *Salaries Act* and to make a consequential amendment to the *Financial Administration Act* does not receive Royal Assent, Ministers of State without a department of State will continue to receive their salaries pursuant to an appropriation act since the *Salaries Act* and the *Parliament of Canada Act* do not address the question of salaries owed to these ministers. Our committee strongly encourages the adoption of a practice that more closely follows *Beauchesne's Parliamentary Rules and Forms*, which at pages 258 and 259 states the following:

- Paragraph 935: A supply item ought not to be used to obtain authority which is the subject of legislation (*Debates*, March 25, 1981, p. 8601).
  - Paragraph 937: The government may not by use of an Appropriation Act obtain authority it does not have under existing legislation (*Debates*, June 12, 1981, p. 10546).
  - Paragraph 941: If a Vote in the Estimates relates to a bill not yet passed by Parliament, then the authorizing bill must become law before the authorization of the relevant Vote in the Estimates by an Appropriation Act (*Journals*, January 25, 1973, p. 68; *Journals*, February 5, 1973, pp. 94-95).
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## **APPENDIX 1 – ORDER OF REFERENCE**

Extract from the *Journals of the Senate* of Wednesday, February 15, 2017:

The Honourable Senator Bellemare moved, seconded by the Honourable Senator Hubley:

That the Standing Senate Committee on National Finance be authorized to examine and report upon the expenditures set out in the Supplementary Estimates (C) for the fiscal year ending March 31, 2017.

With leave of the Senate and pursuant to rule 5-10(1), the motion was modified to read as follows:

That the Standing Senate Committee on National Finance be authorized to examine and report upon the expenditures set out in the Supplementary Estimates (C) for the fiscal year ending March 31, 2017; and

That the committee be authorized to meet for the purposes of its study of the expenditures set out in Supplementary Estimates (C), even though the Senate may then be sitting, with the application of rule 12-18(1) being suspended in relation thereto.

The question being put on the motion, it was adopted.

*Clerk of the Senate*

Charles Robert

## **APPENDIX 2– REPLY FROM THE SECRETARIAT OF THE TREASURY BOARD FOLLOWING MEETING OF FEBRUARY 28, 2017 OF THE SENATE COMMITTEE ON NATIONAL FINANCE**

Following an appearance at the Standing Senate Committee on National Finance, Treasury Board Secretariat officials (TBS) committed to provide the following information.

- 1) Who are the individuals (or their functions) receiving payments under Vote 1c?

The vote wording contained in the appropriation acts provides the authority to make payments to ministers without a portfolio or Ministers of State who do not preside over a ministry of state. Currently, the Minister of La Francophonie, the Minister of Science, the Minister of Small Business and Tourism, the Minister of Sport and Persons with Disabilities, and the Minister of Status of Women have been appointed as Ministers of State who do not preside over a ministry of state. The salaries of four of these Ministers are currently paid under the authority of an appropriation act. The Minister of La Francophonie is cross-appointed as Minister of International Development which is a ministerial position listed in the Salaries Act. Her single ministerial salary is paid under the authority of the Salaries Act.

- 2) Why is Vote 1c used for payment to each member of the Queen's Privy Council for Canada who is a minister without portfolio, or a minister of State who does not preside over a ministry of state?

Remuneration amounts and authorities for payment are established in the Parliament of Canada Act for Members of Parliament and Parliamentary Secretaries, and in the Salaries Act for Ministers with a portfolio, Ministers of State who preside over a ministry of state, the President of the Queen's Privy Council and the Leaders of the Government in the Senate and the House of Commons. These statutes do not authorize remuneration for either ministers without a portfolio listed in the Salaries Act or Ministers of State who do not preside over a ministry of state. Therefore, the vote wording contained in the appropriation acts provides the authority to make such payments.

- 3) Is it a new practice to use Vote 1c for the payment to each member of the Queen's Privy Council for Canada who is a minister without portfolio, or a minister of state who does not preside over a ministry of state?

No, it's not a new practice. Using an appropriation act for such authorities is a longstanding arrangement, going back at least to 1995. At that time, the authority appeared only in the program expenditures vote of the Privy Council Office. Since 2007-08, the authority appears in the program or operating expenditures vote of the each department that could potentially support a minister without a portfolio or a Minister of State who does not preside over a ministry of state.

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4) Could the people affected by Bill C-24 receive payments under Vote 1c?

Yes. With the exception of the Minister of La Francophonie (see explanation below), they are currently receiving payments under Vote 1c. However, if C-24 receives Royal Assent it would authorize payment under the Salaries Act and Vote 1c would no longer be needed for this purpose in future Estimates. Bill C-24 proposes to amend the Salaries Act by adding to that Act eight new ministerial positions:

- the Minister of La Francophonie;
- the Minister of Science;
- the Minister of Small Business and Tourism;
- the Minister of Sport and Persons with Disabilities;
- the Minister of Status of Women; and
- three additional ministers appointed by commission under the Great Seal.

Individuals were appointed to the five titled positions on November 4, 2015. The salaries of the Minister of Science, the Minister of Small Business and Tourism, the Minister of Sport and Persons with Disabilities, and the Minister of Status of Women are currently paid under the authority of an appropriation act. The Minister of La Francophonie is cross-appointed as Minister of International Development, which is already a ministerial position listed in the Salaries Act. The three additional ministerial positions have not been filled. Royal Assent to Bill C-24 would authorize payment of these eight positions under the Salaries Act.

5) Does the payment under Vote 1c respect the Supplementary Estimates process and TBS policy?

Yes. Using an appropriation act for such authorities is a longstanding arrangement, going back at least to 1995. The permissive authority is retained from one appropriation act to the next, to provide for the possibility of the Prime Minister making such an appointment at any point during the fiscal year. This approach is fully within the legal mandate and authority of the Government.

## **APPENDIX 3 – WITNESSES WHO APPEARED BEFORE THE COMMITTEE**

### **Office of Infrastructure of Canada**

Marc Fortin, Assistant Deputy Minister, Program Operations  
Cynthia Cantlie, Director General, Finance and Contracting  
(2017-02-28)

### **Royal Canadian Mounted Police**

Dennis Watters, Acting Chief Financial Administration Officer  
(2017-03-01)

### **Department of Agriculture and Agri-Food**

France Pégeot, Assistant Deputy Minister, Programs Branch  
Pierre Corriveau, Assistant Deputy Minister, Corporate Management Branch  
(2017-02-28)

### **Department of Employment and Social Development**

Alexis Conrad, Assistant Deputy Minister, Learning Branch  
Jason Won, Director General, Financial Management and Advisory Services, and Deputy Chief  
Financial Officer, Chief Financial Officer Branch  
Mark Perlman, Chief Financial Officer, Chief Financial Officer Branch  
(2017-03-01)

### **Department of National Defence**

Patrick Finn, Assistant Deputy Minister, Materiel  
Brigadier-General M. A. Frank, Director General, Defence Force Planning  
Brigadier-General Werner Liedtke, Deputy Chief Financial Officer, Director General, Financial  
Management  
(2017-03-01)

### **Global Affairs Canada**

Arun Thangaraj, Assistant Deputy Minister and Chief Financial Officer  
Shirley Carruthers, Acting Director General, Financial Resource Planning and Management Bureau  
(2017-03-01)

### **Indigenous and Northern Affairs Canada**

Serge Beaudoin, Director General, Sector Operations Branch, Regional Operations Sector  
Catherine Blanchard, Director General, Planning and Resource Management, Chief Financial Officer  
Sector  
Paul Thoppil, Chief Financial Officer, Chief Financial Officer Sector  
(2017-02-28)

### **Department of Veterans Affairs**

Elizabeth Stuart, Assistant Deputy Minister, Chief Financial Officer and Corporate Services

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Faith McIntyre, Director General, Policy and Research Division  
(2017-03-01)

**Treasury Board Secretariat**

Marcia Santiago, Executive Director, Expenditure Management Sector

Darryl Sprecher, Senior Director, Expenditure Management Sector

Renée LaFontaine, Assistant Secretary and Chief Financial Officer, Corporate Services Sector

(2017-02-28)