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# **Standing Committee on Government Operations and Estimates**

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**EVIDENCE**

**Monday, October 24, 2016**

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**Chair**

**Mr. Tom Lukiwski**



## Standing Committee on Government Operations and Estimates

Monday, October 24, 2016

• (1100)

[English]

**The Chair (Mr. Tom Lukiwski (Moose Jaw—Lake Centre—Lanigan, CPC)):** Colleagues, thank you for your attendance. For most of my colleagues, it's kind of like Groundhog Day—we're seeing you again. I didn't think we'd see each other this soon, but welcome back.

Welcome, Mr. Graham, Mr. Ayoub, and Mr. Grewal. It's good to see you back at the table again.

Welcome, Minister. I know we have only an hour, so I will, without further ado, turn it over to you and perhaps you can brief our colleagues around this table as to the purpose of your visit, and get right into your presentation.

**Hon. Scott Brison (President of the Treasury Board):** Thanks, Mr. Chair.

This is actually my twelfth appearance at either a Senate or a House parliamentary committee since the swearing-in of the new government last November. I'm delighted to be here.

[Translation]

I am pleased to have with me from my department Yaprak Baltacioglu, the secretary of the Treasury Board; Brian Pagan, the assistant secretary of the Expenditure Management Sector; Marcia Santiago, from the Treasury Board Secretariat; and my colleague Joyce Murray, Parliamentary Secretary to the President of the Treasury Board, from our department.

[English]

To have the opportunity to be here again is great. Since we last met, there has been significant progress made, as evidenced in the paper provided to you.

This committee has played an important role in budget and estimates reform for some time, going back to 2012, with the report “Strengthening Parliamentary Scrutiny of Estimates and Supply”, which provided a very thoughtful analysis and recommendations that have helped serve as a road map on estimates reform. In fact, a number of the steps already taken have been in response to that report and its recommendations. These included the creation of a searchable online database known as InfoBase, which has been recognized by the PBO as the authoritative source of government expenditure information; a pilot project with Transport Canada to test a new program-based vote structure; and the identification in estimates documents of all new funding according to the associated

budget document to make it easier for parliamentarians to follow that.

We continue to move forward with this agenda, most notably on the question of budget and estimates timing and alignment, and I want to speak with you briefly on that this morning.

The ability to exercise oversight over government spending is the most important role that we as parliamentarians can play in representing Canadians.

[Translation]

However, the current practice makes it difficult for MPs to carry out that function. Having been an MP for many years, I too have been dissatisfied with the various elements of the estimates process.

[English]

The other night in a briefing, which some of you attended, I noted that on June 2 I will have been a member of Parliament for 20 years. By that time, I will have been three and a half years in government, and 16 and a half in opposition, so my perspective on some of these things is shaped not simply by having been a member of a government but also a member of Parliament. That's one of the reasons I'm excited to discuss with you the government's vision for estimates reform.

Change in this area is not easy. In fact, Robert Marleau, former Clerk of the House, noted that the form and content of the main estimates has been modified on only four occasions since Confederation, most recently in 1997. Clearly, there's a lot of work to be done in terms of strengthening the ability for Parliament to hold government to account.

I firmly believe the vision we're proposing will help address the many issues raised over the ineffectiveness of the estimates process in Canada. These include concerns of the Auditor General, who underlined the importance of better timing between the budget and estimates.

Our vision includes four areas that are currently the source of a lot of frustration for parliamentarians. To make things manageable and to achieve early progress, I would propose that we focus our attention on the first area right away. It deals with the timing of the main estimates in the budget and would require a simple change to the Standing Orders.

Once this important reform is implemented, we could take the necessary time to study and consider the other areas. I'd like to go through each area with the committee.

As I said, the first is in the area of timing of the main estimates and budget. Currently, the main estimates for the upcoming year need to be tabled in Parliament by March 1. In practice, this means that the main estimates can only reflect Treasury Board decisions as of January roughly, well before the budget actually comes out.

● (1105)

This timing affects parliamentarians, because the main estimates, which MPs are meant to scrutinize and to vote on, end up not reflecting the government's plans and priorities as outlined in the budget for the same year.

The other thing is that all the work that goes into Parliament's scrutiny of the main estimates is rendered basically irrelevant when the budget comes out. Wasting Parliament's time doing irrelevant work is not my idea of a priority. We need to fix that and make sure Parliament is engaged in meaningful work, including holding governments to account.

Therefore, we propose that the main estimates be tabled by May 1, instead of March 1, so that the main estimates can include budget items.

[Translation]

The second challenge is the differences in scope and accounting methods between the budget and the estimates.

[English]

The challenge here is more than accounting concepts. The budget represents the entire universe of federal spending. This includes consolidated accounts—for example, EI, and tax expenditures such as the new Canada child benefit. The estimates, meanwhile, support the more limited appropriation requirements of departments and agencies.

Nonetheless, parliamentarians need to be able to compare items in the budget and the estimates. The government will build on recent efforts to improve accrual planning in departments and reconciliation to cash appropriations in the estimates. There has been some work done on that in terms of reconciliation between accrual and cash accounting. We want to deepen that and expand it.

[Translation]

The third area is the difficulty MPs have in connecting the money we vote for with the program it will be used for.

[English]

Departments get their expenditure authority from Parliament on the basis of votes in the appropriation acts. These describe how funds are spent on items such as capital, operating, and grants and contributions. We'd like to focus more on why we're spending, and strengthen the link between the votes and the actual, specific programs they fund.

[Translation]

Lastly, many departmental reports are neither meaningful nor informative.

[English]

Every department within government has a lot of people writing reports that aren't that useful in terms of the quality of information

and that not a whole lot of people read. In the same way that I said I don't think it's a good idea to waste parliamentarians' time unnecessarily, I think we're wasting a lot of good public servants' time writing reports that people aren't using because they're not formatted in a way that they're useful.

Our new Treasury Board policy on results will simplify how government reports on the resources it uses and the results it achieves. Reports will now tell people what departments do, what they are trying to achieve, and how they measure success, with an increased focus on metrics and measuring results and delivery, so that ministers, Parliament, and ultimately Canadians can hold government to account and have an understanding of the effectiveness of programs. In addition, detailed information on program spending and the number of FTEs or people working will be provided in a user-friendly online database.

[Translation]

Mr. Chair, these are the broad outlines of our vision for fundamentally changing the estimates process so that MPs are better able to hold the government to account.

● (1110)

[English]

With that goal in mind, I look forward to the committee's engagement in driving the reform of estimates to benefit all of parliamentarians. I look forward to engaging, in the short term, on the alignment of budget and estimates timing.

Thank you very much.

I'd like to turn it over to Brian, who will go through a more detailed presentation of the proposed reforms.

**The Chair:** Thank you, Minister.

Go ahead, Mr. Pagan.

[Translation]

**Mr. Brian Pagan (Assistant Secretary, Expenditure Management, Treasury Board Secretariat):** Thank you, Mr. Chair.

As the president of the Treasury Board mentioned, the purpose of today's presentation is to explain to you the government's vision for estimates reform. We also want to explain how we plan to support parliamentarians more effectively by providing the best possible information for the purpose of approving government spending.

[English]

I have several slides to go through. I propose quite quickly to go through the four pillars as presented by the estimates. I'll present pillar one, the question of timing, and then perhaps pause for questions around that crucial element of timing.

As we see here in the outline, the proposed approach of the four pillars builds on recommendations from this committee, the 2012 study of OGGO on the estimates process, as well as our initial briefing with this very committee in February of last year, where we laid out the challenges around timing.

We believe that once we have the timing properly sequenced, we will be able to move forward with a better understanding of needs and requirements around scope and accounting, the vote structure of appropriations, and results and reporting.

[*Translation*]

The estimates are clearly essential to the proper operation of government. They form the basis of parliamentary oversight and control, reflect the government's spending priorities, and serve as the principal mechanism for establishing reports on plans and results.

However, parliamentarians have said on many occasions they are unable to perform their role of examining the estimates to ensure adequate control. That situation is attributable to the incoherent nature of the budgetary process, as a result of which budget initiatives are not included in the main estimates. Estimates funds are hard to understand and reconcile, and reports are neither relevant nor instructive.

[*English*]

Accordingly, the government sets out a four-pillar approach to fundamental change, beginning with the first step of changing the timing of the main estimates. As the president mentioned, taking this step will present a more coherent document and allow for the inclusion of budget estimates.

[*Translation*]

Then we can more easily reconcile the differences in scope and accounting methods between the budget and the estimates, ensure that vote structures for all departments reach parliamentarians, and reform the departments' annual reports so that parliamentarians are better informed about planned expenditures, expected outcomes, and actual outcomes.

Now I will discuss each pillar in detail.

[*English*]

The issue of estimates timing is very critical to any comprehension of the government's aspirations related to the budget and Parliament's understanding and control of departmental expenditures.

According to existing Standing Order 84(1), the government must table on or before the 1st of March the main estimates for the year. In reality, to be able to do this by the 1st of March, we need to prepare a document that reflects Treasury Board decisions up until the end of January. We know that in a typical year the government will table its budget somewhere between mid-February and mid-March, so evidently locking down the main estimates by the end of January precludes any ability to reflect budget items in the main estimates.

As the president has mentioned, this presents the scenario where we are presenting to Parliament the certainty of program expenditures that do not reflect the new plans of government, the new priorities of government, as they are articulated in the budget

that's tabled in February and March. This in itself presents a fundamental challenge and incoherence in terms of understanding the budget and estimates process.

To remedy this, the government is proposing that the main estimates be tabled on or before the 1st of May, instead of on or before the 1st of March. At this point the budget would have been presented, and we would have an opportunity to include budget items in the estimates for Parliament's scrutiny.

• (1115)

This change would include a number of benefits, not the least of which is a more coherent sequencing of the documents, a timelier implementation of budget initiatives, the ability to reconcile the estimates back to the budget that was tabled in February or March, and the possibility of eliminating a supplementary exercise. Currently we have the main estimates and three supplementary estimates. We would be simplifying the process and presenting fewer documents to Parliament and therefore less confusion.

I would emphasize that in terms of beginning the fiscal year and the approval of interim supply, nothing would change. As was clear in the document, we would present an interim estimates and an interim supply bill that would be based on a continuation of the current-year existing authorities that would allow departments to begin the year, and then introduce full supply in June, according to the current supply calendar.

Before pausing for questions on the issue of timing, I would present this in a visual form where we see in the period now, October–November, the government preparing its fiscal and economic update. That becomes the basis for planning the budget. We understand that the government would be intending to present a budget to Parliament in the February–March time frame. We would introduce interim supply for the 1st of March, allowing departments to begin the fiscal year in April with authorities, and then we would follow up with main estimates that reflect budget priorities and a reconciliation to the budget in May for Parliament's consideration of full supply in June.

Mr. Chair, at this time I think it might be appropriate to pause and allow committee members to digest this issue of timing and perhaps ask questions on this very critical step.

**The Chair:** Thank you very much, Mr. Pagan.

Thank you, Minister, for your presentation. Before we turn it over to questions and answers, perhaps you'll permit me to make an observation or two.

I haven't been in Parliament as long as you, Minister. Outside of you, however, I believe I'm the longest-serving parliamentarian at this table. I agree with your assessment that the budgetary process, in terms of parliamentary oversight, has been, in my view at least, and I've been saying this for well over 12 years, almost a bit of a joke. We simply didn't have the ability to delve into the numbers effectively and to give the scrutiny that we have been charged with doing. I applaud you in your efforts to try to simplify this and try to streamline the process so that all parliamentarians at least have an opportunity to observe and make comment on a literally multi-billion-dollar functioning of Parliament. I applaud you on that.

My question for you is this. In the last Parliament, I was charged with the review of the Standing Orders. As you know, each year a new Parliament sits, there is a finite period of time for Standing Orders to be reviewed. As a matter of fact, there was a debate in Parliament just a week or so ago when we were on the road.

The approach I took with the all-party committee studying changes to the Standing Orders—we made a few minor ones—was that I suggested we needed unanimity to make sure, since Standing Orders are really the backbone of what we do and how we operate in this institution.

Have you, Minister, considered Standing Order changes requiring unanimous consent, or exactly how did you plan to approach that?

**Hon. Scott Brison:** Thank you, Mr. Chair.

First of all, the change to the Standing Orders that is required for this would be moving the deadline for the main estimates from March 1 to May 1. This committee has the ability, as a committee, to recommend to Parliament a change. We will work on this with members of Parliament from all parties.

On the timing of it, really, in order to have this change apply to the next main estimates and budget, it would require something basically sometime in November. I would hate to see us lose a year in terms of this significant improvement. I view any change like this as part of an evergreening approach. We as Parliament should always look at ways we can strengthen parliamentary governance and good governance broadly on an ongoing basis.

In other words, from a change that we make now in terms of the Standing Orders, the next budget and estimates process will see a more logical sequencing of the budget and estimates, with the main estimates actually reflecting what's in the budget. Then, as time goes on....

I look at the Australia model, for instance, where the budget and main estimates appear almost at the same time, or even in Ontario, where it's about 12 days after. As the departments become accustomed to this new timing and sequencing, there will be a tightening of budget and estimates timing over time that will operationalize as a result of greater efficiency. I view this as the start. Over time you'll see a tightening of budget and estimates timing so that they're more coincident.

• (1120)

**The Chair:** Thank you.

I apologize to the committee for taking up some of your valuable time.

We'll start with a seven-minute round of questioning.

Madam Ratansi.

**Ms. Yasmin Ratansi (Don Valley East, Lib.):** Thank you, Chair. And it's your privilege to ask a question.

Minister, thank you, and thank you for taking the initiative. I've been in Parliament—from 2004 to 2011—and I understand, even as a financial person and as an accountant, it was really difficult to bring coherence and transparency.

In terms of the alignment between the estimates and the budget, what sort of co-operation will you need? The estimates are prepared by Treasury Board and the budget by Finance. What sort of collaboration currently exists, and what would you like to see going forward?

**Hon. Scott Brison:** There is a great level of collaboration between Treasury Board and Finance. I think in recent years there's been an increased collaboration. In fact last year, in terms of items in the budget, 70% were in the supplementary (A)s, as an example.

In terms cash and accrual accounting, we are already doing more reconciliation in terms of tables to reconcile the cash and accrual accounting such that parliamentarians can easily reconcile the two. There are advantages to both systems. The Australians found that in moving to accrual there were some challenges.

I think you actually engaged with some of the Australians at this committee.

**Ms. Yasmin Ratansi:** Yes, we did.

**Hon. Scott Brison:** What we want to do is more reconciliation over time. We are open to this committee's recommendation on movement towards accrual. Again, there are advantages to both, and having reconciliation—

**Ms. Yasmin Ratansi:** But you haven't faced challenges in collaboration. You have been working as a department very well. Alignment of the budget to the main estimates really makes for coherence. It is a strategy that is really important.

In your four pillars that you've presented, which is the first one you would like to approve? Is it a step-by-step process or is it a one-shot deal?

**Hon. Scott Brison:** They're all really important. I'm enthusiastic about all of them. The one that requires a change to the Standing Orders is that of the first one, the budget and estimates timing. Again, over time, we have the May 1 date, which provides flexibility in the first couple of budget cycles. As departments, when you're changing these kinds of things, these are big departments. Government itself is a large, complex group of organizations. These are significant changes, so initially it will take some time. It will take a couple of budget cycles to get towards the full potential of this.

Again, in terms of the objective, I want to see a close alignment and a tightening of budget and main estimates timing.

• (1125)

**Ms. Yaprak Baltacioglu (Secretary of the Treasury Board Secretariat, Treasury Board Secretariat):** I'll add a bit to what the minister said.

Out of the four pillars, the results policy, making sure that departmental results and plans are meaningful to parliamentarians and also for government itself, has been approved by Treasury Board. We're rolling it out. The first better results documents will come this fall, and hopefully all of the departments by next fall.

On accrual and cash, more work needs to be done by us. Every year we're getting better at making sure that's reflected. Of the four pillars, the first one is the one that requires Parliament's approval. With the other ones, I think, with the committee's concurrence, we can just proceed and make the progress.

**Ms. Yasmin Ratansi:** My second question is on what the chair asked, on needing unanimous consent for the Standing Orders. Do you see any challenges? You're out there educating the parliamentarians. Do you find there will be any challenges or gaps in understanding that they may have?

**Hon. Scott Brison:** Thanks, Yasmin. The chair, Tom, has been involved in government in terms of procedural issues, and there are different ways you can accomplish this.

It's my strong view that everything we're doing is strengthening Parliament's ability to hold governments to account, not just our government but future governments. Are there changes in the future that we can do as we operationalize these changes? I believe there are, and we can consider those in the future.

I think it would be a mistake to let perfection be the enemy of the good—

**Ms. Yasmin Ratansi:** No problem.

**Hon. Scott Brison:** —when we actually have the capacity to get some good things done.

**Ms. Yasmin Ratansi:** So my next question is quite interesting. In the U.K., the treasury function and the financial function are in one minister. It's not that I want you out of your job or anything.

**Hon. Scott Brison:** I thought you were talking about Minister Morneau.

**Voices:** Oh, oh!

**Ms. Yasmin Ratansi:** No, no. But what would be the challenges in a place like Canada? Would that function work? Would it make anything better? We've been hearing so many things. Perhaps you can give a quick answer on that.

**Hon. Scott Brison:** Look, in Canada the Treasury Board role is not just in terms of government spending but also a challenge function on operational effectiveness across department and agency. It's not just in terms of financial results, but are the results consistent with those intended by the government, particularly in a new results and delivery framework that is a priority of the government?

The other thing is the regulatory: we have a role in terms of scrutinizing and approving regulatory changes, which are becoming more prominent now with the regulatory co-operation council with the Americans.

Our system itself in Treasury Board is the only permanent committee of cabinet going back to Confederation. It works really well, and there is a good relationship with Finance. Finance has been a good partner working with us even through these changes. There's a good collaborative relationship.

**The Chair:** Mr. McCauley, you have seven minutes.

**Mr. Kelly McCauley (Edmonton West, CPC):** Thank you, Chair.

Thank you for joining us. It's always a pleasure. I think we can all agree that aligning the estimates and the budget process is a very good thing.

I have a quick question for you. The 2012 OGGO report suggested March 31. You're suggesting May 1.

**Hon. Scott Brison:** I think in time, as you go through a couple of budget cycles, we can operationalize this and strengthen and narrow that significantly.

• (1130)

**Mr. Kelly McCauley:** What's the thinking behind May 1, though, instead of what OGGO said in 2012?

**Hon. Scott Brison:** It's flexibility initially, as we operationalize this, because it will take a significant change in terms of the working of departments to do this. I want to see in time that we can have the main estimates by April 1. I want to see that, but I also want to ensure that as we move towards that, departments are able to respond. In time—

**Mr. Kelly McCauley:** Do you think something has changed since a couple of years ago, or was the OGGO 2012 version just incorrect; they hadn't thought it through?

**Hon. Scott Brison:** No, I think the OGGO report was actually very instructive.

**Mr. Kelly McCauley:** One of the issues we have about May 1, of course, is that we have to have by May 1 the two suggested departments for the committee as a whole, so we lose out on that. The whole purpose is expanded transparency, and we're losing a lot of time to review before our June cut-off.

I understand the need, but we seem to be going step-forward, step-backwards.

**Hon. Scott Brison:** It's May 1 that we're proposing, and that is to provide flexibility in terms of government being able to ensure that the first couple of budget cycles are fine. I actually think we can do it earlier. I would hope that we can deliver main estimates by April 1. The priority for government to do that is one that I take seriously, but this is to provide some flexibility in the first couple of budget cycles as we move toward a narrowing of budget and estimates timing.

I hold Australia up as a model in terms of having the budget and estimates almost coincident. That's the gold standard.

**Ms. Yaprak Baltacioglu:** The reason we are suggesting May 1 at the latest is to give that flexibility. If you apply it practically to this year, for example, we almost have to—

**Mr. Kelly McCauley:** Right. But how do you address the concerns of, again, we introduce...and, by the way, the same day, opposition, give us your two departments for committee as a whole? I understand flexibility, but how do you address our concerns about a shortened period of time for us to review costs? It goes back to Westminster. That was the reason a parliament was put together, to review spending—

**Ms. Yaprak Baltacioglu:** We totally agree with you, but currently Parliament really doesn't get the real accounts. It gets it in many, many pieces. For departments, for departmental managers, an expenditure can show up in the budget and may not get authority for 18 months. We're trying to find a sweet spot where we can actually implement this. As the minister said, ideally it should be no later than April 1.

**Mr. Kelly McCauley:** I think we agree with the 2012 OGGO report. I understand, but I think we probably can get it done by then.

Have we looked at a fixed budget date, to move up the budget to, let's say, February? The Australians do a phenomenal job. I don't think they legislated it, but it is their tradition. I think it's the second Monday of May.

We hear, well, there are issues with minority governments, and this and that. But in Canada, both Liberal and Conservative governments, minority or not, every year going back 17 years, have done it within a period of a couple of weeks, except for one year. Could we not just move...?

**Hon. Scott Brison:** The timing of the estimates is in the Standing Orders, but the timing of the budget is the purview of Finance.

**Mr. Kelly McCauley:** But you get along so well with Finance.

**Hon. Scott Brison:** Over the years there have been times, post-9/11 and different times, when in fact Finance saw fit, appropriately, to bring in a budget or a significant economic statement that contained a lot of budgetary measures.

In terms of what we're tabling today, I'm going to ask Brian to speak to budget tabling dates from 2006 to 2016, to give some perspective.

**Mr. Kelly McCauley:** We're short on time, so you'll have to be fast.

**Hon. Scott Brison:** What we are proposing will significantly improve the sequencing and alignment. It is what I can, as Treasury Board president.... These four have required a significant level of engagement with Finance and across government. They are a significant step forward. I think the sequencing one is very important in terms of changing the Standing Orders, but I don't view this as the last thing, Kelly. I think this is a first significant step, but we can do more.

If we have a moment, Brian can speak to the last 10 years.

• (1135)

**Mr. Kelly McCauley:** I agree, but I think moving up the estimates but also considering a fixed date for the budget...because we seem to be accomplishing it anyway, except for 2006.

**Hon. Scott Brison:** I'm not certain the 2012 OGGO report addressed the fixed budget date. There was some reference to it. In the same way that this committee has had an influence on the work we're doing now, it will continue to have an influence on it.

The other thing is that, going forward, on an iterative level we will be able to evaluate how things are going and how we can improve things. This is a partnership.

**Mr. Kelly McCauley:** Mr. Pagan, before you go, because we're running out of time here, I think we will have to eventually decide again about some of the issues, if it is May 1, shortening our ability to review and scrutinize, but also some of the issues, with May 1 being the cut-off, in our ability to name the two departments.

**The Chair:** The reply of Mr. Pagan will have to wait until perhaps the next intervention.

We have to go to Mr. Weir now for seven minutes.

**Mr. Erin Weir (Regina—Lewvan, NDP):** Thanks.

We've had the discussion about May 1 versus April 1 as deadlines for the estimates. The other side of the sequencing question is when the budget happens, so I do want to pick up on this matter of a fixed budget date. We're kind of assuming that the federal government usually tables a budget in February or March, but of course there's no requirement for that. There was even a year, I believe 2002, when the federal government didn't put forward a budget.

I wonder why, in trying to fix this timing question, Mr. Minister, you're not proposing either a fixed budget date or a set range of dates for the budget.

**Hon. Scott Brison:** Thank you, Erin.

Again, what we're proposing today is a significant improvement in terms of sequencing a budget and estimates. This is something that will be a major improvement. Currently the budget is exclusively the purview of the Minister of Finance, whereas the estimates are subject to the Standing Orders. Changing the dates of that, of the Standing Orders, to better enable logical sequencing with the budget is something that as Treasury Board president I can propose, and it's in my purview to do that in conjunction with Parliament.

This will be a significant improvement over that which exists now in terms of the practice, but in reality, as you said, there is a custom in terms of budget introduction.

If I may, Brian has in fact budget tabling dates from 2006 to 2016 to put it into some perspective.

**Mr. Brian Pagan:** Thank you, Minister.

As the minister said, we absolutely are working very closely with Finance to lessen the time or shorten the gap between the tabling of the budget and presentation of the main estimates. The fact remains, however, that there are instances when the Department of Finance needs some flexibility in terms of the timing of the budget. In the fall of 2008, there was a global economic recession, so the government of the day worked very hard to bring forward a budget quite quickly in the cycle to provide assurances to markets and to Canadians to take advantage of that.

**Mr. Erin Weir:** Yes, that would be fair enough where there was a need to present the budget early, but, I suppose, why not present a deadline for the budget in the same way we're suggesting a deadline for the estimates?

**Mr. Brian Pagan:** Right. As the minister said, what we have tried to do is reflect the spirit of the 2012 report from OGGO in which they requested a specific fixed budget date. But the reality is there is nothing in the Standing Orders, in the Financial Administration Act, or our Constitution about budgets, and therefore we are not in a position to specify what that tabling date is.

**Mr. Erin Weir:** Mr. Minister, would your recommendation to the Minister of Finance be that there should be a fixed budget date, a set range of dates for the budget, a deadline by which a budget must be presented every year?



**Hon. Scott Brison:** I think, first of all, we are going to accomplish, through the changes we're proposing here today, a better alignment of the budget and estimates process. That doesn't obviate the need to continue to consider improvements, including potentially in the future an earlier deadline on estimates, and a discussion. We're open to discussions. As we go through this change, as we evaluate the impact of these changes, I would be interested in the input of the committee. But again, perfection being the enemy of the good, I'd like to proceed with an improvement that makes a significant change in terms of accountability to Parliament and Parliament's ability to scrutinize.

• (1140)

**Mr. Erin Weir:** Just for—

**Hon. Scott Brison:** With regard to the estimates Parliament scrutinizes right now, you spend a lot of time on those. To a large extent your time is wasted, because we come out with a budget shortly after, and a lot of that work, a lot of that analysis, is wasted. It's rendered irrelevant. What we want to do is make sure the work of parliamentarians is meaningful and impactful and holds government to account on the things that really matter.

**Mr. Erin Weir:** Right. And in terms of that work, I do want to congratulate you, Mr. Minister, on your keen ability to have moved between the Liberal and Conservative parties to remain on the opposition benches for a maximum amount of time. You clearly do appreciate the importance of effective opposition.

**Hon. Scott Brison:** It was the Progressive Conservatives; Progressive.

**Mr. Erin Weir:** Indeed.

**Mr. Kelly McCauley:** We want you to make that point as well.

**Mr. Erin Weir:** Well, thanks. I'm happy to facilitate that point.

**Hon. Scott Brison:** I was actually born as a Liberal; I just came out in 2003.

**Voices:** Oh, oh!

**Mr. Erin Weir:** You mentioned that these reforms might ultimately remove the need for supplementary estimates. While we certainly would value a more streamlined process, part of the importance of supplementary estimates is they provide an opportunity for scrutiny by the opposition to have ministers such as you before this committee.

So I wonder, in potentially eliminating supplementary estimates, what would be the replacement to ensure adequate opportunities over the course of the year for parliamentarians to scrutinize the budget.

**Hon. Scott Brison:** There are a couple of things. I think over time the degree to which budget initiatives can be incorporated into main estimates will reduce the reliance on supplementary estimates. I don't see them being eliminated. I see our reliance on them being reduced over time.

You know, supplementary (A)s are actually more important, in some ways, than the main estimates. Last year 70% of the budget initiatives were delivered in supplementary (A)s, so in some ways you could argue that supplementary (A)s were more pertinent than the main estimates.

The big thing around here—I'm saying broadly Parliament—is that there are people who have been here a long time as members of Parliament who don't really understand the estimate and budget processes. It's not really their fault. If you were to design intentionally a system, and the objective was to design a system that was hard to understand, you would not do better than the one we have right now. But nobody wants to put their hand up and say they don't understand this.

Sometimes when you're doing something, it's hard to explain what it will look like after. This is one of the few changes, Erin, when it's actually easier to explain how the system will work after the change than what it is now. I can't explain—

**Mr. Erin Weir:** In terms of how it would look—

**The Chair:** Mr. Weir, we're out of time.

I will point out, Mr. Weir and Mr. McCauley, with your questioning about a fixed budget date, that in the 2012 OGGO report there was a recommendation that the budget be presented no later than February 1. It certainly would be within the purview of this committee to make such a recommendation again, should we wish.

Mr. Whalen, you're up for seven minutes.

**Mr. Nick Whalen (St. John's East, Lib.):** Thank you very much, Mr. Chair.

Thank you, guys, for coming. As a new MP, it's interesting to see how the department's thinking on these four pillars of realigning the budget and the estimates process has evolved over the course of the last year. One of the first things we received when we came in November, whenever you were called last year, was a big stack of documents on estimates (B) and (C), which were almost indecipherable. Over time we learned how to figure them out, and now we're talking about changing them.

Just to follow up a little bit on Mr. Weir's question, do you see estimate (A)s being combined into the mains, and then only having estimates (A) and (B) and no need for a (C), or only in very rare circumstances? Or do we still see all three extra sets of estimates in addition to interim supply and in addition to the mains?

**Hon. Scott Brison:** I'll start, and then I'll get Brian to reply, because he has more of an institutional memory on this from Treasury Board's perspective.

I see that the reliance on supplementary estimates (A) and (B), as an example, will be less than it is right now. As you sequence the main estimates after the budget, the main estimates I think will take on a more important role, as they ought to, but this will take time. Again, some of the changes to operationalize within government will take at least a couple of budget cycles to get it closer to the full potential.

Brian, would you like to continue?

• (1145)

**Mr. Brian Pagan:** Thank you, Minister.

Thank you, Mr. Whalen, for the question. Just to be clear, what we are proposing with this vision is not to eliminate supplementary estimates. It's to render the process more coherent and sequential, so that the main estimates tabled after the budget in fact reflect budget priorities.

In that scenario, as mentioned, last year we brought forward approximately 70% of the budget in supplementary estimates (A). We would replace that spring supplementary estimates with the main estimates that would have the budget initiatives. Then we would bring forward the remaining budget priorities in a fall supplementary estimate, which would become the first supplementaries of the year, with supplementary (A)s in the fall, and then a cleanup of accounts in the winter in supplementary (B)s. We would continue to have an estimates document in each supply period, which would encourage committees to continue to call on departments and continue their scrutiny of government expenditure plans.

I would also mention, just in terms of history, that we introduced the spring supplementaries in 2007 as a way of facilitating a more timely implementation of budget initiatives. That has proven to be helpful, as we saw last year, but we can make the process more efficient by simply presenting a better main estimates. That's the heart of the proposal.

**Mr. Nick Whalen:** In the concern over whether or not there's a need for a fixed budget date to have this process aligned, what do you envision would happen if the first week of April rolls around and the government in the future is not ready to present its budget? Would the department then be forced to carry two sets of main estimates it's working on, one that reflects the old process and one that reflects a new process? How difficult and taxing would that be on the department to try to triage a situation like that?

**Mr. Brian Pagan:** Thank you for the question.

We have seen over the last 10 years a wide variation in terms of budget tabling. We've seen something as early as January, in 2009, in response to the global economic crisis. As recently as 2015, we had a different problem in the energy market and a precipitous drop in energy prices, which had all kinds of impacts and implications for the government's ability to forecast and project requirements. We saw a budget on April 21 of that year.

So because we do not have a fixed budget date, because the government will want to avail itself of the flexibility to take advantage of the best available information in setting its economic forecasts, a tabling date of May 1 would encompass anything we've seen over the last 10 years, and it should provide the government with the ability to, at the very least, table the estimates after the budget so that we can reconcile to the budget.

**Mr. Nick Whalen:** Thanks, Mr. Pagan.

Mr. Brison, when we look at the different pillars, it seems the department is very close now on pillar one. It seems some of the changes that are being proposed also include certain aspects of pillar four, which is departmental reports, plans, and priorities.

Can you speak a little about how ready you feel the department is in implementing the changes of having those plans and priorities presented in a more coherent fashion on May 1 of next year, or sooner, along with the main estimates?

**Hon. Scott Brison:** Actually, in Treasury Board policy, in terms of departmental reports, as part of a broader results and delivery approach for our government, we're already doing that, and we're moving toward that. Even in terms of the format of Treasury Board submissions and the degree to which departments and agencies...as they present submissions to Treasury Board—we are pushing and getting metrics and a commitment to a results and delivery model so that we understand, not just with regard to committing funds but actually establishing objectives or goals in terms of what they're going to accomplish.

That part of it we are doing at Treasury Board, as a central agency, already. In some of the other areas, we're doing more reconciliation between cash and accrual accounting, as part of what we're doing already. With program-based expenditure reportage, we've done that with Transport Canada, and we'll be doing more—

● (1150)

**Mr. Nick Whalen:** Sorry, Mr. Brison, I have a very short question. We haven't seen a copy of any proposed text for what the new standing order would look like. Has the department advanced its thinking that far as to what the standing order would look like?

**Hon. Scott Brison:** Well, it would involve changing the date. I don't want to assume, because the committee would—

**The Chair:** Minister, perhaps I could interject.

Having some knowledge in this, Mr. Whalen, I can say that our committee could certainly propose the text.

**Hon. Scott Brison:** Yes, that's right. Thank you.

**The Chair:** Before the minister has to leave, we have two final interventions of five minutes each.

Mr. Clarke, you're up for five.

[Translation]

**Mr. Alupa Clarke (Beauport—Limoilou, CPC):** Thank you, Mr. Chair.

[English]

**Hon. Scott Brison:** I think I can stay a little bit longer, if you folks are all right.

**The Chair:** All right. Well, we'll try to complete an entire round of questioning.

Thank you for that, Minister.

[Translation]

Mr. Clarke, you have five minutes.

**Mr. Alupa Clarke:** Thank you, Mr. Chair.

Thank you, Minister, for this candid approach. We are very pleased you can stay longer. Thank you for being here with us today. It is much appreciated.

For Her Majesty's official opposition, this is a very interesting reform. Of course we would like to see a reform that guarantees the well-being of all Canadians. We are considering this reform very seriously and have questions that are serious as well. First of all, we think it entirely laudable to provide more coherence in order to improve the estimates review process that members carry out on behalf of Canadians.

I would like to continue along the lines of what my colleague Mr. McCauley was saying. You seemed to be saying we need an adjustment period. We think it might be a good idea to do what they are doing in Australia and to publish the budget and main estimates on the same day. Your departmental colleague mentioned that adjustments would have to be made to ensure greater flexibility. Could you tell us what those adjustments are that would have to be spread over a number of years?

**Hon. Scott Brison:** Thank you, Mr. Clarke. I very much appreciate your question.

When significant changes are made to the departments' activities, departments that work together obviously need time to implement those changes. My objective is to arrive at a process in which the budget and main estimates are—

**Mr. Alupa Clarke:** Published simultaneously?

**Hon. Scott Brison:** —presented at approximately the same time. My model is that of Australia. I have expressed my interest in that model for a long time, but it takes time to make changes. I think we may need two more years for the departments to adjust to those changes. I believe, just as you do, that the new model may possibly be an improvement.

**Mr. Alupa Clarke:** Minister, that leads me to another question.

The official opposition wants to ensure that the period traditionally allotted to members to evaluate the budget will not be shortened. We understand the concepts of flexibility, adjustments, and so on. That brings me to another point.

You feel it will take two or three years for the adjustments to be made. To demonstrate your goodwill, would it not be a good idea to take this opportunity to include a clause in the act providing that, within two or three years, the budget and main estimates will be presented on the same day?

Do you consider that a good idea and would you agree to explore it?

•(1155)

**Hon. Scott Brison:** It is the prerogative of the committee and of Parliament to consider the possibility of amending the regulations. I am amenable to improvements being made on an ongoing basis. We call that an *evergreen* process. If we amend our process today, in a few months or years—perhaps two years or two budget cycles—we will have a better understanding of the changes and the possibility of making more of them. This is an important step. I am entirely amenable to the idea of other improvements being made in future.

**Mr. Alupa Clarke:** Thank you, Minister.

[English]

**The Chair:** Thank you so much.

Mr. Graham, welcome back to the committee, sir. You have five minutes.

**Mr. David de Burgh Graham (Laurentides—Labelle, Lib.):** Thank you.

Minister, I want to build on something you said at the beginning of your comments, and that was alluded to rather explicitly by Mr. Weir, that you have the most experience of any government caucus

member in opposition and that you therefore have a tremendous amount of experience in reading the main estimates and the supplementaries.

I remember, as a staffer, going to your office and getting, from your staff, translation of the estimates into plain English, as I found them dissected on every horizontal and vertical surface of your office.

With this experience in that role, in concrete terms, how would this have changed your life if this had been the case over the last 10 years?

**Hon. Scott Brison:** Well, we had to work awfully hard in opposition. I had a tremendous person—Tisha Ashton—who still works with me. In terms of budget and estimates work, there's been a handful of us over the years who have spent a lot of time on this.

You shouldn't have to work that hard, as a member of Parliament, or as a staff person of a member of Parliament, simply to understand what is fundamental to your job—that is, government spending and being able to hold the government to account. It is asinine that so much work goes into translating government documents and processes into an understandable format that we can scrutinize. It didn't make sense for me in opposition and it doesn't make sense to me in government.

To the credit of Treasury Board, I can say that a lot of good work was done there in the past. In fact I spoke to Tony Clement last week about some of this, and he told me that at that time he was aware of some of this work and understood the importance of it. This has been percolating within the public service for some time. I happen to feel very strongly about it.

As a member of Parliament, you don't want to admit that you don't understand this. There are ministers in any cabinet, however, who don't have a lot of parliamentary experience. There are people who have been around Parliament for a long time. As it is now, this is not a system that is designed to be understood. We want to change that.

**Mr. David de Burgh Graham:** There are people who don't do their own taxes who have to understand this stuff.

**Voices:** Oh, oh!

**Mr. David de Burgh Graham:** In the same vein, are there other subtle improvements around the edges that you would want to see and that we have not addressed?

**Hon. Scott Brison:** I really want to get some of these changes done and moved forward. The part that we have to spend a lot of time on is the departmental report. This morning we're not talking much about the departmental reports, but I think that's a big item. I think program-based budgeting for members of Parliament, parliamentarians....

I say "members of Parliament", but I'm also talking about Senators. There is a lot of expertise in the Senate on budget estimates processes, particularly on the Senate finance committee.

It's my view that Parliament better engaged, parliamentary committees better engaged, Parliament as a whole better engaged, can help contribute to the analysis of budget items and measure the effectiveness of them. There should be some things we can agree on, on a non-partisan basis; one consists of measures that will clearly improve the ability of Parliament to do its job.

• (1200)

**Mr. David de Burgh Graham:** In the few seconds I have left, Mr. Whalen has one quick follow-up question.

Thank you, Minister.

**Hon. Scott Brison:** Thank you, David.

**The Chair:** Mr. Whalen.

**Mr. Nick Whalen:** Minister Brison, on the approach you're proposing to align the estimates with the budget now, but then to continue to examine the accounting methods, the votes, and the continuous improvement of departmental reports, I feel this aligns with what our committee has heard. I don't think we've heard enough yet on accounts and votes, accruals and different cost measures. We've engaged our study, but with respect to this first change, it sounds like it's something the department is able and ready to do.

If we were to recommend something, are we ready yet to put a date—like, no more than  $x$  days after the budget is tabled and no later than May 1? Would that be a more helpful formulation, or are we not quite ready for that type of restriction?

**The Chair:** Please give a quick answer.

**Hon. Scott Brison:** I'll have a better idea of this over the next year or so. I'm being candid with you: what we're doing here is quite a fundamental change. We will be pushing to have a closer alignment of the budget and estimates, sequentially the main estimates after the budget. We'll have a better idea after the main estimates and budget process of 2017.

Any time this committee invites me, I'll gladly be here, and of course I will be here to defend estimates. One of the things we can talk about, in addition to those estimates specifically, is this process. We'll have a better idea then. It does take a while to operationalize these things.

Yaprak has a—

**The Chair:** Unfortunately, we're...

Please go ahead.

**Ms. Yaprak Baltacioglu:** I have a small explanation to maybe answer the question of why it is going to take us a few years.

It's because what's in the budget and what goes into estimates are completely different details of a program. For estimates we make sure that the full detail and the design is done. That is where we need the time. So when budget and estimates come, ideally where we want to be, hopefully in a few years, is where the budget makes the commitment and we give the green light to a program to be on the ground the day the main estimates are approved. That's what we're aiming for, but it's a little soon for the whole machine to turn that way.

**The Chair:** Thank you for the clarification.

Minister, if we finish this round, it'll be about 15 minutes or just a little less, if you can spare the time. We thank you for that.

Mr. McCauley, you have five minutes.

**Mr. Kelly McCauley:** Very quickly, on pillar one, when it talks about alignment, again we're comparing ourselves to Australia. And you're right, they do everything great—although everything God created that can kill you and crawls is there.

It talks about Australia taking a very short period of time between policy and implementation of policy, and of course we're lagging behind at 19 months. Perhaps Yaprak could give us an idea of why it's like that.

Then it talks about how recent success demonstrates that such an internal alignment is possible for the Government of Canada. I'm just wondering if you could talk about what you're considering recent success.

**Hon. Scott Brison:** I'll say a couple of things, and then I'll ask Yaprak to reply. Again, Brian, Yaprak, and Marcia in our department have seen more of this. I was on the Treasury Board cabinet committee in the previous government, but it's different being President of the Treasury Board. You get to see it from a different perspective.

There is a closer alignment now in terms of collaboration between Treasury Board and Finance than I think existed in the past. There's a very close collaborative relationship and engagement throughout the budget process, stronger than in the past. So there has been some progress made.

As Yaprak said, the details involved in the main estimates are far greater than those in the budget. A budget gives a general view and a perspective. For instance, you could say we're going to invest so much money into indigenous education, but the details come out—

• (1205)

**Mr. Kelly McCauley:** But a 19-month lag; is that all just the details?

**Hon. Scott Brison:** I know; that's exactly the point, Kelly. Currently there is up to an 18-month lag. We're seeking to shorten that dramatically in terms of budget and estimates alignment process to get it closer together.

You've cited actually a key reason why we're saying May 1 initially. It's like that old country music song, "Give me 40 acres and I'll turn this rig around". We're going to need a little time to work this through.

Go ahead, Yaprak.

**Mr. Kelly McCauley:** I'm not familiar with that song, but maybe another time.

I have one more question, so please be brief, if you don't mind.

**Ms. Yaprak Baltacioglu:** Absolutely—and I can't help with the country music song.

The way the Australians do it is that when the budget cycle starts, Treasury and Finance both work at the same time, not only in terms of the policy but also determining what a program could look like. Because it starts from the get-go, they can table it at the same time. That's where we should be. May 1 may sound like a long way away for designing all of these programs. Basically we are going to have to start from the beginning and design it at the same time. That's what we're aiming to do.

**Mr. Kelly McCauley:** Okay. That's great.

I'll just bounce over to pillar three. Again, we're here about transparency and accountability, and one of the suggestions seems to be kind of the opposite. It says give higher votes but let the departments have more flexibility to use the money without parliamentary approval. That seems to be going backwards from what we're trying to do here.

**Mr. Brian Pagan:** Thank you, Mr. McCauley.

What we have learned in looking at other jurisdictions is that they do introduce what we call "purpose-based" votes so that parliamentarians have a better sense of how the resources are supporting specific programs. In doing that, in moving from a single operating vote in a department to three, four, or five purpose-based votes, you're necessarily—

**Mr. Kelly McCauley:** Do you think the answer is just giving them a higher amount of money without any oversight?

**Mr. Brian Pagan:** It's not a question of oversight—

**Mr. Kelly McCauley:** Or without parliamentary approval to move it around...?

**Mr. Brian Pagan:** For instance, in Quebec what they do with their supply bill is that they have purpose-based votes, but the supply bill allows departments to transfer up to 10% of funds between votes, and it's not done without full reporting by departments. There is transparency in the reporting. Other jurisdictions introduce either multi-year appropriations or enhanced carry-forward—

**Mr. Kelly McCauley:** I want to quote you. This says that the balance could be achieved by establishing votes "at a relatively high level"—not moderate, but relatively high—and then allowing organizations to move monies without additional approval of Parliament.

Again, it seems to be the opposite of what we're trying to achieve. We're going to give a relatively high amount of money and then take away any ability for Parliament to approve—

**Hon. Scott Brison:** If I may cut in, what we have now is that within a department you can move money around without really any—

**Mr. Kelly McCauley:** Right, but this really doesn't seem to be helping that.

**Hon. Scott Brison:** It is a step, and you can look at the work done at Transport in terms of the pilot. Again, when funding is approved by Parliament for a specific program, on the ability within a ministry to move it from there to somewhere else, you can have up to 10%, which provides.... Particularly to avoid lapsing in a particular area, it would make sense, but it's significantly improved over what exists now, and moving in this direction—

**Mr. Kelly McCauley:** It's a step, not a—

**Hon. Scott Brison:** It's a step—

**Mr. Kelly McCauley:** Okay.

**Hon. Scott Brison:** —but all improvement begins with a step. You see how it works, and then say, can we move further? I'm open to that.

[Translation]

**The Chair:** Thank you, Minister.

Mr. Ayoub, you have the floor for five minutes.

**Mr. Ramez Ayoub (Thérèse-De Blainville, Lib.):** Thank you, Mr. Chair. Thank you, Minister, for being with us today. Thanks as well to the witnesses who are with you.

I am going to ask a more technical question about the Treasury Board Secretariat.

A pilot project is under way in cooperation with Transport Canada. You must have achieved results or received feedback on the subject. I would like you to tell me about that briefly. What have been the observed results, advantages, or disadvantages, and how will this help you plan other changes in the near future?

**Hon. Scott Brison:** Thank you very much. I appreciate the question.

Transport Canada's pilot project is an opportunity for us to consider taking the same approach to the changes with other departments. There have been positive results thus far, and perhaps Mr. Pagan can tell you about them and also address the other applications that could be tested in future using the same approach.

• (1210)

**Mr. Ramez Ayoub:** Thank you.

**Mr. Brian Pagan:** Thank you for your question.

In 2015-2016, the Department of Transport had a single vote of approximately \$600 million for grants. In this pilot project, we are working with the department to test the way votes are used for ports of entry and corridors, transportation infrastructure, and so on. The idea is to separate votes based on the terms and conditions of each grant program. This is one way to give Parliament a clearer idea of exactly how the resources supporting certain programs are being used. Obviously, the fiscal year is under way, and we therefore have no final results for the moment. However, this way of doing things clearly poses no problems for the departments and provides parliamentarians with a better instrument for gauging the way these resources are used.

**Mr. Ramez Ayoub:** Am I mistaken in saying the Department of Transport has managed simultaneously to absorb this change, achieve results, and function? I suppose it has had to do both, that is to say continue using the old method while testing the new one?

**Mr. Brian Pagan:** That is correct.

Consider the example of the nearly \$600 million vote. In future, the department will be able to separate those resources and report results specific to each vote. Thus there will be one vote for corridors and another for transportation infrastructure. That will provide a more specific overview that focuses more on those programs.

**Mr. Ramez Ayoub:** Has any particular approach been taken to address preparation, training within the department, and employee training? How much time did it take to prepare before this pilot project was put in place?

**Mr. Brian Pagan:** This pilot project stems from a report that this committee prepared in 2012. Since then, we have worked with the department to prepare the pilot project. There was no particular training and there were no problems with the financial system. We simply had to identify the best example and work with the department to demonstrate the benefits of this approach.

**Mr. Ramez Ayoub:** Were cost estimates established for the pilot project's large-scale implementation across all departments? The aim is to make changes to increase efficiency and transparency. What are the costs associated with those changes? Do you have any estimates of future costs? Is the pilot project providing that kind of information?

**Mr. Brian Pagan:** For the moment, this is a pilot project involving a single department. In the next phase, it will be extended to include other votes and especially other operating votes to gain a clearer understanding of the costs and benefits of this approach.

**Hon. Scott Brison:** There is another benefit to this approach. We are going to extend it to other programs. It will be easier for Parliament to measure results and thus to consider the objectives of this process and program. That will represent major change in overall government efficiency.

•(1215)

**Mr. Ramez Ayoub:** Thank you.

[English]

**The Chair:** Thank you.

Our final intervention will come from Mr. Weir.

**Mr. Erin Weir:** Thank you, Mr. Minister, for sticking around.

I want to return to the theme of effective opposition. I'm wondering whether you could clarify if the proposed reforms would change the number of supply days in the House.

**Hon. Scott Brison:** I don't have the answer to that, Mr. Weir, in terms of the impact on the number of supply days. I'll get back to you on that.

**Mr. Erin Weir:** Okay: so you can't provide any assurance that the number of supply days would not be reduced as a result of these changes?

**Hon. Scott Brison:** Brian, do you have something...?

We'll get you an exact answer.

**Mr. Brian Pagan:** I can tell you, Mr. Weir, that there is no intention to impact that in any way. The number of supply periods would remain the same. Supply days are negotiated by the government and opposition. There's no correlation here.

**Hon. Scott Brison:** I don't see why there would be an impact, but I just want to make sure of that.

**Mr. Erin Weir:** Okay. If you could come back just a little more concretely on that one, I would appreciate it.

**Hon. Scott Brison:** Yes, absolutely. But beyond that, the objective here is to improve committee scrutiny of the government in terms of expenditures.

**Mr. Erin Weir:** We appreciate that. In terms of those expenditures, the majority of estimates for most departments would be to pay those departments' employees. This committee's been looking at the Phoenix payroll system. I appreciate that you're not the minister directly responsible, but the Treasury Board does provide the employer function for the federal government.

We've been told that the backlog in Phoenix will be cleared up by the end of October, which is a week away. I'm just wondering if you and Treasury Board have confidence that this will happen and the government will be properly paying its employees by the end of the month.

**Hon. Scott Brison:** I believe last week the deputy minister at Public Services and Procurement Canada did an update on that and a briefing and addressed this situation. As the employer, we at Treasury Board work closely with Public Services and Procurement Canada, where the Phoenix system is housed. It is absolutely fundamental to the employer-employee relationship that people are paid on time and accurately. We're fixing this. I know that my colleague, Minister Foote, her deputy Marie Lemay—

**Mr. Erin Weir:** Are you fixing it by October 31?

**Hon. Scott Brison:** There was an update last week by the deputy minister at Public Services and Procurement Canada that described where it's at now. There have been a lot of additional resources applied in terms of people being brought in to address this. It's a lesson to government, both our government and the previous government. It's a lesson to any government. When you're doing enterprise-wide IT transformation, whether you're in a government or a business, it is very complex. It is fraught with challenges.

Those are not reasons not to do these things. The pay system needed to be modernized. But we would do things differently if given the opportunity. This was introduced by the previous government. We were brought in at a particular point in time. There are lessons to be learned from the implementation of the Phoenix pay system that would mean that any government in the future would do it differently.

**The Chair:** Minister, once again, thank you for coming here today and for spending a little bit more time than you'd originally budgeted for.

To the committee, as I've said before and will say again for the record, I think this is an extremely, extremely important study that we're about to commence, for no other reason than this. Again I will go back to my 12 years' experience here and say that if we can get this right—and I think, Minister, you are on the right track—it would finally, and I mean finally, after generations, give the responsibility and the authority for the expenditures of monies away from the public service and into the hands of the parliamentarians. As far as I was concerned when I was first elected, that's what we were here to do.

Once again, thank you for your efforts. We will hopefully see you once again. You said you've made about 12 appearances. Hopefully you won't mind making it a baker's dozen if we invite you back here again sometime in the near future.

Thanks once again. We will suspend.

● (1215) \_\_\_\_\_ (Pause) \_\_\_\_\_

● (1220)

**The Chair:** Colleagues, since we only have this room until one o'clock, the remainder of this meeting, questions and answers, will be somewhat truncated.

Mr. Pagan, I believe you have about five minutes more in your presentation. You have a few more slides.

Then, colleagues, we'll go into I think one round of seven-minute interventions so that we'll get every party involved. By then it should be close to one o'clock.

Mr. Pagan, without any further ado, I'll turn the floor over to you.

**Mr. Brian Pagan:** Thank you, Mr. Chair.

As presented, this is a four-pillar approach to estimates reform. We've just spent some time talking about the very critical element of timing. I'll quickly walk you through the three remaining pillars.

Once we can fix the timing of the estimates, there are other sources of incoherence and coordination that must be addressed. These include the scope and accounting, the nature of control, and reporting.

Pillar two is about scope and accounting, or what we refer to as the "universe" of the estimates. The problem is quite simple. The budget presents a complete and full picture of the totality of government spending, including crown corporations; consolidated accounts, such as employment insurance; and programs through the tax system, such as the Canada child benefit. In contrast, the estimates are simply a more narrow subset of government spending, and they're focused on the expenditures that must be authorized through an appropriation. That is the universe.

Then, of course, we have accounting differences. The budget is on an accrual basis; the estimates are on a cash basis. The problem has I think been oversimplified by talking about cash and accrual, and it's much broader than that.

What we see in slide 8 are the benefits of reconciling these accounting and universe challenges if we can table the main estimates after the budget. The president mentioned our interest in deepening the reconciliation between the two documents.

The federal budget last year presented an expense forecast of \$317.1 billion. Supplementary estimates (A) provided authority to spend \$251.4 billion. That's a \$65.7-billion gap. The universe accounts for about \$60 billion of that—that is to say, consolidated specified purpose accounts, such as employment insurance; expenditures through the tax system, such as the Canada child benefit; and then other expenses of government, such as consolidated crown corporations. That's about \$60 billion. The actual accounting difference—the difference between accrual and cash—represents about \$4.8 billion. This difference is explained by things

like capital amortization, bad debt allowances, and interest on future obligations.

Finally, to complete the reconciliation, there would be items that are in the budget but have not yet been brought forward for approval. As we saw in supplementary estimates (A) last year, that was about \$4.9 billion.

This is an example of how, if we can table the estimates after the budget, we would be able to provide a reconciliation to the budget and thus eliminate some of the confusion and frustration that parliamentarians and committees experience.

Quickly, in terms of vote structure—we did touch on this in the previous round—the objective here is to improve Parliament's line of sight on program costs and results. We are currently doing a pilot project with Transport Canada for their grants and contributions vote. The idea would be to expand that across all departmental operations and provide committees with a better line-of-sight relationship between resources and programs.

For example, as mentioned by the president, the Treasury Board Secretariat is the employer; we're the expenditure authority and we're the regulatory authority. Rather than having a single operating vote, perhaps we might want to experiment with votes related to each of those core responsibilities.

Mr. McCauley, that's what we mean by that high level related to our core responsibilities. We could do that for any other department.

Global Affairs, for instance, has a single operating vote, but we know that they have responsibilities for development, diplomacy, and trade. We can disaggregate that at almost any level, but of course there are costs and challenges. There are some jurisdictions that have as many as 12,000 votes. I would argue that they're not the best-run jurisdictions, but that's something we could study and work on with the committee.

● (1225)

Finally, we have our last pillar around results and reporting. As was mentioned in the introduction, we have a new Treasury Board results policy. It came into effect on July 1. We are working with a handful of departments now to operationalize this and present new departmental results frameworks and new reports to Parliament that we would see in the spring cycle. This policy will be fully operational by all departments by November 2017.

Before I conclude, I'll say a word—a plug, if you will—for TBS InfoBase. As was mentioned in the introduction, in 2012 the committee recommended the creation of an accessible online database. We've made great strides in making this a reality. If members are not familiar with InfoBase, I would commend this to them as a way of facilitating an awareness and study of departmental operations.

The graphic presented here is simply a snapshot of the types of information that are available through InfoBase that include all kinds of indicators around actual costs, projected costs, FTE utilization, the distribution of FTEs across the country, demographic information, etc. As the minister mentioned, we have plans moving forward to deepen this and enrich the information available to committees.

• (1230)

[Translation]

In conclusion, many complex issues must still be considered before we go ahead, particularly the accounting frameworks and the withdrawal of votes from the main estimates. Changes of that scope will require Parliament to change the way it operates and the way the departments publish their information.

We propose moving ahead by small steps in order to avoid large-scale failures. We recommend starting by changing the deadline for the main estimates and then working with the committee to develop options for the other aspects as that change is integrated into the process.

[English]

Mr. Chair, that concludes the presentation. Madam Santiago and I would be very happy to respond to additional questions.

**The Chair:** Thank you very much.

We'll start that line of questioning with Mr. Grewal. You have seven minutes, please.

**Mr. Raj Grewal (Brampton East, Lib.):** Thank you, Mr. Chair.

Thank you, sir, for coming today to share your testimony. Coming from the private sector as a former corporate lawyer and a financial analyst, it's really surprising to me that the budget and the estimates process is done like this in government. It just basically makes no sense, in my humble opinion.

My concern is that we're looking at other models. We're looking at the Australian and the U.K. models. Are we prepared, once we implement the changes, for this not to fall apart in the interim period? Can you please give some colour as to how we're going to make sure that everything is accounted for in the transition period?

**Mr. Brian Pagan:** Thank you, Mr. Grewal. You're absolutely right that the current process does not make much sense. It's very difficult to explain in its present sense. It's easier to describe what we want to do than how we're currently doing business.

That's very much the reason we propose a four-pillar approach: get the timing right, and in getting the timing right, bring greater clarity on some of the other interests and needs of committees, including accounting and universe and the control structure through the vote framework.

If we can proceed in an orderly fashion in that way, then yes, I do believe we are lined up to succeed. The change of Standing Orders is the prerogative of the House, but we understand it to be a fairly simple and straightforward question of simply changing on or before "March 1" to on or before "May 1".

We are working very closely with the Department of Finance to deepen the coordination of the budget and TB approvals. Last year's success in bringing forward almost 70% of the budget in our

supplementary estimates (A), tabled on May 10, suggests that we can succeed here in bringing forward budget items into the main estimates tabled on or before May 1.

**Mr. Raj Grewal:** Thank you.

My next question is from a planning perspective. How much will the government and MPs benefit from the changes that we're about to implement?

**Mr. Brian Pagan:** It's really a question of coherence and comprehension. Tabling main estimates last year in advance of the budget—everyone knew there was an important budget coming because of the platform commitments around infrastructure, environment, and aboriginals—made absolutely no sense. We put in front of Parliament a document that was of very little utility to committees. Then we had to race, to work very, very hard, to bring forward those budget items in the supplementary estimates.

By changing the process so that the estimates are presented after the budget, we are presenting a much more coherent picture to parliamentarians and rendering their study of the estimates, I believe, much more fruitful and useful. I make the point that we would also be simplifying processes so that in that June supply period, you would have a single supply bill for main estimates, as opposed to now where we have full supply for main estimates and supplementary estimates. It's somewhat confusing to have two appropriation acts presented on the same day. Then we would focus the supply periods in December and March on what would then become supplementaries (A) and (B).

Committees would be thereby engaged throughout the year in a continuous study of estimates. As the minister said, there is a commitment that if departments table estimates, ministers will appear and speak to and explain their estimate requirements.

• (1235)

**Mr. Raj Grewal:** How much is this transition going to cost internally?

**Mr. Brian Pagan:** In terms of timing, we believe costs are negligible. It's simply a question of better sequencing the work in departments. In fact, by not having to produce spring supplementaries, which basically duplicate the main estimates, there would be very minor savings of some efforts.

**Mr. Raj Grewal:** Thank you.

I think my colleague has a question to ask.

**The Chair:** Monsieur Poissant.

[Translation]

**Mr. Jean-Claude Poissant (La Prairie, Lib.):** Thank you, Mr. Chair. Good morning, everyone.

Mr. Pagan, I would like to hear you say a little more about transparency.



On June 14 last, representatives of Her Majesty's Treasury, in London, told the committee that harmonizing the budget and main estimates had helped improve transparency and facilitate monitoring of their spending plan.

What is the federal government doing to maximize the transparency of its finances? I would like us to discuss transparency at greater length.

**Mr. Brian Pagan:** Thank you for your question.

First of all, the process has to be simplified and made easier for the committees to understand. Overlaps between the estimates and supplementary estimates currently make the process more complicated than it ideally should be.

Minister Brison mentioned it is important to adopt a better, results-based approach and to present figures more clearly so that resources are aligned with results. Of course, we can move ahead with a new policy, but we can also look at votes based on program objectives.

So these are two measures that would make the process more comprehensible. The timing has to be clarified and votes aligned with program objectives.

**Mr. Jean-Claude Poissant:** I have a brief question for you.

What should the role of the Parliamentary Budget Officer be in ensuring transparency and accountability in the federal government's finances?

**Mr. Brian Pagan:** I think the PBO's role is very clear. He must work with MPs and the committee to make the process more comprehensible in order to answer the questions identified by members. Since last year, we have worked closely with the PBO to identify parliamentarians' problems and needs and to move ahead with our programs.

As I also mentioned, the PBO noted that we had made an improvement. We included an annex in the supplementary estimates (C) providing for the identification of lapsed funds. He mentioned that the presentation of that information put MPs on the same level as the executive branch.

• (1240)

**The Chair:** Thank you very much.

Mr. Clarke, you have the floor for seven minutes.

**Mr. Alupa Clarke:** Thank you, Mr. Chair. Thanks to the witnesses for being with us today.

Mr. Pagan, how long has Australia had its current budgetary cycle? It is in fact the one that Canada wants to adopt, according to this report on the adoption of a reform. Is that still the case in Australia or is it something recent?

**Mr. Brian Pagan:** Thank you for your question.

You are right in saying that we view the Australian system as a model, but Quebec and Ontario also have processes comparable to Australia's. I think the Australian system was adopted in 2006. It is more or less the same in Ontario.

**Mr. Alupa Clarke:** Do you know whether there were adjustment periods in Quebec, Ontario, and Australia, as we anticipate here?

**Mr. Brian Pagan:** Yes, that was the case, particularly with regard to the accounting system, that is cash-basis accounting instead of accruals-basis accounting.

There are no major complications involved in presenting the budget and tabling the main estimates at the same time. We will have a certain amount of time, as the minister mentioned, but there is no problem as regards training.

Accounting is another matter altogether. The accruals-basis accounting system is complex and much more difficult than the cash-basis accounting system. We will have to train public service managers and parliamentarians so that they can have a clear understanding of the differences involved in the cash-basis accounting system.

**Mr. Alupa Clarke:** I would like to clarify—

**Mr. Brian Pagan:** After adopting the cash-basis accounting system, Ontario and Australia experienced some problems in monitoring the allocation of votes within departments.

[*English*]

They exceeded their parliamentary authorities, or in common parlance, they blew their votes.

[*Translation*]

That was related to training problems and to the complex nature of that accounting system.

**Mr. Alupa Clarke:** Thank you for everything you are saying, but I would like to get a precise answer.

Were Australia's budget and main estimates presented on the same date starting in the first year?

**Mr. Brian Pagan:** Yes.

**Mr. Alupa Clarke:** All right.

I also read the following in the report:

[*English*]

“...a program-based vote structure would reduce departmental flexibility to reallocate funding...”

[*Translation*]

Based on that logic, do you expect we will establish a maximum for these inter-program transfers?

**Mr. Brian Pagan:** We will have to have that examined by the committee and the departments. In Ontario, for example, votes are associated with the programs. Under legislation on votes, it is possible to transfer votes without statutory approval. In Quebec, vote transfers are limited to a maximum of 10%.

The departments must therefore understand the limits of flexibility and identify ways to ensure transparency while allowing a degree of flexibility in order to deliver programs and services.

**Mr. Alupa Clarke:** The document provides no specific figures such as 10% in Quebec, for example. Do we expect to establish a threshold?

●(1245)

**Mr. Brian Pagan:** We do not plan to propose a specific way to set limits. However, that is one thing that should be examined. We would like to work with the committee and the department to identify the best approach to adopt in this regard.

**Mr. Alupa Clarke:** Thank you once again for your answer.

Further on, the same report contains the following sentence:

[English]

“This flexibility allows departments to minimize the amount of lapsed funding.”

[Translation]

However, my Conservative Party colleagues on this committee and I are afraid that flexibility will be used

[English]

to mask true program costs and also to move money around in a less transparent way.

[Translation]

What do you think of that?

**Mr. Brian Pagan:** That is a good question.

For us, it is matter of establishing a clear understanding and aligning resources with programs.

Earlier I discussed the Department of Foreign Affairs. It currently has only one operating vote. In future, we may be able to consider an approach under which specific votes would be provided for development, diplomacy, and trade. That is one example of what is called

[English]

purpose-based votes.

[Translation]

A larger number of votes obviously complicates matters for the departments. There are more likely to be lapsed votes because they will not have the flexibility to transfer them. We would like to look at the possibilities and identify a balanced approach between transparency and flexibility.

**Mr. Alupa Clarke:** All right. Thank you.

[English]

**The Chair:** Mr. Weir, seven minutes.

**Mr. Erin Weir:** In terms of presenting the estimates by May 1, there would still be a need for interim supply for departments during the initial months in a fiscal year. I'm wondering if you could give us a sense of how that would work under the proposed reforms.

**Mr. Brian Pagan:** Thank you, Mr. Weir.

In fact, in the discussion paper, there is an annex that presents an illustration of what interim estimates could look like. We would envision it being very much similar to the present case, where we would present interim estimates on or before the 1st of March. However, these would be based on a continuation of the current-year

authorities rather than future-year, which we don't know yet because of the budget.

In our mind, this would have the advantage of avoiding some situations that we've seen in the past. This committee may remember the case of Marine Atlantic in 2015-16, where continuation of certain funding was contingent on a budget decision. Because the main estimates were presented before the budget, there was a fairly significant decrease in the main estimates for Marine Atlantic that year. It was assumed to be some sort of cut, and in fact it wasn't a cut; it was simply the fact that the continuation of the funding was *ad referendum* the budget.

By presenting interim estimates that would be based on a continuation of existing authorities, there would be no reductions unless those reductions were announced in the budget, and the interim main estimates would continue to be based on a fraction. We talk about “twelfths”. Interim supply is usually 3/12ths of a department's overall requirements.

That would continue to be the basis of interim supply, but we would work with departments. They could identify specific needs very early in the year. They would get incremental fractions to reflect that authority. For instance, grants and contributions that are made to aboriginal bands right at the beginning of the year would justify a higher—

**Mr. Erin Weir:** That was one of the points I wanted to hit on. It does strike me that one of the potential pitfalls of basing interim supply on the current year is that you might have departments that actually need to spend more money for a legitimate reason right near the start of the fiscal year. I guess you're acknowledging that there would have to be some kind of special allowance for that.

**Mr. Brian Pagan:** Absolutely. I believe the interim document does present that possibility.

**Mr. Erin Weir:** Okay. Excellent.

I have another question about the kind of overall system and the reforms proposed. Currently Treasury Board doesn't really get involved until after the budget is tabled. Would you envision, or should our committee be considering, the possibility of Treasury Board getting involved in the budget-making process at an earlier stage?

●(1250)

**Mr. Brian Pagan:** Thank you, Mr. Weir, for the question. That's in fact at the heart of the issue of timing and our recommendation for a May 1 tabling of main estimates.

The development of the budget is the responsibility and prerogative of the Minister of Finance, so we have to be very mindful of that responsibility. At the same time, for a number of years now we have worked very closely with the Department of Finance, in advance of the tabling of the budget, to get a sense of those initiatives that are likely to be supported, so that we can begin working with departments to pre-position Treasury Board submissions and proposals to Treasury Board ministers for their approval.

As the minister was saying, we intend on deepening that relationship so that we can work ever more closely and lessen the gap between the budget and the presentation of main estimates.

**Mr. Erin Weir:** Okay.

We had a fair bit of discussion about the Department of Transport as an example. It just reminded me to follow up with you on something that I asked you and the minister about at a previous meeting. It was about the Global Transportation Hub, which is a crown corporation in Saskatchewan that receives significant federal money. It has also spent millions of dollars buying land at grossly inflated prices from businessmen with close connections to the governing SaskParty.

The initial response to this was that you and the minister would look into it. The response subsequently was that it had been referred to the provincial Auditor General. The provincial Auditor General has now reported and confirms that there was vast overspending on this land.

In this work the Treasury Board has been doing with the Department of Transport, has there been any recourse with the federal money that's tied up in that project?

**Mr. Brian Pagan:** Thank you, Mr. Weir. I'm not familiar with recent reports from the Auditor General or any response from the department. We would have to go back and look at that.

**Mr. Erin Weir:** I appreciate that. The provincial Auditor General has reported, so I'd be very interested to know the federal government's stance regarding the millions of dollars it has put into the Global Transportation Hub. If you could come back to us at a later date on that, it would be greatly appreciated.

**The Chair:** You have about a minute left.

**Mr. Erin Weir:** Okay.

Mr. Pagan, it struck me that there was some information you were hoping to present about budget timing that you hadn't had a chance to do due to the time constraints earlier. If you'd like to take a minute for that, you'd be most welcome.

**Mr. Brian Pagan:** Thank you.

I mentioned that over the last 10 years budgets have been presented as early as the end of January or as late as the 21st of April. There are good and valid reasons for that.

In 2009, the global economic crisis, it was very important for the government to send signals to Canadians and the Canadian marketplace about its ability to invest and support employment and the functioning of credit markets. That is an example of the government's acting early.

More recently, in 2015, with the dramatic drop in the energy market there was some confusion as to whether this was a temporary dip and was going to rebound quickly or if it was a more permanent feature that would impact underlying economic environment, capital investment, employment levels, etc. In that year the government

actually delayed the budget, looking for the best information possible before presenting its plans.

Those two extremes, if you will, point to the benefits of some flexibility in the tabling of budgets. Our proposal of May 1 would accommodate either scenario and would present the main estimates after the budget, which would render the documents more coherent and reconcilable.

**The Chair:** Thank you very much.

I have no one else on my list, unless—

**Ms. Yasmin Ratansi:** Can I ask a brief question?

**The Chair:** Go ahead, Ms. Ratansi.

**Ms. Yasmin Ratansi:** Thank you, because I'm a little confused about something.

There was a question asked to you about the ability of parliamentarians to “study”. At the moment, we study the main estimates—we really don't study the budget, but we study the main estimates—and sometimes those main estimates are not in line with the budget. Help me understand: if you align it, how much time will parliamentarians have to study what the government is actually spending?

**Mr. Brian Pagan:** Thank you for the question, Ms. Ratansi.

The issue of the first pillar, of timing, is very important, I believe, to all of us, because it would present a main estimates, or at least the possibility of a main estimates document, that is more useful, more reconciled to the budget. That in itself is a benefit. Nothing about the proposal is meant in any way to diminish the number of supply days or the ability of committees to examine the estimates on an ongoing basis.

There would continue to be three supply periods. We would be presenting estimates documents in each of the supply periods; therefore, committees would have the ability to call witnesses and hear from ministers and staff about not only the main estimates but also the ongoing operations of departments.

Bob Marleau, who the minister mentioned in the introduction, has underlined the fact that committees should be encouraged to look at the estimates on an ongoing basis rather than just episodically in the spring. We would support that.

● (1255)

**The Chair:** Thank you very much, Mr. Pagan and Ms. Santiago. Thank you for your appearance here again today.

Committee members, we are back in this same room at 3:30 this afternoon for a continuing study on Canada Post.

The meeting is adjourned.





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