



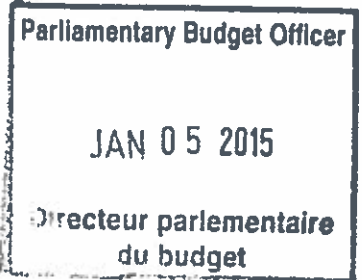
Treasury Board of Canada  
Secretariat

Secrétariat du Conseil du Trésor  
du Canada

Secretary of the Treasury Board

Secrétaire du Conseil du Trésor

Ottawa, Canada  
K1A 0R5



DEC 18 2014

Mr. Jean-Denis Fréchette  
Parliamentary Budget Officer  
Library of Parliament  
Parliament Buildings  
Ottawa, Ontario  
K1A 0R9

Dear Mr. Fréchette:

Thank you for your letter, dated December 8, 2014, and enclosures regarding the Treasury Board Secretariat of Canada's lapse forecast methodology.

Our response to request IR0180 consisted of historical, voted, budgetary data to support the calculation of a department's "forecasted" and "unforecasted" lapses from 2004-05 to 2013-14. We do not prepare such lapse figures for future years since the concepts we outlined in our earlier response only apply to figures calculated at the end of a fiscal year, and that are published in the Public Accounts of Canada.

Note that lapse projections for future years shown in previous budgets were prepared by Finance Canada. These figures are not comparable to those we provided since Finance Canada prepares the budget on an accrual basis while lapses of voted appropriations are calculated on a cash basis.

Yours sincerely,

Yaprak Baltacioğlu