

Public Service Labour Relations Board

2013-14

Departmental Performance Report



The Honourable Shelly Glover, P.C., M.P.
Minister of Canadian Heritage and Official
Languages

© Her Majesty the Queen in Right of Canada,
represented by the Chairperson of the Public Service Labour Relations Board, 2014

ISSN 2368-3082

This document is available on the Public Service Labour Relations Board
website at <http://www.pslrb-crtfp.gc.ca>

This document is available in alternative formats upon request.

Table of Contents

Foreword	i
Chairperson’s Message	1
Section I: Organizational Expenditure Overview	3
Organizational Profile	3
Organizational Context.....	4
Actual Expenditures	10
Alignment of Spending With the Whole-of-Government Framework	12
Departmental Spending Trend.....	13
Estimates by Vote	13
Section II: Analysis of Program by Strategic Outcome	14
Strategic Outcome: The resolution of labour relations issues in the federal public service and in Parliament in an impartial manner.....	14
Program 1.1: Adjudication, Mediation, and Compensation Analysis and Research	14
Internal Services	16
Section III: Supplementary Information	18
Financial Statements Highlights.....	18
Financial Statements	21
Supplementary Information Tables	21
Tax Expenditures and Evaluations	22
Section IV: Organizational Contact Information	23
Appendix: Definitions	24
Endnotes	27

Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in

DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment Architecture of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes have been made to DPRs for 2013–14 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization's Program Alignment Architecture.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

Chairperson's Message

It is my pleasure as the new Chairperson of the Public Service Labour Relations Board (PSLRB) to submit to Parliament our Departmental Performance Report for 2013–14.

Although I am new to the organization, I am well aware of the PSLRB's coveted reputation in the labour relations field, and I am particularly proud of the progress it made this past year in meeting its priorities during a time of considerable change. The organization demonstrated its resourcefulness, flexibility and desire to meet the challenges associated with the coming into force of both *Bill C-4: Economic Action Plan 2013 Act, No. 2*, and *Bill C-31: Economic Action Plan 2014 Act, No. 1* — both of which modify the labour relations landscape and the PSLRB.

A key priority again this year was proactively managing a complex caseload that has reached more than 6000 files. This was achieved by working with our clients to further improve our processes, as well as to enhance our productivity by testing several innovative options and methodologies on actual cases. Other initiatives included holding pre-hearing conferences and pre-mediation conference calls, which yielded excellent results as they enabled parties to pinpoint the issues in dispute, which can eliminate the need for an oral hearing or a mediation session.

The PSLRB also made significant gains in preparing to implement its new case management system, which will permit it to more efficiently analyze and process its cases. Finally, as a result of *Bill C-4*, the PSLRB closed its compensation analysis and research program, following the successful launch of its national *Comparability Study of Total Compensation in Canada*.

I believe that the PSLRB's success this past year can in part be attributed to the professionalism and commitment to excellence my colleagues and all employees demonstrated on a daily basis under the leadership of David Paul Olsen, Acting Chairperson. I congratulate them on their efforts and their desire to make a difference. Thanks to their contribution, the PSLRB effectively and efficiently met its mandated responsibilities, the result of which is the smooth delivery of programs and services to Canadians across the country.



Catherine Ebbs
Chairperson
Public Service Labour Relations Board

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Honourable Shelly Glover, P.C., M.P.

Institutional Head: Catherine Ebbs, Chairperson

Ministerial Portfolio: The PSLRB is part of the Canadian Heritage portfolio.

Enabling Instrument(s): *Public Service Labour Relations Act* (<http://laws-lois.justice.gc.ca/eng/acts/P-33.3/>) and *Parliamentary Employment and Staff Relations Act* (<http://laws-lois.justice.gc.ca/eng/acts/P-1.3/>), both of which can be found on the Justice Laws website.

Year of Incorporation/Commencement: April 1, 2005

Organizational Context

Raison d'être

The PSLRB is an independent quasi-judicial tribunal mandated by the *Public Service Labour Relations Act (PSLRA)* to administer the collective bargaining and grievance adjudication systems in the federal public service. It is also mandated by the *Parliamentary Employment and Staff Relations Act (PESRA)* to perform the same role for the institutions of Parliament.

The PSLRB is unique in that it is one of the few bodies of its type in Canada that combine both adjudication functions and responsibilities as an impartial third party in the collective bargaining process. By resolving labour relations issues in an impartial manner, the PSLRB contributes to a productive and efficient workplace that ultimately benefits Canadians through the smooth delivery of government programs and services.

Responsibilities

The PSLRB came into being on April 1, 2005, with the enactment of the *PSLRA*, replacing the Public Service Staff Relations Board, which had existed since 1967, when collective bargaining was first introduced in the federal public service.

The PSLRB's mandate was amended on December 12, 2013, when *Bill C-4: Economic Action Plan 2013 Act, No. 2*, received royal assent. Among the changes introduced was the elimination of the PSLRB's compensation analysis and research services function. The new legislation also introduced changes to the collective bargaining process and called for the consolidation of the PSLRB and the Public Service Staffing Tribunal into a new organization, to be called the Public Service Labour Relations and Employment Board (PSLREB). That new organization will be created on a date to be fixed by order of the Governor in Council. As well, in March 2014, the government introduced *Bill C-31: Economic Action Plan 2014 Act, No. 1*. That bill received royal assent in June 2014 and will centralize and coordinate support services to some administrative tribunals, including the PSLREB, through a single, integrated organization: the Administrative Tribunals Support Service of Canada (ATSSC).

In its 2014–15 Report on Plans and Priorities, the PSLRB stated that it would amend its Program Alignment Architecture (PAA) in preparation for 2015–16, requesting that the change be retroactive to 2014–15. However, as a result of the two new Acts, the PSLRB will cease to exist in its current form, and therefore, it will not modify its PAA.

The PSLRB's two main services are as follows:

- adjudication - hearing and deciding grievances, complaints and other labour relations matters; and
- mediation - helping parties reach collective agreements, manage their relations under collective agreements and resolve disputes without resorting to a hearing.

The Board is composed of the Chairperson, up to three Vice-Chairpersons, and full- and part-time Board members who are appointed by the Governor in Council for terms of no longer than five years and who may be reappointed.

Full- and part-time Board members are responsible for administering the *PSLRA* by conducting hearings across Canada and by rendering decisions at those hearings.

The PSLRB Executive Committee comprises the Chairperson, up to three Vice-Chairpersons, the Executive Director, the General Counsel and five directors. The Committee provides strategic direction and oversight for the priorities and projects established in the PSLRB's annual strategic plan.

As per section 44 of the *PSLRA*, the Chairperson is the PSLRB's chief executive officer and has overall responsibility and accountability for managing the work of the PSLRB.

The Executive Director is responsible for leading and supervising the PSLRB's internal affairs and the work of its employees. Reporting to the Chairperson, he is directly supported by five directors and three managers, who are responsible and accountable for establishing priorities, managing the work and reporting on the performance of their specific units. The General Counsel also reports to the Chairperson and is responsible for providing legal advice and support to the Chairperson, the Board members and the organization.

The *PSLRA* covers over 230 000 federal public service employees and applies to departments named in Schedule I to the *Financial Administration Act*, the other portions of the core public administration named in Schedule IV and the separate agencies named in Schedule V.

The PSLRB is also responsible for administering the *PESRA* and acts as the labour board and grievance system administrator for all employees of Parliament (the House of Commons, the Senate, the Library of Parliament, the Office of the Conflict of Interest and Ethics Commissioner, and the Office of the Senate Ethics Officer).

Under an agreement with the Yukon government, the PSLRB also administers the collective bargaining and grievance adjudication systems required by the Yukon *Education Labour Relations Act* and the Yukon *Public Service Labour Relations Act*. When performing those functions, the PSLRB acts as the Yukon Teachers Labour Relations Board and the Yukon Public Service Labour Relations Board, respectively.

As well, the PSLRB's mandate has been further expanded as a result of transitional provisions under section 396 of the *Budget Implementation Act, 2009*. Specifically, the PSLRB is responsible for dealing with existing pay equity complaints for the public service that were, and could be, filed with the Canadian Human Rights Commission and those that may arise in the future under the *Public Sector Equitable Compensation Act*.

Strategic Outcome and Program Alignment Architecture

1. Strategic Outcome: The resolution of labour relations issues in the federal public service and in Parliament in an impartial manner

1.1 Program: Adjudication, mediation, and compensation analysis and research*

Internal Services

Organizational Priorities

Priority	Type	Strategic Outcome
Continue to maintain service delivery <ul style="list-style-type: none"> Continue to implement more streamlined, responsive, and effective adjudication and mediation processes through more proactive case management and in-depth case analysis 	Ongoing	The PSLRB has one strategic outcome: the resolution of labour relations issues in the federal public service and in Parliament in an impartial manner as mandated by the <i>PSLRA</i> and the <i>PESRA</i> .
Summary of Progress		
<p>What progress has been made toward this priority?</p> <p>During the year, the PSLRB continued to optimize several initiatives to more proactively manage its overall caseload, including holding pre-hearing conferences (via teleconference, when possible) and pre-mediation conference calls, which have yielded excellent results as they enable the parties to resolve preliminary issues upfront and to narrow down the issues in dispute. Ultimately, it contributes to making more efficient use of the parties' time and resources and in certain cases eliminates the need for an oral hearing or a mediation session.</p> <p>As well, the PSLRB strategically scheduled adjudicators for hearings to optimize resources; used written submissions more frequently, when appropriate, for cases in which the facts of those cases were not in dispute; put in place solutions to reduce last-minute hearing postponement requests; and reinforced the PSLRB's policy on the limited circumstances under which postponements may be granted.</p> <p>With a view to further enhancing productivity, the PSLRB assigned a labour relations analyst to the Chairperson's office to review various options and innovative case methodologies, the goal of which was to come up with recommendations for the Chairperson as to how the PSLRB can improve its processes and deal with its ever-increasing caseload. Although in its infancy as a project, several options and methodologies were tested on actual case files.</p> <p>Finally, as over half of the PSLRB's existing workload belongs to a single group of employees (i.e., correctional officers in the Correctional Services bargaining unit represented by the Union of Canadian Correctional Officers and employed by the Correctional Service of Canada), a special task force was established to address the specific needs of those parties. More than 1660 case files for this group remain open and will continue to be treated as a priority.</p>		

*As previously mentioned in this report, the PSLRB's mandate was amended as a result of *Bill C-4: Economic Action Plan 2013 Act, No. 2*, which eliminated its compensation analysis and research function. The PSLRB's PAA has not been amended to reflect this change.

Priority	Type	Strategic Outcome
Continue to improve the PSLRB's information technology/information management infrastructure <ul style="list-style-type: none"> • Implement a new case management system • Continue to develop and enhance the PSLRB's information management (IM) framework 	Ongoing	*As previously noted
Summary of Progress		
What progress has been made toward this priority? <p>During the year, the PSLRB continued to make steady progress in preparing to implement its new case management system. While some delays occurred due to certain development challenges, following stringent quality assurance testing and the exploration of feature enhancements, the PSLRB is confident that the system will be in place in the second quarter of 2014–2015. The new system will ensure a migration to a sustainable technology platform and will provide the organization with enhanced tools to assist with file tracking, caseload monitoring and statistical capabilities, all of which will result in more efficient analysis and processing of its large inventory of case files.</p> <p>The PSLRB also continued to work towards implementing its information management strategy and action plan, focusing on training all employees on the upgraded version of its electronic records and document management system (i.e., Documentum). Key activities included finalizing the file classification structure and file naming convention and completing the Documentum user manual.</p>		

Priority	Type	Strategic Outcome
Continue to develop and sustain the capacity to conduct compensation analysis and research services	Ongoing	*As previously noted
Summary of Progress		
What progress has been made toward this priority? <p>In 2013–14, the PSLRB Compensation Analysis and Research Services (CARS) successfully launched phase one of its <i>Comparability Study of Total Compensation in Canada</i>, which included about 80 federal public service benchmark occupations that served as the basis of comparison with similar occupations in all provincial/territorial and large administrations across Canada. As a result of the introduction of <i>Bill C-4: Economic Action Plan 2013 Act, No. 2</i>, in December 2013, which eliminated the CARS function from the PSLRB's mandate, all data collection activities ceased at that time.</p>		

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Inability to fill part-time Board member vacancies	This risk was identified in the PSLRB's 2013–14 Report on Plans and Priorities. During the year, the Chairperson and Board officials continued to work proactively with the Minister's office to ensure part-time Board member positions in key areas of the country were filled as quickly as possible. One new part-time member was appointed while another was reappointed for a third term, resulting in a total of nine part-time Board members.	Adjudication, mediation, and compensation analysis and research*
Inability to accelerate case management	This risk was also identified in the PSLRB's 2013–14 Report on Plans and Priorities. For many years, the PSLRB has sought innovative ways to manage its increasingly large and complex caseload. Its mitigating measures have included actively working to improve its caseload management processes with its clients, particularly through the Client Consultation Committee, which is a forum for generating ideas and obtaining buy-in to implement and refine initiatives and tools that will make caseload management more efficient.	*Same as previous
Delay in implementing a new case management system	This risk was also identified in the PSLRB's 2013–14 Report on Plans and Priorities. A further delay in implementing the new system would considerably impact the PSLRB's ability to streamline its adjudication process and more efficiently analyze and process case files. As mentioned earlier in this report, the PSLRB made steady progress in implementing the new system and is confident it will be in place in the second quarter of 2014–15.	*Same as previous

An ongoing challenge for the PSLRB has been maintaining an appropriate complement of full- and part-time Board members appointed by the Governor in Council. While the PSLRB enjoyed a full roster of full-time members during the reporting period, with the exception of the Chairperson, whose term expired in January 2013, it was important that part-time Board member vacancies were filled in key areas of the country, as they play a highly valuable role in helping the PSLRB hear cases. Having a sufficient number of Board members ensures the organization operates effectively and that programs and services are delivered to Canadians across the country.

Another significant challenge for the PSLRB is to enhance its capacity to deal with a caseload that has grown from 1200 more than a decade ago to over 6000 in fiscal year 2013–14. The increase in the complexity of many of the PSLRB's cases can be attributed to several factors, such as the expansion of the PSLRB's mandate to include existing pay equity complaints that were, or could be, filed with the Canadian Human Rights Commission; the growing number of self-represented individuals; and the addition of new requirements for managerial and confidential exclusion orders, which have tight deadlines. To mitigate risk, the PSLRB introduced several initiatives and tools to more effectively deal with its caseload, as well as tactics to help it more aggressively manage its hearing schedule. The success of many of these initiatives, combined with the strides the PSLRB made in implementing its case management system, contributed to enhancing caseload management.

Actual Expenditures

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	Difference (actual minus planned)
13,774,423	13,774,423	14,482,718	12,705,948	(1,068,475)

Human Resources (Full-time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
93	90	(3)

Budgetary Performance Summary for Strategic Outcome and Program (dollars)

Strategic Outcome, Program and Internal Services	2013–14 Main Estimates	2013–14 Planned Spending	2014–15 Planned Spending	2015–16 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)	2011–12 Actual Spending (authorities used)
Strategic Outcome: The resolution of labour relations issues in the federal public service and in Parliament in an impartial manner								
Adjudication, mediation, and compensation analysis and research	9,912,809	9,912,809	9,896,701	9,896,701	10,390,080	9,080,117	9,736,106	9,368,528
Subtotal	9,912,809	9,912,809	9,896,701	9,896,701	10,390,080	9,080,117	9,736,106	9,368,528
Internal Services Subtotal	3,861,614	3,861,614	3,848,711	3,848,711	4,092,638	3,625,831	3,898,234	4,078,173
Total	13,774,423	13,774,423	13,745,412	13,745,412	14,482,718	12,705,948	13,634,340	13,446,701

The PSLRB's actual spending in 2013–14 was \$12.7 million, a decrease of 7% from the previous year. This decrease can mainly be attributed to the following: the costs involved with the PSLRB's involvement in arbitral awards and public interest commissions in the previous year; the PSLRB's responsibilities associated with administering the collective bargaining process in the federal public service and in Parliament; and the work associated with the new information management and information technology infrastructure — a key priority identified in this report.

Alignment of Spending With the Whole-of-Government Framework

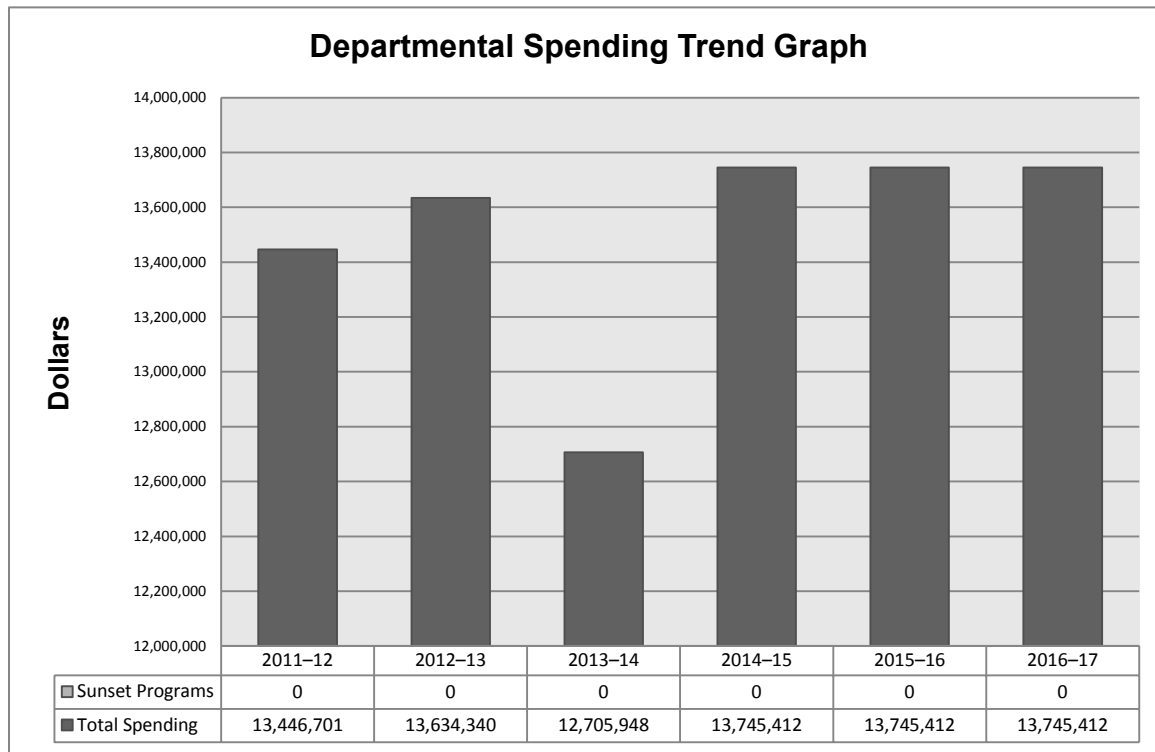
Alignment of 2013–14 Actual Spending With the [Whole-of-Government Framework](#)ⁱ
(dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2013–14 Actual Spending
The resolution of labour relations issues in the federal public service and in Parliament in an impartial manner	Adjudication, mediation, and compensation analysis and research	Government Affairs	Government of Canada's Well-managed and Efficient Government Operations Outcome Area	9,080,117

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic Affairs		
Social Affairs		
International Affairs		
Government Affairs	9,912,809	9,080,117

Departmental Spending Trend



The PSLRB’s planned spending has been fairly stable over the years. The decrease in actual spending between 2012–13 and 2013–14 was mainly due to the nearly \$1.0 million less spent on professional services for the PSLRB’s information management and information technology infrastructure and to a decrease in the PSLRB’s involvement in arbitral awards and public interest commissions.

Estimates by Vote

For information on the PSLRB’s organizational votes and statutory expenditures, consult the Public Accounts of Canada 2014 on the [Public Works and Government Services Canada website](#).ⁱⁱ

Section II: Analysis of Program by Strategic Outcome

Strategic Outcome: The resolution of labour relations issues in the federal public service and in Parliament in an impartial manner

Performance Measurement

Performance Indicator	Target	Actual Results
Percentage of clients who are satisfied with the impartiality of the PSLRB's services	75%	The extent to which clients are satisfied with the PSLRB's services is provided through its Client Satisfaction Survey, which is usually conducted every three years. The last survey was conducted in 2010. However, in September 2013, the PSLRB Acting Chairperson elected to suspend the 2013 Client Satisfaction Survey. Recommendations for an alternative means of meeting the government's Management, Resources and Results Structures and Performance Measurement Framework requirements were submitted to the Chairperson in November 2013 and are pending.

Program 1.1: Adjudication, Mediation, and Compensation Analysis and Research

Description

The PSLRB is mandated by the *PSLRA* to administer the collective bargaining and grievance adjudication systems in the federal public service. It is also mandated by the *PESRA* to perform the same role for the institutions of Parliament. Board members hold grievance adjudication and complaint hearings throughout Canada. The PSLRB provides conciliation and arbitration services to help parties renew and negotiate collective agreements, mediation services to help parties work together to resolve grievances and complaints, and training in alternative dispute resolution. The PSLRB is required by statute to provide physical and administrative support services to the National Joint Council but plays no direct role in its operations.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
9,912,809	9,912,809	10,390,080	9,080,117	(832,692)

Human Resources (Full-time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
64	62	(2)

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Cases are resolved through adjudication in accordance with the principles of law	Among decisions referred for judicial review, percentage of challenges upheld in relation to the total number of decisions issued over a 5-year period	Less than 2%	2.7%
Cases and collective bargaining disputes are resolved through mediation interventions	Percentage of mediations where grievances, collective bargaining disputes or complaint issues are reduced or resolved	75%	83%
The use of PSLRB total compensation information within a bargaining or wage-setting context	Availability of compensation information	10%	As a result of the introduction of <i>Bill C-4: Economic Action Plan 2013 Act, No. 2</i> , the CARS function was eliminated from the PSLRB's mandate, and therefore, data collection activities ceased in December 2013.

Performance Analysis and Lessons Learned

The PSLRB made significant progress in meeting its priorities and expected results during a year of considerable transition as a result of major legislative changes. It should be noted that the PSLRB's ability to meet its mandated priorities can be affected by extraneous factors beyond its control. Despite that, of the total number of decisions sent for judicial review over the past 5 years, on average, more than 85% of all decisions rendered stood as final decisions. During that time, some 98% of all decisions rendered by the Board stood as final decisions. As well, parties that used the PSLRB's mediation services experienced considerable success. The PSLRB's Dispute Resolution Services carried out 92 mediation interventions for grievances and complaints, resulting in 185 files that had been referred to adjudication being resolved without a hearing. Furthermore, 9 preventive mediations were conducted, all of which were resolved, meaning fewer potential files were brought before the PSLRB than otherwise could have been. These factors, combined with the PSLRB's ongoing efforts to address its large and complex caseload, enabled it to effectively resolve labour relations issues in an impartial manner. Ultimately, that work contributes to the smooth delivery of a broad range of programs and services with cultural and socioeconomic benefits for the Canadian public.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization, such as: Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Materiel Services, Acquisition Services and other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
3,861,614	3,861,614	4,092,638	3,625,831	(235,783)

Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
29	28	(1)

Section III: Supplementary Information

Financial Statements Highlights

Public Service Labour Relations Board Condensed Statement of Operations and Departmental Net Financial Position (unaudited) For the Year Ended March 31, 2014 (dollars)					
	2013–14 Planned Results	2013–14 Actual	2012–13 Actual	Difference (2013–14 actual minus 2013–14 planned)	Difference (2013–14 actual minus 2012–13 actual)
Total expenses	17,988,000	15,639,884	15,601,271	(2,348,116)	38,613
Total revenues	145,000	106,855	143,855	(38,145)	(37,000)
Net cost of operations before government funding and transfers	17,843,000	15,533,029	15,457,416	(2,309,971)	75,613
Departmental net financial position	66,000	799,094	748,578	733,094	50,516

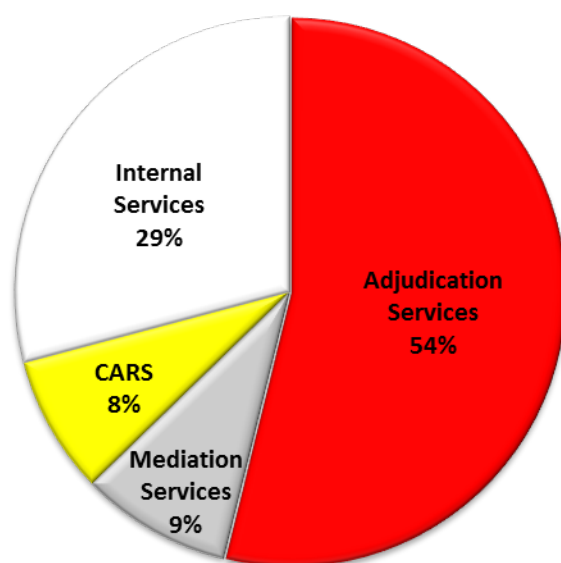
The net cost of operations before government funding at year-end did not change significantly compared to the previous year.

Public Service Labour Relations Board
 Condensed Statement of Financial Position (unaudited)
 As at March 31, 2014
 (dollars)

	2013–14	2012–13	Difference (2013–14 minus 2012–13)
Total net liabilities	1,791,103	2,231,325	(440,222)
Total net financial assets	720,438	1,084,947	(364,509)
Departmental net debt	1,070,665	1,146,378	(75,713)
Total non-financial assets	1,869,759	1,894,956	(25,197)
Departmental net financial position	799,094	748,578	50,516

The decrease in the total net liabilities and total net financial assets is mainly due to a decrease in accounts payables and accrued liabilities.

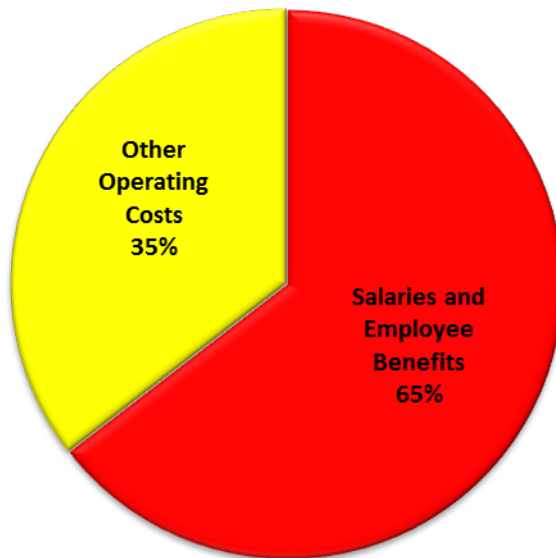
Spending distribution by service



The PSLRB's total net costs for operations before government funding for 2013–14 was \$15.53 million. The majority of the funds, \$8.36 million (54%), were spent on adjudication services. Mediation services represented \$1.38 million (9%) of the total expenses, Compensation Analysis and Research Services (CARS) represented

\$1.26 million (8%) of the total expenses, and internal services represented \$4.53 million (29%).

Spending Distribution by Type



The total expenses for the PSLRB were \$15.53 million in 2013–14, of which \$10.02 million (65%) was spent on salaries and employee benefits. The remaining \$5.51 million (35%) was spent on other operating costs such as transportation, professional service fees, accommodation, and hearings and mediation facilities.

Financial Statements

For further details, consult the PSLRB's [financial statementsⁱⁱⁱ](#), which include the Annex to the *Statement of Management Responsibility Including Internal Control over Financial Reporting*.

Supplementary Information Tables

The [supplementary information tables^{iv}](#) listed in the *2013–14 Departmental Performance Report* can be found on the PSLRB's website.

- ▶ Reporting on Green Procurement
- ▶ Internal Audits and Evaluations

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the *[Tax Expenditures and Evaluations^y](#)* publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Public Service Labour Relations Board
P.O. Box 1525, Station B
Ottawa, Ontario, Canada
K1P 5V2

Tel: 613-990-1800
Toll-free: 866-931-3454
Fax: 613-990-1849
Website: www.pslrb-crtfp.gc.ca
Email: mail.courrier@pslrbcrtfp.gc.ca

Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent: Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally, a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead, they are within the area of the organization's influence.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their programs to a set of 16 government-wide, high-level outcome areas grouped under four spending areas.

Endnotes

- i. Whole-of-government framework, <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>
- ii. *Public Accounts of Canada 2014*, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- iii. PSLRB financial statements, http://www.pslrb-crtfp.gc.ca/reports/intro_e.asp
- iv. Supplementary tables, http://www.pslrb-crtfp.gc.ca/reports/intro_e.asp
- v. *Tax Expenditures and Evaluations* publication, <http://www.fin.gc.ca/purl/taxexp-eng.asp>