



Treasury Board of Canada Secretariat's Quarterly Financial Report for the Quarter Ended September 30, 2022

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Quarterly Financial Report for the Quarter Ended September 30, 2022

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 2019](#) and [Budget Plan 2021](#).

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 (TBS's) spending authorities granted by Parliament and those used by TBS, consistent with the Main Estimates and the Supplementary Estimates (A) for the fiscal year ending March 31, 2023. 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.

TBS 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

TBS is the central agency that acts as the administrative arm of the Treasury Board, a committee of Cabinet. TBS 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 TBS's financial structure

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

This quarterly report highlights the financial results of:

- Vote 1, Program Expenditures, related to the delivery of TBS'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 below
- Statutory authorities that cover any residual amounts between the government's contributions to the various plans and the distribution of these costs to departments

TBS manages seven 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 (British Columbia, Manitoba, Newfoundland and Labrador, Ontario and Quebec), and the 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.

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

to the fiscal framework at the end of the year and is reported as TBS's 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. TBS 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 for actual expenditures in the same statutory vote. Adjustments are made at year-end to individual departments' statutory votes (including those of TBS) for the difference between periodic recoveries and actual expenditures. At year-end, the net effect on TBS's financial statements will be zero.

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

2. Highlights of fiscal year-to-date results

► In this section

This section:

- highlights the financial results for the quarter and fiscal year-to-date ended September 30, 2022
- provides explanations of variances compared with the same period last year that exceed materiality thresholds of:
 - \$1 million for Vote 1, Program Expenditures, and Statutory authorities
 - \$10 million for Vote 20, Public Service Insurance

Highlights of the fiscal year-to-date results (\$ thousands)

	2022-23 Budgetary authorities to March 31, 2023	2021-22 Budgetary authorities to March 31, 2022	Variance in budgetary authorities	Year-to-date expenditures as at Q2 2022-23 (September 30, 2022)	Year-to-date expenditures as at Q2 2021-22 (September 30, 2021)	Variance between 2022-23 year- to-date and 2021-22 year- to-date expenditures	Q2 Expenditures 2022-23	Q2 Expenditures 2021-22	Variance between 2022-23 Q2 and 2021-22 Q2 expenditures
Vote 1: Program Expenditures	334,647	303,477	31,170	149,786	142,738	7,048	70,256	71,821	-1,565
Vote 20: Public Service Insurance	3,195,856	3,048,120	147,736	1,460,313	1,300,008	160,305	741,075	655,977	85,098
Statutory authorities	35,750	35,327	423	-58,525	-249,690	191,165	83,663	-162,080	245,743
Total	3,566,253	3,386,924	179,329	1,551,574	1,193,056	358,518	894,994	565,718	329,276

2.1 Statement of voted and statutory authorities

Total budgetary authorities available for use increased by \$179.3 million (5.3%) from the previous fiscal year:

- Vote 1 authorities increased by \$31.2 million
- Vote 20 authorities increased by \$147.7 million
- Statutory authorities increased by \$0.4 million

The following table provides a detailed explanation of these changes.

Changes to voted and statutory authorities (2022-23 compared with 2021-22)	\$ thousands
Vote 1: Program Expenditures	3

Changes to voted and statutory authorities (2022–23 compared with 2021–22)	\$ thousands
Net increase in the Operating Budget Carry Forward	9,612
Transfers from various organizations to the TBS for innovative approaches to reduce greenhouse gas emissions in government operations	8,175
Reduction of transfers from the TBS to various organizations for innovative approaches to reduce greenhouse gas emissions in government operations	4,738
Transfers from various organizations to the TBS for the Digital Comptrollership Program	4,564
Funding to implement the Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police (COVID-19)	4,535
Funding to support the implementation of proactive pay equity in the federal public service (Budget 2019)	3,949
Funding for Access to Information Review and Action Plan (Budget 2021)	3,836
Funding to advance public service job classification (Budget 2021)	3,779
Other miscellaneous increases that do not exceed materiality thresholds	3,107
Funding for Advancing Core Public Administration Job Classification and Program and Administrative Services (PA) Group Modernization	2,710
Funding to renew the Office of Public Service Accessibility (Budget 2021)	2,585
Funding for regulatory reviews and the External Advisory Committee on Regulatory Competitiveness (Budget 2021)	2,310
Funding to establish the Centre of Expertise for Real Property to improve federal asset management (Budget 2021)	1,602
Compensation adjustments to fund salary increases to meet obligations under new collective agreements	1,526
Reduction of transfers from various organizations to support the Government of Canada Financial and Materiel Management Solution Project	-11,216
Sunset of funding for the Greening Government Fund	-5,639
Funding for the Canadian Digital Service to provide critical digital products and services (COVID-19)	-1,940
Funding to support the Enterprise funding model for Government IT services (Budget 2021)	-1,794
Sunset of funding for Workload Migration and Cloud Enablement	-1,608
Reprofile of the Centralized Enabling Workplace Fund	-1,518
Sunset of funding to foster a diverse and inclusive public service	-1,334
Other miscellaneous decreases that do not exceed materiality thresholds	-809
Subtotal Vote 1	31,170
Vote 20: Public Service Insurance	
Funding for the public service insurance plans and programs	147,377
Other miscellaneous increases that do not exceed materiality thresholds	359
Subtotal Vote 20	147,736
Statutory authorities	
A net increase in TBS's share of contributions to employee benefit plans compared to last year mainly due to an increase to TBS' Vote-Netted Revenue to support the management of Government of Canada SAP contractual obligations and to provide business continuity support for departments	423
Subtotal statutory authorities	423
Total authorities	179,329

2.2 Statement of departmental budgetary expenditures by standard object

The year-to-date budgetary expenditures, as at September 30, 2022, have increased by \$358.5 million (30.1%) compared to the same period in the previous year:

- Vote 1 expenditures increased by \$7.0 million
- Vote 20 expenditures increased by \$160.3 million
- Statutory payments increased by \$191.2 million

For the fiscal quarter ended September 30, 2022, budgetary expenditures have increased by \$329.2 million (58.2%) compared to the same period in the previous year:

- Vote 1 expenditures decreased by \$1.6 million
- Vote 20 expenditures increased by \$85.1 million
- Statutory payments increased by \$245.7 million

Standard object	Changes to voted and statutory expenditures	Variance between 2022-23 year-to-date and 2021-22 year-to-date expenditures (April 1 to September 30) (\$ thousands)	Variance between 2022-23 Q2 and 2021-22 Q2 expenditures (July 1 to September 30) (\$ thousands)
Vote 1: Program Expenditures			
1 Personnel	<p>The increase in expenditures is due to:</p> <ol style="list-style-type: none"> 1. the population growth in the Office of the Chief Information Officer (OCIO) to support the governance and oversight of digital initiatives, and play a larger role in supporting the information technology community 2. an increase in full-time equivalents (FTEs) to support various initiatives, including the implementation of proactive pay equity in the federal public service (Budget 2019) and the implementation of the Policy on COVID-19 Vaccination 3. the new funding received for the Canadian Digital Services to further improve how the government delivers digital services to Canadians (Budget 2021) <p>The increase is partially offset by a decrease in salary expenditures as a result of:</p> <ol style="list-style-type: none"> 1. a timing difference in the processing of cost recoveries from other government departments (OGDs) and agencies 2. the payment of lump-sum retroactive payments in the collective agreements for several occupational groups (CS, PA) in 2021-22 	1,340	2,650
4 Professional and special services	<p>The increase in expenditures is mainly due to:</p> <ol style="list-style-type: none"> 1. legal services 2. the timing of payments for various invoices <p>The increase in expenditures is partially offset by a decrease of contractors in the People Management Systems and Processes sector.</p>	3,467	573
5 Rentals	<p>The increase in year-to-date expenditures is due to the transfer of the administration of the SAP Contract for the Government of Canada (GC) from Public Services and Procurement Canada (PSPC) to the TBS. TBS is now responsible for paying the annual support and maintenance fees for SAP licences used in the GC.</p> <p>The decrease in Q2 expenditures is mainly due to:</p> <ol style="list-style-type: none"> 1. the timing of payments for various invoices 2. a one time-payment to PSPC in the previous fiscal year for SAP 	25,568	-1,282
9 Acquisition of machinery and equipment	<p>The decrease in expenditures is mainly due to a timing difference in the processing of invoices and payments to OGDs and agencies.</p>	-1,856	-524

Standard object	Changes to voted and statutory expenditures	Variance between 2022-23 year-to-date and 2021-22 year-to-date expenditures (April 1 to September 30) (\$ thousands)	Variance between 2022-23 Q2 and 2021-22 Q2 expenditures (July 1 to September 30) (\$ thousands)
12 Other Subsidies and Payments	<p>The increase in year-to-date expenditures is mainly due to the:</p> <ol style="list-style-type: none"> 1. timing of payments for the modernization of the financial management transformation systems program 2. timing of cost recovery from OGDs for the: <ol style="list-style-type: none"> a. cost-sharing agreement with Shared Services Canada (SSC) for the Workload Migration Initiative b. memorandum of understanding related to GCTools/GCxchange project to move from GCTools to a modern, integrated and single platform called GCxchange c. memorandum of understanding related to the Digital Community Management Office to support broad human resources functions, which are consistent with enterprise-wide commitments to strengthen digital capacity and literacy, and improve in other areas, such as diversity and inclusion 	6,120	-505
Vote-Netted Revenue	<p>The increase in year-to-date vote-netted revenues (VNR) is mainly attributable to the transfer of the administration of the SAP Contract for the GC from PSPC to TBS. TBS is now responsible for paying the annual support and maintenance fees for SAP licences used in the GC, and these costs are recovered from OGDs.</p> <p>The increase in Q2 VNR is mainly attributable to the growth and onboarding of new departments to the Central Agency Cluster Shared Systems (CAC-SS).</p>	-27,827	-2,658
Other	Miscellaneous expenditures	236	181
Subtotal Vote 1		7,048	-1,565
Vote 20: Public Service Insurance			
1 Personnel	<p>The increase in expenditures is mainly due to:</p> <ol style="list-style-type: none"> 1. higher payroll taxes due to an increase in public service employment, as well as a higher salary base on which payroll taxes are assessed following implementation of certain collective agreements for the public service and the Royal Canadian Mounted Police 2. an increase in the number of people covered under the Public Service Health Care Plan (PSHCP) 3. an increase in the use of benefits under the PSHCP and the Public Service Dental Care Plan (PSDCP) 4. increases in prices for medicinal products and health services <p>The increase in expenditures is partially offset by a decrease in the Disability Insurance Plan due to the timing difference in payments.</p>	171,422	93,173
Vote-Netted Revenue	<p>The increase in VNR is mainly attributable to:</p> <ol style="list-style-type: none"> 1. an increase in the number of people contributing to the PSHCP 2. additional revenues collected as a result of greater personnel costs associated with the administration of the Canada Pension Plan and Employment Insurance accounts 	-11,778	-10,274

Standard object		Variance between 2022-23 year-to-date and 2021-22 year-to-date expenditures (April 1 to September 30) (\$ thousands)	Variance between 2022-23 Q2 and 2021-22 Q2 expenditures (July 1 to September 30) (\$ thousands)
Other	Changes to voted and statutory expenditures Miscellaneous expenditures	661	2,199
Subtotal Vote 20		160,305	85,098
Statutory expenditures			
1 Personnel	The increase in statutory expenditures is mainly attributable to the following: 1. PSPC charges TBS 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. TBS recovers these payments from OGDs and agencies. The increase in Q2 expenditures is mainly due to the timing of the charges and of the recoveries from OGDs and agencies of the employer's share of contributions to employee benefit plans; however, the net effect on TBS's financial statements will be zero by year-end. 2. An increase in TBS's total monthly employee benefit plan expenditures based on the 2022-23 Statutory Forecasts for Main Estimates.	191,165	245,743
Subtotal statutory expenditures		191,165	245,743
Total expenditures		358,518	329,276

3. Risks and uncertainties

TBS must provide leadership across the federal government to fulfill its digital, administrative and employer roles. Such leadership includes:

- advancing measures to foster a more diverse and inclusive public service
- advancing digital government to better serve Canadians
- furthering the *Greening Government Strategy*
- bringing forward a coherent and coordinated work strategy for the core public service

These complex, emerging and government-wide initiatives are expected to be completed within short time frames.

Hybrid work model

Before the pandemic, employees worked largely on-site. Today, the majority of TBS employees have hybrid work arrangements that enable them to come on-site as needed.

TBS will continue to prioritize:

- increased inclusivity
- productivity
- the use of innovative tools
- a culture of open communication at all levels

TBS is committed to developing a hybrid work model. TBS's hybrid model combines telework with a sustained weekly presence on-site to:

- deliver on the department's mandate
- help the organization thrive
- provide employees with flexibility

However, there is a risk that adopting a hybrid work model may affect the department's ability to remain an employer of choice and attract, develop, and retain a skilled and diverse workforce. To mitigate these risks, senior management and TBS governance committees:

- have implemented a testing period for the hybrid work model throughout the spring and summer
- have launched employee surveys
- regularly communicate to staff all survey results, employee comments and new information as it becomes available

As the COVID-19 pandemic evolves, TBS will continue to assess the pandemic's impact on employees, the future of the workplace, and employees' return to the workplace.

Employee wellness

The COVID-19 pandemic and other factors, such as workload pressures and the high rate of employee turnover, present a risk that employees' physical and mental health will be negatively affected. In addition, there are other risks related to human resources management that include talent scarcity and the ability to retain TBS's current workforce. These risks could result in increased short-term absenteeism and impede the organization's ability to meet its objectives. To alleviate these risks, the TBS Wellness Program is available to employees, in addition to other support mechanisms, to:

- improve resilience
- manage stress
- eliminate stigma
- promote psychological and physical health and wellness

TBS is also taking actions to attract, develop and retain an agile, skilled and diverse workforce by:

- attracting talent from diverse backgrounds through targeted internal and external hiring
- developing a skilled and agile workforce to close current and emerging skills gaps
- retaining talent through employee recognition, opportunities for growth, continuous learning, and ongoing performance and talent management

Information technology capacity

There are risks to information technology (IT) capacity in which a system outage or cyber attack could impede the availability of IT resources, assets and information. In response, TBS became an early adopter of the cloud environment, eliminating its need to depend on the on-premise IT environment managed by Shared Services Canada. TBS has also implemented new collaboration tools to help its workforce be mobile and allow employees to continue to work remotely in case of further pandemic lockdowns.

Financial management

Lastly, there is a financial management risk that the department may not be funded appropriately to deliver on its expected results due to the volume of priorities taken on by TBS and assigned to it. Regular and rigorous financial monitoring will determine the projected financial situation for the current year and its potential impact on future years.

Resources may need to be reallocated to deliver on priority initiatives and TBS-led government-wide projects to ensure they are delivered within scope, on schedule and within budget. TBS will request that all associated funding is received for any incremental work through the fiscal framework and the budget process.

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

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

On July 8, 2022, the Prime Minister announced the departure of Erin O'Gorman, Associate Secretary of the Treasury Board, and the appointment of Dominique Blanchard in this role, effective July 18, 2022.

5. Approval by senior officials

Approved by:

Graham Flack, Secretary

Ottawa, Canada

Date: November 22, 2022

Approved by:

Karen Cahill, Chief Financial Officer

6. Appendix

Statement of Authorities (unaudited) (in dollars)

	Fiscal year 2022-23			Fiscal year 2021-22		
	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 ^{**}	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	334,646,681	70,256,404	149,786,499	303,477,302	71,821,380	142,738,435
Vote 20 - Public Service Insurance	3,195,856,257	741,074,679	1,460,313,126	3,048,119,626	655,977,016	1,300,008,011
Statutory authorities						
A111 - President of the Treasury Board - Salary and motor car allowance	92,500	23,100	46,200	92,500	23,175	46,350
A140 - Contributions to employee benefit plans	35,657,594	8,835,086	17,670,172	35,234,836	7,913,119	15,826,238
A145 - Unallocated employer contributions made under the <i>Public Service Superannuation Act</i> and other retirement acts and the <i>Employment Insurance Act</i> (EI)	-	74,804,523	-76,241,295	-	-170,016,250	-265,563,066
A681 - Payments under the <i>Public Service Pension Adjustment Act</i>	-	-	-	-	13	26
Total statutory authorities	35,750,094	83,662,709	-58,524,923	35,327,336	-162,079,943	-249,690,452
Total authorities	3,566,253,032	894,993,792	1,551,574,702	3,386,924,264	565,718,453	1,193,055,994

^{*} Includes only authorities available for use and granted by Parliament at quarter-end.

^{**} The year-to-date net increase in expenditures of \$358.5 million is mainly a result of an increase in expenditures from the unallocated employer contributions made under the *Public Service Superannuation Act*, other retirement acts, the *Employment Insurance Act* and Vote 20, Public Service Insurance. Vote 20 expenditures increased as a result of higher payroll taxes due to an increase in public service employment, as well as a higher salary base on which payroll taxes are assessed following implementation of certain collective agreements for the public service and the Royal Canadian Mounted Police; an increase in the number of people covered under the Public Service Health Care Plan (PSHCP); an increase in the use of benefits under the PSHCP and the Public Service Dental Care Plan (PSDCP); and increases in prices for medicinal products and health services. The increase in expenditures is partially offset by a decrease in the Disability Insurance Plan due to the timing difference in payments.

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

	Fiscal year 2022-23			Fiscal year 2021-22		
	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
Expenditures						
1 Personnel	4,336,649,437	1,066,015,053	1,914,941,684	4,114,223,183	724,449,593	1,551,013,896
2 Transportation and communications	1,909,748	214,131	403,910	3,144,896	16,948	29,030
3 Information	569,270	174,240	289,081	505,456	134,793	368,480
4 Professional and special services	145,535,294	30,286,758	54,781,050	82,360,001	27,875,321	48,531,481
5 Rentals	35,053,745	754,713	28,981,771	3,965,692	2,037,034	3,414,271
6 Repair and maintenance	1,813,803	33,342	33,342	2,273,381	89,154	124,102
7 Utilities, materials and supplies	902,606	58,312	90,530	2,155,188	23,071	36,831
9 Acquisition of machinery and equipment	5,887,685	766,615	1,048,492	6,288,515	1,290,451	2,904,716
10 Transfer payments	981,690	-	513,000	981,690	35,006	535,019
12 Other subsidies and payments	10,190,469	-2,954,884	-1,124,064	1,115,231	-2,178,069	-6,395,597
Total gross budgetary expenditures	4,539,493,747	1,095,348,280	1,999,958,796	4,217,013,233	753,773,302	1,600,562,229
Less revenues netted against expenditures						
Vote-Netted Revenues (VNR): Centrally managed items	-871,753,847	-195,855,296	-418,716,047	-811,957,101	-186,214,128	-405,665,514
Vote-Netted Revenues (VNR): Program expenditures	-101,486,868	-4,499,192	-29,668,047	-18,131,868	-1,840,721	-1,840,721
Total revenues netted against expenditures	-973,240,715	-200,354,488	-448,384,094	-830,088,969	-188,054,849	-407,506,235
Total net budgetary expenditures	3,566,253,032	894,993,792	1,551,574,702	3,386,924,264	565,718,453	1,193,055,994
Government-wide expenses included above *						
1 Personnel	4,098,335,998	993,438,890	1,771,702,370	3,851,759,767	655,262,383	1,410,696,528

* 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 Act* (EI), payments made under the *Public Service Pension Adjustment Act*, and payments for the pay equity settlement pursuant to section 30 of the *Crown Liability and Proceedings Act*) under TBS's Public Service Employer Payments program.

	Fiscal year 2022-23			Fiscal year 2021-22		
	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
4 Professional and special services	-	2,057	2,057	-	-	-
7 Utilities, materials and supplies	4,524,200	16,071,582	26,782,362	2,283,125	14,198,368	23,942,234
10 Transfer payments	500,000	-	300,000	500,000	1,336	301,349
12 Other subsidies and payments	-	1,417,892	2,459,008	-	1,689,827	3,307,499
Total	4,103,360,198	1,010,930,421	1,801,245,797	3,854,542,892	671,151,914	1,438,247,610

* 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 Act* (EI), payments made under the *Public Service Pension Adjustment Act*, and payments for the pay equity settlement pursuant to section 30 of the *Crown Liability and Proceedings Act*) under TBS's Public Service Employer Payments program.

Date modified:

2022-11-28