

## **EXPLANATION OF ADDITIONAL INFORMATION**

**The following documents will be posted on the Treasury Board Secretariat website:**

**Statutory Forecasts**

**Summary of Changes to Voted Appropriations**

**Budgetary Supplementary Estimates by Standard Object  
of Expenditure**

**Allocations from the Treasury Board Central Votes**

**\$1 Items included in these Supplementary Estimates**

## Explanation of Additional Information

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This section provides an overview of the following summary tables:

1. Statutory Forecasts
2. Summary of Changes to Voted Appropriations
3. Budgetary Supplementary Estimates by Standard Object
4. Allocations from the Treasury Board Central Votes
5. \$1 Items included in these Supplementary Estimates

### 1. Statutory Forecasts

This table provides Parliament with an update on significant changes to expenditure forecasts of statutory items. Statutory items are those that Parliament has approved through other legislation that sets out both the purpose of the expenditures and the terms and conditions under which they may be made. Statutory spending is displayed in the Supplementary Estimates for information only.

### 2. Summary of Changes to Voted Appropriations

This table displays all voted information displayed in these Supplementary Estimates in Ministry order.

The first column (Vote Number) indicates the Vote that is to be augmented through these Supplementary Estimates. The letter accompanying the Vote indicates which Supplementary Estimates was used to augment the Vote.

The second column (Gross Amount) displays the total amount of funding being sought in these Supplementary Estimates.

The third column (Less: Available Spending Authorities) represents unused spending authority being used by organizations to minimize the amount of new appropriation authorities being requested from Parliament. Additional information on these amounts is provided in the Explanation of Funds Available section of each department. Two examples of unused spending authority are savings identified as part of the Budget 2012 Spending Review and funds being moved from this fiscal year into another (reprofiled) in the same organization. Only the amounts being used to offset the request for new authorities are shown, so the amounts printed may be less than the total unused spending authority.

The fourth column (Net Amount) displays the net amount of incremental funding being reflected in these Supplementary Estimates. However, it should be noted that the Proposed Schedules to the Appropriation Bill do not reflect funding for organizations where the net amount is zero or negative.

### 3. Budgetary Supplementary Estimates by Standard Object

This table shows the forecast incremental expenditures by Standard Object. Standard Object identifies the type of goods and services to be acquired or transfer payments planned to be made.

Definitions of Standard Objects may be found at <http://www.tpsgc-pwgsc.gc.ca/recgen/pceaf-gwcoa/1213/7-eng.html>.

### 4. Allocations from the Treasury Board Central Votes

This summary table provides a comprehensive list of allocations from Treasury Board (TB) Central Votes for Government Contingencies, Government-Wide Initiatives, Compensation Adjustments, Operating Budget Carry Forward and Paylist Requirements, where applicable.

### 5. \$1 Items included in these Supplementary Estimates

Through the Supplementary Estimates, an organization can seek changes to various spending authorities originally received through parliamentary approval of the previous Supply bills for Main or Supplementary Estimates. These alterations might include requests for additional funding relating to a transfer of funds from another organization, a reallocation or amendment of existing spending authorities, or the addition of new authorities.

## Explanation of Additional Information

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Parliamentary approval of such changes is sought through an enabling Supply bill. However, in order to be included in a Supply bill, an item must have a monetary value. This is not an issue when a department is also requesting an adjustment to its appropriation. However, in the absence of any increase to the Vote, a notional amount of \$1 allows the item to be included in the Supply bill.

The authority associated with each \$1 item may relate to any of the following:

- *Approval of grants* – The wording used in the Estimates to describe a grant has a legislative character and, therefore all new grants or increases to existing grants must first be approved by Parliament before any payments can be made to eligible recipients. A \$1 item is included when there is no requirement for additional appropriations because the new grant or the increase to an existing grant is to be funded from within existing resources or from a transfer of funds from another organization.
- *Vote transfers within an organization* – Through Supply legislation, an organization may have received spending authorities in more than one Vote (e.g., operating expenditures Vote and capital expenditures Vote). As the fiscal year progresses, and for various reasons, the organization may need to realign its approved funding due to changes in delivery mechanisms within organizational priorities.
- *Transfers between organizations* – These transfers may be used to redirect funding from one organization to another in order to manage or implement more efficiently an initiative or project; or reflect new organizational responsibilities.
- *Modify authority embedded in existing vote wording* – The Supplementary Estimates can be used to amend an existing authority that is embedded in the Vote wording of an organization.
- *Create new vote and associated wording* – The Supplementary Estimates can be used to create a new vote with the associated wording which will give the organization the authority as specified in the new vote wording.