
COVID-19 Estimated Expenditures by Measure - July 2021

Notations for COVID-19 Estimated Expenditures by Measure Data

As of May 31, 2021, federal organizations reported estimated expenditures against COVID-19 measures (available on [GC InfoBase](#) and the [Open Data portal](#)), which correspond with the measures announced as part of [Canada's COVID-19 Economic Response Plan](#).

1. Scope

The list of measures has evolved since the beginning of the COVID-19 Economic Response Plan (ERP). For the 2021-22 fiscal year, implementing organizations (departments, agencies, and Crown corporations) are submitting estimated expenditure, commitment and expected lapse data based on the ERP measures identified in chapters 1 and 2 of the Fall Economic Statement (FES) 2020 and presented in Budget 2021. The adjustment column allows for the revision and improvement of the cumulative estimated expenditures by organizations potentially overtaking the historical monthly entries to varying degrees.

2. Data limitations

Expenditures are non-audited estimations

Estimated expenditures are based on estimates that may be slightly modified in subsequent periods and have not been audited. Organizations are responsible for determining how best to identify their estimated expenditures and, if required, to provide any subsequent explanation on the amounts and corresponding activities. More recent or more detailed information may be available directly from individual federal organizations.

Flexibility in reporting for more timely information

Organizations were given the flexibility to determine their own materiality thresholds and reporting methodology in order to provide the earliest possible estimations of cumulative spending relating to these measures, which do not conform to any standardized reporting codes used in the Central Financial Management Reporting System (CFMRS).

Reconciliation of data including duplication and associations with other measures

Given the extraordinary context of the pandemic, TBS reached out to organizations to gather spending data related to COVID-19, recognizing that the ability to effectively track expenditures attributable to the COVID-19 response varies greatly by measure, and by organization. In some cases, expenditures incurred by one organization in the implementation of a measure are to be cost-recovered from another organization later in the fiscal year, which can lead to a duplication of expenditures in some collection periods. In other cases, organizations identify related spending activities to measures that are not technically in scope for them – particularly measures that can have a broader interpretation, such as general support funding relating to the response plan or measures relating to personal protective equipment (PPE). While it is expected that the necessary adjustments will take place at the end of the fiscal year, some discrepancies can be found in the historical entries by organizations and may have been corrected through adjustments in future periods. A reconciliation of the estimated expenditures will be conducted at year end to align with final expenditures reported in the Public Accounts of Canada (expected Fall 2022). Only after this point will departmental numbers be finalized.

Multiple sources of funds

Due to multiple funding sources (e.g., new authorities as presented in Supplementary Estimates, the use of existing reference levels, the Employment Insurance Operating Account, and interdepartmental transfers) organizations have continued to refine their understanding of which measures apply to them and how much funding is available to implement the measure, addressing potential discrepancies, including cases where estimated expenditures exceed the specified amount of new authorities associated with a particular measure.

3. Definitions

2021-22 expected lapse refers to the difference between the estimated year-end expenditures and the identified authorities relating to a specific measure. No budgetary or authority type is associated with expected lapse. Crown corporations were not required to provide anticipated lapse information, as their appropriations are drawn down on short-term needs that typically do not lapse.

Commitments refer to funding that has been committed but not yet spent and has been set aside to meet future financial obligations for the current fiscal year (e.g., payments legally required in the future for services rendered). No budgetary or authority type is associated with commitments. Crown corporations were not required to provide commitments as their expenditures reflect payments made by the federal government based on short-term needs.

Estimated expenditures are presented on a modified cash basis of accounting, net of revenues, consistent with Volume II of the Public Accounts, which is the comprehensive source of budgetary and non-budgetary expenditures by department, agency, and Crown corporation on a voted and statutory basis. Crown corporation expenditures represent recorded payment from the federal government, which includes both payments disbursed and payments to be disbursed by the corporation.