Cabinet

 Review budget strategies, policy priorities, and fiscal targets.

Parliament

- House standing committees review and report on Main Estimates and departmental outlooks.
- Standing Committee on Finance reviews and reports on budget consultation papers.

The Public

- Provide input to individual ministers and the minister of finance on the budget.
- Comment on proposed spending plans to parliamentary standing committees.

Policy Committees of Cabinet

- Formulate strategic sector priorities for input into the budget and expenditure planning processes.
- Oversee the design and implementation of new programs.
- Develop reallocation packages to fund significant new initiatives.

Departments and Agencies

- Deliver effective and efficient programs and services.
- Develop departmental business plans and release outlooks that reflect budget decisions.
- Prepare departmental estimates.

Privy Council Office

- Focus on overall government and prime ministerial priorities and the integrity and functioning of the system.
- Provide support to cabinet and its committees.

Finance Minister/Department

• Set the fiscal framework.

Expenditure

management

system

- Focus on the economic outlook, macroeconomic management, tax and fiscal policy, expenditure management at the level of major statutory programs, and debt management.
- Prepare budget consultation papers and budget documents.

Treasury Board/Secretariat

- Account for expenditures, including Main Estimates.
- Help develop funding reallocation options.
- Review departmental business plans.
- Focus on expenditures other than major statutory ones and public debt.
- Manage the operating reserve.

Figure 6.2 Roles in the expenditure management system