
COVID-19 Economic Response Plan – Estimated Expenditures June 2021

Context

- With the unprecedented scale and impact of COVID-19, Parliament has prioritized measures responding to COVID-19. The government tabled Main Estimates and Supplementary Estimates (A) for 2021-22 providing a total of \$42.3 billion in planned spending authorities for federal organizations across the Government of Canada to spend in support of COVID-19 measures. These are “up to” authorities in recognition of the urgency and uncertainty in which these measures were brought forward in the pandemic context.
- Typically, reporting on government expenditures is done on a monthly basis through the Department of Finance’s Fiscal Monitor, quarterly by departments and annually through the Annual Financial Report and the Public Accounts. Given the extraordinary context of the pandemic, the Treasury Board Secretariat (TBS) has reached out to organizations to gather spending data related to COVID-19 on a monthly basis, recognizing that the ability to effectively track expenditures attributable to the COVID-19 response varies greatly by measure, and by organization. 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.
- The scope of this collection effort has focused primarily on COVID-19 spending that falls within planned authorities as outlined in the Estimates. The main purpose of the Estimates is to support Parliament’s consideration of the appropriation bills, which are the legal instruments for authorizing certain payments, and not all COVID-19 related measures fall within the scope of the Estimates. For instance, Parliament does not authorize spending annually for tax and liquidity measures. Excluded from this collection effort are:
 - Measures legislated through the *Income Tax Act* such as the Canada Emergency Wage Subsidy¹;
 - Employment Insurance Benefits that are paid out of the Employment Insurance Operating Account; and
 - Liquidity measures such as the Canada Emergency Business Account, and the Business Credit Availability Program.

¹ As of April 30, 2021, 2021-22 estimated expenditures for the Canada Emergency Wage Subsidy are \$3.8 billion.

Estimated Expenditures as of April 30, 2021

- To date, efforts to collect expenditures related to Canada's COVID-19 Economic Response Plan 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 the appropriate estimated expenditures and, if required, to provide any subsequent explanation on the amounts and corresponding activities.
- As of April 30, 2021, federal organizations reported total 2021-22 estimated expenditures of \$3.8 billion against COVID-19 measures (listed in Table 1 with the breakdown, and as provided by organization, listed in Table 2), which correspond with the measures announced as part of the COVID-19 Economic Response Plan (i.e., Chapters 1 and 2 of the Fall Economic Statement 2020). These estimated expenditures do not represent the implementation status or results achieved for a measure. Implementing organizations (departments, agencies, and Crown corporations) are best positioned to speak to the implementation status of a measure.
- In addition to \$3.8 billion in estimated expenditures for COVID-19 measures, as of April 30, 2021, departments and agencies are also reporting additional estimated expenditures of \$0.2 billion to support the government's response to COVID-19. These expenditures include estimates for salaries and overtime for additional hires or employees reassigned to support the federal government response to COVID-19, and operational expenditures including acquisition of personal protective equipment and supplies. For the most part, these estimated expenditures are against existing funding in departmental reference levels that have been redirected to COVID-19 activities.

Technical Notes:

- These estimated expenditures include the cash payments that have been made to suppliers for goods and services or to grants and contributions recipients as of April 30, 2021. Expenditures are recorded when cash payments are made from the consolidated revenue fund (e.g. for goods, services, and grants and contributions, etc.) against authorities provided through statutory legislation or appropriation bills for the Estimates. Estimated expenditures do not reflect financial commitments made by implementing organizations for which an actual payment has not been issued. The Directive on Payments establishes the norm that suppliers are paid within 30 days, from the time when an invoice is received and the goods or services are accepted. A delayed invoice, or different terms in the payment schedule (e.g., as per a contract) can result in spending being recorded several months after the initial receipt of the goods or services. For these reasons, there may be legal financial

commitments made by implementing organizations in relation to the response measures, which are not yet included in the figures provided in Table 1 and Table 2. Year-end expenditure figures will include accrual charges for expenditures for which cash payments have yet to be made and will be based on the government's audited financial information.

- In comparing COVID-19 authorities and estimated expenditures, in some cases, the funding source of a measure is completely aligned with the authorities presented in the Estimates. In other cases, funding can include other sources of funds – for example, the use of existing resources and/or transfer of funds between organizations. As a result, in limited circumstances, estimated expenditures may be greater than the authorities for a measure. Conversely, a measure may be fully implemented without fully expending available authorities, as authorities are “up to” amounts.
- Budget 2021 and the Fall Economic Statement 2020 are presented on a full accrual basis whereas the Estimates are presented on a modified cash basis. The accrual basis of accounting recognizes income when it is earned and expenses when they are incurred, whereas cash accounting recognizes them when the cash or its equivalent has been paid. As a result, certain items will be reported differently between these publications.
- Statutory COVID-19 expenditures have been granted through several time-limited authorities:
 - Provisions of the *Financial Administration Act* which authorized payments to provinces and territories (or organizations named by those jurisdictions) were repealed on September 30, 2020;
 - The *Public Health Events of National Concern Payments Act* was repealed on December 31, 2020;
 - The *Canada Recovery Benefits Act* (Bill C-4), enacted in October 2020, authorized payments for the Canada Recovery Benefit, the Canada Recovery Sickness Benefit and the Canada Recovery Caregiving Benefit until March 31, 2024; and
 - Provisions of the proposed *Budget Implementation Act, 2021, No. 1* (Bill C-30) which would authorize additional payments to the provinces and territories related to the Canada Health Transfer as well as payments in respect to Canada's COVID-19 immunization plan.

The *Economic Statement Implementation Act, 2020* (Bill C-14) did not receive Royal Assent by March 31, 2021, the date required to authorize payments for certain measures. As a result, expenditures for these measures (e.g. Regional Relief and Recovery Fund, specific health measures, increased income support payments under the *Canada Emergency Response Benefit Act*) will be significantly lower in 2020-21, and possibly delayed completely to 2021-22, as they may only be incurred against authorities received through another means.

- Crown corporation expenditures represent recorded payment from the federal government, which includes both payments disbursed and payments to be disbursed by the corporation.
- Liquidity support measures or liquidity support programs are different than direct support measures. During the pandemic, the government offers temporary financial supports such as loans for businesses, credit guarantees or deferred tax payments.

Table 1: Estimated Expenditures by Measure per Organization as of April 30, 2021*

Organization	Measure	Estimated Expenditures
Atlantic Canada Opportunities Agency	Regional Relief and Recovery Fund	1,867,683
Canada Mortgage and Housing Corporation	Canada Emergency Commercial Rent Assistance (CECRA) for Small Businesses	111,199
	Expanding Existing Federal Employment, Skills Development, Student and Youth Programming	451,473
	Rapid Housing Initiative	117,224,723
Canada Revenue Agency	Canada Emergency Student Benefit (CESB)	41,756
	Canada Recovery Benefits	3,849,608
	Canada Recovery Caregiving Benefit	299,802
	Canada Recovery Sickness Benefit	358,446
	Canada Revenue Agency Funding for COVID-19 Economic Measures	6,849,115
	Support for Persons with Disabilities	1,777
Canadian Institutes of Health Research	Further Support for Medical Research and Vaccine Developments	6,857,908
Correctional Service of Canada	Supporting Public Health Measures in Correctional Institutions	7,255,864
Department of Agriculture and Agri-Food	Expanding Existing Federal Employment, Skills Development, Student and Youth Programming	122,696
	Support for Food Banks and Local Food Organizations	85,093

Organization	Measure	Estimated Expenditures
Department of Employment and Social Development	Canada Recovery Benefits	3,033,645,000
	Canada Recovery Caregiving Benefit	337,566,000
	Canada Recovery Sickness Benefit	77,852,500
	Enhancing Student Financial Assistance for Fall 2020	21,451,255
	Improving our ability to reach Canadians	1,316,202
	Personal Support Worker Training and Other Measures to Address Labour Shortages in Long-Term and Home Care	1,100,000
	Support Canada Emergency Response Benefit Program Integrity	2,954,293
	Support for Persons with Disabilities	23,826,700
	Supporting the Ongoing Delivery of Key Benefits	369,292
Department of Fisheries and Oceans	Support for Fish Harvesters	32,904
Department of Health	COVID-19 Response Fund	6,344
	Further Support for Medical Research and Vaccine Developments	4,948,732
	Support for Health Canada and the Public Health Agency of Canada	25,374
	Supporting Distress Centres, the Wellness Together Canada Portal	9,583,484
	Supporting and Sustaining the Public Health Agency of Canada and Health Canada's Pandemic Operations	3,496,865
Department of Indigenous Services	Indigenous Community Support Fund	223,293
	Indigenous Public Health Investments	12,775,357
	Supportive Care in Indigenous Communities	2,955
Department of Industry	Further Support for Medical Research and Vaccine Developments	218,064
	Regional Relief and Recovery Fund	1,387,087
	Support for Main Street Businesses	810,240
Department of Natural Resources	Emissions Reduction Fund for the Oil and Gas Sector	219,730
	Expanding Existing Federal Employment, Skills Development, Student and Youth Programming	62,642

Organization	Measure	Estimated Expenditures
Department of Public Works and Government Services	Canada Recovery Benefits	12,776
	PPE and Related Equipment Support for Essential Workers	2,132,961
	Safe Restart Agreement	36,576
Department of Transport	Support Essential Air Access to Remote Communities	72,233
Department of Western Economic Diversification	Regional Relief and Recovery Fund	6,100,932
Economic Development Agency of Canada for the Regions of Quebec	Regional Air Transportation Initiative	19,752
	Regional Relief and Recovery Fund	12,093,497
National Research Council of Canada	Bio-Manufacturing Capacity Expansion - National Research Council Royalmount Facility	549,252
	COVID-19 Response Fund	510,327
	Expanding Existing Federal Employment, Skills Development, Student and Youth Programming	46,999
	Further Support for Medical Research and Vaccine Developments	788,507
	Support for COVID-19 Medical Research and Vaccine Developments	218,756
Office of Infrastructure of Canada	Improving Ventilation in Public Buildings	11,820
Public Health Agency of Canada	Additional PPE Procurement and Support for the Storage and Warehousing of PPE	7,220,295
	Further Support for Medical Research and Vaccine Developments	83,992,552
	Innovative Research and Support for New Testing Approaches and Technologies for COVID-19	8,042,060
	Quarantine Facilities and COVID-19 Border Measures	22,639,525
	Safe Restart Agreement Federal Investments in Testing, Contact Tracing, and Data Management	9,301,496
	Support for COVID-19 Medical Research and Vaccine Developments	1,589,226
	Supporting and Sustaining the Public Health Agency of Canada and Health Canada's Pandemic Operations	3,376,461
Registrar of the Supreme Court of Canada	Supporting Court Operations and Access to Justice	9,239

Organization	Measure	Estimated Expenditures
Statistics Canada	COVID-19 Response Fund	223,327
	Safe Restart Agreement Federal Investments in Testing, Contact Tracing, and Data Management	2,124,803
Telefilm Canada	Support for the Audiovisual Industry	134,451
Treasury Board Secretariat	Canadian Digital Service	303,354
Total estimated expenditures by measure per organization as of April 30, 2021		3,840,802,632

* Totals may not add and may not agree with details presented later in this document due to rounding.

Table 2: COVID-19 Estimated Expenditures by Measure – Year to Date – April 30, 2021*

2021-22		Budgetary	
Organization	Measure	Voted	Statutory
Atlantic Canada Opportunities Agency	Regional Relief and Recovery Fund	1,867,683	
Canada Mortgage and Housing Corporation	Canada Emergency Commercial Rent Assistance (CECRA) for Small Businesses	111,199	
	Expanding Existing Federal Employment, Skills Development, Student and Youth Programming	451,473	
	Rapid Housing Initiative	117,224,723	
Canada Revenue Agency	Canada Emergency Student Benefit (CESB)	41,756	
	Canada Recovery Benefits	3,849,608	
	Canada Recovery Caregiving Benefit	299,802	
	Canada Recovery Sickness Benefit	358,446	
	Canada Revenue Agency Funding for COVID-19 Economic Measures	5,414,963	1,434,152
	Support for Persons with Disabilities	1,777	
Canadian Institutes of Health Research	Further Support for Medical Research and Vaccine Developments	6,857,908	
Correctional Service of Canada	Supporting Public Health Measures in Correctional Institutions	6,040,339	1,215,525
Department of Agriculture and Agri-Food	Expanding Existing Federal Employment, Skills Development, Student and Youth Programming	96,611	26,085
	Support for Food Banks and Local Food Organizations	67,302	17,790
Department of Employment and Social Development	Canada Recovery Benefits		3,033,645,000
	Canada Recovery Caregiving Benefit		337,566,000
	Canada Recovery Sickness Benefit		77,852,500
	Enhancing Student Financial Assistance for Fall 2020		21,451,255
	Improving our ability to reach Canadians	989,982	326,220
	Personal Support Worker Training and Other Measures to Address Labour Shortages in Long-Term and Home Care	1,082,422	17,578
	Support Canada Emergency Response Benefit Program Integrity	2,462,160	492,133
	Support for Persons with Disabilities		23,826,700
	Supporting the Ongoing Delivery of Key Benefits		369,292
Department of Fisheries and Oceans	Support for Fish Harvesters	32,904	

2021-22		Budgetary	
Organization	Measure	Voted	Statutory
Department of Health	COVID-19 Response Fund	6,344	
	Further Support for Medical Research and Vaccine Developments	4,368,182	580,550
	Support for Health Canada and the Public Health Agency of Canada	25,374	
	Supporting Distress Centres, the Wellness Together Canada Portal	9,583,484	
	Supporting and Sustaining the Public Health Agency of Canada and Health Canada's Pandemic Operations	3,206,278	290,587
Department of Indigenous Services	Indigenous Community Support Fund	223,293	
	Indigenous Public Health Investments	12,775,357	
	Supportive Care in Indigenous Communities	2,955	
Department of Industry	Further Support for Medical Research and Vaccine Developments	218,064	
	Regional Relief and Recovery Fund	1,387,087	
	Support for Main Street Businesses	810,240	
Department of Natural Resources	Emissions Reduction Fund for the Oil and Gas Sector	173,222	46,508
	Expanding Existing Federal Employment, Skills Development, Student and Youth Programming	49,438	13,204
Department of Public Works and Government Services	Canada Recovery Benefits	10,059	2,716
	PPE and Related Equipment Support for Essential Workers	1,927,109	205,852
	Safe Restart Agreement	36,576	
Department of Transport	Support Essential Air Access to Remote Communities	56,877	15,357
Department of Western Economic Diversification	Regional Relief and Recovery Fund	6,100,932	
Economic Development Agency of Canada for the Regions of Quebec	Regional Air Transportation Initiative	15,553	4,199
	Regional Relief and Recovery Fund	12,057,330	36,167

2021-22		Budgetary	
Organization	Measure	Voted	Statutory
National Research Council of Canada	Bio-Manufacturing Capacity Expansion - National Research Council Royalmount Facility	549,252	
	COVID-19 Response Fund	510,327	
	Expanding Existing Federal Employment, Skills Development, Student and Youth Programming	46,999	
	Further Support for Medical Research and Vaccine Developments	788,507	
	Support for COVID-19 Medical Research and Vaccine Developments	218,756	
Office of Infrastructure of Canada	Improving Ventilation in Public Buildings	10,804	1,016
Public Health Agency of Canada	Additional PPE Procurement and Support for the Storage and Warehousing of PPE	7,148,911	71,384
	Further Support for Medical Research and Vaccine Developments	83,856,101	136,451
	Innovative Research and Support for New Testing Approaches and Technologies for COVID-19	8,014,411	27,649
	Quarantine Facilities and COVID-19 Border Measures	22,341,756	297,769
	Safe Restart Agreement Federal Investments in Testing, Contact Tracing, and Data Management	9,244,041	57,455
	Support for COVID-19 Medical Research and Vaccine Developments	1,466,470	122,756
	Supporting and Sustaining the Public Health Agency of Canada and Health Canada's Pandemic Operations	2,704,958	671,503
Registrar of the Supreme Court of Canada	Supporting Court Operations and Access to Justice	7,275	1,964
Statistics Canada	COVID-19 Response Fund	176,107	47,220
	Safe Restart Agreement Federal Investments in Testing, Contact Tracing, and Data Management	1,684,236	440,567
Telefilm Canada	Support for the Audiovisual Industry	134,451	
Treasury Board Secretariat	Canadian Digital Service	267,314	36,040
Total		339,455,488	3,501,347,144

* Totals may not add and may not agree with details presented later in this document due to rounding. No non-budgetary expenditures.