



Canada School
of Public Service

École de la fonction
publique du Canada



Quarterly Financial Report

For the quarter ended June 30, 2023



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Also available in French

Quarterly Financial Report

For the quarter ended June 30, 2023

1. Introduction

This quarterly financial report should be read in conjunction with the Main Estimates for fiscal year 2023-2024. It has been prepared by management, as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board [Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report](#).

This quarterly report has not been subject to an external audit or review.

1.1 Authority and objectives

The Canada School of Public Service (the School) was created on April 1, 2004, when the legislative provisions of Part IV of the [Public Service Modernization Act](#) came into effect. The School is a departmental corporation in the Treasury Board portfolio, and its mission is set out in the [Canada School of Public Service Act](#).

A summary description of the School's programs can be found in the [2023-24 Departmental Plan](#).

1.2 Basis of presentation

This quarterly report has been prepared by management using expenditure-based accounting. The accompanying Statement of Authorities includes the School's spending authorities granted by Parliament, and those used by the department consistent with the Main Estimates for the 2023-2024 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before money can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts, or through legislation in the form of statutory spending authority for specific purposes.

When Parliament is dissolved for the purposes of a general election, [section 30 of the Financial Administration Act](#) authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

The School uses the full accrual method of accounting to prepare and present its annual departmental financial statements, which are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

1.3 Financial structure

The School has a financial structure comprised of voted budgetary authorities for program expenditures which are paid from the Consolidated Revenue Fund. In addition, the School has statutory authorities for contributions to employee benefit plans and the authority to re-spend revenues.

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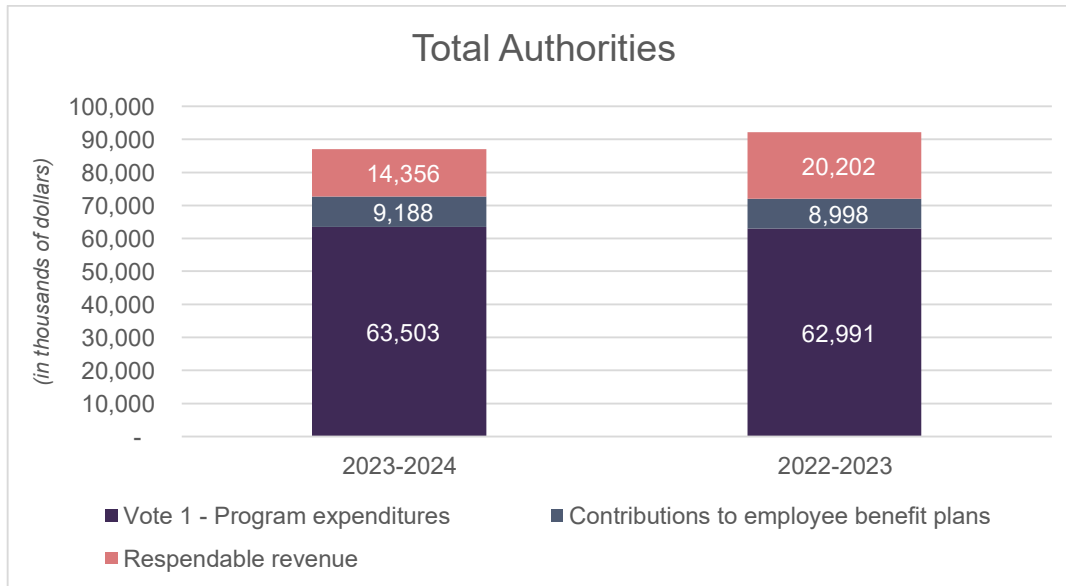
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2. Highlights of the fiscal quarter and fiscal year-to-date (YTD) results

2.1 Total authorities for fiscal year 2023–2024

The authorities available for use in fiscal year 2023-2024 amount to \$87.0 million, which comprises \$63.5 million in voted appropriations and \$23.5 million in statutory funding. Statutory authorities in fiscal year 2023-2024 consist of \$6.7 million forecasted spendable revenue, \$7.6 million spendable revenue brought forward from the previous fiscal year under the provisions of section 18(2) of the *Canada School of Public Service Act*, and \$9.2 million for employee benefit plans.

Total authorities available for use in 2023-2024 decreased by \$5.1 million or 6% in comparison to the \$92.1 million available in fiscal year 2022-2023. The variance is mainly due to a decrease of \$2.7 million of spendable revenue brought forward from the previous fiscal year and a temporary decrease of \$3.1 million due to a timing difference in the collection of revenues offset by an increase of \$0.5 million in voted appropriations and \$0.2 million for employee benefit plans.



2.2 Planned expenditures for fiscal year 2023–2024

The School has planned expenditures of \$87.0 million for fiscal year 2023–2024, consisting of \$75.0 million for salaries and benefits and \$12.0 million for operating and maintenance. Compared with the same quarter last year, there is a temporary decrease in planned expenditures mainly caused by the timing difference in the collection of revenues.

2.3 Expenditures for the quarter ended June 30, 2023

Compared with the same quarter last fiscal year, overall expenditures slightly decreased by \$0.8 million (\$19 million versus \$19.8 million), which is mainly due to:

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- Other subsidies and payments: an increase of \$2.2 million in recoveries of expenditures from other departments received earlier this year.

Offset by:

- Personnel: an increase of \$1.3 million mainly attributable to an increase in employees and in salaries due to the last year signed collective agreements.

3. Risks and uncertainties

The School's ability to meet its goals is dependent on the relevance and quality of its learning products, its technological capability to support access to these products, and its ability to respond to changing priorities and learning needs. The School manages financial resources prudently to be able to meet these challenges.

4. Significant changes in relation to operations, personnel and programs

The following changes in senior personnel occurred during the first quarter:

- On April 1, 2023, following Tom Roberts' departure, the President announced the appointment of Wendy Bullion-Winters as Vice-President, Business Enablement Branch and Chief Financial Officer, effective April 1, 2023.
- On April 1, 2023, the President announced the appointment of Jodi Brouillard as Vice-President, User Experience and Service Branch, effective April 1, 2023.

Approved by:

(original version signed)

Taki Sarantakis
President

August 8, 2023

(original version signed)

Wendy Bullion-Winters
Vice-President, Business Enablement Branch and Chief
Financial Officer

August 4, 2023

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Statement of Authorities (*unaudited*)

<i>(in thousands of dollars)</i>	Fiscal year 2023-2024		
	Total available for use for the year ending March 31, 2024*	Used during the quarter ended June 30, 2023	Year to date used at quarter-end
Vote 1 - Program expenditures	63,503	16,735	16,735
Budgetary Statutory Authority - Contributions to employee benefit plans	9,188	2,297	2,297
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	14,356	-	-
TOTAL AUTHORITIES	87,047	19,032	19,032

<i>(in thousands of dollars)</i>	Fiscal year 2022-2023		
	Total available for use for the year ending March 31, 2023*	Used during the quarter ended June 30, 2022	Year to date used at quarter-end
Vote 1 - Program expenditures	62,991	17,602	17,602
Budgetary Statutory Authority - Contributions to employee benefit plans	8,998	2,249	2,249
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	20,202	-	-
TOTAL AUTHORITIES	92,191	19,851	19,851

* Includes only Authorities available for use and granted by Parliament at quarter-end.

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Departmental Budgetary Expenditures by Standard Object (unaudited)

	Fiscal year 2023-2024			Fiscal year 2022-2023		
	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended June 30, 2023	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended June 30, 2022	Year to date used at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures						
Personnel	74,951	18,730	18,730	79,241	17,393	17,393
Transportation and communications	667	143	143	800	33	33
Information	456	81	81	903	84	84
Professional and special services	6,497	1,097	1,097	7,628	1,317	1,317
Rentals	4,766	667	667	5,090	624	624
Repair and maintenance	155	5	5	317	1	1
Utilities, materials and supplies	103	6	6	191	12	12
Acquisition of land, buildings and works	1,274	-	-	-	-	-
Acquisition of machinery and equipment	1,169	372	372	1,009	284	284
Other subsidies and payments	(2,988)	(2,069)	(2,069)	(2,988)	103	103
TOTAL BUDGETARY EXPENDITURES	87,047	19,032	19,032	92,191	19,851	19,851