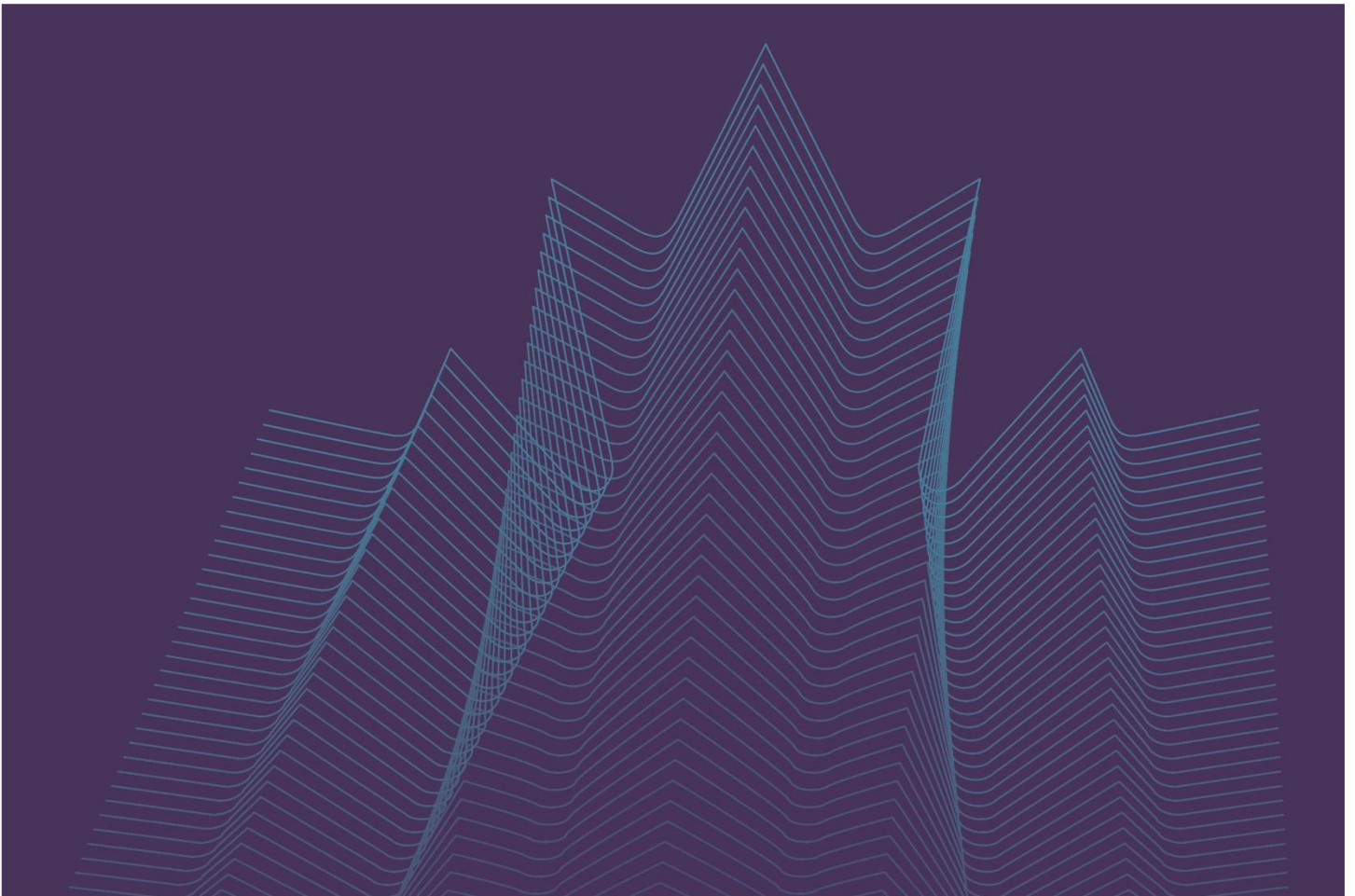




Quarterly Financial Report

For the quarter ended September 30, 2023



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Canada School of Public Service
373 Sussex Drive
Ottawa, Ontario K1N 6Z2

Also available in French

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1. Introduction

This quarterly financial report should be read in conjunction with the Main Estimates and Supplementary 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 and Supplementary 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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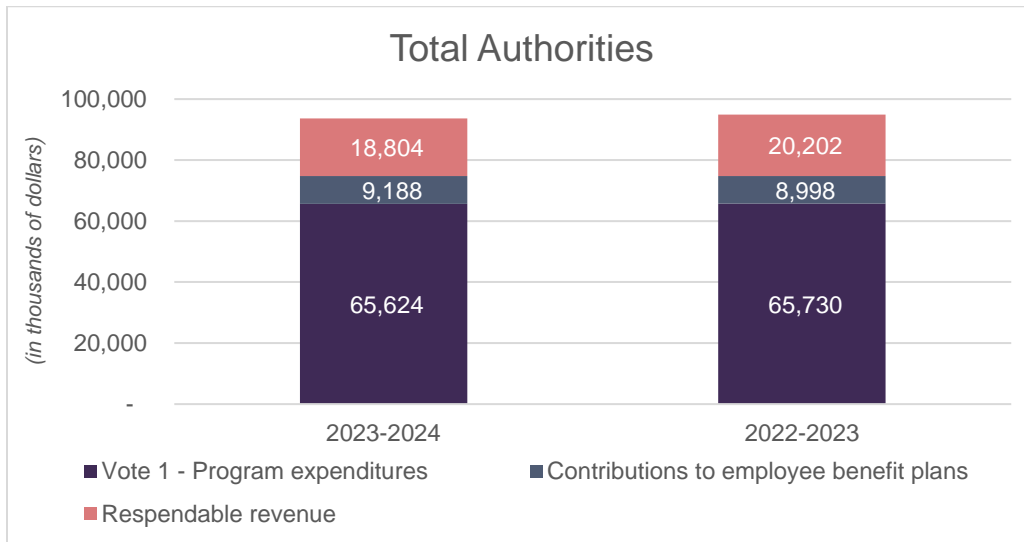
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2. Highlights of the fiscal quarter and fiscal year-to-date (YTD) results

2.1 Total authorities for fiscal year 2023-2024

The authorities available for use in fiscal year 2023-2024 amount to \$93.6 million, which comprises \$65.6 million in voted appropriations and \$28.0 million in statutory funding. Statutory authorities in fiscal year 2023-2024 consist of \$11.2 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 \$1.3 million or 1% in comparison to the \$94.9 million available in fiscal year 2022-2023. The variance is due to a decrease of \$2.7 million of spendable revenue brought forward from the previous fiscal year and \$0.1 million in voted appropriation, offset by an increase of \$0.2 million for employees benefit plans and \$1.3 million related to the timing difference in the collection of revenues.



2.2 Planned expenditures for fiscal year 2023–2024

The School has planned expenditures of \$93.6 million for fiscal year 2023–2024, consisting of \$79 million for salaries and benefits and \$14.6 million for operating and maintenance. Compared with the same quarter last year, this is a decreased of \$1.3 million mainly due to a decrease of \$1.5 million in personnel and of \$1.1 million in professional and special services mostly attributable to the refocussing on Government Spending, offset by an increase of \$1.3 million related to the relocation of offices in Toronto.

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2.3 Expenditures for the quarter ended September 30, 2023

Compared with the same quarter last fiscal year, overall expenditures slightly decreased by \$0.2 million (\$19.7 million versus \$19.9 million), which is mainly due to:

- Professional and special services: a decrease of \$1.5 million mainly related to a timing difference in the payment of informatics services to Shared Services Canada and a reduction in training consultants.
- Other standard objects: a slight reduction of \$0.2 million.

Offset by:

- Other subsidies and payments: an increase of \$1.5 million related to a timing difference in the recoveries of expenditures from other departments.

2.4 Year-to-Date Expenditures as at September 30, 2023

Compared with year-to-date expenditures from the previous fiscal year, overall expenditures decreased by \$1.0 million (\$38.7 million versus \$39.7 million), which mainly consists of variances associated with:

- Professional and special services: a decrease of \$1.7 million, mainly related to a timing difference in the payment of informatics services to Shared Services Canada and a reduction in training consultants.

Offset by

- Personnel: an increase of \$0.7 million mainly attributable to increase in salaries and salary retro payments due to the 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

On July 6, 2023, the Governor General in Council, on the recommendation of the Prime Minister announced the reappointment of Taki Sarantakis as President of the Canada School of Public Service for a term of five years, effective July 9, 2023.

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5. Approval by senior officials

Approved by

(original signed by)

Nathalie Laviades-Jodoin
A/President

November 16, 2023

Date

(original signed by)

Wendy Bullion-Winters
Chief Financial Officer

November 15, 2023

Date

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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 September 30, 2023	Year to date used at quarter-end
Vote 1 - Program expenditures	65,624	17,383	34,118
Budgetary Statutory Authority - Contributions to employee benefit plans	9,188	2,297	4,594
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	18,804	-	-
TOTAL AUTHORITIES	93,616	19,680	38,712

<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 September 30, 2022	Year to date used at quarter-end
Vote 1 - Program expenditures	65,730	9,626	26,706
Budgetary Statutory Authority - Contributions to employee benefit plans	8,998	2,597	5,368
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	20,202	7,617	7,617
TOTAL AUTHORITIES	94,930	19,840	39,691

* 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 September 30, 2023	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2023*	Expended during the quarter ended September 30, 2022	Year to date used at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures						
Personnel	79,013	19,533	38,264	80,548	20,116	37,512
Transportation and communications	818	159	301	908	77	110
Information	559	364	444	919	161	245
Professional and special services	7,066	1,212	2,310	8,204	2,678	3,994
Rentals	5,953	1,188	1,855	5,787	962	1,586
Repair and maintenance	340	16	21	326	2	3
Utilities, materials and supplies	227	18	24	197	9	21
Acquisition of land, buildings and works	1,358	-	-	-	-	-
Acquisition of machinery and equipment	1,320	414	786	1,029	593	876
Other subsidies and payments	(2,988)	(3,224)	(5,293)	(2,988)	(4,758)	(4,656)
TOTAL BUDGETARY EXPENDITURES	93,616	19,680	38,712	94,930	19,840	39,691

* To conform to Government of Canada standard reporting guidelines, planned expenditures cannot exceed total authorities.