

SENATE



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CANADA

**REPORT ON THE
*SUPPLEMENTARY ESTIMATES (B), 2009-2010***

**Standing Senate Committee on
National Finance**

ELEVENTH REPORT

Chair

The Honourable Joseph A. Day

Deputy Chair

The Honourable Irving R. Gerstein

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REPORT ON THE *SUPPLEMENTARY ESTIMATES (B), 2009-2010*

Introduction

The *Supplementary Estimates (B), 2009–2010* were tabled in the Senate on 5 November 2009 and subsequently referred for review to the Standing Senate Committee on National Finance. The *Supplementary Estimates (B), 2009–2010* are the second set of supplementary estimates that were issued in this fiscal year ending on 31 March 2010. Unless otherwise stated, all page references are from the *Supplementary Estimates (B), 2009–2010* document.

The committee held three meetings to review these supplementary estimates. On 18 November 2009, officials from the Treasury Board Secretariat of Canada, Alister Smith, Assistant Secretary, Expenditure Management Sector and Brian Pagan, Executive Director, Expenditure Operations and Estimates Division, appeared before the committee to testify on the *Supplementary Estimates (B), 2009-2010*. On 24 November 2009, the committee met with Margaret Biggs, President, David Moloney, Executive Vice-President and H       Filion, Deputy Chief Financial Officer from the Canadian International Development Agency. Finally, on 25 November 2009, Jim Quinn, Chief Financial Officer, Peter Traversy, Director General, Planning and Resource Management and Andrew Francis, Director, Resource Management and Financial Advisory Services, from Indian and Northern Affairs Canada, met the Honourable members of the committee.

The *Supplementary Estimates (B), 2009-2010*

Supplementary estimates are tabled in Parliament approximately one month in advance of the related Appropriation Act. They serve a number of purposes. First, they provide information on the government’s spending requirements that were not sufficiently developed when the *2009–2010 Main Estimates* were tabled, or have been subsequently refined to account for new developments in particular programs or services. Second, they provide Parliament with information on changes in estimated statutory expenditures (i.e., those authorised by Parliament through enabling legislation). Finally, they are used to seek parliamentary approval for items such as: transfers of money between Votes; debt deletion; loan guarantees; new or increased grants; and changes to Vote wording.¹ These supplementary estimates continue to reflect the government’s commitment to renew the Expenditure Management System (EMS). The *Supplementary Estimates (B), 2009–2010*, gives parliamentarians a third opportunity to review the program requirements of the departments for the current year.

Pages 40 to 66 of the estimates provide a preview of the related supply bill (Proposed Schedules 1 and 2 to the Appropriation Bill), and include, by department and organization, a list of Vote numbers, the Vote wording, and the requested funds that will be proposed to Parliament for approval. There are two schedules to the Appropriation Bill in these supplementary estimates: the first identifies those items for the fiscal year ending 31 March 2010; the second identifies those items that may be charged in the fiscal year ending 31 March 2011, specifically, multi-year appropriations for the Canada Revenue Agency, the Parks Canada Agency and the Canada Border Services Agency.

¹ The latter items often do not require additional appropriations and are included in the related supply bill by the notional amount of “one dollar” since in order to be listed in the bill an item must have monetary value.

OVERVIEW OF THE *SUPPLEMENTARY ESTIMATES (B), 2009–2010*

A. Planned Spending

In the estimates documents, planned spending is broken down by budgetary and non-budgetary expenditures and is displayed for both voted and statutory expenditures.² As shown in Table 1 below, the *Supplementary Estimates (B), 2009–2010* total \$31 billion. Of this amount, the federal government is seeking Parliament's approval to spend \$4.9 billion, while statutory expenditures are expected to increase by \$26 billion.

Table 1 – Total *Supplementary Estimates (B), 2009–2010*
(in millions of dollars)

	Budgetary	Non-Budgetary	Total
Voted Appropriations	4,874.2	48.0	4,922.2
Statutory Appropriations	1,609.4	24,421.9	26,031.3
Total	6,483.6	24,469.9	30,953.5

Source: *Supplementary Estimates (B), 2009–2010*, p. 8.

Total estimates to-date for this fiscal year is \$249.2 billion, including \$236.1 billion under the *2009–2010 Main Estimates*, \$6.6 billion under the *Supplementary Estimates (A), 2009–2010* and \$6.5 billion under the *Supplementary Estimates (B), 2009–2010*. This spending is consistent with the planned expenses of \$272.5 billion established in the September 2009 Economic and Fiscal Update. The \$272.5 billion represents a \$13.9 billion increase over the planned spending in the January 2009 budget. This is mainly the result of the \$3 billion increase in planned spending on employment insurance benefits and the write-off of the additional \$8 billion investment to support the automobile industry. Pages 11 to 14 of the *Supplementary Estimates (B), 2009–2010*, contain an explanation of the major (\$100 million and more) budgetary and non-budgetary spending (both voted and statutory) relating to the \$31.0 billion presented in these supplementary estimates. Mr. Smith took the opportunity provided by his opening remarks to inform Honourable Senators that the requested appropriations include \$640 million to fund Budget 2009 initiatives.

B. Allocations from the Treasury Board Budget Implementation Vote

Budget 2009 called for timely government action in support of the Canadian economy and stated that measures must begin within the next 120 days to be most effective. To ensure that funds could flow quickly for these new initiatives, the government introduced in the *Main Estimates 2009–2010* a new central Vote (Vote 35) in the amount of \$3 billion, the Budget Implementation Vote. Funds

² **Budgetary spending** encompasses the cost of servicing the public debt; operating and capital expenditures; transfer payments and subsidies to other levels of government, organizations or individuals; and payments to Crown corporations; **Non-budgetary** expenditures (loans, investments and advances) are outlays that represent changes in the composition of the federal government's financial assets; **Voted** expenditures are those for which parliamentary authority is sought through an appropriation bill; and **Statutory** expenditures are those authorized by Parliament through enabling legislation; they are included in the estimates documents for information purposes only.

from this central Vote were to be allocated between 1 April 2009 and 30 June 2009 for expenditures on Budget-related programs approved by the Treasury Board. Pages 90–94 describe which Budget 2009 initiatives benefited from these funds between 1 and 30 April 2009. The following table summarizes the initiatives who received funds between 1 May and 30 June as well as where, in the Budget 2009 documents, they can be found.

Treasury Board Vote 35 allocations between 1 May, 2009 and 30 June, 2009

Department, Agency or Crown Corporation	Initiative	Amount (millions of \$)	<i>Budget 2009</i> Reference
Agriculture and Agri-Food – Canadian Food Inspection Agency	Modernizing Federal Laboratories	9.1	p. 151
Environment – Department	Mackenzie Gas Project	4.6	p. 184
Environment – Canada Parks Agency	Federal Contaminated Sites Action Plan Program	3.1	p. 158
Fisheries and Oceans – Department	Modernizing Federal Laboratories	10.3	p. 151
	Federal Contaminated Sites Action Plan Program	4.3	p. 158
	Mackenzie Gas Project	3.2	p. 184
Health – Canada Public Health Agency	Modernizing Federal Laboratories	1.0	p. 174
Indian Affairs and Northern Development – Department	Mackenzie Gas Project	8.8	p. 184
	Federal Contaminated Sites Action Plan Program	7.1	p. 158
Industry – Department	Support for Economic Development in Southern Ontario	117.5	p. 182
Industry – Canada Space Agency	Exploration Surface Mobility and Next Generation Canadarm	7.0	p. 174
Industry – National Research Council of Canada	Support for Economic Development in Southern Ontario	27.5	p. 182
	Modernizing Federal Laboratories	8.7	p. 151
Natural Resources – Atomic Energy of Canada Limited	Strengthening Canada’s Nuclear Advantage	54.0	p. 180
Public Safety and Emergency Preparedness – Department	First Nations Policing Program	7.5	p. 148
Public Safety and Emergency Preparedness – Canada Border Services Agency	Constructing Housing Accommodations and Modernizing Ports of Entry	3.4	p. 158
Public Safety and Emergency Preparedness – RCMP	Federal Contaminated Sites Action Plan Program	2.1	p. 158
Transport – Department	Aviation Security	1.8	p. 159
Transport – Office of Infrastructure Canada	National Trails Coalition	22.5	p. 146

On 30 June 2009, \$883.5 million from the Budget Implementation Vote had not been allocated. These funds were reallocated to the 2009–2010 year fiscal framework and can now be appropriated by means of supplementary estimates.

Examination of the *Supplementary estimates (B), 2009-2010*

During the committee's hearings on the *Supplementary Estimates (B), 2009-2010*, senators raised a variety of questions related to planned spending as outlined above. Some of these are discussed below.

1. Federal contaminated sites

The funding related to the assessment, management and remediation of federal contaminated sites was a significant item in these *Supplementary Estimates (B), 2009-2010*, with \$107.4 million shared between 15 departments and agencies. As such, it was the subject of some discussions by the committee. First, given that there are over 18,000 federal contaminated sites, some senators wondered how the government decides which sites to prioritize. Mr. Smith indicated that the priority list was built according to the nature, severity and immediacy of the risk to human health and safety. He also mentioned that the environmental consequence of not cleaning the sites was taken into account. This same argument was put forward by Mr. Quinn in his opening remarks to the committee. He further mentioned that

Since the inception of the Federal Contaminated Sites Action Plan in 2005, the Northern Contaminated Sites Program continues to progress toward its goal of assessing and remediating sites. To date, the program has remediated eight sites with the use of the program funding, reducing the environmental liability associated to these sites by over \$80 million.

The question of federal environmental liabilities was also mentioned during committee discussions. As of 31 March 2009, the total environmental liabilities stood at \$6.3 billion. Mr. Smith mentioned to committee members that these environmental liabilities are estimated and subject to examination once a year by the Auditor General. He also noted that of the \$6.3 billion in liabilities, \$3.2 billion are related to the management and remediation of federal contaminated sites. Section 5 of the *Public Accounts of Canada 2009* indicated that the remaining \$3.1 billion is related to Atomic Energy of Canada Limited's nuclear facility decommissioning.

Committee members were also curious to know why, of the \$107.4 million required in the *Supplementary Estimates (B), 2009-2010*, almost half of the amount is designated to Indian and Northern Affairs Canada. Mr. Smith mentioned that the money would support the remediation activities for six sites on reserves and in the North, as well as support the preliminary assessment of some 350 sites distributed across the three northern territories. Mr. Quinn specified that First Nations receive part of the funds as grants and contributions because they do some of the work on behalf of the government of Canada.

Some senators then wondered why the Department of National Defence had reduced operating requirements for contaminated sites while some 15 departments and agencies had increased needs. Mr. Smith informed the committee that the reduction in requirements was due to some slippages

among ongoing projects and that it is likely the department will ask to reprofile the funds or ask for new funds next year to be able to continue with those projects. Mr. Pagan further indicated that the contaminated sites program is a multiyear program, which is being accelerated as a result of additional funding provided through the Economic Action Plan. As such, departments and agencies are looking for additional funds because they can bring forward the work that they were planning in other years. Given that the work of the Department of National Defence with respect to contaminated sites was sufficiently advanced, it was not able to bring that work forward.

2. Specific Claims Tribunal

In these *Supplementary Estimates (B), 2009-2010*, the Registry of the Specific Claims Tribunal asks for additional funding of \$272,000, which would bring its total spending authority to \$2.9 million for the current fiscal year. Given that the website of the Registry indicates that no judges had been nominated so far, some senators wondered what the funds would be used for and who was deciding on the settlement of First Nations specific claims. Mr. Smith informed committee members that even though the Tribunal had no judicial members yet, there were still 19 people working on the Tribunal. Mr. Quinn further informed the committee that the settlement of specific claims was done, until now, at the discretion of the Government of Canada under the Indian Specific Claims Commission. The decision to create the Tribunal was to have a tribunal independent of the government with the jurisdiction to make binding decisions, providing greater transparency, fairness and finality to specific claims grievances. However, neither Mr. Smith nor Mr. Quinn were able to specify when the judges would be nominated or the reasons why the judges had not yet been named.

Coincidentally, on 27 November 2009, the Minister of Justice and Attorney General of Canada, the Honourable Rob Nicholson, announced the appointment of three judges as full-time members of the Specific Claims Tribunal.

3. Food Mail Program

Some committee members inquired about the \$66.2 million Food Mail Program, as they had heard from previous witnesses that the savings the program was supposed to generate were not passed along to consumers. Specifically, they wanted to know how Indian and Northern Affairs Canada monitors the program's effectiveness and whether or not it was subject to audit. Mr. Quinn mentioned to the committee that the particular program had undergone different changes over the years to make it more efficient and that it was currently being reviewed again to ensure that the savings were effectively transferred to consumers. When asked when that review would be completed and available, however, Mr. Quinn could not provide a precise answer and undertook to come back in writing to the committee with a more detailed answer.

4. Pulp and Paper Green Transformation program

Committee members demonstrated interest in learning more about the \$99.8 million request for the Pulp and Paper Green Transformation program, in particular its purpose and how the money is invested across Canada. To this, Mr. Smith mentioned that

It is to enhance environmental performance in the pulp and paper industry, and to provide contributions towards capital investments that meet energy efficiency or renewable

energy production criteria in exchange for credits generated through the production of black liquor. That is our understanding of it. It is a non-repayable contribution program and firms will be able to generate credits based on the amount of black liquor produced between January 1 and December 31, 2009, to a cap of a certain amount in credits.

Mr. Smith confirmed that this program was the government's approach to offset subsidies United States companies receive, something that had been formally asked by Mr. Avrim Lazar, President and CEO of the Forest Products Association of Canada, during his testimony before the committee on 22 April 2009.

5. Sale of properties abroad

The committee then was curious to know which real properties the Department of Foreign Affairs and International Trade (DFAIT) disposed of that led to the request, by the Department, to reinvest \$10 million. To this, Mr. Pagan answered

Properties sold or transferred in 2009-10 were official residences in Dublin, Ireland, and Atlanta; and chanceries in Lima, Peru, and Dakar, as well as staff headquarters in The Hague, London, Canberra, Dallas, Atlanta and Santiago, Chile.

Mr. Pagan also informed the committee that the real property portfolio of DFAIT is constantly changing, according to market conditions as well as the evolution of Canada's foreign relations. He also mentioned that this portfolio of real properties was managed within DFAIT by an operating agency known as the Physical Resources Bureau. Moreover, Mr. Pagan added that the funds reinvested would be used to relocate Canada's chancery in Kazakhstan to the capital, Astana, as well as to expand the chancery in Damascus, Syria. Finally, Mr. Smith took the opportunity to specify that when Canada sells a residence, it does not mean that it is leaving the country, rather, it means that market conditions are probably optimal for selling a well placed residence and then perhaps renting or buying a new one.

6. Infrastructure

Some committee members then queried about the large sums dedicated to infrastructure spending in these *Supplementary Estimates (B), 2009-2010*, wondering how the money would be allocated and asking for specific initiatives funded through these programs. Mr. Smith mentioned that the money should be allocated fairly evenly across the country, considering that the Infrastructure Stimulus Fund is on a per-capita basis while the accelerated base funding program is one where each province/territory received \$25 million a year. As examples, Mr. Pagan cited the improvement of the Whitehorse airport in Yukon, which will receive \$4 million for boarding ramps and elevators for persons with disabilities in the terminal. Newfoundland will receive \$4 million for the construction of an overpass in Conception Bay. Alberta will receive \$2.2 million for a 63 kilometre widening of the Trans-Canada Highway between Wandering River to south of the House River. Mr. Smith further added that numerous projects across the country are financed by these infrastructure funds, including recreational infrastructure and green infrastructure.

7. Internal Economy

Some committee members pointed out that while there was no increase in the operating cost of the Senate, there was an increase of \$3.7 million in the operating cost of the House of Commons. They were wondering if this increase would become part of the reference level of the House of Commons in years to come and why this amount was included in *Supplementary Estimates (B) 2009-2010*, given that these expenditures must have been known at the time of preparing the *2009-2010 Main Estimates*. Mr. Smith responded to the committee that

On questions of this kind, as you know, we simply respond to the Clerk of the House of Commons. [She] is the secretary of the Board of Internal Economy and provides us with the requirements that we incorporate into supplementary estimates or Main Estimates. We do not have a challenge function at Treasury Board for this purpose. We take the will of Parliament and accommodate the requirements of the Board of Internal Economy or, in the case of the Library of Parliament, the Speakers in the House and Senate together. We cannot answer questions on the rationale for requirements. Those should be directed to the Clerk of the House of Commons.

8. Northern Pipeline Agency

Some senators wondered about the \$369,000 funding request by the Northern Pipeline Agency, an agency founded in 1978 to oversee the construction of the Alaska Highway Gas Pipeline Project, for which not much has happened since its inception. Mr. Smith informed the committee that the company responsible for the construction of the pipeline, TransCanada, has told the Northern Pipeline Agency it intends to begin the Canadian portion of the pipeline system. As such, the Northern Pipeline Agency required the money to hire seven full- and part-time staff as well as cover operating costs to oversee and facilitate the planning and construction of the Canadian portion of the pipeline.

9. Education for Aboriginal people

The \$3.9 million funding request by Indian and Northern Affairs Canada (INAC) for financing the performance measurement system for education sparked a general discussion about the need to enhance the graduation rates in Aboriginal communities. Some senators expressed their concern that funding for post-secondary education for Aboriginal people was not increasing sufficiently quickly to meet the demand. As the importance given to education is growing and more Aboriginal people are ready to go on to post-secondary education, the lack of funding could prove to be a deterrent to pursuing higher education. Mr. Quinn informed the committee that INAC currently spends about \$350 million on post-secondary education, although an audit of their program shows that it does not generate the expected results. Therefore, the program is currently under review. Mr. Quinn also added that there are other programs in the federal government Aboriginal people can access to support their post-secondary education. He cited as an example the Canada Student Loans Program.

10. Canadian Northern Economic Development Agency

Some committee members inquired about the Canada's Economic Action Plan measure to create the new Canadian Northern Economic Development Agency, which will now assume some of the

responsibilities that were previously handled by Indian and Northern Affairs Canada. Specifically, they wanted to be informed about the rationale for creating this new agency and how it would improve the services Northerners receive. Mr. Quinn mentioned that the Agency was created to focus the economic development opportunities of the North because it is an emerging area of economic development activity. For Northerners, this represents an improvement because, as Mr. Quinn stated, the Agency has

a greater focus on being able to leverage the various players in the North. Rather than having it within a larger portfolio, it is a much narrower portfolio that people can recognize, identify with and leverage the energies of the various players as these emerging opportunities arise in the North.

Mr. Quinn further mentioned that the Agency will have its own offices and a separate staff. As of 1 April 2010, it will do its own Report on Plans and Priorities as well as its own Departmental Performance Report.

11. Climate change in the north

During the discussion, some senators wanted to know how climate change was affecting or likely to affect Indian and Northern Affairs Canada (INAC) budget over the coming years, citing the community of Tuktoyaktuk, which has a line of houses that are threatened by rising sea levels, as an example of the negative impacts climate change has on Canadian communities. Mr. Quinn informed the committee that this has not had an impact on the budget of INAC so far, although he mentioned that INAC has been coordinating all the science work for International Polar Year. He did, however, indicate that climate change could have an impact on ice roads that are heavily used in the North. Specifically, he stated that

We watch and are concerned about the challenge of ice roads. Certainly, the level of activity on ice roads to bring materials into some communities will change. We have to take full advantage of the season that is available. During the shoulder seasons over the last couple of years, it has been increasingly difficult. The challenge is to ensure that the logistics are lined up to bring the materials in by taking advantage of the ice roads to avoid the higher costs of air transportation. We are conscious of the situation and making an effort to work with it.

12. Urban Aboriginal Initiative

Committee members inquired about the Urban Aboriginal Strategy, a program created in 1998 for which a five year allocation of \$68.5 million was granted in 2007. Mentioning that more than twice as many Aboriginals are in poverty as in the balance of the population and that more than half of the Aboriginal population now live in urban centers, they wanted to know what the outcomes and accomplishments at this point were. Mr. Quinn mentioned that the Strategy is one of the areas that has been a success story, citing as an example the city of Edmonton, which was able to provide a single-window access to a wide range of services for newly arriving Aboriginal people. He added that this initiative was now considered for implementation elsewhere. Given that the Strategy is operative in only 14 cities, senators then asked if Indian and Northern Affairs Canada was considering expanding it to other cities and whether Aboriginal communities were engaged in the

process to choose the areas where the funds would be directed. Mr. Quinn mentioned that he was not aware of any plan to expand the Strategy, adding that Aboriginals who arrive in urban centres tend to arrive in the larger urban centres such as Toronto, Edmonton, Regina and Vancouver. As for the process of consulting Aboriginal communities, Mr. Quinn stated that

Today we have close working relationships with the organizations that represent the off-reserve Aboriginal people. The department has the Office of the Federal Interlocutor, whose focus is on the off-reserve and Métis populations, and they have a presence in various parts of Canada. They have ongoing close working relationships with the communities, as well as with provincial representation.

13. Canada and international aid

The committee looked at Canada's international aid efforts. In a recent report, the United Nations said that international official development assistance amounted to 0.3% of GDP, which is less than half of what was agreed to in the Millennium Development Goal commitments. Canada devotes just over 0.3% of its GDP to international aid, which places it ahead of three G7 countries, Italy, Japan and the United States.

14. The Canadian International Development Agency mandate in Afghanistan

The committee also looked at the mandate of the Canadian International Development Agency (CIDA) in Afghanistan. CIDA's representatives told the committee that its assistance program in Afghanistan, totalling \$200 million, is the Agency's largest program and that it reflects key priorities, in particular agricultural development, education and economic growth. There is also a major polio eradication program underway. In response to the Manley Report, CIDA is deploying 50% of its resources in the Province of Kandahar, where Canada's military presence is concentrated.

Because CIDA mainly carries out its assistance mandate by funding nongovernmental organizations, some members of the committee questioned why the number of CIDA employees deployed in Afghanistan has almost doubled recently, going from 14 in early 2008 to 26 in 2009. The witnesses from the Agency replied that more staff are necessary at its headquarters because of the difficult working conditions. Also, CIDA employees are working closely with the Canadian military, which requires additional personnel. Most are permanent CIDA staff members.

15. Report of the Auditor General's Office

Before approving the funding requested in the *Supplementary Estimates (B), 2009-2010*, some committee members asked the CIDA witnesses what steps the Agency has taken to respond to the criticisms by the Auditor General's Office, involving the Agency's weaknesses in planning and establishing priorities. The committee also asked how CIDA plans to comply with the *Federal Accountability Act*.

With respect to the Agency's response to the Auditor General's report, its representatives said that a series of remedial measures have been implemented. To respond to the main criticism, the Agency has established three clear priorities: economic growth, food security, and childhood and youth. CIDA is now targeting its assistance on some 20 countries and spends about 80% of its

financial resources there. As noted by the Auditor General's Office, CIDA enjoys an excellent reputation in the countries where it is active.

16. Grants and contributions

In the *Supplementary Estimates (B), 2009-2010*, the largest request for funding by the Canadian International Development Agency is \$321.5 million for food security programming. Given that contributions are audited but grants are not, some members of the committee were concerned about the fact that only \$47 million of the \$321.5 million requested would be allocated in the form of contributions while \$294.5 million would be in the form of grants. The CIDA representatives explained that organizations such as the World Bank and the World Food Programme receive the CIDA grants and that, since Canada is a member of the governing bodies of these organizations, the Agency relies on their audits. With respect to contributions, the witnesses told the committee that each would be the subject of an evaluation and an audit.

17. Collaboration with the Canadian military

Committee members mentioned the success of the collaboration between Canadian military personnel and CIDA personnel, and CIDA's representatives confirmed that the collaboration with the military has been exemplary, making Canada a model in this regard.

Conclusion

During its hearings on the *Supplementary Estimates (B), 2009-2010*, the committee deliberated on these and other matters. In some circumstances, witnesses committed to following-up on their answers at a later date. At the time of writing this report, answers from Indian and Northern Affairs Canada had not yet been received by the committee.

The Standing Senate Committee on National Finance, to which were referred the *Supplementary Estimates (B), 2009-2010*, has examined the said Estimates and herewith submits its report.