



November 18, 2013

Mr. Michael Horgan
Deputy Minister
Department of Finance Canada
140 O'Connor Street
Ottawa, ON K1A 0G5

Re: IR0138 Restatement of accumulated sick leave entitlements

Dear Mr. Horgan:

Our office has received a request from a member of parliament to provide an analysis of the fiscal impact of sick leave.

In the *Annual Financial Report of the Government of Canada Fiscal Year 2012-2013*, the Department of Finance reported that the valuation of accumulated sick leave entitlements had reached \$1.4 B, a net change of \$ 59 M over the previous fiscal year. I am writing to request the actuarial study used to determine the valuation of the entitlements, as referenced in note iii of the report.

Thank you for your attention to this information request. My staff are available at your convenience should you have any questions or concerns regarding this information request.

Sincerely,

A handwritten signature in blue ink that reads 'Jean-Denis Fréchette'.

Jean-Denis Fréchette
Parliamentary Budget Officer

c.c.: Rick Stewart, Assistant Secretary to the Cabinet, Privy Council Office,
Liaison Secretariat for Macroeconomic Policy



PBO Information Request

REQUEST NUMBER: IR0138

PBO CONTACT NAME: Erin Barkel (erin.barkel@parl.gc.ca; 613-355-8467)

TYPE OF REQUEST: One-time

PRIORITY: Normal

DATE REQUEST SENT: November 18, 2013

RESPONSE REQUIRED BY: December 2, 2013

PBO OBJECTIVE:

Proposed Modernization of Sick Leave Benefits

RELATION TO MANDATE:

The PBO is mandated under the Parliament of Canada Act, upon request of a parliamentarian, to estimate the financial cost of any proposal for matters over which Parliament has jurisdiction.

INFORMATION AND DATA REQUESTED:

As set out in body of letter.