

OFFICE OF
THE PARLIAMENTARY BUDGET OFFICER



BUREAU DU
DIRECTEUR PARLEMENTAIRE DU BUDGET

Interim Reporting Practices and Legislative Oversight

OECD Parliamentary Budget Officials
Third Annual Meeting
Stockholm, Sweden
April 2011

Kevin Page

Key Messages

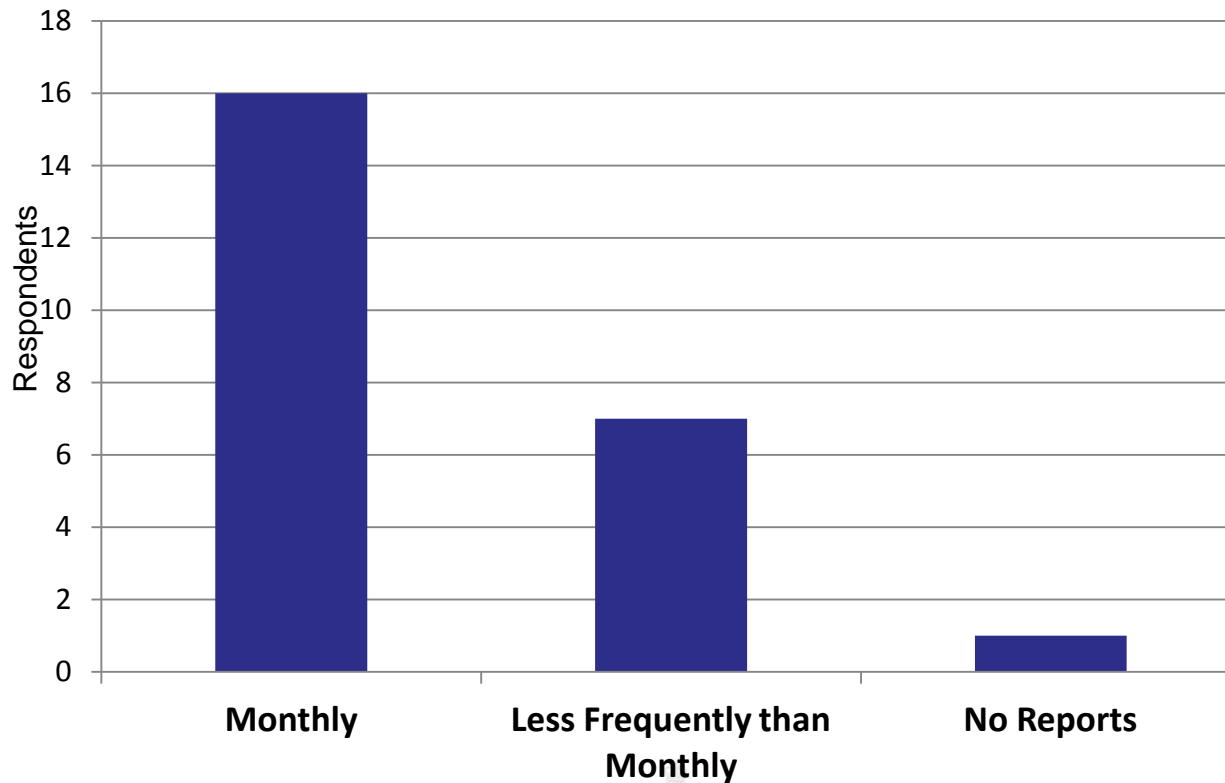
- **Useful, timely interim reporting is necessary for effective legislative oversight.**
- **Institutional structure, including procedures and conventions, determine whether and how legislatures use interim reports.**

Context

- **OECD's Best Practices for Budget Transparency**
 - Guidance for the *Executive* Branch.
- **Currently limited advice for users of interim reports**
 - How can legislatures use interim financial reports to support oversight?
- **Acute need given recent stimulus and planned fiscal consolidation.**

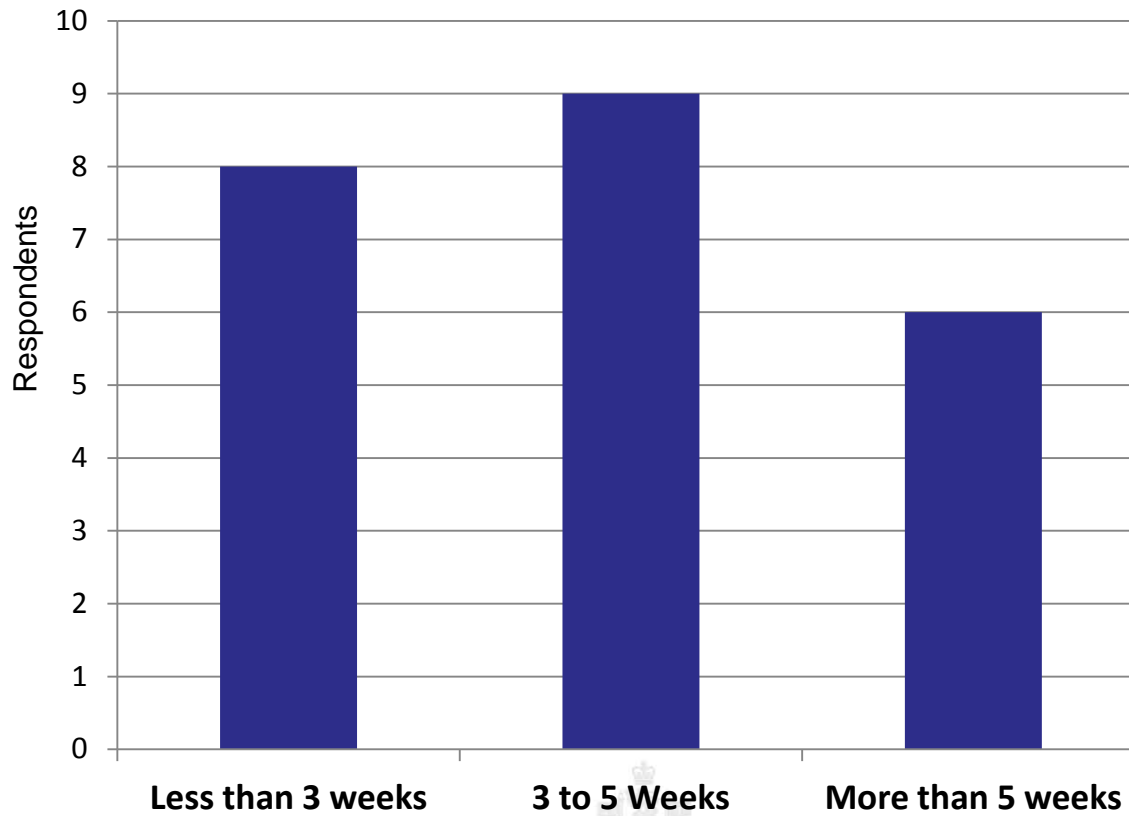
The Survey Group

“How frequently does the Executive publish interim financial reports?”



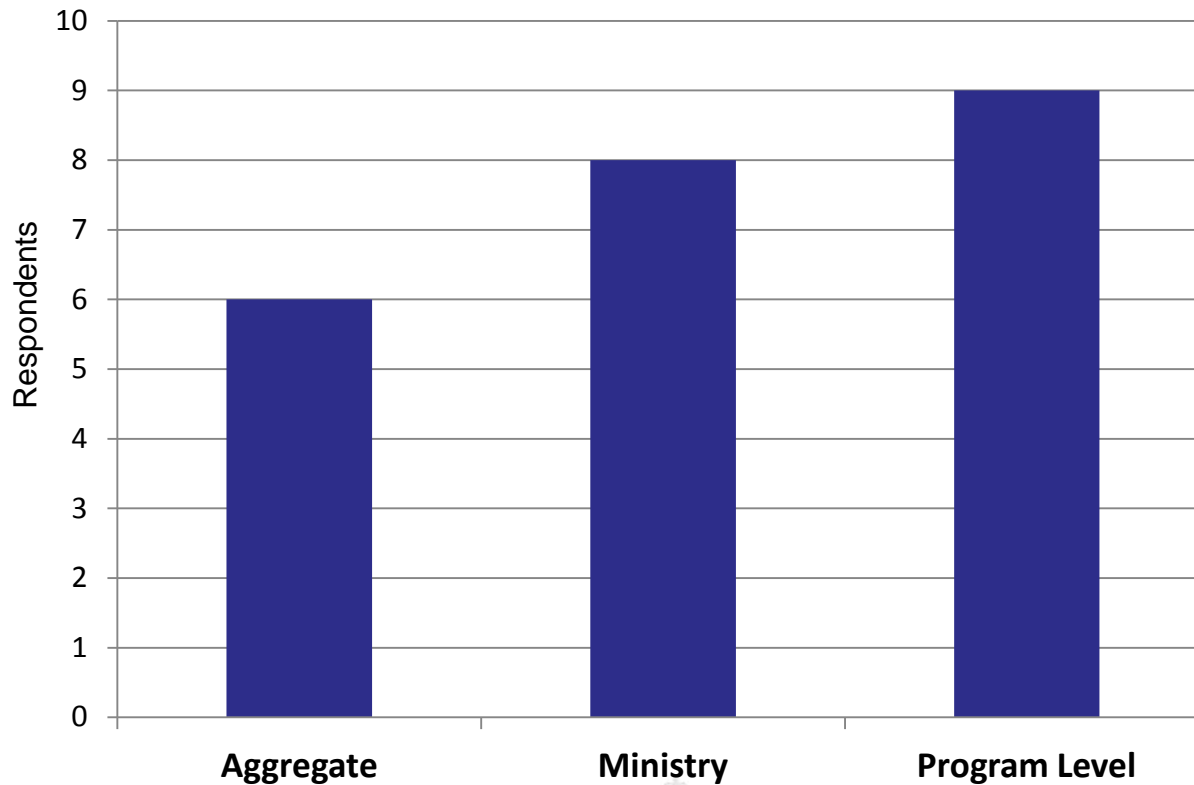
Timeliness of Interim Reports

“How much time elapses between the end of the reporting period and publication?”



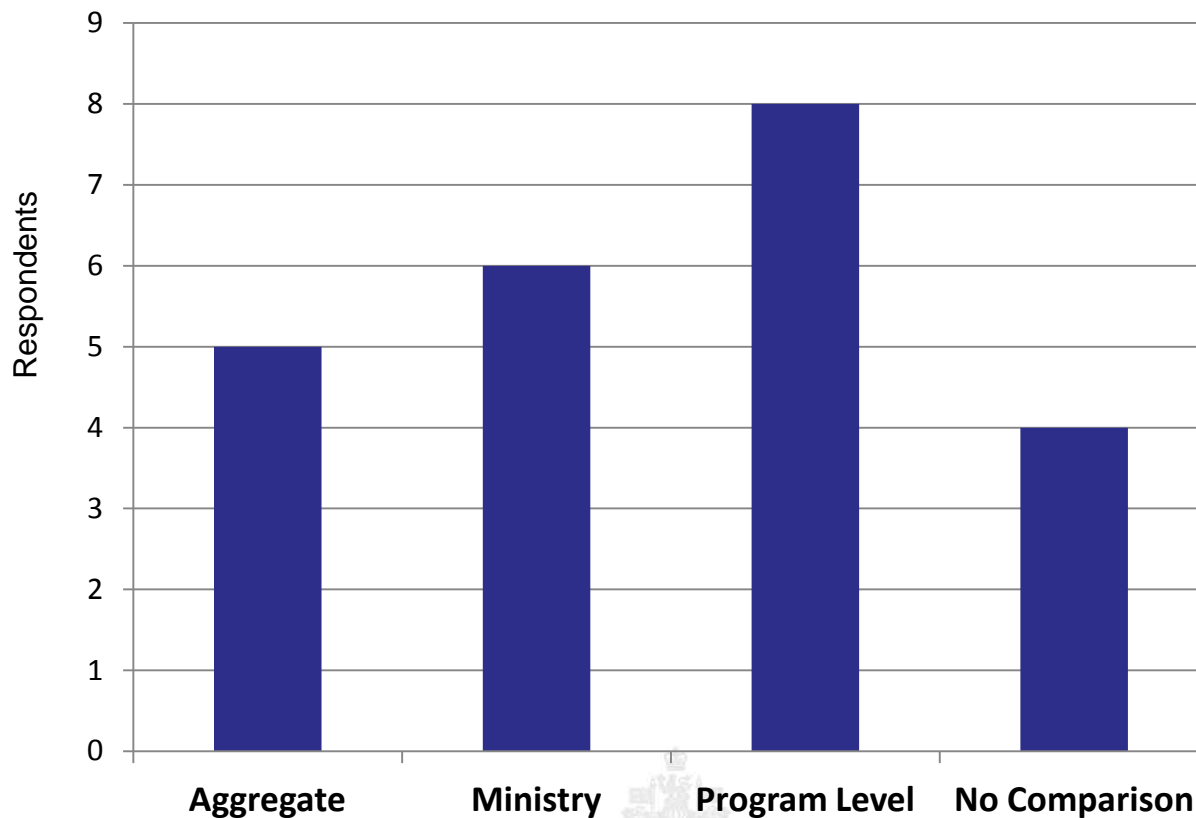
Granularity of Reporting

“At what level is expenditure information presented?”



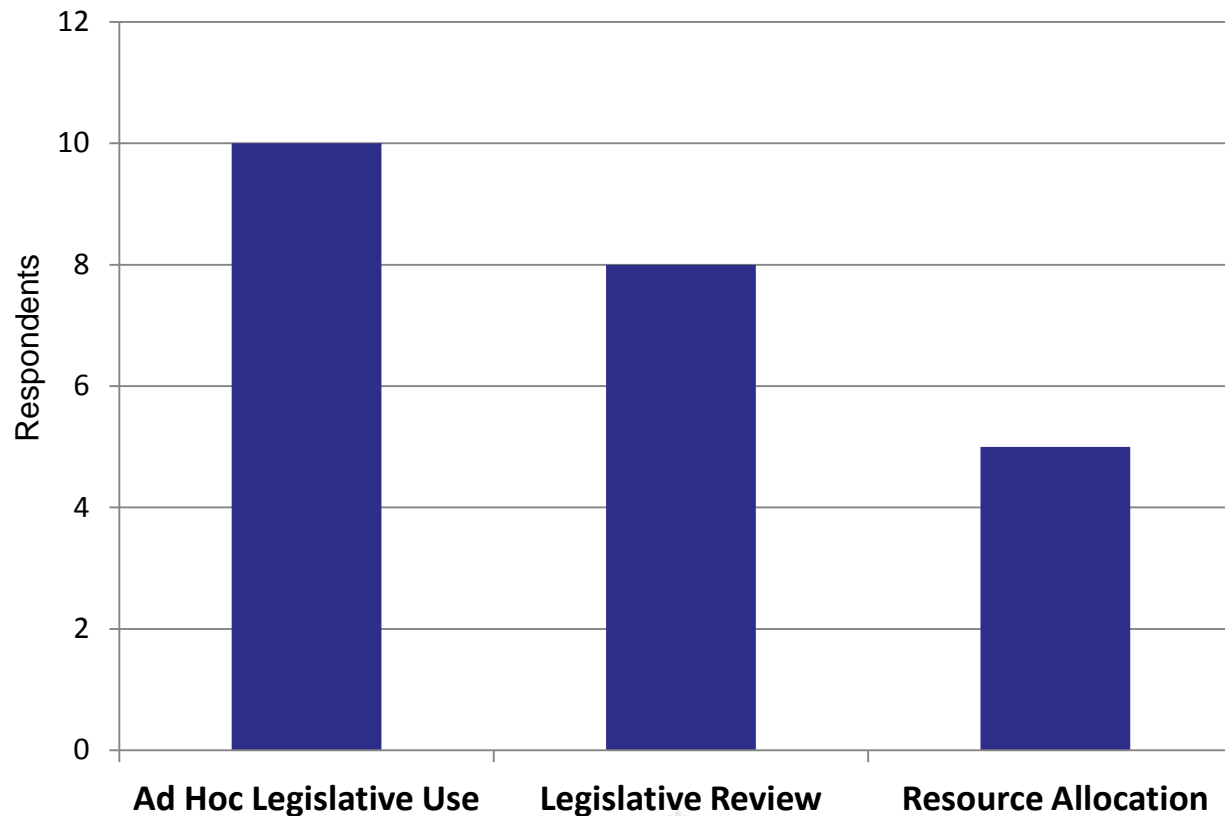
Presentation of Comparative Information

“Do the reports show a comparison between actual and planned expenditure?”



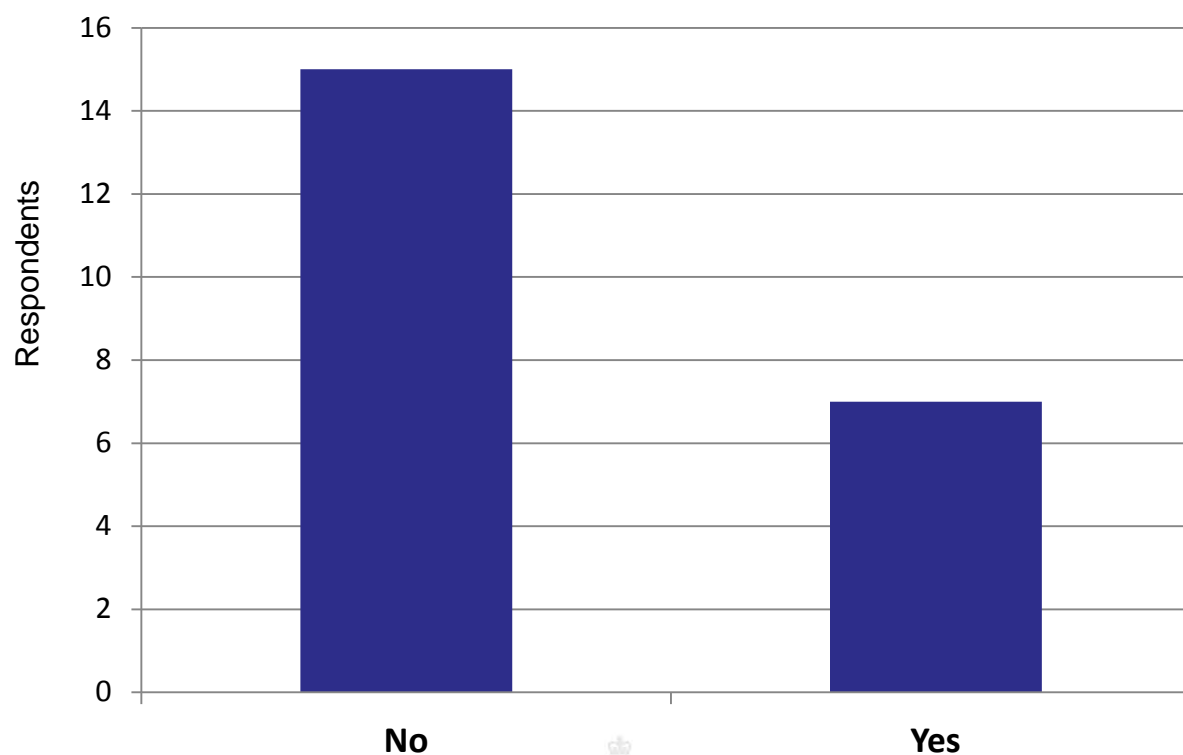
Legislative Impact

“How are interim financial reports used by legislatures?”



Fiscal Stimulus Reporting

“If fiscal stimulus measures have been undertaken recently, are there additional requirements on interim reporting”



A Canadian Case Study

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The IMD is a searchable database of the public money **Parliament** has approved for spending.

Every three months it indicates how much of the public money the Government of Canada has spent.

There are two ways to search the database:

- The first tab provides year-to-date information by Parliamentary authority and amount expended.
- The second tab provides detailed information that identifies when Parliament provided authority for the spending.

Search Database

View All Departments

Select Dept



Select Vote



Select Year



Search Database

Compare to previous year (select year)

Functionality

Search Database

View All Departments

National Defence

2010-11

Search Database

Compare to previous year (select year)

Search Result(s)

National Defence

Department/Agency	Authorities \$000s	Reported Spending \$000s	% of Total Authorities
Total Operating Expenditures	17,056,523	10,924,161	64%
Operating expenditures	15,692,135	10,095,297	64%
Contributions to employee benefits plans	362,593	0	0%
Contributions to employee benefits plans - military	1,001,715	828,864	83%
Minister - Salary and motor car allowance	79	0	0%
Supplementary Retirement Benefits Act	5,459	0	0%
Capital expenditures	5,311,109	2,231,644	42%

Next Steps

- **Good practices for analysis of monthly financial information by legislative budget offices**
- **Good practices for scrutiny of interim reports by legislatures.**