



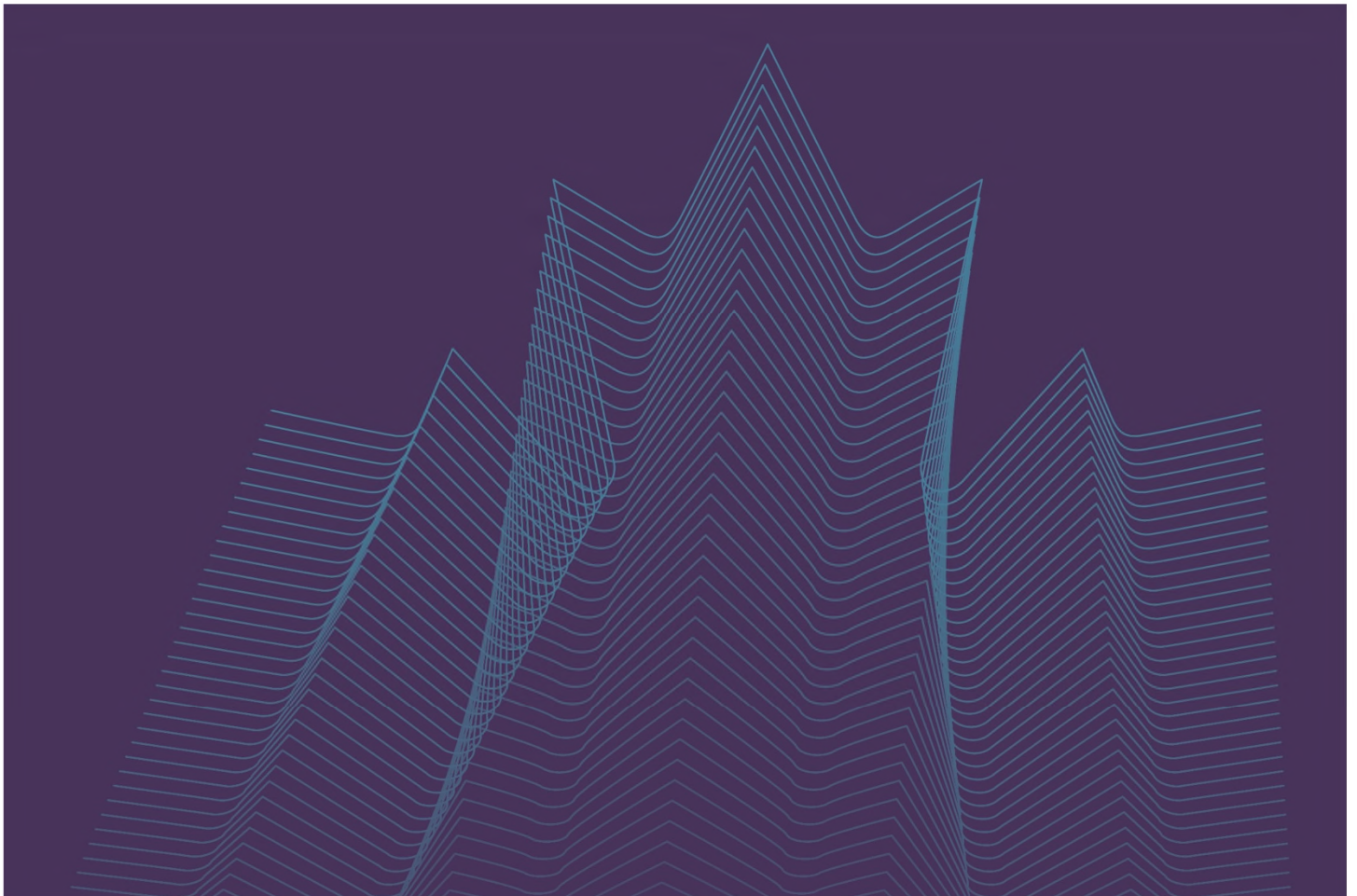
Canada School
of Public Service

École de la fonction
publique du Canada



Quarterly Financial Report

For the quarter ended September 30, 2021



Quarterly Financial Report

For the quarter ended September 30, 2021

1. Introduction

This quarterly financial report should be read in conjunction with the Main Estimates and Supplementary Estimates for fiscal year 2021-2022. 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 [2021-22 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 2021-2022 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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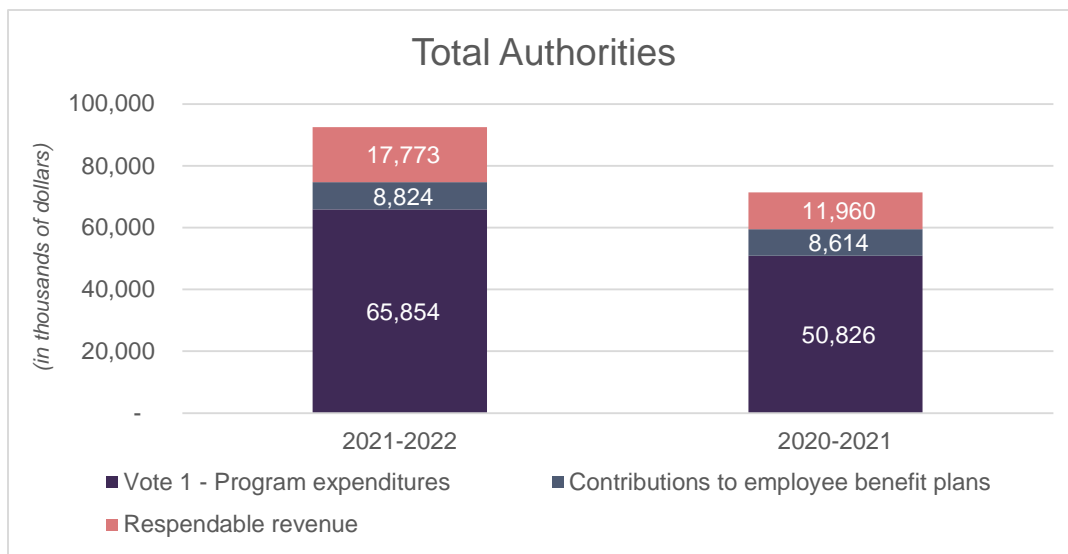
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2. Highlights of the fiscal quarter and fiscal year-to-date (YTD) results

2.1 Total authorities for fiscal year 2021–2022

The authorities available for use in fiscal year 2021-2022 amount to \$92.5 million, which comprises \$65.9 million in voted appropriations and \$26.6 million in statutory funding. Statutory authorities in fiscal year 2021-2022 consist of \$10.2 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 \$8.8 million for employee benefit plans. Statutory authorities have increased by \$6.0 million in 2021-2022 (from \$20.6 million to 26.6 million), mainly due to increased access to the School's learning products and services.

Total authorities available for use in 2021–2022 increased by \$21.1 million or 29% in comparison to the \$71.4 million available in fiscal year 2020–2021. The variance is mainly due to reduced supply of the Main Estimates of 2020–2021 as a result of the COVID–19 pandemic combined with an increase in spendable revenue in 2021-2022 and spendable revenue brought forward from 2020-2021.



2.2 Planned expenditures for fiscal year 2021–2022

The School has planned expenditures of \$92.5 million for fiscal year 2021–2022, consisting of \$82.1 million for salaries and benefits and \$10.4 million for operating and maintenance. Compared with the same quarter last year, this is an increase of \$21.1 million, due to reduced supply of the 2020–2021 Main Estimates as a result of the COVID-19 pandemic.

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2.3 Expenditures for the quarter ended September 30, 2021

Compared with the same quarter last fiscal year, overall expenditures decreased by \$0.3 million (\$19.3 million versus \$19.6 million), which mainly consists of variances associated with:

- Personnel: an increase of \$2.3 million is mainly attributable to annual salary increases as a result of collective agreement renewals; and
- Rentals: an increase of \$0.9 million mainly due to an increase in licenses enabling online learning.

Partially offset by:

- Repair and maintenance: a decrease of \$1.9 million is due to office renovation projects undertaken in the previous year;
- Professional and special services: a decrease of \$1.2 million mainly due to timing differences for payments to Shared Services Canada; and
- Others subsidies and payments: a decrease of \$0.5 million is mainly due to collaborative initiatives with other departments.

2.4 Year-to-Date Expenditures as at September 30, 2021

Compared with year-to-date expenditures from the previous fiscal year, overall expenditures increased by \$1.7 million (\$38.6 million versus \$36.9 million) which mainly consist of variances associated with:

- Personnel: an increase of \$3.1 million is mainly attributable to annual salary increases as a result of collective agreement renewals;
- Rentals: an increase of \$1.3 million mainly due to an increase in licenses enabling online learning; and
- Acquisition of machinery and equipment: an increase of \$0.5 million mainly due the acquisition of software for the development of the School's new modern learning platform.

Partially offset by:

- Repair and maintenance: a decrease of \$1.9 million is due to office renovation projects undertaken in the previous year;
- Professional and special services: a decrease of \$1.1 million mainly due to timing differences for payments to Shared Services Canada; and
- Others subsidies and payments: a decrease of \$0.4 million is mainly due to collaborative initiatives with other departments.

3. Risks and uncertainties

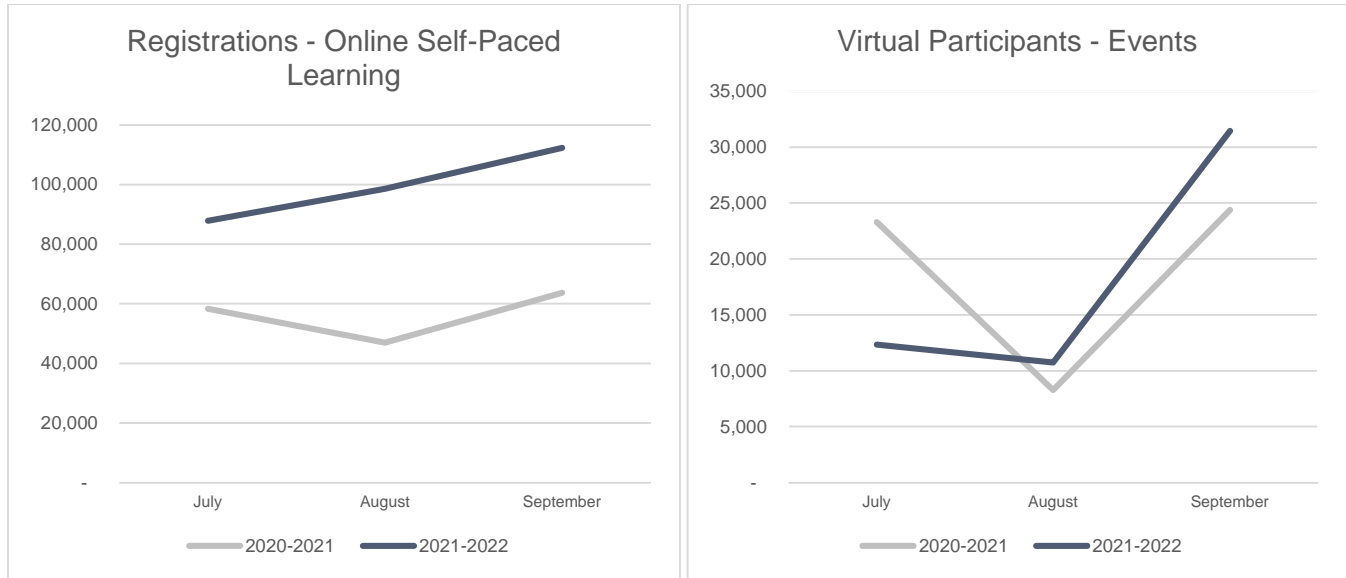
The School's ability to meet its goals is dependent on the relevance and quality of its learning products, its technological capability to support access to these products, and its ability to respond to changing priorities and learning needs. The School manages financial resources prudently to be able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

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

Compared to the same quarter in 2020-2021, registrations for online self-paced learning increased by 77% to a total of 299,000 in the second quarter and the number of participants for virtual events decreased by 1,000 (3%), for a total of 55,000 in the second quarter.



5. Approval by senior officials

Approved by

Taki Sarantakis
President

Tom Roberts
Chief Financial Officer

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Statement of Authorities (*unaudited*)

<i>(in thousands of dollars)</i>	Fiscal year 2021-2022		
	Total available for use for the year ending March 31, 2022*	Used during the quarter ended September 30, 2021	Year to date used at quarter-end
Vote 1 - Program expenditures	65,854	9,448	26,575
Budgetary Statutory Authority - Contributions to employee benefit plans	8,824	2,206	4,412
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	17,773	7,617	7,617
TOTAL AUTHORITIES	92,451	19,271	38,604

<i>(in thousands of dollars)</i>	Fiscal year 2020-2021		
	Total available for use for the year ending March 31, 2021*	Used during the quarter ended September 30, 2020	Year to date used at quarter-end
Vote 1 - Program expenditures	50,826	17,490	32,595
Budgetary Statutory Authority - Contributions to employee benefit plans	8,614	2,153	4,319
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	11,960	-	-
TOTAL AUTHORITIES	71,400	19,643	36,914

* 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 2021-2022			Fiscal year 2020-2021		
	Planned expenditures for the year ending March 31, 2022*	Expended during the quarter ended September 30, 2021	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2021*	Expended during the quarter ended September 30, 2020	Year to date used at quarter-end**
<i>(in thousands of dollars)</i>						
Expenditures						
Personnel	82,053	19,865	36,903	61,759	17,534	33,765
Transportation and communications	1,243	23	57	317	42	58
Information	680	221	361	442	161	213
Professional and special services	7,462	2,451	3,393	7,476	3,669	4,484
Rentals	2,013	1,112	1,602	801	185	282
Repair and maintenance	475	10	11	1,937	1,932	1,933
Utilities, materials and supplies	208	19	22	214	16	22
Acquisition of land, buildings and works	130	-	-	-	-	-
Acquisition of machinery and equipment	1,175	30	593	1,442	76	80
Other subsidies and payments	(2,988)	(4,460)	(4,338)	(2,988)	(3,972)	(3,923)
TOTAL BUDGETARY EXPENDITURES	92,451	19,271	38,604	71,400	19,643	36,914

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

** Certain comparative figures have been reclassified to conform to the current year's presentation.