



Treasury Board of Canada  
Secrétariat

Secrétariat du Conseil du Trésor  
du Canada

Canada

# **Audit of the Management of Treasury Board Vote 35**

Published: 2009-00-30

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Published by Treasury Board of Canada, Secretariat  
90 Elgin, Ottawa, Ontario, K1A 0R5, Canada

Catalogue Number: BT22-200/2009E-PDF  
ISBN: 978-0-660-25459-3

This document is available on the Government of Canada website, [Canada.ca](http://Canada.ca)

This document is available in alternative formats upon request.

Aussi offert en français sous le titre : Vérification de la gestion du crédit 35 du Conseil du Trésor



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### Assurance Statement

The Internal Audit and Evaluation Bureau has completed an audit of the management of Treasury Board (TB) Vote 35. The objective of the audit was to assess the effective management of TB Vote 35 within the Treasury Board of Canada Secretariat (the Secretariat). The audit approach and methodology followed the *Internal Auditing Standards for the Government of Canada* and the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

The examination was conducted during the period of July and August 2009 and covered TB Vote 35 allocations between April 1 and June 30, 2009.

The audit consisted of interviews, documentation review, and an examination of TB Vote 35 allocations using a judgmental sampling methodology. The audit evidence gathered is sufficient to provide senior management with reasonable assurance of the results derived from this audit.

We conclude with a high level of assurance that there was effective management of TB Vote 35 within the Secretariat.

TB Vote 35 was a special one-time vote created to expedite the flow of funds in support of Budget 2009. The allocation of funds from this vote took place between April and June 2009. Since there is no expectation of continued usage of TB Vote 35 and no major deficiencies were found, there are no recommendations outlined in this report.

In the professional judgment of the Chief Audit Executive, sufficient and appropriate audit procedures have been conducted and evidence has been gathered to support the accuracy of the opinion provided in this report. The opinion is based on a comparison of the conditions, as they existed at the time of the audit, against pre-established audit criteria. The opinion is only applicable for the entities examined and for the time period specified.

## **Executive Summary**

### **Background**

The goal of Budget 2009 was to introduce measures to help stimulate the economy. Implementation of these measures required sound risk management and the need to balance the expeditious flow of funds with appropriate due diligence. TB Vote 35 was developed to help achieve such a balance.

Budget 2009, including Canada's Economic Action Plan, was tabled in the House of Commons on January 27, 2009. The 2009–10 Main Estimates were tabled in the House of Commons on February 26, 2009; however, there was insufficient time to incorporate Budget 2009 items by that date. To expedite the flow of funds, a new central vote, TB Vote 35, was included in the 2009–10 Main Estimates in the amount of \$3 billion. This vote was designed to be a temporary measure to allocate funds to departmental appropriations between April 1 and June 30, 2009. Specifically, it allowed funds to be allocated before late June, when the first Supplementary Estimates were approved by Parliament.<sup>1</sup>

Between April 1 and June 30, 2009, approximately \$2.1 billion was allocated from TB Vote 35 to government departments.<sup>2</sup>

On April 7, 2009, the Secretary of the Treasury Board approved the conduct of an audit of the management of TB Vote 35 on the recommendation of the Secretariat's audit committee (Government of Canada Audit Committee).

### **Objective and scope**

The objective of the audit was to assess the effective management of TB Vote 35 within the Secretariat.

The audit focussed on activities within the Expenditure Management Sector as the manager of TB Vote 35.

The audit did not include an assessment of the following:

- the accuracy and integrity of the information provided by the requesting departments to access TB Vote 35; and
- the use of TB Vote 35 allocations within departments.

### **Conclusion**

The audit found that the management of TB Vote 35 within the Secretariat was effective.

Specifically, the Secretariat developed and documented clear assessment criteria that were reasonably well-defined and applied consistently. Further, items approved by Treasury Board were properly recorded and reported as allocation transfers from TB Vote 35 to the respective departments. The assurance statement presented at the outset of this report reiterates this conclusion and provides details regarding the level of assurance and methodology.

TB Vote 35 was a special one-time vote created to expedite the flow of funds in support of Budget 2009. The allocation of funds from this vote took place between April and June 2009. Since there is no expectation of continued usage of TB Vote 35 and no major deficiencies were found, there are no recommendations outlined in this report.

### **Management response**

The Expenditure Management Sector agrees with the findings of the audit. As there are no recommendations, there is no management action plan; however, the minor points raised by the audit team will be reviewed for their applicability to the management of other central votes.

## **1. Background**

### **1.1 Treasury Board Vote 35**

#### **What is TB Vote 35?**

TB Vote 35 is a \$3 billion centrally financed vote<sup>3</sup> found under Secretariat in the 2009–10 Main Estimates.

#### **Why was TB Vote 35 created?**

Budget 2009, including Canada's Economic Action Plan, was tabled in the House of Commons on January 27, 2009. The 2009–10 Main Estimates were tabled in the House of Commons on February 26, 2009; however, there was insufficient time to incorporate Budget 2009 items by that date.

To expedite the flow of funds, a new central vote, TB Vote 35, was included in the 2009–10 Main Estimates in the amount of \$3 billion. This vote was designed to be a temporary measure to allocate funds to departmental appropriations between April 1 and June 30, 2009. Specifically, it allowed funds to be allocated before late June, when the first Supplementary Estimates are approved by Parliament.

#### **How did TB Vote 35 work?**

TB Vote 35 allocated funds to supplement the appropriations of government departments.

No funds are spent directly from this vote; therefore, there are no expenditures against TB Vote 35.

#### **How much was allocated using TB Vote 35?**

Although TB Vote 35 was appropriated \$3 billion from Parliament during the specified period (April 1 to June 30, 2009), the amount actually allocated to government departments was approximately \$2.1 billion.

### **1.2 Role of the Treasury Board and the Secretariat regarding TB Vote 35**

The Secretariat is the administrative arm of the Treasury Board and has a dual mandate: to support Treasury Board in its role as the government's management board and budget office and to fulfill the statutory responsibilities of a central government agency.

In accordance with the wording of TB Vote 35, departments needed to seek Treasury Board's approval to access the vote. Approval is sought through a Treasury Board submission.

As part of its role to support Treasury Board, the Secretariat makes recommendations and provides advice on all Treasury Board submissions, including those requesting access to TB Vote 35.

To assess TB Vote 35 requests, Secretariat officials developed [criteria](#) to determine whether to recommend these requests for Treasury Board approval.

The overall management of TB Vote 35 within the Secretariat was centralized in one area, the Expenditure Management Sector.

#### **Expenditure Management Sector**

The Expenditure Management Sector (EMS) within the Secretariat is responsible for managing centrally financed votes such as TB Vote 35.

Regarding TB Vote 35, EMS officials were responsible for the following:

- development of the assessment criteria to review TB Vote 35 requests;
- review and acceptance of documentation related to TB Vote 35 requests, such as the Treasury Board submission and the cash flow analysis;
- allocation of funds from TB Vote 35 to the requesting department's appropriations through the Secretariat's allotment control system,<sup>4</sup> once approval was obtained; and
- preparation of reporting information related to TB Vote 35 including the 2009–10 Supplementary Estimates, the 2010 Public Accounts of Canada, and quarterly reporting on Canada's Economic Action Plan.

## 2. Audit Details

### 2.1 Authority for the Audit

On April 7, 2009, the Secretary of the Treasury Board approved the conduct of an audit of the management of TB Vote 35 on the recommendation of the Secretariat's audit committee (Government of Canada Audit Committee).

An audit of the management of TB Vote 35 was identified on the basis of:

- recent change (creation of this one-time vote in the 2009–10 Main Estimates);
- materiality (potential allocation of \$3 billion) in a limited time span (April to June 2009); and
- significance to government priorities (Budget 2009).

### 2.2 Audit Objective

The objective of the audit was to assess the effective management of TB Vote 35 within the Secretariat.

More specifically, this audit focussed on assessing the extent to which:

1. Items recommended to Treasury Board met Secretariat criteria for accessing TB Vote 35; and
2. Items approved by Treasury Board were properly recorded and reported as allocation transfers from TB Vote 35 to the respective departments.

### 2.3 Audit Scope

The audit focussed on activities within the EMS in its role as manager of TB Vote 35.<sup>5</sup>

The examination was conducted during the period of July and August 2009 and covered TB Vote 35 allocations between April 1 and June 30, 2009.

Between the initial approval of this audit (April 2009) and the end of the examination period (August 2009), TB Vote 35 allocations were reported in the 2009–10 Supplementary Estimates A and as an annex to *Canada's Economic Action Plan: A Second Report to Canadians June 2009*. However, the audit limited its assessment of the accuracy of reporting to the 2009–10 Supplementary Estimates A, because it contained more detailed information concerning the allocations than the June 2009 status report.<sup>6</sup>

In addition, the audit did not include an assessment of the following:

- the accuracy and integrity of the information provided by the requesting departments to access TB Vote 35; and
- the use of TB Vote 35 allocations within departments.

### 2.4 Audit Criteria

Audit criteria were developed in consideration of the risks associated with the Secretariat's administration of TB Vote 35 and were based on the Office of the Auditor General of Canada's (OAG) examples of possible criteria for Canada's Economic Action Plan<sup>7</sup> and the Office of the Comptroller General's Core Management Controls (as they apply to the Secretariat).

Two overall audit criteria were applied:

- that clear and well-defined assessment criteria<sup>8</sup> are documented and applied consistently; and
- that allocation transfers are fully and accurately recorded and reported.

These audit criteria were supplemented by a series of sub-criteria, which are presented in [Appendix 2](#).

### 2.5 Approach and Methodology

The audit approach and methodology is consistent with the *Internal Auditing Standards for the Government of Canada* and the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. These standards require that the audit be planned and performed in such a way as to obtain reasonable assurance that audit objectives are achieved. The audit was conducted in accordance with an audit program that defined audit tasks to assess each criterion.

The approach used in carrying out the audit included the following:

- Review of information related to TB Vote 35, including the processes for allocating funds from this vote;
- Interviews with EMS management and staff, Program Sector analysts, and representatives from Legal Services;
- Process walkthroughs to observe the recording of TB Vote 35 allocations within the allocation control system; and
- Review of a judgmental sample of 34 allocations from TB Vote 35:
  - The sample consisted of allocations, totalling approximately \$1.8 billion, reported in the summary table<sup>9</sup> in the 2009–10 Supplementary Estimates A. This sample represented approximately 64 per cent of all approved allocations, which in turn represented 85.7 per cent of the \$2.1 billion of allocated funds.

### 3. Audit Results

To fully assess the extent to which the Secretariat effectively managed TB Vote 35, the audit was structured according to two sub-objectives, specifically:

1. The extent to which items recommended to Treasury Board met Secretariat criteria for accessing TB Vote 35; and
2. The extent to which items approved by Treasury Board were properly recorded and reported as allocation transfers from TB Vote 35 to the respective departments.

Each sub-objective was in turn assessed against the overall audit criteria. The audit results presented below are organized accordingly.

#### 3.1 Extent to which items recommended to Treasury Board met Secretariat criteria for accessing TB Vote 35

*It was expected that the Secretariat assessment criteria be clear, well-defined, and documented.*

The audit team examined whether the Secretariat assessment criteria were documented, approved, and available within the Secretariat and across government.

It was found that the Secretariat criteria for accessing the vote were documented and approved by the senior executive responsible for the administration of the vote within the Secretariat. A letter sent to senior financial officers (SFO) of departments detailed the [criteria](#), and an electronic version of the letter was made available on the Secretariat's Publiservice site, an intranet website accessible to government organizations.

The audit team also examined whether the assessment criteria were clear and well-defined. This was done by first reviewing the criteria and then assessing whether there was common understanding of the criteria by Secretariat officials through interviews and documentation review.

It was found that:

- Secretariat officials, specifically EMS managers and analysts responsible for the administration of the vote, had a common understanding of the assessment criteria; and
- the assessment criteria were clearly outlined based on the audit team's review. However, qualifying phrases such as "valid" and "valid and compelling" were not defined. As shown in the following section, this did not impact the consistent application of the criteria and is therefore not considered to be significant.

*It was expected that the Secretariat's criteria for TB Vote 35 be consistently applied.*

The audit tested a judgmental sample of TB Vote 35 requests against the Secretariat's three [assessment criteria](#) to ensure proper due diligence on behalf of the Secretariat. Audit results are presented for each Secretariat criterion below.

Assessment criterion 1: Allocations should be in support of Canada's Economic Action Plan (included in Chapter Three of Budget 2009).

- The audit found that the Secretariat's assessment criteria were more stringent than the vote wording requirements.<sup>10</sup> In one case, a department's request included initiatives detailed in a supporting annex but not directly referenced in Chapter Three as per the Secretariat's criteria. However, the allocation to this department was in accordance with TB Vote 35's approved vote wording. It is important to note that TB Vote 35's vote wording was approved by Parliament as part of an appropriation act, and as such provided the legal authority for the allocations.

Assessment criterion 2: Requests must include a valid cash flow outlining specific cash requirements before the next Supply period.

- The audit found that departmental requests were approved by the requesting organization's SFO or higher level authority. As well, departments provided breakdowns of specific funding amounts required before the next eligible Supply period.

Assessment criterion 3: A valid and compelling reason exists as to why the cash payment must be made before the next Supply period.

- The audit found that sufficient and appropriate information was provided to reasonably conclude that a need existed to access TB Vote 35 prior to the next Supply period.

**Conclusion for audit sub-objective 1:**

The Secretariat's assessment criteria were found to be clear, well-defined, documented, and consistently applied.

**3.2 Extent to which items approved by Treasury Board were properly recorded and reported as allocation transfers from TB Vote 35 to the respective departments**

Since there were no direct expenditures against TB Vote 35, the reporting of allocations from this vote provides key information to the general public concerning the usage of TB Vote 35. It is therefore essential that the information being reported is accurate and complete.

*It was expected that allocation transfers be fully and accurately recorded.*

The audit first examined recording from a broader perspective to determine whether the approved allocation was an appropriate charge against the vote.

According to the [vote wording](#), an allocation must meet the following five requirements, by being: subject to approval by Treasury Board; between April 1 to June 30, 2009; for initiatives in the Budget tabled January 27, 2009; expenditures not otherwise provided for;<sup>11</sup> and within the legal mandate of the government organization.

- The audit found that, in all cases sampled the allocations recorded against TB Vote 35 were in accordance to the vote wording.

The audit then assessed recording from an administrative perspective to determine whether TB Vote 35 allocations were accurately recorded in the Secretariat's allotment control system.

More specifically, the audit verified approvals by Treasury Board<sup>12</sup> or the President of the Treasury Board against information (e.g., amount of allocation) in the allotment control system.

- The audit found that, in all cases sampled, the allocation transfers from TB Vote 35 were recorded fully and accurately in the allotment control system.

*It was expected that allocation transfers be fully and accurately reported in the 2009–10 Supplementary Estimates A.*

Reporting on the usage of TB Vote 35 is important because of the potential reach of TB Vote 35 allocations across a number of government departments. Therefore, the audit tested the accuracy and completeness of reported TB Vote 35 allocations.

Between the initial approval of this audit (April 2009) and the end of the examination period (August 2009), TB Vote 35 allocations were reported in the 2009–10 Supplementary Estimates A and as an annex to *Canada's Economic Action Plan: A Second Report to Canadians June 2009*. However, the audit limited its assessment of the accuracy of reporting to the 2009–10 Supplementary Estimates A, because it contained more detailed information concerning the allocations than the June 2009 status report.

More specifically, the audit team compared approvals by Treasury Board or the President of the Treasury Board against information (e.g., amount of allocation) listed on the summary table.

- The audit found that, in all cases sampled, the allocation transfers were fully and accurately reported.<sup>13</sup>

**Conclusion for audit sub-objective 2:**



TB Vote 35 allocations were found to be both fully and accurately recorded and reported.

## Overall Conclusion

**Overall, the management of TB Vote 35 within the Secretariat was effective.**

Specifically, the Secretariat developed and documented clear assessment criteria that were reasonably well-defined and applied consistently. Further, items approved by Treasury Board were properly recorded and reported as allocation transfers from TB Vote 35 to the respective departments. The assurance statement presented at the outset of this report reiterates this conclusion and provides details regarding the level of assurance and methodology.

TB Vote 35 was a special one-time vote created to expedite the flow of funds in support of Budget 2009. The allocation of funds from this vote took place between April and June 2009. Since there is no expectation of continued usage of TB Vote 35 and no major deficiencies were found, there are no recommendations outlined in this report.

## Appendix 1: Secretariat's Criteria for Assessing TB Vote 35 Requests

A letter, dated February 27, 2009, from the Assistant Secretary, Expenditure Management Sector, was sent to senior financial officers of departments detailing the Secretariat's assessment criteria. Below are the criteria as stated in this letter.

1. Allocations from Vote 35, Budget Implementation Initiatives, should be considered as bridge funding for Budget 2009 items that will be included in subsequent Supplementary Estimates in support of Canada's Economic Action Plan (initiatives included in Chapter Three of the Budget). If the entire amount sought for an item must be paid prior to the next eligible Supply period, the item will not be included in subsequent Supplementary Estimates except as an allocation from the central Vote.
2. Subject to Treasury Board approval, allocations from the Budget Implementation Vote can only be made from April 1 to June 30, 2009. A department, agency or Crown corporation must support any request with a valid cash flow analysis that demonstrates the specific cash requirements for the Budget 2009 initiative before the next eligible Supply period.
3. A valid and compelling reason exists, particularly as it relates to the payment of grants, as to why the cash payment must be made before the next Supply period. If this is not the case, the payment should be deferred until funds are provided through Supplementary Estimates. For grants, the Transfer Payment Policy must be adhered to.

## Appendix 2: Audit Sub-Criteria

**Criterion 1:** Clear and well-defined assessment criteria are documented and applied consistently (Source: OAG's examples of criteria for Canada's Economic Action Plan).

Audit Criteria	Audit Sub-criteria
<p><b>1.1 CLEAR, DEFINED, DOCUMENTED</b> Assessment criteria are clear, well-defined, and documented.</p>	<ul style="list-style-type: none"> <li>▪ Assessment criteria were approved by the senior executive responsible for the administration of TB Vote 35 in the Secretariat.</li> <li>▪ Assessment criteria were documented and clearly outlined what was expected of departments.</li> <li>▪ The Secretariat ensures that assessment criteria were communicated to all organizations eligible to access the vote.</li> <li>▪ Secretariat officials held a common understanding of the criteria (e.g., interpretation of "valid and compelling reason").</li> </ul>
<p><b>1.2 CONSISTENTLY APPLIED</b> Secretariat assessment criteria for TB Vote 35 are consistently applied.</p>	<ul style="list-style-type: none"> <li>▪ Information is provided to identify request as being in support of Canada's Economic Action Plan.</li> <li>▪ Departmental requests were formally approved by the requesting organization's SFO or higher level authority (e.g., associate deputy head or deputy head).</li> </ul>

- Specific funding amounts are outlined by month within the relevant Supply period.
- Sufficient and appropriate information is provided in the rationale to reasonably conclude that a need exists to access TB Vote 35 prior to the next Supply period.

**Criterion 2:** Allocation transfers are fully and accurately recorded and reported (Source: Core Management Controls, ST-10 and ST-20).

Audit Criteria	Audit Sub-criteria
<b>2.1 PROPER RECORDING</b> Allocation transfers are fully and accurately recorded.	<ul style="list-style-type: none"> <li>▪ Approved transactions are complete and accurately recorded.</li> <li>▪ The Secretariat ensures that transactions are in accordance to vote wording.</li> </ul>
<b>2.2 REPORTING</b> Allocation transfers are fully and accurately reported.	<ul style="list-style-type: none"> <li>▪ Approved transactions are complete and reported accurately in the Supplementary Estimates A.</li> </ul>

### Appendix 3: Treasury Board Vote 35 Wording

The following is the wording of TB Vote 35 as presented in the 2009–10 Main Estimates under the section, "Items for inclusion in the Proposed Schedule 1 to the Appropriation Bill (for the fiscal year ending March 31, 2010)."

"Budget Implementation Initiatives – Subject to the approval of the Treasury Board and between the period commencing April 1, 2009 and ending June 30, 2009, to supplement other appropriations and to provide any appropriate Ministers with appropriations for initiatives announced in the Budget of January 27, 2009, including new grants and the increase of the amounts of grants listed in the Estimates, where the amounts of the expenditures are not otherwise provided for and where the expenditures are within the legal mandates of the government organizations."

### Glossary of Terms

**Allocation**—Is the general term used in this report to describe an amount approved from TB Vote 35.

**Appropriation act**—Is an act passed by Parliament providing authorization for voted appropriations. An appropriation bill (before it is passed as an act) typically provides: a list of vote numbers by department; specific vote wording that governs the purpose and conditions under which expenditures can be made; and the funds being proposed for approval.<sup>14</sup> It is sometimes referred to as a Supply bill.

**Business of Supply**—Is the process by which the government asks Parliament to appropriate funds required to meet its financial obligations and to implement programs already approved by Parliament. There are three periods in a year (March, June, and December) for consideration of the business of Supply.<sup>15</sup>

**Central vote**—See "Centrally financed vote."

**Centrally financed vote**—Is a vote to support the Treasury Board in performing its statutory responsibilities for managing the government's financial, human, and materiel resources.<sup>16</sup> It is sometimes referred to as a "central vote."

**Main Estimates**—Provide information on the total projected spending requirements of departments, agencies, and appropriation-dependent Crown corporations for the upcoming fiscal year. The purpose of these Estimates is to present to Parliament information in support of spending authorities that will be sought through appropriation bills.<sup>17</sup>

**Supplementary Estimates**—Present to Parliament information on the Government of Canada's spending requirements which were either not sufficiently developed in time for inclusion in the Main Estimates or have subsequently been refined to account for developments in particular programs and services.<sup>18</sup>

**Supply**—See "Business of Supply."

**Summary table**—Is the general term used in this report to describe the list of TB Vote 35 allocations prepared by the Secretariat in the section, "Allocations to Treasury Board Central Votes," of the 2009–10 Supplementary Estimates A.

**Supply bill**—See "Appropriation act."

**Treasury Board**—Is a Cabinet committee of the Queen's Privy Council for Canada invested with a broad range of responsibilities for management excellence, policy development, and budget oversight. As the general manager of the public service, Treasury Board has three key roles; it is the government's management board, the government's budget office, and employer of the core public administration.<sup>19</sup>

**Treasury Board submission**—Is an official document submitted by a sponsoring minister on behalf of a federal organization seeking approval or authority from the Treasury Board for an initiative that the organization would not otherwise be able to undertake or that is outside its delegated authorities.<sup>20</sup>

**Voted appropriations**—See "Voted authorities."

**Voted authorities**—Are authorities for which the government must seek Parliament's approval through an appropriation act. They are sometimes referred to as "voted appropriations."

## Footnotes

1. The Supplementary Estimates typically include items announced in the preceding Budget.
2. The term "departments" in this document refers to departments, agencies, and Crown corporations.
3. A centrally financed vote is used to support the Treasury Board in performing its statutory responsibilities for managing the government's financial, human, and materiel resources (2009–10 Main Estimates, p. 1–51).
4. An allotment control system is an information system used in the Expenditure Management Sector to track approved TB Vote 35 allocations to government departments.
5. Although the audit focussed on the Expenditure Management Sector during audit testing, the audit team also consulted, when necessary, with Program Sector analysts and Legal Services to obtain further clarification on TB Vote 35 allocations.
6. TB Vote 35 allocations will also be reported in the 2010 Public Accounts of Canada and in the 2009–10 Supplementary Estimates B. However, these two reports will not be issued until the fall of 2009 and 2010 respectively. Therefore, the audit was not able to assess this aspect of reporting.
7. The source document is a letter from the Auditor General of Canada to the Secretary of the Treasury Board on March 5, 2009.
8. Secretariat criteria are outlined in the February 27, 2009, letter to senior financial officers. See [Appendix 1](#).
9. "Summary table" is the general term used in this report to describe the list of TB Vote 35 allocations prepared by the Secretariat in the section, "Allocations to Treasury Board Central Votes," of the 2009–10 Supplementary Estimates A.
10. Unlike the Secretariat's assessment criteria, the vote wording is broad and does not specify a particular chapter. TB Vote 35's wording only stipulates "initiatives announced in the Budget of January 27, 2009."
11. This section of the vote wording requires that allocations not be included in other votes.
12. The President of the Treasury Board was delegated authority from Treasury Board to approve TB Vote 35 allocations for Budget 2009 initiatives that have already received Treasury Board approval.
13. The summary table is reported to include TB Vote 35 allocations approved on or before April 30, 2009, which is a Secretariat-imposed deadline. However, one allocation reported in this table was approved on May 15, 2009. The allocation was not significant—\$3.1 million of the \$1.8 billion reported. The detailed information provided about this allocation was accurately reported.
14. 2009–10 Main Estimates, p. 1–2.
15. *House of Commons Procedure and Practice*, edited by Robert Marleau and Camille Montpetit, 2000.
16. 2009–10 Main Estimates, p. 1–51.
17. 2009–10 Main Estimates, p. 1–2 and p. 1–50.
18. Supplementary Estimates A, 2009–10, p. 7.
19. *Treasury Board of Canada Secretariat 2008–09 Departmental Performance Report*.
20. *A Guide to Preparing Treasury Board Submissions*, Treasury Board of Canada Secretariat, 2007.
21. 2009–10 Main Estimates, p. 1–50.