

## FISCAL ACCOUNTABILITY BY THE LETTERS: THE REPORT CARD FOR CANADA'S SENIOR GOVERNMENTS, 2024

by William B.P. Robson and Nicholas Dahir

### ONLINE APPENDIX:

Table A1: 2023/24 Budget Documents Referenced		
Senior Government	Budget Document Used for Rating	Accessible at
Federal	Budget 2023	<a href="https://www.budget.canada.ca/2023/pdf/budget-2023-en.pdf">https://www.budget.canada.ca/2023/pdf/budget-2023-en.pdf</a>
Newfoundland and Labrador	Budget 2023 Statements and Schedules	<a href="https://www.gov.nl.ca/budget/2023/wp-content/uploads/sites/7/2023/03/Budget-Speech-2023-Statements-and-Schedules.pdf">https://www.gov.nl.ca/budget/2023/wp-content/uploads/sites/7/2023/03/Budget-Speech-2023-Statements-and-Schedules.pdf</a>
Prince Edward Island	Estimates 2023-2024	<a href="https://www.princeedwardisland.ca/sites/default/files/publications/2023-24_estimates_book_-_final_0.pdf">https://www.princeedwardisland.ca/sites/default/files/publications/2023-24_estimates_book_-_final_0.pdf</a>
Nova Scotia	Budget 2023-24	<a href="https://beta.novascotia.ca/sites/default/files/documents/6-3544/ftb-bfi-001-en-budget-2023-2024.pdf">https://beta.novascotia.ca/sites/default/files/documents/6-3544/ftb-bfi-001-en-budget-2023-2024.pdf</a>
New Brunswick	2023-2024 Budget	<a href="https://www2.gnb.ca/content/dam/gnb/Departments/fin/pdf/Budget/2023-2024/speech-2023-2024.pdf">https://www2.gnb.ca/content/dam/gnb/Departments/fin/pdf/Budget/2023-2024/speech-2023-2024.pdf</a>
Quebec	Budget 2023-2024	<a href="https://www.quebec.ca/en/government/ministere/finances/publications/budget-update#c180223">https://www.quebec.ca/en/government/ministere/finances/publications/budget-update#c180223</a>
Ontario	2023 Ontario Budget	<a href="https://budget.ontario.ca/2023/pdf/2023-ontario-budget-en.pdf">https://budget.ontario.ca/2023/pdf/2023-ontario-budget-en.pdf</a>
Manitoba	Budget 2023	<a href="https://www.gov.mb.ca/asset_library/en/budget2023/budget-2023.pdf">https://www.gov.mb.ca/asset_library/en/budget2023/budget-2023.pdf</a>
Saskatchewan	Provincial Budget 23-24	<a href="https://publications.saskatchewan.ca/api/v1/products/120483/formats/139357/download">https://publications.saskatchewan.ca/api/v1/products/120483/formats/139357/download</a>
Alberta	Fiscal Plan 2023-26	<a href="https://open.alberta.ca/dataset/fe2a75b5-571b-4b44-8b04-66a6d81aaba4/resource/7f532f18-4416-4b40-b387-e7d03b43d6dd/download/budget-2023-fiscal-plan-2023-26.pdf">https://open.alberta.ca/dataset/fe2a75b5-571b-4b44-8b04-66a6d81aaba4/resource/7f532f18-4416-4b40-b387-e7d03b43d6dd/download/budget-2023-fiscal-plan-2023-26.pdf</a>
British Columbia	Budget and Fiscal Plan 2023/24-2025/26	<a href="https://www.bcbudget.gov.bc.ca/2023/pdf/2023_Budget_and_Fiscal_Plan.pdf">https://www.bcbudget.gov.bc.ca/2023/pdf/2023_Budget_and_Fiscal_Plan.pdf</a>
Northwest Territories	Budget Address 2023-2024	<a href="https://www.fin.gov.nt.ca/sites/fin/files/resources/2023-24_budget_address_and_budget_review_papers_final_-_2023-02-03.pdf">https://www.fin.gov.nt.ca/sites/fin/files/resources/2023-24_budget_address_and_budget_review_papers_final_-_2023-02-03.pdf</a>
Yukon	Operation & Maintenance and Capital Estimates 2023-24	<a href="https://yukon.ca/sites/yukon.ca/files/fin/fin-2023-24-budget-main-estimates.pdf">https://yukon.ca/sites/yukon.ca/files/fin/fin-2023-24-budget-main-estimates.pdf</a>
Nunavut	Consolidated Budget of Government Reporting Entity 2023-2024	<a href="https://gnu.outcrop.com/sites/default/files/gn_consolidation_2023_2024.pdf">https://gnu.outcrop.com/sites/default/files/gn_consolidation_2023_2024.pdf</a>

**Table A1 Continued: 2023/24 Estimates Documents Referenced**

Senior Government	Estimate Document Used for Rating	Accessible at
Federal	2023-24 Estimates	<a href="https://www.canada.ca/content/dam/tbs-sct/documents/planned-government-spending/main-estimates/2023-24/estimates-eng.pdf">https://www.canada.ca/content/dam/tbs-sct/documents/planned-government-spending/main-estimates/2023-24/estimates-eng.pdf</a>
Newfoundland and Labrador	Estimates of Program Expenditure and Revenue of Consolidated Revenue Fund 2023-24	<a href="https://www.gov.nl.ca/budget/2023/wp-content/uploads/sites/7/2023/03/Estimates-2023.pdf">https://www.gov.nl.ca/budget/2023/wp-content/uploads/sites/7/2023/03/Estimates-2023.pdf</a>
Prince Edward Island	Estimates 2023-24	<a href="https://www.princeedwardisland.ca/sites/default/files/publications/2023-24_estimates_book_-_final_0.pdf">https://www.princeedwardisland.ca/sites/default/files/publications/2023-24_estimates_book_-_final_0.pdf</a>
Nova Scotia	Estimates and Supplementary Detail 2023-24	<a href="https://beta.novascotia.ca/sites/default/files/documents/7-3543/estimates-and-supplementary-detail-budget-2023-2024-en.pdf">https://beta.novascotia.ca/sites/default/files/documents/7-3543/estimates-and-supplementary-detail-budget-2023-2024-en.pdf</a>
New Brunswick	Main Estimates 2023-2024	<a href="https://www2.gnb.ca/content/dam/gnb/Departments/fin/pdf/Budget/2023-2024/main-estimates-2023-2024-budget-principal.pdf">https://www2.gnb.ca/content/dam/gnb/Departments/fin/pdf/Budget/2023-2024/main-estimates-2023-2024-budget-principal.pdf</a>
Quebec	Expenditure Budget 2023/2024: Expenditure Management Strategy Additional Information	<a href="https://www.tresor.gouv.qc.ca/fileadmin/PDF/budget_depenses/23-24/1_Expenditure_Management_Strategy.pdf">https://www.tresor.gouv.qc.ca/fileadmin/PDF/budget_depenses/23-24/1_Expenditure_Management_Strategy.pdf</a>
Ontario	Expenditure Estimates Volume 1 Table of Contents (2023-24)	<a href="https://www.ontario.ca/page/expenditure-estimates-volume-1-table-contents-2023-24">https://www.ontario.ca/page/expenditure-estimates-volume-1-table-contents-2023-24</a>
Manitoba	2023 Manitoba Estimates of Expenditure	<a href="https://www.gov.mb.ca/asset_library/en/budget2023/estimates-expenditures-budget2023.pdf">https://www.gov.mb.ca/asset_library/en/budget2023/estimates-expenditures-budget2023.pdf</a>
Saskatchewan	2023/24 Estimates	<a href="https://publications.saskatchewan.ca/api/v1/products/120493/formats/139368/download">https://publications.saskatchewan.ca/api/v1/products/120493/formats/139368/download</a>
Alberta	2023-24 Office of Legislative Assembly Estimates & 2023-24 Government Estimates	<a href="https://open.alberta.ca/dataset/f16f578a-b257-44d2-bdf6-649302beed7c/resource/61c1f60e-94a2-476b-b93a-a8317f751fc0/download/budget-2023-estimates-legislative-assembly-2023-24.pdf">https://open.alberta.ca/dataset/f16f578a-b257-44d2-bdf6-649302beed7c/resource/61c1f60e-94a2-476b-b93a-a8317f751fc0/download/budget-2023-estimates-legislative-assembly-2023-24.pdf</a> & <a href="https://open.alberta.ca/dataset/65514c30-e9f9-4951-9bae-7134edbe293c/resource/c67dc3b7-d124-4754-8f9b-d642a04b4cfe/download/budget-2023-estimates-government-2023-24.pdf">https://open.alberta.ca/dataset/65514c30-e9f9-4951-9bae-7134edbe293c/resource/c67dc3b7-d124-4754-8f9b-d642a04b4cfe/download/budget-2023-estimates-government-2023-24.pdf</a>
British Columbia	Estimates	<a href="https://www.bcbudget.gov.bc.ca/2023/pdf/2023_Estimates.pdf">https://www.bcbudget.gov.bc.ca/2023/pdf/2023_Estimates.pdf</a>
Northwest Territories	2023-2024 Main Estimates	<a href="https://www.fin.gov.nt.ca/sites/fin/files/resources/2023-24_main_estimates_supporting_schedules_0.pdf">https://www.fin.gov.nt.ca/sites/fin/files/resources/2023-24_main_estimates_supporting_schedules_0.pdf</a>
Yukon	Operation & Maintenance and Capital Estimates 2023-24	<a href="https://yukon.ca/sites/yukon.ca/files/fin/fin-2023-24-budget-main-estimates.pdf">https://yukon.ca/sites/yukon.ca/files/fin/fin-2023-24-budget-main-estimates.pdf</a>
Nunavut	Main Estimates 2023-2024	<a href="https://www.gov.nu.ca/sites/default/files/documents/2023-11/2023-24_main_estimates.pdf">https://www.gov.nu.ca/sites/default/files/documents/2023-11/2023-24_main_estimates.pdf</a>

Table A1 Continued: 2022/23 Public Accounts Documents Referenced

Senior Government	Public Accounts Document Used for Rating	Accessible at
Federal	Public Accounts of Canada 2023	<a href="https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2023/pdf/2023-vol1-eng.pdf">https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2023/pdf/2023-vol1-eng.pdf</a>
Newfoundland and Labrador	Public Accounts 2023	<a href="https://www.gov.nl.ca/exec/tbs/files/Public-Accounts-2022-23.pdf">https://www.gov.nl.ca/exec/tbs/files/Public-Accounts-2022-23.pdf</a>
Prince Edward Island	Public Accounts 2023	<a href="https://wdf.princeedwardisland.ca/download/dms?objectId=09a7fbd3-d1dc-4741-955a-b39ed2c8a600&amp;fileName=2023%20-%20PA%20-%20Vo1%201.pdf">https://wdf.princeedwardisland.ca/download/dms?objectId=09a7fbd3-d1dc-4741-955a-b39ed2c8a600&amp;fileName=2023%20-%20PA%20-%20Vo1%201.pdf</a>
Nova Scotia	Public Accounts 2023	<a href="https://notices.novascotia.ca/files/public-accounts/2023/pa-volume-1-financial-statements-2023.pdf">https://notices.novascotia.ca/files/public-accounts/2023/pa-volume-1-financial-statements-2023.pdf</a>
New Brunswick	Consolidated Financial Statements 2023	<a href="https://www2.gnb.ca/content/dam/gnb/Departments/tb-ct/pdf/OC/public-accounts-vol-1-2023.pdf">https://www2.gnb.ca/content/dam/gnb/Departments/tb-ct/pdf/OC/public-accounts-vol-1-2023.pdf</a>
Quebec	Public Accounts 2022-2023	<a href="https://cdn-contenu.quebec.ca/cdn-contenu/adm/min/finances/publications-adm/Comptes-publics/EN/CPTEN_vol1-2022-2023_Seconde_edition.pdf">https://cdn-contenu.quebec.ca/cdn-contenu/adm/min/finances/publications-adm/Comptes-publics/EN/CPTEN_vol1-2022-2023_Seconde_edition.pdf</a>
Ontario	Public Accounts of Ontario 2022-2023	<a href="https://files.ontario.ca/tbs-2022-23-annual-report-and-consolidated-financial-statements-en-2023-09-25.pdf">https://files.ontario.ca/tbs-2022-23-annual-report-and-consolidated-financial-statements-en-2023-09-25.pdf</a>
Manitoba	Annual Report and Public Accounts 2023	<a href="https://manitoba.ca/asset_library/en/publicaccounts2023/AnnualReportPublicAccounts2022-2023.pdf">https://manitoba.ca/asset_library/en/publicaccounts2023/AnnualReportPublicAccounts2022-2023.pdf</a>
Saskatchewan	Public Accounts 2022-23	<a href="https://publications.saskatchewan.ca/api/v1/products/121480/formats/140647/download">https://publications.saskatchewan.ca/api/v1/products/121480/formats/140647/download</a>
Alberta	Annual Report 2022-2023	<a href="https://open.alberta.ca/dataset/7714457c-7527-443a-a7db-dd8c1c8ead86/resource/841f0842-001e-47c2-8e30-c38acdc3e3cc/download/goa-annual-report-2022-2023.pdf">https://open.alberta.ca/dataset/7714457c-7527-443a-a7db-dd8c1c8ead86/resource/841f0842-001e-47c2-8e30-c38acdc3e3cc/download/goa-annual-report-2022-2023.pdf</a>
British Columbia	Public Accounts 2022/23	<a href="https://www2.gov.bc.ca/assets/gov/british-columbians-our-governments/government-finances/public-accounts/2022-23/public-accounts-2022-23.pdf">https://www2.gov.bc.ca/assets/gov/british-columbians-our-governments/government-finances/public-accounts/2022-23/public-accounts-2022-23.pdf</a>
Northwest Territories	2022-2023 Public Accounts	<a href="https://www.fin.gov.nt.ca/sites/fin/files/resources/2022-23_public_accounts_-_section_i.pdf">https://www.fin.gov.nt.ca/sites/fin/files/resources/2022-23_public_accounts_-_section_i.pdf</a>
Yukon	Public Accounts 2022-23	<a href="https://yukon.ca/sites/yukon.ca/files/fin/fin-2022-23-public-accounts.pdf">https://yukon.ca/sites/yukon.ca/files/fin/fin-2022-23-public-accounts.pdf</a>
Nunavut	Public Accounts 2023	<a href="https://www.gov.nu.ca/sites/default/files/documents/2024-06/2022-23%20Public%20Accounts%20with%20FSDA_en%20May%20%20Signed.pdf">https://www.gov.nu.ca/sites/default/files/documents/2024-06/2022-23%20Public%20Accounts%20with%20FSDA_en%20May%20%20Signed.pdf</a>