

# STRENGTHENING OVERSIGHT OF GOVERNMENT SPENDING...

“The budget process and the information presented in the budget documentation are central to fiscal transparency. However...new spending initiatives announced in the budget are not included in the main estimates, which makes it difficult to get a good picture of the government’s planned spending for the year. This disconnect between the budget and the main estimates is often seen as the source of the problem.”<sup>1</sup>

...So a pilot program introduced a Budget Implementation Vote in the Main Estimates to capture new Budget 2018 measures.

...In response to feedback from Parliamentarians, for even more clarity this year’s Main Estimates include multiple Budget Implementation votes by department and spending measure, each to be studied by the relevant Parliamentary committee.

	PAST MAIN ESTIMATES	2018-19 MAIN ESTIMATES	2019-20 MAIN ESTIMATES
ALIGNMENT	<p>Main Estimates usually <b>tabled before</b> Budget with no <b>opportunity to include Budget measures</b> for new fiscal year in Main Estimates. Had to wait for Supplementary Estimates.</p> <p>Departmental Plans (formerly Reports on Plans and Priorities) usually tabled within <b>one month after</b> Main Estimates and reflect Main Estimates spending.</p>	<p>Main Estimates tabled after the Budget and included 100% of Budget 2018 measures.</p> <p>Departmental Plans tabled on <b>same day</b> as Main Estimates and reflect Main Estimates spending.</p> <p>Budget Implementation Vote outlined exactly how much can be spent on each Budget initiative in each department.</p> <p>Detailed online monthly reports showed how departments and agencies were accessing Budget 2018 allocations.</p>	<p>Main Estimates tabled after Budget 2019, featuring Budget Implementation votes that provide 100% of Budget measures in the Main Estimates, by department and measure.</p> <p>Departmental Plans tabled on <b>same day</b> as Main Estimates, with supplementary information following for organizations receiving Budget 2019 funding.</p> <p>Details on each specific measure to be provided in individual Budget Implementation votes.</p> <p>Detailed monthly online reports on allocations from Budget Implementation votes and status reports in 2019-20 Supplementary Estimates will be provided.</p>
TRANSPARENCY	<p>Reporting of funding allocations for specific Budget measures only included in Supplementary Estimates.</p>	<p>Parliamentarians can trace information from Table A2.11 in Budget 2018 to Annex 1 of the Main Estimates.</p> <p>This link between the Budget and Main Estimates empowered Parliamentarians to hold government to account for its spending.</p>	<p>The Main Estimates contain funding information Parliamentarians can trace from Table A2.11 in Budget 2019 to Budget Implementation votes, by department in Main Estimates – no annex required.</p> <p>Budget 2019 measures to be referred <b>to the relevant Parliamentary committee for review.</b></p> <p>Government spending is even clearer to understand and easier to track.</p>
OVERSIGHT	<p>Difficult for parliamentarians to follow and scrutinize government spending.</p>	<p>Budget Measures in the Main Estimates referred <b>only</b> to the Standing Committee on Government Operations and Estimates.</p>	<p>Each department is accountable to show results and value for money on an ongoing basis.</p>

<sup>1</sup>Seventh report of the Standing Committee on Government Operations and Estimates: Strengthening Parliamentary Scrutiny of Estimates and Supply.

... IMPROVING CLARITY, TRANSPARENCY AND ACCOUNTABILITY.