



Treasury Board of Canada
Secretariat

Secrétariat du Conseil du Trésor
du Canada

Canada

Treasury Board of Canada Secretariat's Quarterly Financial Report for the Quarter Ended September 30, 2018

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Treasury Board of Canada Secretariat's Quarterly Financial Report for the Quarter Ended September 30, 2018

Statement outlining results, risks and significant changes in operations, personnel and programs

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1. Introduction

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This quarterly report has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the manner prescribed by the Treasury Board. The report should be read in conjunction with the Main Estimates and the Supplementary Estimates (A), as well as Budget Plan 2014, Budget Plan 2015, Budget Plan 2016, Budget Plan 2017 and Budget Plan 2018.

The report has been reviewed by the Departmental Audit Committee.

1.1 Basis of presentation

This report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Treasury Board of Canada Secretariat's spending authorities granted by Parliament and those used by the Secretariat, consistent with the Main Estimates and Supplementary Estimates (A) for the fiscal year ending March 31, 2019. This 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.

The Secretariat 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.

1.2 Raison d'être

The Secretariat is the central agency that acts as the administrative arm of the Treasury Board, a committee of Cabinet. The Secretariat supports the Treasury Board in the following principal roles:

Spending oversight

Review spending proposals and authorities; review existing and proposed government programs for efficiency, effectiveness and relevance; provide information to Parliament and Canadians on government spending.

Administrative leadership

Lead government wide initiatives; develop policies and set the strategic direction for government administration related to service delivery, access to government information, and the management of assets, finances, information and technology.

Regulatory oversight

Develop and oversee policies to promote good regulatory practices; review proposed regulations to ensure they adhere to the requirements of government policy; and advance regulatory cooperation across jurisdictions.

Employer

Develop policies and set the strategic direction for people management in the public service; manage total compensation (including pensions and benefits) and labour relations; undertake initiatives to improve performance in support of recruitment and retention objectives.

1.3 Secretariat's financial structure

The Secretariat manages both departmental and Treasury Board central votes. Its departmental operating expenditures and revenues are managed under Vote 1, Program Expenditures.

The Secretariat manages 8 different central votes:

- Vote 5, **Government Contingencies**, supplements other appropriations to provide federal departments and agencies with temporary advances for urgent or unforeseen departmental expenditures between Parliamentary supply periods.
- Vote 10, **Government-Wide Initiatives**, supplements other appropriations to support the implementation of strategic management initiatives across the federal public service.
- Vote 15, **Compensation Adjustments**, supplements other appropriations to provide funding for adjustments made to terms and conditions of service or employment of the federal public administration as a result of collective bargaining.
- Vote 20, **Public Service Insurance**, provides the employer's share of group benefit plan coverage costs as part of the Treasury Board's role as the employer of the core public administration. These plans include the Public Service Health Care Plan, Public Service Dental Care Plan, Pensioners' Dental Services Plan, Disability Insurance Plan, provincial payroll taxes (Manitoba, Newfoundland, Ontario and Quebec), Public Service Management Insurance Plan.
- Vote 25, **Operating Budget Carry Forward**, supplements other appropriations for the carry forward of unused operating funds from the previous fiscal year, up to 5% of the gross operating budget in an organization's Main Estimates.
- Vote 30, **Paylist Requirements**, supplements other appropriations to meet legal requirements for the government as employer for items such as parental benefits and severance payments.
- Vote 35, **Capital Budget Carry Forward**, supplements other appropriations for the carry forward of unused capital funds from the previous fiscal year, up to 20% of an organization's capital vote.
- Vote 40, **Budget Implementation**, a new central vote was added in 2018–19 for new measures approved in Budget 2018 to facilitate timely availability of supply for Budget 2018 activities being carried out this fiscal year. Funding provided through this vote is tied to a detailed table in Budget 2018 that shows the amount of funding required by each department to implement each budget initiative.

The funding in these votes is approved by Parliament. With the exception of Vote 20, funding in central votes is transferred from the Secretariat to individual departments and agencies once specified criteria are met. Like any other department, the Secretariat also receives its own share of appropriations transferred from these votes to its own Vote 1. Any unused balance from these votes is returned to the fiscal framework at the end of the year and is reported as the Secretariat lapse.

Expenditures incurred against statutory authorities mainly reflect the government's obligation to pay the employer's share of the Public Service Pension Plan, the Canada Pension Plan and the Québec Pension Plan, Employment Insurance premiums and Public Service Death Benefits. The Secretariat recovers from other government departments and agencies their share of the employer contributions under the *Public Service Superannuation Act*, and is subsequently charged by Public Services and Procurement Canada (PSPC) for actual expenditures in the same statutory vote. Adjustments are made at year-end to individual departments' statutory votes (including those of the Secretariat) for the difference between periodic recoveries and actual expenditures.

This quarterly report highlights the financial results of:

- Vote 1, Program expenditures, related to the delivery of the Secretariat's mandate
- Vote 20, Public Service Insurance related to the employer's share of group benefit coverage to employees of the core public service under the various plans listed above
- statutory authorities that cover any residual amounts between the government's contributions to the various plans and the distribution of these costs to departments

Transfer amounts from all other central votes mentioned above will be included in the financial reports of the individual recipient departments.

2. Highlights of fiscal quarter and fiscal year-to-date results

▼ In this section

- Statement of voted and statutory authorities
- Statement of departmental budgetary expenditures by standard object

This section:

- highlights the financial results for the quarter and fiscal year-to-date ended September 30, 2018
- provides explanations of variances compared to the same period last year that exceed materiality thresholds of:
 - \$1 million for Vote 1, Program expenditures and statutory votes
 - \$10 million for Vote 20, Public Service Insurance

Highlights of the fiscal quarter and the fiscal year-to-date results

	2017–18 Budgetary authorities to March 31, 2018	2018–19 Budgetary authorities to March 31, 2019	Variance in budgetary authorities	Year-to-date expenditures as at Q2 2017–18 (September 30, 2017)	Year-to-date expenditures as at Q2 2018–19 (September 30, 2018)	Variance between 2018–19 year-to-date and 2017–18 year-to-date expenditures	Q2
Vote 1: Program expenditures	260,482	254,808	-5,674	118,194	116,095	-2,099	
Vote 20: Public Service Insurance	2,398,571	2,952,919	554,348	1,222,213	1,299,722	77,509	
Statutory authorities	367,427	368,675	1,248	-172,770	-87,534	85,236	
Total	3,026,480	3,576,402	549,922	1,167,637	1,328,283	160,646	

2.1 Statement of voted and statutory authorities

Total budgetary authorities available for use increased by \$549.9 million (18.2%) from the previous fiscal year:

- Vote 1 authorities decreased by \$5.7 million
- Vote 20 authorities increased by \$554.3 million
- Statutory authorities increased by \$1.2 million

The following table provides a detailed explanation of these changes.

Changes to voted and statutory authorities (2018–19 compared with 2017–18)	\$ thousands
Vote 1: Program Expenditures	
Second year of funding for the Canadian Digital Service to develop digital mobile applications to improve ways in which Canadians access government services	7,008
Budget 2018 funding to establish a dedicated Human Resources Pay Solutions Team to put forward a recommended approach for a new pay system	6,992
Compensation adjustments to fund salary increases to meet obligations under new collective agreements	4,291

Changes to voted and statutory authorities (2018–19 compared with 2017–18)	\$ thousands
Ongoing funding contributed by other government departments and agencies to the Executive Leadership Development Programs to strengthen our world-class Canadian Public Service by developing high-performing, results-oriented executives characterized by innovation, agility and collaboration	3,653
The second and final year of funding for the Web Renewal Initiative to consolidate departmental websites, providing 70% of online services to Canadians into one single Canada.ca website	2,425
Compensation adjustments to fund salary increases	1,811
Other miscellaneous increases	1,361
Funding to extend Access to Information to other government departments and agencies	1,130
Ongoing funding to support a joint career development committee with the Association of Canadian Financial Officers to fund the training of the FI community from external providers	1,000
Funding to support the Federal Leadership at the Canadian Free Trade Agreement (CFTA)	945
A reduction in the level of other government departments and agencies contributions to support the Secretariat-led Government-Wide Back Office Transformation initiative	-24,800
Sunset of funding for the Workspace Renewal Initiative in 2017–18 the Secretariat completed the Phase II of the initiative	-11,491
Subtotal Vote 1	-5,674
Vote 20: Public Service Insurance	
Budget 2018 funding for Public Service Insurance and Service Income Security Insurance Plan	554,014
Miscellaneous increase	334
Subtotal Vote 20	554,348
Statutory authorities	
An increase in the Secretariat's share of contributions to EBP for its employees related to the increase in funding received in 2018-19	1,246
Other adjustments	2
Subtotal statutory authorities	1,248
Total authorities	549,922

2.2 Statement of departmental budgetary expenditures by standard object

By the end of the fiscal quarter ended September 30, 2018, year-to-date budgetary expenditures had increased by \$160.6 million (13.8%) compared to the same period in the previous year:

- Vote 1 expenditures decreased by \$2.1 million
- Vote 20 expenditures increased by \$77.5 million
- Statutory payments increased by \$85.2 million

For the fiscal quarter ended September 30, 2018, budgetary expenditures had increased by \$17.5 million (3.1%) compared to the same period in the previous year:

- Vote 1 expenditures decreased by \$11.7 million
- Vote 20 expenditures increased by \$28.8 million
- Statutory payments increased by \$0.4 million

The following table provides a detailed explanation of these changes by standard object.

Standard object	Changes to voted and statutory expenditures	Variance between 2018-19 year-to-date and 2017-18 year-to-date expenditures (April 1 to September 30)	Variance between 2018-19 Q2 and 2017-18 Q2 expenditures (July 1 to September 30)
Vote 1: Program expenditures (\$ thousand)			
1 Personnel	The decrease in the second quarter of 2018 –19 compared to last year is mainly due to the retro payments paid in 2017–18 as a result of the implementation of collective agreements. The increase in year-to-date expenditures is due to additional staff hired to work on the following initiatives: Greening Government, Access to Information Program, Horizontal Skills Review and Canadian Digital Service.	536	-4,661

Standard object	Changes to voted and statutory expenditures	Variance between 2018-19 year-to-date and 2017-18 year-to-date expenditures (April 1 to September 30)	Variance between 2018-19 Q2 and 2017-18 Q2 expenditures (July 1 to September 30)
Vote 1: Program expenditures (\$ thousand)			
4 Professional Services	<p>The decrease in the second quarter is due to:</p> <ol style="list-style-type: none"> 1. re-scoping of the Government of Canada Financial Management (GCFM) project under the Office of the Comptroller General to on-board the Free Balance cluster; 2. reduction of professional services spending in the Human Resources Management Transformation Sector compared to 2017–18, last year the sector hired consultants to fill gaps until staffing was completed; and, 3. a correction was made in July 2018 for an Interdepartmental Settlement invoice of \$1.8 million that was charged by error to the Secretariat in June 2018. 	-1,190	-5,850
9 Construction and/or Acquisition of Machinery	The increase is mainly due to the purchase of computers as per the life-cycle replacement strategy, whereby in 2017–18 the purchase of computers was made in the fourth quarter.	1,354	676

Standard object	Changes to voted and statutory expenditures	Variance between 2018-19 year-to-date and 2017-18 year-to-date expenditures (April 1 to September 30)	Variance between 2018-19 Q2 and 2017-18 Q2 expenditures (July 1 to September 30)
Vote 1: Program expenditures (\$ thousand)			
12 Other Subsidies and Payments	<p>The decrease in year-to-date expenditures compared with last year is mainly due to the recovery of two specific cost-sharing agreements:</p> <ol style="list-style-type: none"> 1. Regulatory Reviews, which will make the Canadian regulatory system more agile, transparent and responsive; and, 2. Talent Cloud IT Project that will create a repository of searchable, pre-assessed and inter-operable talent in 2018–19. 	-1,420	-64
46 Vote-Netted revenue	The decrease in expenditures is due to the timing of the recovery of internal services costs from other government departments and agencies in 2018–19 compared to last year. TBS recorded additional revenues related to PeopleSoft System and MyGCHR project and the Financial Systems SAP and BI Cognos.	-1,344	-1,344
Other	Miscellaneous expenditures	-35	-421
Subtotal Vote 1		-2,099	-11,664
Vote 20: Public Service Insurance			

Standard object	Changes to voted and statutory expenditures	Variance between 2018-19 year-to-date and 2017-18 year-to-date expenditures (April 1 to September 30)	Variance between 2018-19 Q2 and 2017-18 Q2 expenditures (July 1 to September 30)
Vote 1: Program expenditures (\$ thousand)			
1 Personnel	The increase is due to higher costs per service and increase in the number of members for the Public Service Health Care Plan benefits. As well, an increase in the Disability Insurance Plan, Service Income and Security Income Plan, RCMP Life and Disability Insurance Plan, and the Public Service Management Insurance Plan. These increases are attributable to a higher salary base for the calculation of employer premiums following the ratification of collective agreements in 2017–18 and premiums rate increases for the Long Term Disability line of insurance effective July 1, 2018.	101,976	43,858
46 Vote-netted revenue	The increase in revenues is attributable to increased pensioner contribution rates that came into effect on April 1, 2018, for the Public Service Health Care Plan, and on October 1, 2017, for the Public Service Dental Care Plan.	-21,671	-13,806
Other	Miscellaneous expenditures	-2,797	-1,291
Subtotal Vote 20		77,509	28,760
Statutory expenditures			

Standard object	Changes to voted and statutory expenditures	Variance between 2018-19 year-to-date and 2017-18 year-to-date expenditures (April 1 to September 30)	Variance between 2018-19 Q2 and 2017-18 Q2 expenditures (July 1 to September 30)
Vote 1: Program expenditures (\$ thousand)			
1 Personnel	PSPC charges the Secretariat for the employer's share of contributions to the Public Service Pension Plan, the Canada Pension Plan, the Québec Pension Plan, the Employment Insurance Plan and the Supplementary Death Benefit Plan. The Secretariat recovers these payments from other government departments and agencies. The increase in year-to-date expenditures is mainly due to the timing of recoveries from other government departments and agencies of the employer's share of contributions to employee benefit plans; however, the net effect on the Secretariat's financial statements will be zero by year-end.	85,236	372
Subtotal statutory expenditures		85,236	372
Total expenditures		160,646	17,468

3. Risks and uncertainties

▼ In this section

- Delivery of results
- Capacity for delivery of Secretariat-led government-wide initiatives
- Employee wellness
- Impact of Phoenix on Secretariat employees
- Information technology capacity

The Secretariat operates in a dynamic environment, dominated by:

- economic fluctuations
- rapid technological change
- evolving demographics,
- geopolitical and security instability

Internally, the Secretariat faces workload pressures and increased expectations for quality and timely advice due to the need to deliver an increased number of complex priorities within short time frames and with constrained financial resources. The Secretariat must continually plan for, and respond to, changes in this environment. The following describes key risks that the Secretariat is facing and their corresponding response strategies.

3.1 Delivery of results

The Secretariat has been mandated to deliver many complex priority initiatives, and there is a risk that the Secretariat may not have the necessary resources to generate results within the expected time frames.

In 2018–19, the Secretariat will continue to accelerate delivery of priority initiatives. There continues to be an increased focus on the following in order to reallocate resources to emerging key priorities and to ensure that resources are being managed effectively to deliver results:

- reviewing core business on an ongoing basis
- eliminating unnecessary work

The Secretariat has also established a deployable team of experts to help support the delivery of high-priority initiatives.

3.2 Capacity for delivery of Secretariat-led government-wide initiatives

The Secretariat is playing an increasingly prominent role in delivering government-wide initiatives such as:

- back office transformation
- open government
- the modernization of the *Access to Information Act*
- NextGen and HR to Pay

Leading these initiatives is a challenge, particularly given the requirement to implement transformational changes in an organization as large and complex as the federal government.

In response, the Secretariat will:

- strengthen the accountability and skills of its project managers
- update its investment plan

The Secretariat will also improve its oversight of enterprise-wide initiatives to ensure that:

- the design, development and implementation of each initiative is phased in a manner that facilitates adjustments and course corrections along the way
- the results and benefits expected from each initiative are achieved

3.3 Employee wellness

The Secretariat continues to face workload pressures due to the number and complexity of priority initiatives discussed above. There is a risk that sustaining an increased level and pace of work could affect the well-being of employees and the wellness of the organization over time.

To address this risk, the Secretariat is implementing a Wellness Action Plan that includes communications products, training and tools to support employee well-being.

3.4 Impact of Phoenix on Secretariat employees

The Secretariat is addressing the impact of Phoenix pay errors on employees by:

- effectively monitoring and tracking salary expenditures
- following up on overpayments in a timely manner
- making appropriate adjustments at year-end

The Secretariat approved a Management Action Plan in response to the Office of the Auditor General's recommendations on payroll management. These activities will enable the Secretariat to further assess the accuracy and completeness of payroll information that affects employees and departmental appropriations.

3.5 Information technology capacity

Some of the Secretariat's new priority initiatives will depend on information technology to achieve the desired results. Without enhancements to the Secretariat's departmental information technology infrastructure, the delivery of some key priorities may be delayed.

To address this risk, the Secretariat, in collaboration with Shared Services Canada, continually reviews allocated server capacity and decommissions unused applications to ensure optimal efficiency and reduce costs. To ensure that its network and infrastructure

are highly available, secure and fully managed, the Secretariat is developing disaster recovery plans for business-critical systems. The Secretariat will also increase its information technology capacity through the use of alternate sources such as:

- cloud services
- software as a service
- infrastructure as a service

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

This section highlights significant changes in operations, personnel and programs of the Secretariat during the second quarter of the fiscal year.

The Honourable Scott Brison remains President of the Treasury Board. However, on July 18, 2018, his title became President of the Treasury Board and Minister of Digital Government to reflect his leadership in advancing the government's digital agenda.

On August 28, 2018, the Treasury Board began assuming responsibility for key delivery challenges that include defence procurement and modernizing the public service pay system. In addition, a special subcommittee of the Treasury Board will address the unacceptable hardships caused by the Phoenix pay system and implement a modern and reliable long-term solution.

Other notable changes:

- Elevation of Alex Benay, currently the Chief Information Officer of the Government of Canada, to a position at the deputy minister level, effective July 2, 2018.
- Dominic Rochon was appointed Assistant Deputy Minister, Next Generation HR and Pay System Solution, effective July 23, 2018.
- Yazmine Laroche was appointed Deputy Minister, Public Service Accessibility, effective August 7, 2018.
- Yves Bacon was appointed Assistant Comptroller General, Financial Management Transformation Sector in the Office of the Comptroller General, effective August 20, 2018.
- Nancy Chahwan was appointed Chief Human Resources Officer, effective August 29, 2018.
- Kerry Buck was appointed Assistant Secretary of the Economic Sector, effective September 10, 2018.
- Glenn Purves was appointed Assistant Secretary, Expenditure Management Sector, effective September 17, 2018.

- Siobhan Harty was appointed Assistant Secretary, Government Operations Sector, effective September 17, 2018.

5. Approval by senior officials

Approved by:

Original signed by

Peter Wallace, Secretary

Original signed by

Karen Cahill, Chief Financial Officer

Ottawa, Canada

Date: November 22, 2018

Appendix

Statement of Authorities (unaudited) (in dollars)

	Fiscal year 2017-2018			Fiscal year 2018-2019		
	Total available for use for the year ending March 31, 2018 *	Used during the quarter ended September 30, 2017	Year to date used at quarter-end	Total available for use for the year ending March 31, 2019 *	Used during the quarter ended September 30, 2018	Year to date used at quarter-end
Vote 1 - Program Expenditures	260,482,035	67,400,126	118,193,830	254,807,787	55,735,762	116,193,830
Vote 20 - Public Service Insurance	2,398,570,604	601,545,239	1,222,213,178	2,952,919,397	630,304,687	1,299,213,178

Statutory Authorities

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

	Fiscal year 2017-2018			Fiscal year 2018-2019		
	Total available for use for the year ending March 31, 2018 *	Used during the quarter ended September 30, 2017	Year to date used at quarter-end	Total available for use for the year ending March 31, 2019 *	Used during the quarter ended September 30, 2018	Year to date used at quarter-end
A111 - President of the Treasury Board - Salary and motor car allowance	84,400	21,150	42,300	86,000	21,500	
A140 - Contributions to employee benefit plans	27,342,934	6,775,186	13,550,372	28,589,290	6,974,326	13
A145 - Unallocated employer contributions made under the PSSA and other retirement acts and the <i>Employment Act (EI)</i>	340,000,000	-104,623,227	-186,362,752	340,000,000	-104,450,741	-101
A681 - Payments under the <i>Public Service Pension Adjustment Act</i>	0	40	107	0	13	

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

	Fiscal year 2017-2018			Fiscal year 2018-2019		
	Total available for use for the year ending March 31, 2018 *	Used during the quarter ended September 30, 2017	Year to date used at quarter-end	Total available for use for the year ending March 31, 2019 *	Used during the quarter ended September 30, 2018	Year to date used at quarter-end
A683 - Payments for the pay equity settlement pursuant to section 30 of the <i>Crown Liability and Proceedings Act</i>	0	0	0	0	0	
Total Statutory Authorities	367,427,334	-97,826,851	-172,769,973	368,675,290	-97,454,902	-87
Total authorities	3,026,479,973	571,118,514	1,167,637,035	3,576,402,474	588,585,548	1,328
* Includes only Authorities available for use and granted by Parliament at quarter-end						

**Departmental budgetary expenditures by Standard Object (unaudited)
(in dollars)**

	Fiscal year 2017-2018			Fiscal year 2018-2019		
	Planned expenditures for the year ending March 31, 2018 *	Expended during the quarter ended September 30, 2017	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2019 *	Expended during the quarter ended September 30, 2018	Y to date q
Expenditures:						
1 Personnel	3,614,127,685	702,796,195	1,392,582,450	4,184,368,600	742,364,463	1,3
2 Transportation and communications	1,625,054	546,058	802,822	2,559,558	571,122	
3 Information	275,113	56,888	129,938	270,753	59,028	
4 Professional and special services	85,094,880	23,292,520	37,767,175	69,694,200	19,002,180	
5 Rentals	2,568,333	409,949	564,558	2,413,611	444,719	
6 Repair and maintenance	2,929,692	363,951	368,107	1,186,320	20,587	
7 Utilities, materials and supplies	662,616	90,014	143,503	621,683	201,166	
9 Acquisition of machinery and equipment	6,940,492	817,276	1,546,497	3,975,085	1,492,908	
10 Transfer payments	981,690	250,830	602,127	981,690	13	
12 Other subsidies and payments	624,888	127,954	2,026,171	488,982	45,818	

* Government-Wide Expenses include Vote 20 and Statutory Authorities (Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Employment Payments made under the Public Service Pension Adjustment Act; Payments for the pay equity pursuant to section 30 of the Crown Liability and Proceedings Act).

	Fiscal year 2017-2018			Fiscal year 2018-2019		
	Planned expenditures for the year ending March 31, 2018 *	Expended during the quarter ended September 30, 2017	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2019 *	Expended during the quarter ended September 30, 2018	Y to date
Total gross budgetary expenditures	3,715,830,443	728,751,635	1,436,533,348	4,266,560,482	764,202,003	1,436,533,348
Less Revenues netted against expenditures:						
Vote Netted Revenues (VNR) - Centrally managed items	-676,711,799	-157,633,121	-268,896,313	-676,711,799	-174,272,593	-1,436,533,348
Vote Netted Revenues (VNR) - Program expenditures	-12,638,671			-13,446,208	-1,343,863	
Total Revenues netted against expenditures	-689,350,470	-157,633,121	-268,896,313	-690,158,007	-175,616,455	-1,436,533,348
Total net budgetary expenditures	3,026,479,973	571,118,514	1,167,637,035	3,576,402,475	588,585,548	1,436,533,348
Government-Wide Expenses included above *						
1 Personnel	3,412,873,196	643,777,810	1,284,617,488	3,626,887,196	687,808,067	1,436,533,348
2 Transportation and communications		1,987	3,383	0	3,304	
3 Information		0	0	0	2,250	

* Government-Wide Expenses include Vote 20 and Statutory Authorities (Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Employment Insurance Payments made under the Public Service Pension Adjustment Act; Payments for the pay equity pursuant to section 30 of the Crown Liability and Proceedings Act).

	Fiscal year 2017-2018			Fiscal year 2018-2019		
	Planned expenditures for the year ending March 31, 2018 *	Expended during the quarter ended September 30, 2017	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2019 *	Expended during the quarter ended September 30, 2018	Y to date
4 Professional and special services	1,909,207	10,093,953	17,373,336	2,244,000	11,653,638	
5 Rentals		2,500	2,500	0	0	
10 Transfer payments	500,000	1,270	352,567	500,000	13	
12 Other subsidies and payments		677,652	2,397,571	0	659,281	
Total	3,415,282,403	654,555,172	1,304,746,846	3,629,631,196	700,126,552	1,000,000

* Government-Wide Expenses include Vote 20 and Statutory Authorities (Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Employment Insurance Payments made under the Public Service Pension Adjustment Act; Payments for the pay equity pursuant to section 30 of the Crown Liability and Proceedings Act).

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