
COVID-19 Estimated Expenditures by Type - July 2021

Notations for COVID-19 Estimated Expenditures by Type Data

As of May 31, 2021, federal organizations reported estimated expenditures related to the federal government's response to COVID-19 (available on [GC InfoBase](#) and the [Open Data portal](#)), including measures announced as part of [Canada's COVID-19 Economic Response Plan](#) as well as additional resources committed to support the response.

Caveats:

While organizations have been reporting estimated expenditure data monthly to TBS since March 2020, the reporting requirements have evolved over time.

The ability to effectively track COVID-19 expenditures varies greatly by organization based on internal processes and the different methodologies used for the collection of data and estimated expenditures as well as the capabilities of varying financial systems.

Reported amounts are based on departmental manager's best estimates, are unaudited and subject to change in subsequent months.

The information provided by organizations has been consolidated monthly into a draft report for internal usage.

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.

Definitions:

Estimated Expenditures have been provided by organizations. The financial data provided is unaudited, subject to change in subsequent months and comprised of management's best estimates and reviewed and approved by the Deputy Chief Financial Officer.

Expenditures by Type reporting collects estimated expenditures for all expenditures related to the federal government's response to COVID-19 including announced measures as well as additional resources committed to support the response.

Incremental expenditures are defined as additional expenditures resulting from the COVID-19 response that would not have otherwise been incurred. Note that the source of funding is not a consideration for the expenditures, and they may be from new or existing funding. In addition to expenditures for announced measures, these expenditures also include other additional activities directly related to the federal government's response to COVID-19 that are not captured under expenditures by measure. Examples of incremental expenditures include but are not limited to the Employment Insurance Emergency Response Benefit, expenditures of announced measures, the activation of Canadian Armed Forces reservists, new temporary staff, overtime for staff paid in cash, and purchased protective medical equipment and supplies.

Non-Incremental expenditures are all other expenditures related to the COVID-19 response (i.e., existing staff reallocated to support the effort).

Period refers to the fiscal year accounting period. For instance, April is the Period 1 of a Fiscal Year, while March is the Period 12 of the fiscal year.

Acronyms:

CERB - Canada Emergency Response Benefit

CESB - Canada Emergency Student Benefit

EBP - Employee Benefit Plan

EI - Employment Insurance

HQ - Headquarters

PPE - Personal Protective Equipment