

Exhibit (35.2) Treasury Board of Canada Secretariat Policy on Cost-Benefit Analysis

(The information beginning at "**Context**" below has been [extracted from the "Secretariat's" website](#):

There is no argument that the **TBS** directive is comprehensive and informative. However, are all requirements being followed? (There is sparse evidence that it has in all cases, much as with TBS directives on "risk management" discussed in Exhibit 1.

The following content summaries are worthy of closer look in at least one respect (discussed below)

Firstly,

"Context": The directive requires that:

- regulatory decision-making is supported by evidence
- decisions are based on a **robust analysis of costs and benefits**

"Stakeholders:"

Stakeholders are individuals or parties who have an interest or concern in federal regulations and related federal government initiatives and can include the following:

- Canadians
- Indigenous peoples
- governments
- organizations
- businesses
- trading partners

(The above do not appear "troublesome" in the context of my submission. Mr. Trudeau, however let's look at the following that in some instances may be cause for concern from a "**stewardship**" point of view;

"3. Scope of Application....."

(This section of the TBS directive is troublesome;(please refer to highlighted clauses: **WJP**)

"..This policy applies to all regulations to which the directive applies..."

"...Potential costs and benefits that arise from the following **are out of scope when analyzing the costs and benefits of federal regulatory proposals:**

- **a regulatory proposal's enabling legislation**
- **related policies or programs**

Costs and benefits to be analyzed are **those that stem from only the new requirements of the proposed regulations...**"

(If the original regulation is defective it must remain(?) and only "new requirements" must be scrutinized for "stewardship" purposes and to inform Canadians? ???!- WJP

(It's quite apparent that the "stewardship" of "CBA" appears to be "on vacation" given the above circumstances. In plain language the 'highlighted' above represent a "loop-hole" in the TBS directive that needs rectifying; particularly in considering all of the "directives"/ "health orders" and funds issued/disbursed concerning COVID-19 matters.

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<https://www.canada.ca/en/treasury-board-secretariat/services/federal-regulatory-management/guidelines-tools/policy-cost-benefit-analysis.html#toc1>