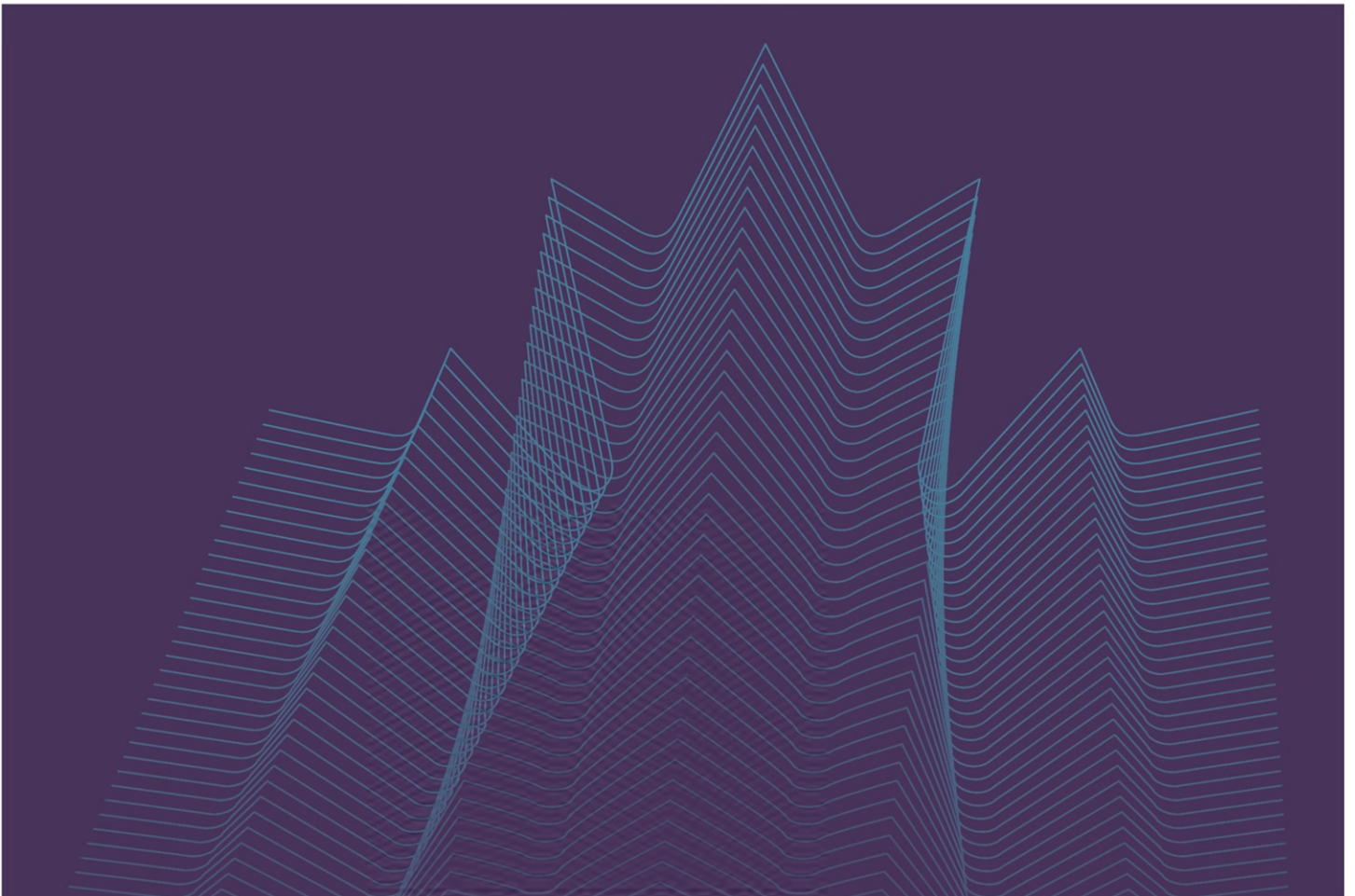




Quarterly Financial Report

For the quarter ended September 30, 2022



Quarterly Financial Report

For the quarter ended September 30, 2022

1. Introduction

This quarterly financial report should be read in conjunction with the Main Estimates and Supplementary Estimates for fiscal year 2022-2023. 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 [2022-23 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 2022-2023 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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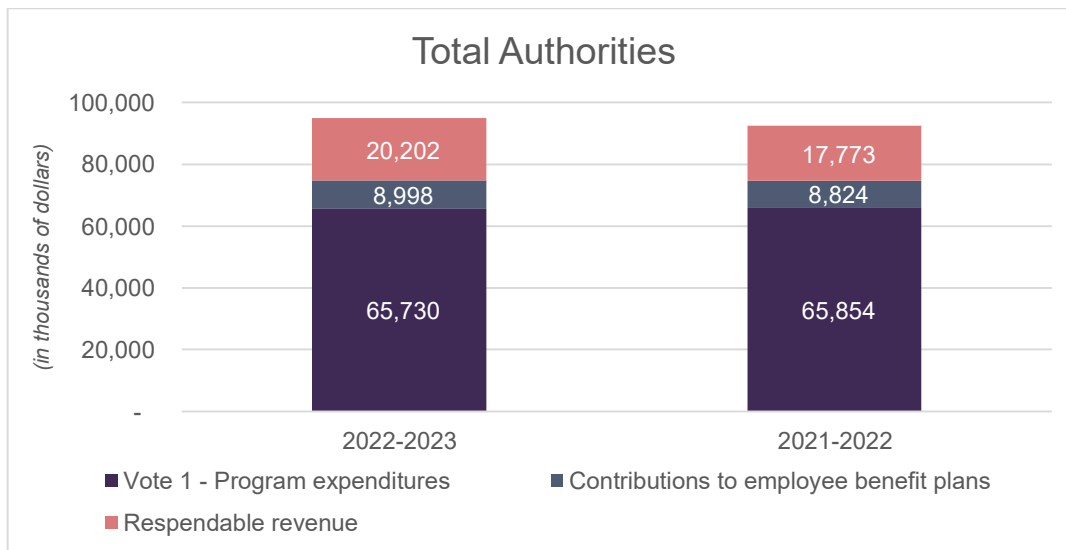
For the quarter ended September 30, 2022

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

2.1 Total authorities for fiscal year 2022–2023

The authorities available for use in fiscal year 2022-2023 amount to \$94.9 million, which comprises \$65.7 million in voted appropriations and \$29.2 million in statutory funding. Statutory authorities in fiscal year 2022-2023 consist of \$9.9 million forecasted responsible revenue, \$10.3 million responsible 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 million for employee benefit plans.

Total authorities available for use in 2022–2023 increased by \$2.4 million or 3% in comparison to the \$92.5 million available in fiscal year 2021–2022. The variance is mainly due to the increase of \$2.7 million for responsible revenue brought forward from the previous fiscal year and \$0.2 million for employee benefit plans offset by a decrease of \$0.3 million for forecasted responsible revenue and \$0.1 million for voted appropriations.



2.2 Planned expenditures for fiscal year 2022–2023

The School has planned expenditures of \$94.9 million for fiscal year 2022–2023, consisting of \$80.5 million for salaries and benefits and \$14.4 million for operating and maintenance. Compared with the same quarter last year, this is an increase of \$2.4 million, mainly due to an increase of \$3.7 million to reflect yearly expected spending related to software licences and \$0.2 million for other standards objects in operating and maintenance, offset by a decrease of \$1.5 million in personnel.

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2.3 Expenditures for the quarter ended September 30, 2022

Compared with the same quarter last fiscal year, overall expenditures slightly increased by \$0.5 million (\$19.8 million versus \$19.3 million), which is mainly due to acquisition of computer equipment and client software.

2.4 Year-to-Date Expenditures as at September 30, 2022

Compared with year-to-date expenditures from the previous fiscal year, overall expenditures increased by \$1.1 million (\$39.7 million versus \$38.6 million) which mainly consist of variances associated with:

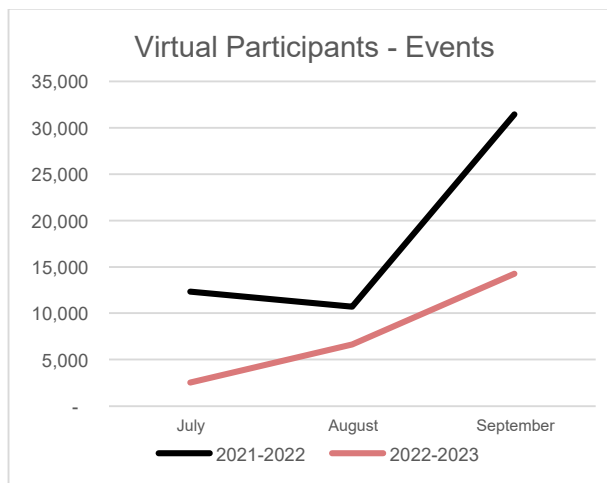
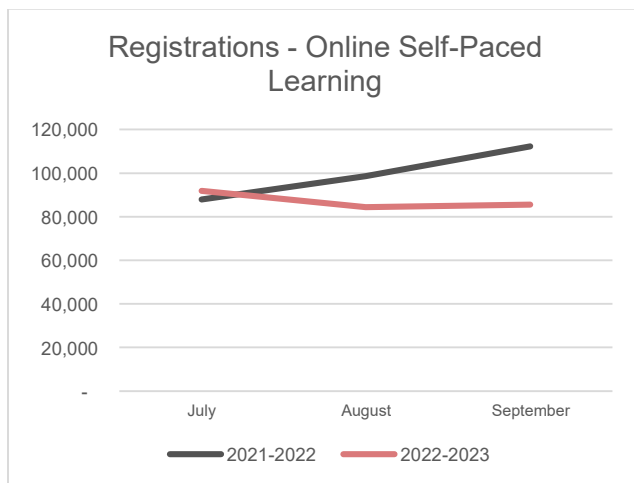
- Personnel: an increase of \$0.6 million mainly attributable to an increase of employees; and
- Professional and special services: an increase of \$0.5 million mainly attributable to payments for training consultants, IT application consultants and computer services.

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

Compared to the same quarter in 2021-2022, registrations for online self-paced learning decreased by 12% to a total of 262,000 in the second quarter and the number of participants for virtual events decreased by 31,000 (-57%), for a total of 23,000 in the second quarter.



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5. Approval by senior officials

Approved by

Taki Sarantakis
President

Tom Roberts
Chief Financial Officer

Date

Date

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For the quarter ended September 30, 2022

Statement of Authorities (*unaudited*)

| <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 |

| <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 |

* 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 2022-2023 | | | Fiscal year 2021-2022 | | |
|--|--|--|----------------------------------|--|--|----------------------------------|
| | Planned expenditures for the year ending March 31, 2023* | Expended during the quarter ended September 30, 2022 | Year to date used at quarter-end | Planned expenditures for the year ending March 31, 2022* | Expended during the quarter ended September 30, 2021 | Year to date used at quarter-end |
| <i>(in thousands of dollars)</i> | | | | | | |
| Expenditures | | | | | | |
| Personnel | 80,548 | 20,116 | 37,512 | 82,053 | 19,865 | 36,903 |
| Transportation and communications | 908 | 77 | 110 | 1,243 | 23 | 57 |
| Information | 919 | 161 | 245 | 680 | 221 | 361 |
| Professional and special services | 8,204 | 2,678 | 3,994 | 7,462 | 2,451 | 3,393 |
| Rentals | 5,787 | 962 | 1,586 | 2,013 | 1,112 | 1,602 |
| Repair and maintenance | 326 | 2 | 3 | 475 | 10 | 11 |
| Utilities, materials and supplies | 197 | 9 | 21 | 208 | 19 | 22 |
| Acquisition of land, buildings and works | - | - | - | 130 | - | - |
| Acquisition of machinery and equipment | 1,029 | 593 | 876 | 1,175 | 30 | 593 |
| Other subsidies and payments | (2,988) | (4,758) | (4,656) | (2,988) | (4,460) | (4,338) |
| TOTAL BUDGETARY EXPENDITURES | 94,930 | 19,840 | 39,691 | 92,451 | 19,271 | 38,604 |

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