

MAKING THE GRADE: THE FISCAL ACCOUNTABILITY REPORT CARD FOR CANADA'S SENIOR GOVERNMENTS, 2025

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ONLINE APPENDIX: REFERENCE TABLES

Table A1.1: Budget Documents Referenced, 2024/25

Government	Budget Document Used for Rating	Accessible at
Federal	2024 Budget	https://budget.canada.ca/2024/report-rapport/budget-2024.pdf
Newfoundland and Labrador	Statements and Schedules 2024-25	https://www.gov.nl.ca/budget/2024/wp-content/uploads/sites/8/2024/03/Statements-and-Schedules-2024.pdf
Prince Edward Island	Estimates of Revenue and Expenditures	https://www.princeedwardisland.ca/sites/default/files/publications/estimates_book_2024-25_web.pdf
Nova Scotia	Budget 2024-25	https://beta.novascotia.ca/sites/default/files/documents/6-460/ftb-bfi-020-en-budget-2024-2025.pdf
New Brunswick	2024-2025 Budget	https://www2.gnb.ca/content/dam/gnb/Departments/fin/pdf/Budget/2024-2025/speech-2024-2025.pdf
Quebec	Budget Plan 2024-25	https://www.finances.gouv.qc.ca/Budget_and_update/budget/documents/Budget2425_BudgetPlan.pdf
Ontario	2024 Ontario Budget	https://budget.ontario.ca/2024/pdf/2024-ontario-budget-en.pdf
Manitoba	Budget 2024	https://www.gov.mb.ca/asset_library/en/budget2024/budget2024.pdf
Saskatchewan	Saskatchewan Budget 2024-25	https://publications.saskatchewan.ca/api/v1/products/123288/formats/143387/download
Alberta	Fiscal Plan: 2024-2027	https://open.alberta.ca/dataset/23c82502-fd11-45c6-861f-99381fffc748/resource/3782cc8f-fdc4-4704-9c50-07fc36e05722/download/budget-2024-fiscal-plan-2024-27.pdf
British Columbia	Budget and Fiscal Plan 2024/25-2026/27	https://www.bcbudget.gov.bc.ca/2024/pdf/2024_Budget_and_Fiscal_Plan.pdf
Northwest Territories	Budget Address 2024-2025	https://www.fin.gov.nt.ca/sites/fin/files/2024-25_budget_address_and_papers_final.pdf
Yukon	Operation & Maintenance and Capital Estimates 2024-25	https://yukon.ca/sites/default/files/fin/fin-2024-25-budget-main-estimates.pdf
Nunavut	Consolidated Budget of the Government Reporting Entity 2024-2025	https://www.gov.nu.ca/sites/default/files/documents/2024-07/2024-25_Consolidated_Budget_-_ENG-r-54207.pdf

Table A1.2: Estimates Documents Referenced, 2024/25

Government	Estimate Document Used for Rating	Accessible at
Federal	2024/25 Main Estimates	https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2024-25-estimates.html#ToC3
Newfoundland and Labrador	Estimates	https://www.gov.nl.ca/budget/2024/wp-content/uploads/sites/8/2024/03/Estimates-2024.pdf
Prince Edward Island	Estimates of Revenue and Expenditures	https://www.princeedwardisland.ca/sites/default/files/publications/estimates_book_2024-25_web.pdf
Nova Scotia	Estimates and Supplementary Detail	https://beta.novascotia.ca/sites/default/files/documents/7-805/estimates-and-supplementary-detail-budget-2024-2025-en.pdf
New Brunswick	Main Estimates 2024-2025	https://www2.gnb.ca/content/dam/gnb/Departments/fin/pdf/Budget/2024-2025/main-estimates-2024-2025-budget-principal.pdf
Quebec	Expenditure Management Strategy Additional Information	https://www.tresor.gouv.qc.ca/fileadmin/PDF/budget_depenses/24-25/1-Expenditure_Management_Strategy.pdf
Ontario	Expenditure Estimates Volume 1	https://www.ontario.ca/page/expenditure-estimates-volume-1-table-contents-2024-25
Manitoba	2024 Manitoba Estimates of Expenditure	https://www.gov.mb.ca/asset_library/en/budget2024/estimates_budget2024.pdf
Saskatchewan	2024-25 Estimates	https://publications.saskatchewan.ca/api/v1/products/123280/formats/143380/download
Alberta	2024-25 Government Estimates & 2024-25 Offices of the Legislative Assembly Estimates	https://open.alberta.ca/dataset/65514c30-e9f9-4951-9bae-7134edbe293c/resource/212a79dd-78ea-4917-b7cd-db85c3711b24/download/budget-2024-estimatesgovernment-2024-25.pdf & https://open.alberta.ca/dataset/f16f578a-b257-44d2-bdf6-649302beed7c/resource/d15be3c6-aa21-4d1e-b665-d40f9e53a9fd/download/budget-2024-estimateslegislative-assembly-2024-25.pdf
British Columbia	Estimates	https://www.bcbudget.gov.bc.ca/2024/pdf/2024_Estimates.pdf
Northwest Territories	2024-2025 Main Estimates	https://www.fin.gov.nt.ca/sites/fin/files/2024-25_main_estimates.pdf
Yukon	Operation & Maintenance and Capital Estimates 2024-25	https://yukon.ca/sites/default/files/fin/fin-2024-25-budget-main-estimates.pdf
Nunavut	2024-2025 Main Estimates	https://www.gov.nu.ca/sites/default/files/documents/2024-10/Main_Estimates_2024-2025_-ENG.pdf

Table A1.3: Public Accounts Documents Referenced, 2023/24

Government	Public Accounts Document Used for Rating	Accessible at
Federal	Public Accounts of Canada 2024	https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2024/pdf/2024-vol1-eng.pdf
Newfoundland and Labrador	Public Accounts Consolidated Summary Financial Statements	https://www.gov.nl.ca/exec/tbs/files/168496-PUB-ACC-CONSUM-FIN-STAT-2024-web.pdf
Prince Edward Island	Public Accounts	https://wdf.princeedwardisland.ca/download/dms?objectId=69bf256d-2d2e-46a4-ab9c-17770588c18f&fileName=2024%20-%20PA%20-%20Volume%20I.pdf
Nova Scotia	Public Accounts	https://notices.novascotia.ca/files/public-accounts/2024/pa-volume-1-financial-statements-2024.pdf
New Brunswick	Consolidated Financial Statements	https://www2.gnb.ca/content/dam/gnb/Departments/tb-ct/pdf/OC/public-accounts-vol-1-2024.pdf
Quebec	Public Accounts 2023-2024 Volume 1	https://cdn-contenu.quebec.ca/cdn-contenu/adm/min/finances/publications-adm/Comptes-publics/EN/CPTEN_vol1-2023-2024.pdf
Ontario	Public Accounts of Ontario 2023-2024	https://www.ontario.ca/files/2024-09/tbs-2023-24-annual-report-and-consolidated-financial-statements-en-2024-09-17.pdf
Manitoba	Annual Report and Public Accounts	https://www.gov.mb.ca/asset_library/en/proactive/20232024/publicaccounts/AnnualReportPublicAccounts2023-2024.pdf
Saskatchewan	Public Accounts 2023-24	https://publications.saskatchewan.ca/api/v1/products/123998/formats/144369/download
Alberta	Annual Report	https://open.alberta.ca/dataset/7714457c-7527-443a-a7db-dd8c1c8ead86/resource/07ed6ba1-ef6b-4201-860d-76f319b9eb40/download/goa-annual-report-2023-2024.pdf
British Columbia	Public Accounts 2023/24	https://www2.gov.bc.ca/assets/gov/british-columbians-our-governments/government-finances/public-accounts/2023-24/public-accounts-2023-24.pdf
Northwest Territories	2023-2024 Public Accounts	https://www.fin.gov.nt.ca/sites/fin/files/resources/2023-2024_section_i_-_consolidated_financial_statements.pdf
Yukon	Yukon Public Accounts 2023-24	https://yukon.ca/sites/default/files/2025-01/fin-2023-24-public-accounts.pdf
Nunavut	Public Accounts of the Government of Nunavut	https://www.gov.nu.ca/sites/default/files/documents/2025-01/2023-24_Public_Accounts_with_FSDA_ENG.pdf