Treasury Board of Canada Secretariat
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Treasury Board of Canada Secretariat 2022–23 Departmental Results Report

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Secretariat
2022–23
Departmental Results Report

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President's Message Departmental Results Report 2022–23

Each year, 90 federal departments and agencies (departments) across government review their operations and spending in order to set out a plan with priorities for ongoing improvements in the fiscal year ahead to ensure taxpayer dollars are spent prudently. As part of the Estimates family of documents, I am pleased to present the 2022–23 Departmental Results Report for the Treasury Board of Canada Secretariat (TBS).

This report demonstrates the progress that TBS has made to help the Government operate smoothly, make best use of public funds, and continue to deliver important results for Canadians. As President of the Treasury Board, I am committed to continuing this important work by implementing innovative solutions that deliver real impacts.

The Honourable Anita Anand, P.C., M.P.
President of the Treasury Board

One of our top priorities is digital government. We are digitizing and modernizing government systems and putting the diverse needs of the people we serve at the heart of policies, programs, and services that we deliver. This means that many more Canadians will be able to access a wider array of government programs and services at anytime and anywhere.

To stimulate economic recovery and growth, we are making our regulatory system more efficient and less burdensome. That is why we are reducing the regulatory burden on small businesses through measures such as Bill S-6, an Act respecting regulatory modernization, the Let's Talk Federal Regulations platform and the External Advisory Committee on Regulatory Competitiveness. These measures will help us be more competitive and attract new economic opportunities

We are also strengthening access to information with the Access to Information Review and the Access to Information and Privacy online request service, greening government operations, building a diverse and inclusive workforce through career advancement and training, and much more.

I invite you to read this report for a more in-depth understanding of the TBS initiatives, and I look forward to continuing to work with our dedicated public service to help Canadians succeed in the years ahead.

The Honourable Anita Anand, P.C., M.P.
President of the Treasury Board

Results at a glance

Treasury Board of Canada Secretariat role

The [Treasury Board of Canada Secretariat](#)[i] (TBS) serves as the administrative arm of the [Treasury Board](#).[ii] As a central agency, TBS provides oversight and leadership in 4 core responsibility areas to help federal departments and agencies (departments) fulfill government priorities and achieve results for Canadians.

Highlights

Core responsibility	Highlights
Spending oversight TBS reviews current and proposed government spending to ensure that it is efficient, effective and is helping achieve the government's priorities.	• reviewed and guided 445 Treasury Board submissions through the process for consideration by Treasury Board • collaborated with Statistics Canada to refine the [Quality of Life Framework](#)[iii] and the indicators on the [Infosheet: Quality of Life Framework for Canada,](#)[iv] and to support updates to the [Quality of Life Hub](#)[v] • worked to increase accountability and transparency in [departmental plans](#)[vi] and [departmental results reports](#)[vii] • launched a review of the [*Policy on Results*](#)[viii] • streamlined the Treasury Board review process to focus on the most significant submissions and to reduce the administrative burden on departments
Administrative leadership TBS leads government-wide initiatives, develops policies and sets the strategic direction for federal government administration.	• published [*Canada's Digital Ambition 2022*](#)[ix] to guide the government's digital transformation toward modern, integrated systems that respond to the needs of citizens • completed [reviewing access to information,](#)[x] tabled the [*Access to Information Review: Report to Parliament*](#)[xi] and enhanced the [Access to Information and Privacy Online Request](#)[xii] service • amended the [*Directive on the Management of Procurement*](#)[xiii] to integrate principles related to human rights, the environment, social and corporate governance, and supply chain transparency • helped departments make the transition to greener and more climate-resilient operations

Core responsibility	Highlights
Employer TBS develops policies and sets the strategic direction for people and workplace management in the public service. It also manages total compensation in the core public administration and represents the government in labour relations matters.	• published the [Direction on prescribed presence in the workplace](#)[xiv] to ensure fairness and consistency as the public service adopted the common hybrid work model • worked to increase diversity and inclusion in the workforce, including efforts to address career advancement, training and education opportunities for Black public servants, and to attract and retain Indigenous employees • helped make the public service more accessible, including by updating the [Duty to Accommodate: A General Process for Managers](#)[xv] • launched a new system to help monitor and report on bilingual communication and service to the public • negotiated a new [Public Service Health Care Plan](#)[xvi] for better coverage at no additional cost to taxpayers • engaged in 28 collective bargaining negotiations with public sector unions to reach fair and reasonable agreements for both employees and Canadians in today's economic circumstances
Regulatory oversight TBS develops and oversees policies to promote good regulatory practices in the federal government and regulatory cooperation across jurisdictions. It also reviews proposed regulations and coordinates reviews of existing regulations.	• created the [Let's Talk Federal Regulations](#)[xvii] platform to consult Canadians on regulatory proposals • launched a consultation on the [Annual Regulatory Modernization Bill: Keeping pace with change](#)[xviii] • worked to reduce burdens and advance modernization while protecting the environment, health and safety, and security • relaunched the [External Advisory Committee on Regulatory Competitiveness](#)[xix] to make recommendations on advancing regulatory excellence and modernizing Canada's regulatory system

Results

In 2022–23, TBS aimed to achieve 10 results measured by 27 performance indicators.

▸ Targets met or working to meet: 19 (70%)

▸ Targets not met: 7 (26%)

▸ Targets with data not available: 1 (4%)

Core responsibility	Performance indicators	Targets met or working to meet targets with dates after march 2023	Targets not met	No data
Spending oversight	2	2	1	0
Administrative leadership	12	11	1	0
Employer	10	4	5	1
Regulatory oversight	3	3	0	0
Total	**27**	**19 (70%)**	**7 (26%)**	**1 (4%)**

In 2022–23, total actual spending for TBS was $4,162.2 million and total actual full-time equivalents was 2,598.

For more information on TBS's plans, priorities and results achieved, see the "Results: what we achieved" section of this report.

Results: what we achieved

Core responsibilities

This section contains the following for each of TBS's core responsibilities:

▸ a description of the responsibility

▸ the actions TBS took in 2022–23 to achieve its planned results in relation to the responsibility and whether it achieved these results

▸ a description of:

› how TBS used gender-based analysis plus

› TBS's contributions to the Government of Canada's efforts to implement the United Nations' [2030 Agenda for Sustainable Development](#)[xx] and to achieve the [UN Sustainable Development Goals](#)[xxi]

› innovation TBS undertook

▸ the financial and human resources TBS allocated to achieving its planned results

Spending oversight

Description

▸ 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

Results

Ensuring that programs align with government priorities

TBS oversees how the federal government spends taxpayers' money by reviewing government programs, spending proposals and spending authorities, and by reporting to Parliament and Canadians on government spending.

1. Supporting decision-making by the Treasury Board

TBS supports the decision-making process by working with departments to improve their submissions to Treasury Board.

TBS does this by verifying that submissions:

▸ align with government policies and priorities

▸ support value for money

- clearly explain how results will be achieved and measured
- contain clear risk assessments, including financial ones

In 2022–23, TBS also streamlined the Treasury Board process for approving lower-risk, non-controversial submissions. This streamlining not only allowed ministers to focus on more important and higher-risk items but also reduced costs for organizations preparing Treasury Board submissions. TBS also updated the *Guidance for Drafters of Treasury Board Submissions*[xxii] to reflect updates to government policy, such as changes to the *Inuit Nunangat Policy*.[xxiii]

2. Setting the strategic direction for measuring, evaluating, and reporting on spending and performance

In 2022–23, TBS continued to move forward on program effectiveness reviews outlined in Budget 2022.[xxiv] Budget 2023[xxv] confirmed that TBS would examine skills training and youth programming for the first review.

TBS continued to strengthen the Quality of Life Framework[xxvi] to help support evidence-based decisions that make sure government policies and programs benefit Canadians' quality of life as much as possible. In 2022–23, TBS began developing a phased approach to applying the Quality of Life Framework to decision-making by:

- working with Statistics Canada to:
  - refine the indicators listed on the Infosheet: Quality of Life Framework for Canada[xxvii]
  - support updates to the Quality of Life Hub[xxviii] that gathers key information and analysis
- developing ways to incorporate quality of life into Treasury Board considerations
- hosting delegations and participating in policy discussions to support international efforts on well-being

In 2022–23, TBS launched a review of the *Policy on Results*[xxix] to gauge its effectiveness in achieving results across government. TBS initiated the review by:

- establishing a governance structure
- producing a discussion paper which outlined the review's approach
- conducting interviews with deputy ministers

To improve the information available to Parliament and Canadians, TBS reviewed the format and requirements of departmental plans[xxx] and departmental results reports[xxxi] with the goal of increasing accountability and transparency. TBS also changed the cycle for updating departments' results frameworks from every year to every third year. TBS expects this change to improve the measuring and reporting of departmental results, as well as reduce the administrative burden placed on TBS and departments.

Gender-based analysis plus

In collaboration with Women and Gender Equality Canada and the Privy Council Office, TBS developed an action plan in response to the Office of the Auditor General's *Report 3—Follow-up on Gender-Based Analysis Plus.*[xxxii] The action plan outlined ways to support departments on gender-based analysis plus and identified tools and guidance to develop to help departments improve reporting.

TBS continued to help departments complete mandatory government-wide analysis and reporting on gender and diversity under the *Canadian Gender Budgeting Act*[xxxiii] and to support Women and Gender Equality Canada in its evaluation of the effectiveness of gender-based analysis plus.

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals

TBS continued to help departments integrate economic, social, environmental and governance aspects of sustainable development into policy-making. For example, TBS worked with Environment and Climate Change Canada, the Department of Finance Canada and the Privy Council Office to use an "integrated climate lens" to include climate, economics and inclusivity in the decision-making process across federal departments in conjunction with the Quality of Life Framework.

Results achieved

For spending oversight, TBS exceeded the target for 1 indicator and did not meet the target for 1 indicator.

To support departments in increasing the percentage of government programs that have suitable measures for tracking performance and informing decision-making, TBS will continue to provide results-related guidance and advice through the review of Treasury Board submissions. These efforts should help improve the performance information collected. TBS will also look for ways to broaden capacity-building efforts in departments.

The following table shows, for spending oversight, the results achieved, the performance indicators, the targets and the target dates for 2022–23, and the actual results for the 3 most recent fiscal years for which actual results are available.

Departmental results	Performance indicators	Targets	Date to achieve targets	2020–21 actual results	2021–22 actual results	2022–23 actual results
Proposals to the Treasury Board contain information that helps ministers make decisions	Percentage of Treasury Board submissions for complex projects or programs that transparently disclose financial risk	At least 75%	March 2023	77%	76%	79%
Government organizations measure, evaluate and report on their performance	Percentage of government programs that have suitable measures for tracking performance and informing decision-making	At least 95%	March 2023	64%	89%	87%

Financial, human resources and performance information for TBS's program inventory is available in [GC InfoBase.](#) xxxiv

Budgetary financial resources (dollars)

The following table shows, for spending oversight, budgetary spending for 2022–23, as well as actual spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	2022–23 difference (actual spending minus planned spending)
4,344,824,192	4,344,824,192	1,344,171,346	44,076,954	−4,300,747,238

Financial, human resources and performance information for TBS's program inventory is available in [GC InfoBase.](#) xxxv

Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the department needed to fulfill this core responsibility for 2022–23.

2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2022–23 difference (actual full-time equivalents minus planned full-time equivalents)
302	289	−13

Financial, human resources and performance information for TBS's program inventory is available in [GC InfoBase.](#) xxxvi

Administrative leadership

Description

▸ Lead government-wide initiatives

▸ Develop policies and set the strategic direction for government administration related to:

  › service delivery

  › access to government information

  › the management of assets, finances, information and technology

Results

1. Leading digital government transformation

In 2022–23, TBS released *[Canada's Digital Ambition 2022,](#)* xxxvii the government's annually updated 3-year plan for managing service delivery, information, data, information technology and cyber security.

Designed to support the government's ongoing digital transformation, *Canada's Digital Ambition 2022* identified 4 strategic themes:

  a. Excellence in technology and operations
  b. Data-enabled digital services and programs
  c. Action-ready digital strategy and policy
  d. Structural evolution in funding, talent and culture

a. Excellence in technology and operations

As part of *Canada's Digital Ambition 2022*, TBS worked with departments to modernize how the government replaces, builds and manages its technology. These efforts included:

▸ establishing a new portfolio management model to deliver early engagement, advice and support to help departments apply a digital lens to activities

▸ funding departments through the TBS Application Modernization Program to migrate applications to modern data centres or the cloud, which reduced the risk of failure

▸ publishing guidelines and standards to help departments adopt new technologies and use common configurations and enterprise technology for services, including governance and financial management

TBS also improved [GC Notify](#) xxxviii and [GC Forms](#) xxxix to enable departments to deliver services online more quickly and easily. For example, the number of services using GC Notify grew by

34% in 2022–23. These services sent more than 43 million messages to Canadians to help keep them up to date on important information, such as recalls through Health Canada's [Recalls and Safety Alerts](#)xl notifications.

In addition, TBS helped to protect government information and services by:

▸ updating the *[Government of Canada Cyber Security Event Management Plan](#)*xli to address lessons learned from attacks and simulations

▸ enhancing the Cyber Maturity Self-Assessment tool to help departments measure performance against recognized best practices

▸ directing departments to remove the social media application TikTok from government mobile devices

▸ updating the [cyber authentication technology](#)xlii standards

▸ publishing the *[Government of Canada Identity, Credential and Access Management Framework](#)*xliii to provide a common vocabulary and to share best practices for securing information systems

b. Data-enabled digital services and programs

In 2022–23, TBS worked with departments to improve federal programs by:

▸ supporting the [ePayroll project](#),xliv which provides Canadian employers a secure method to send information to the federal government

▸ working toward the mutual acceptance of digital credentials with other Canadian governments and key private sector and international partners

▸ conducting the [GC Task Success Survey](#)xlv and providing advice to help departments improve the usability of government websites

To make more government data and information available to the public and to promote transparency and accountability, TBS:

▸ published 2 key documents:

› the [2023–2026 Data Strategy for the Public Service](#)xlvi to improve engagement, innovation, growth and public trust in the digital economy

› the [2022–24 National Action Plan on Open Government](#)xlvii which incorporated feedback from Canadians and the [Multi-Stakeholder Forum on Open Government](#)xlviii

▸ expanded and improved the functionality of the [Open Government Portal](#),xlix including publishing new datasets requested by Canadians through the [Suggest a Dataset Form](#)l

- concluded a [comprehensive review](#)[li] of the *[Access to Information Act](#)*[lii] and tabled the *[Access to Information Review: Report to Parliament](#)*[liii]

- completed a series of [key actions on access to information,](#)[liv] which included:

  › issuing guidance and training to help reduce delays in responding to access to information requests

  › updating the *[Policy on Access to Information](#)*[lv] and the *[Directive on Access to Information Requests](#)*[lvi] to reflect legislative changes

  › enhancing the [Access to Information and Privacy Online Request](#)[lvii] service to simplify the process for Canadians, including providing a tracking system to monitor the status of requests and facilitating the receipt of information electronically

  › advancing Indigenous reconciliation by outlining the ways to improve access to information and to support Indigenous-led information and data strategies

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Indigenous peoples and the access to information review

As part of [reviewing access to information,](#)[lviii] TBS engaged with Indigenous peoples and received [input and submissions](#)[lix] from 12 organizations to identify their issues and concerns with access to information. TBS published the *[Access to Information Review: Indigenous-specific What We Heard Report](#)*,[lx] which summarizes the input from the Indigenous peoples consulted. Overall, 3 themes emerged from the consultations:

i. Indigenous data sovereignty remains key to achieving the objective of First Nations, Inuit and Métis control over records and data pertaining to them, which includes the transfer from federal institutions to facilities approved by Indigenous organizations

ii. a right of access to records held by federal institutions would provide the foundation for Indigenous peoples, groups, and governing bodies to negotiate with the Crown, represent concerns, pursue commercial interests and plan for the future

iii. the narrow definition of "Aboriginal government" under *[Access to Information Act](#)*[lxi] excludes most Indigenous governments and organizations because it only includes the 9 First Nations governments and band councils defined in the *[Indian Act](#)*[lxii]

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c. Action-ready digital strategy and policy

To support digital service delivery, TBS amended the *[Directive on Service and Digital](#)*[lxiii] to:

- strengthen requirements for user research and to promote the use of open-source software

- align it with the [Government of Canada Digital Standards: Playbook,](#)[lxiv] a set of design principles that enhances digital services to Canadians

TBS also published the [Digital Privacy Playbook](#)[lxv] to help incorporate privacy practices into the design life cycle of digital initiatives.

Policy updates in information and data management included the:

▸ [Standard on Systems that Manage Information and Data](#)[lxvi] to ensure a consistent government-wide approach

▸ *[Policy on Privacy Protection](#)*[lxvii] to strengthen privacy breach reporting obligations and update the definition of "material privacy breach" to include the threshold of real risk of significant harm

▸ *[Directive on Open Government](#)*[lxviii] to reflect international best practices, particularly related to publishing with a purpose and open government by default

TBS also completed the [third review](#)[lxix] of the *[Directive on Automated Decision-Making](#)*[lxx] and began working on updates.

d. Structural evolution in funding, talent and culture

Leading the government's move to a fully digital model requires a culture that attracts, develops, and retains top talent and encourages it to try new ideas and take risks to deliver better results for Canadians.

TBS took steps in 2022–23 to address this need across government, including:

▸ shifting recruitment campaigns to the [GC Digital Talent](#)[lxxi] platform, which connects managers with internal and external candidates

▸ positioning the Government of Canada as the digital employer of choice through messaging and strategies that promote inclusion and diversity

▸ fostering a culture built on a people-first approach, service excellence, trust and continuous learning

▸ supporting aspiring and existing executives through talent management and mentoring opportunities

▸ developing a plan for managing and nurturing cyber security talent

Additionally, TBS developed policies, strategies and tools to help departments find, develop and manage digital talent, such as:

▸ the *[Directive on Digital Talent](#)*[lxxii]

▸ the first GC Digital Talent Strategy

▸ information on GC Digital Talent, including the directive, reporting requirements, standardized forms and access to the digital talent pool

▸ collaboration with the [Canada School of Public Service](#)'s[lxxiii] [Digital Academy](#)[lxxiv] on building digital skills

TBS and other government departments collaborated with internal and external stakeholders to develop a training curriculum for the [IT Apprenticeship Program for Indigenous Peoples](#)[lxxv] to address barriers in information technology. The program offers a 2-year apprenticeship. Graduates of the program meet the educational requirements for employment in information technology in the federal government.

2. Setting the strategic direction for the management of assets and finances

The Government of Canada works to fulfill its commitment of ensuring the sound stewardship of government assets and finances by:

▸ putting sound policies, standards and practices in place

▸ overseeing performance and compliance across the government

▸ building and maintaining professional communities

a. Procurement, real property, project management and materiel

In 2022–23, TBS took measures to strengthen the management of procurement, real property and materiel, and the planning and management of investments, including:

▸ completing the transition to 3 new directives:

  › *Directive on the Management of Procurement*[lxxvi]

  › *Directive on the Management of Real Property*[lxxvii]

  › *Directive on the Management of Materiel*[lxxviii]

▸ supporting departments in meeting obligations under the 3 new directives by publishing the:

  › *Guide to Official Languages in Federal Procurement*[lxxix]

  › *Guide to portfolio management and the real property portfolio strategy*[lxxx]

▸ amending the *Directive on the Management of Procurement* to integrate principles related to human rights, the environment, social and corporate governance, and supply chain transparency

▸ making the *Code of Conduct for Procurement*[lxxxi] mandatory to ensure suppliers understand the expectations and obligations when providing goods and services to departments

▸ drawing on lessons learned from the COVID-19 pandemic to establish a new exceptional contracting limit for sustained emergencies of national importance

▸ working with custodian departments with real property responsibilities to establish workplans to address the recommendations from the *Horizontal Fixed Asset Review*

TBS continued to work with the project management community to develop its maturity by:

▸ collaborating with 8 departments to pilot a new framework that takes a life-cycle view of project management capacity, complexity and risk to gauge the maturity of investment management

▸ launching 3 mandatory courses in partnership with the Canada School of Public Service, as well as a training program for senior leaders

TBS also supported departments' efforts to meet the government-wide minimum target of awarding 5% of the total value of federal contracts to Indigenous businesses annually by:

▸ amending the:

  › *Directive on the Management of Procurement* to include Mandatory Procedures for Contracts Awarded to Indigenous Businesses and providing related guidance

  › *[Guidelines on the Proactive Disclosure of Contracts](#)*[lxxxii] to facilitate transparent and timely public reporting of contracts awarded to Indigenous businesses

▸ requiring departments to update Parliament and Canadians on their progress in [departmental plans](#)[lxxxiii] and [departmental results reports](#)[lxxxiv]

▸ launching a mandatory [Indigenous Considerations in Procurement](#)[lxxxv] course, which most Government of Canada procurement professionals completed in 2022–23

To support ongoing professional development, TBS delivered learning events on emerging trends and best practices in:

▸ social procurement

▸ asset disposal

▸ real property portfolio management

▸ real property portfolio strategy

▸ fleet electrification

▸ best value realization

b. Financial management

TBS continued to collaborate with the financial management community to strengthen financial management by:

▸ launching the procurement process for financial management systems vendors

▸ securing funding to support the Digital Comptrollership Program in coordinating departments' implementation of a modernized financial system

- updating the *Directive on Stewardship of Financial Management Systems*,[lxxxvi] which went into effect in April 2023
- developing the *Guide to Costing*[lxxxvii] to improve the credibility of costing across government, which went into effect in May 2023
- completing significant technical amendments to the *Directive on Accounting Standards*[lxxxviii] to support new public sector accounting standards
- drafting a guideline on accounting for cloud computing arrangements
- creating a new departmental authority to give gifts and honorariums to eligible First Nations, Inuit and Métis

c. Internal audit

In 2022–23, TBS completed a review of the *Policy on Internal Audit*[lxxxix] and developed an updated policy for Treasury Board review.

TBS also launched an enterprise audit management solution and supported the 18 departments adopting it. This solution provided the internal audit community with improved features and offers opportunities for increased collaboration. It also supported the government's strategy to adopt enterprise solutions.

TBS introduced a new approach to providing internal audit coverage in small departments and developed a consolidated report on the first year's results for small departments. TBS also completed 2 horizontal internal audits.[xc]

3. Leading the greening of government operations

The government continued to fight climate change and to reduce its greenhouse gas emissions as it worked toward the goal of achieving net-zero carbon and climate-resilient operations by 2050.

To support the *Greening Government Strategy*,[xci] TBS provided strategic direction, guidance, tools and expertise to departments on:

- net-zero carbon related to real property, vehicle fleets, procurement and climate resilience
- the environmental impact of government operations on waste, water and biodiversity

In 2022–23, TBS strengthened the *Policy on Green Procurement*[xcii] by adding:

- the *Standard on Embodied Carbon in Construction*,[xciii] which requires suppliers to disclose and reduce the carbon footprint related to major government construction projects, starting with a 10% reduction for ready-mix concrete compared to the regional average

- the *Standard on the Disclosure of Greenhouse Gas Emissions and the Setting of Reduction Targets,* [xciv] which ensures that procurement processes of more than $25 million induce suppliers to measure and disclose their greenhouse gas emissions and set science-based reduction targets

TBS also:

- incorporated greening into policies on assets and acquisitions
- reviewed Treasury Board submissions and investment plans to make sure they aligned with greening objectives

The Greening Government Fund [xcv] continued to help departments reduce greenhouse gas emissions in their operations and to promote the sharing of innovative approaches.

As of March 2023, departments' efforts realized a 39.8% reduction in greenhouse gas emissions from federal real property and its conventional vehicle fleet compared to 2005 levels.

Gender-based analysis plus

TBS incorporated gender-based analysis plus into the development of initiatives and took steps to address data gaps in analyzing the impact on sex, gender and other intersecting identity factors. For example, TBS:

- tested the design of the GC Digital Talent [xcvi] platform with people using different assistive technologies to ensure accessibility
- collaborated with Indigenous partners to design and test the online component of the IT Apprenticeship Program for Indigenous Peoples [xcvii] and to develop the program's online application process
- consulted on ways to collect and coordinate government-wide data on initiatives and to track progress on advancing diversity, equity and inclusion
- licensed a European standard for digital accessibility to develop tools that help departments determine requirements for information and communication technology systems
- analyzed training for the investment and asset management communities to ensure inclusivity, accessibility, equity and diversity
- gathered and analyzed demographic information on Departmental Audit Committees [xcviii] to ensure their overall membership exceeded labour market availability for all 4 employment equity groups
- provided digital comptrollership tools and resources to make sure products met high standards for accessibility and inclusivity

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals

United Nations Sustainable Development Goal 12: ensure sustainable consumption and production patterns

In 2022–23, TBS continued to contribute to sustainable consumption and production patterns by leading the greening of Government of Canada operations. For example, new policies and directives required departments to consider environmental factors in planning and in decisions related to procurement and to investment, materiel and real property management. These policies also required departments to look for opportunities to advance the government's environmental objectives.

United Nations Sustainable Development Goal 13: take urgent action to combat climate change and its impacts

TBS helped the government take urgent action to combat climate change and its impacts by supporting Environment and Climate Change Canada in drafting the Federal Sustainable Development Strategy[xcix] for 2022 to 2026.

TBS also supported establishing the Canada Growth Fund[c] announced in Budget 2022.[ci] The fund will attract private sector investment in 2 key areas:

▸ reducing emissions and contributing to achieving Canada's climate goals

▸ investing in low-carbon industries and new technologies to diversify the economy and increase exports

United Nations Sustainable Development Goal 17: strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

TBS helped the government provide critical information for measuring progress on the sustainable development goals by expanding open data initiatives and publishing new datasets on the Open Government Portal.[cii] TBS also hosted the Canada Open Government Community of Practice, which includes federal, provincial and territorial governments.

In addition, TBS participated in the:

▸ international Open Data Charter[ciii] working group

▸ Organisation for Economic Co-operation and Development's Expert Group on Open Government Data

▸ Open Government Partnership[civ]

Innovation

TBS collaborated with Indigenous Services Canada and the [Canada School of Public Service](#)[cv] on a pilot to develop and recognize expertise in Indigenous procurement, which will launch in 2023–2024. TBS also explored new ways to develop and recognize the specialized knowledge required across departments in investment and asset management.

Through the Greening Government Fund, TBS supported a Department of Fisheries and Oceans geothermal energy project at the Bedford Institute of Oceanography that provides hot water for heating and general use. The project will reduce natural gas use by 87% and deliver annual savings of more than $320,000.

Results achieved

For administrative leadership, TBS met or continued to work toward meeting targets for 11 of 12 indicators. It missed the target for 1 indicator.

TBS missed its target for users of Canada.ca being able to complete tasks related to the most in-demand government information and services on the site. TBS set a target of 18 of the top 25 tasks having an individual completion rate of 70% or more, but only 12 tasks reached this threshold. An additional 7 tasks delivered completion rates between 65 and 69%.

In 2022–23, the result for the percentage of services used online fell. Outside events can change demand for certain types of communication in a given period and cause the results to fluctuate from year to year. TBS continues to work with departments to meet its March 2024 target.

TBS's awareness efforts related to providing online services securely resulted in departments identifying more domains, which caused a dip in TBS's results compared with 2021–22. Increased reporting requirements combined with support to departments mean TBS remains on track to meet this target.

The COVID-19 pandemic and workforce capacity continued to cause challenges in responding to access to information and personal information requests within legislated timelines. To address this, TBS launched the Access and Privacy Community Development Office in June 2022 to coordinate recruitment processes and provide centralized training with the goal of building more capacity across the access to information and privacy communities.

The following table shows, for administrative leadership, the results achieved, the performance indicators, the targets and the target dates for 2022–23, and the actual results for the 3 most recent fiscal years for which actual results are available.

Departmental results	Performance indicators	Targets	Date to achieve targets	2020–21 actual results	2021–22 actual results	2022–23 actual results
Government service delivery is digitally enabled and meets the needs of Canadians	Degree to which clients are satisfied with the delivery of Government of Canada services, expressed as a score from 1 to 100*	At least 60	March 2023	63	63	63†
	Percentage of high-volume Government of Canada services that meet service standards‡	At least 80%	March 2024	Not available	46%	49%
	Percentage of high-volume Government of Canada services that are fully available online‡	At least 80%	March 2025	Not available	56%	60%
	Usage of high-volume Government of Canada online services, measured as a percentage of all service delivery channels, including in person and telephone‡	At least 75%	March 2024	Not available	80%	71%
	Percentage of Government of Canada websites that provide digital services to citizens securely	100%	March 2024	69%	75%	69%
	Degree to which Canadians are successful in completing tasks on Government of Canada websites§	At least 70%	March 2023	Not available: new indicator	40%‖	48%#
Canadians have timely access to government information	Number of new datasets available to the public	At least 1,000 new datasets	March 2023	1,613 new datasets published	1,991 new datasets published	1,684 new datasets published
	Percentage of institutions that respond to 90% or more of access to information requests within legislated timelines	At least 90%	March 2026	70%	42%	54%

Departmental results	Performance indicators	Targets	Date to achieve targets	2020–21 actual results	2021–22 actual results	2022–23 actual results
	Percentage of institutions that respond to 90% or more of personal information requests within legislated timelines	At least 90%	March 2026	63%	62%	60%
Government has good asset and financial management practices	Percentage of key financial management processes for which a system of internal controls has been established and that have reached the continuous monitoring stage	100%	March 2024	39%	46%	65%
	Percentage of departments that maintain and manage their assets over their life cycle	At least 60%	March 2023	53%	72%	69%
Government demonstrates leadership in making its operations low carbon	The level of overall Government of Canada greenhouse gas emissions	Reduce greenhouse gas emissions from real property and fleet operations by 40% below 2005 levels	March 2026	40.6% below 2005 levels	38.4% below 2005 levels	39.8% below 2005 levels

* The data for this indicator comes from a survey administered by the Institute for Citizen-Centred Service.

† As reported in the 2020–21 Institute for Citizen-Centred Service survey. No survey took place in 2022–23.

‡ High-volume services refers to external services delivered through 27 departments with more than 45,000 transactions annually across all channels.

§ This target will be achieved when 18 of the 25 most in-demand tasks on Canada.ca meet the task-completion threshold of at least 70%.

∥ 10 of the 25 most in-demand tasks on Canada.ca met the task-completion threshold of at least 70%.

12 of the 25 most in-demand tasks on Canada.ca met the task-completion threshold of at least 70%.

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase.[cvi]

Budgetary financial resources (dollars)

The following table shows, for administrative leadership, budgetary spending for 2022–23, as well as actual spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	2022–23 difference (actual spending minus planned spending)
113,447,186	113,447,186	150,710,694	135,056,295	21,609,109

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase. [cvii]

Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the department needed to fulfill this core responsibility for 2022–23.

2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2022–23 difference (actual full-time equivalents minus planned full-time equivalents)
612	913	301

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase. [cviii]

Employer

Description

▸ 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

Results

In 2022–23, TBS continued to reinforce its focus on people management in the public service and concentrated its efforts in 6 key areas:

1. Supporting health and safety

2. Creating a diverse, equitable and inclusive workforce

3. Promoting official languages

4. Bargaining in good faith

5. Resolving pay issues

6. Strengthening and modernizing the public service for the 21st century

1. Supporting health and safety

a. COVID-19

In 2022–23, TBS worked to protect the health and safety of public servants and their communities by providing advice and guidance on human resources management, labour relations, occupational health and safety, and official languages matters relating to the pandemic.

This work included supporting departments in:

▸ implementing occupational health guidance from Health Canada

▸ updating their hazard prevention programs

▸ tracking paid leave related to COVID-19

▸ rolling out COVID-19 testing programs

▸ recording and reporting the vaccination status of employees across the public service

▸ encouraging employees to stay up to date with COVID-19 vaccinations

TBS further supported health and safety in the public service by:

▸ modernizing emergency preparedness, including first aid in hybrid workplaces

▸ researching and sharing best practices on ergonomics to prevent injuries when employees work from home and in hybrid workplaces

▸ including occupational health and safety in the [Direction on prescribed presence in the workplace](#)[cix]

TBS also conducted analysis and made recommendations every 6 months to the Treasury Board on the status of the *[Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police](#)*.[cx] In addition, TBS helped departments arrange for unvaccinated employees to return to regular work duties following the suspension of the vaccination requirement.

TBS also measured, monitored and reported on workplace physical and psychological health and safety performance through:

▸ the Management Accountability Framework

▸ the [Public Service Employee Survey](#)[cxi]

▸ ad hoc "pulse check" surveys

b. Mental health

TBS supported the mental health of public servants by:

▸ providing guidance and resources to departments on the:

› *National Standard of Canada for Psychological Health and Safety in the Workplace*[cxii]

› Federal Public Service Workplace Mental Health Strategy[cxiii]

▸ launching a workplace mental health dashboard for the public service based on the risk factors in the National Standard of Canada for Psychological Health and Safety in the Workplace

▸ completing a joint interdepartmental study on mental health support for employees whose duties put them at higher risk

c. Health plan

TBS led the government's efforts to renew the Public Service Health Care Plan.[cxiv] The newly negotiated plan provides enhanced coverage to 1.7 million federal employees and retirees and their eligible dependents at no additional cost to taxpayers. It came into effect on July 1, 2023.

In these negotiations, TBS ensured that the new plan offers increased support for mental health and well-being, as well as supports for seniors, families, young adults, persons with disabilities, and members of the 2SLGBTQI+ community.

d. Workplace harassment and violence prevention

In 2022–23, TBS continued to support departments in the prevention of workplace harassment and violence by:

▸ creating a community of practice for individuals or units responsible for the prevention and resolution of harassment and violence

▸ researching and sharing best practices with the communities of practice related to identifying risk factors, addressing victims of domestic violence and conducting investigations

▸ collaborating with Public Services and Procurement Canada on a standing offer for investigation services

▸ helping initiate a joint learning pilot project on training for occupational health and safety committee members

▸ supporting departments in managing complex cases and in judicial reviews

2. Creating a diverse, equitable and inclusive workforce

In 2022–23, TBS continued to work with departments to ensure that they hire, retain and promote people with the goal of creating a workplace that ensures diversity, inclusion, equity and accessibility.

a. Diversity and inclusion

TBS worked on several fronts to address diversity and inclusion in the workforce. A key element of this work continued to be collaborating with the Privy Council Office to support departments on the Call to Action on Anti-Racism, Equity and Inclusion in the Public Service.[cxv]

Other areas where TBS helped to further diversity and inclusion included:

- developing a tool to support the *Public Service Employment Act*[cxvi] appointment values by identifying and eliminating biases and barriers in qualification standards
- collaborating with Black employee networks to co-develop:
    › a proposal to create a mental health fund for Black employees
    › an action plan to address career advancement, training and education opportunities for Black public servants
- creating an Inclusion Stewardship Program to help address potential biases in performance management
- reforming the talent management process to ensure better representation in leadership programs
- completing the first cohort of 39 participants in the Mosaic Leadership Development Program, which supports members of equity-seeking groups who want to join the executive ranks of the public service
- appointing 19 Mosaic Leadership Development Program graduates to executive-level positions
- delivering the Mentorship Plus Program, which enabled 54 departments to pair employees from equity-seeking groups with executive mentors and sponsors
- supporting the Federal Speakers Forum on Lived Experience and its 86 speakers who raised awareness across the public service on topics related to diversity, inclusion, anti-racism, accessibility, and mental health
- providing departments with the Maturity Model on Diversity and Inclusion self-assessment tool, which measures 5 diversity and inclusion dimensions and helps to monitor their progress
- collaborating with partners on the 2022 Government of Canada Equity, Diversity and Inclusion Conference, which provided public servants with tools, resources and strategies to foster a diverse and inclusive workplace
- working with Statistics Canada to build a whole-of-government approach to improving the collection, analysis, availability and publication of disaggregated data
- amending policies to make permanent residents of Canada eligible for student employment

- advancing the public service's leadership strategy by:
  - › taking steps to modernize the leadership competency profile
  - › setting expectations for an inclusive leadership culture
  - › implementing and sharing bias mitigation techniques for talent management
  - › supporting the career progression of equity-seeking executives

TBS also took several steps to increase inclusion for Indigenous people working in the public service and those thinking of joining the public service. These steps included:

- developing culturally appropriate accommodation for Indigenous employees in partnership with the second Knowledge Circle for Indigenous Inclusion [cxvii]
- signing an agreement with the Aboriginal Financial Officers Association of Canada [cxviii] to develop an Indigenous financial management apprenticeship program
- working with the University of Ottawa [cxix] to increase executive-level diversity through the candidates chosen for the Comptroller Leadership Development Program

In addition, TBS supported the *Employment Equity Act* Review Task Force's [cxx] efforts to accelerate the review of the *Employment Equity Act*. [cxxi]

b. Equity

Passed in 2021, the *Pay Equity Act* [cxxii] addresses gender-based discrimination in the pay practices and systems of employers with the goal of achieving pay equity for employees in jobs that are commonly held by women.

Due to the many different job functions in the public service and number of employees covered by the *Pay Equity Act*, TBS sought the guidance of the Office of the Pay Equity Commissioner. TBS also began to explore strategies to address the complexities of applying pay equity in the public service.

In 2022–23, TBS worked to apply the *Pay Equity Act* to the Royal Canadian Mounted Police to help ensure equitable compensation for those employees.

In addition, TBS worked to define the pay equity committees that will help the public service and the Royal Canadian Mounted Police roll out their pay equity plans.

c. Accessibility

In 2022–23, TBS continued to implement the *Accessibility Strategy for the Public Service of Canada* [cxxiii] and supported departments in developing and completing accessibility plans.

Results in this area included:

‣ making progress toward hiring 5,000 net new public servants with disabilities by 2025

‣ committing 60% of the Centralized Enabling Workplace Fund[cxxiv] to 23 projects led by or in partnership with federal organizations outside TBS designed to identify and remove barriers to accessibility and include employees with disabilities

‣ including accessibility requirements in the Direction on prescribed presence in the workplace[cxxv] as employees returned to the office

‣ reinforcing the expectation that managers consider accessibility in the *Guidance on optimizing a hybrid workforce*[cxxvi]

‣ helping to remove barriers faced by employees with disabilities through use of the Government of Canada Workplace Accessibility Passport[cxxvii]

‣ supporting departments in meeting their obligations under the *Directive on the Duty to Accommodate*[cxxviii] by:

  › ensuring that the directive served as a guiding principle for the prescribed presence in the workplace

  › updating the Duty to Accommodate: A General Process for Managers[cxxix]

  › publishing the Government of Canada Workplace Accessibility Passport: Guidance for Managers[cxxx]

3. Promoting official languages

In 2022–23, TBS continued to ensure that Canadians across the country received services from federal institutions in both official languages.

In addition, TBS provided advice on proposed amendments to the *Official Languages Act*[cxxxi] and led initiatives related to supporting a bilingual work environment by:

‣ supporting the public service in implementing the administrative measures outlined in *English and French: Towards a Substantive Equality of Official Languages in Canada*[cxxxii]

‣ updating the *Directive on the Implementation of the Official Languages (Communications with and Services to the Public) Regulations*[cxxxiii] to help federal institutions implement new provisions in the *Official Languages (Communications with and Services to the Public) Regulations*[cxxxiv]

‣ launching a new system to help federal institutions to monitor and report on bilingual communication with and service to the public

‣ fostering access to inclusive second language training that meets the needs of all learners, including members of employment equity groups

4. Bargaining in good faith

In 2022–23, TBS engaged in 30 collective bargaining and benefit plan negotiations in good faith as it worked to reach fair and reasonable agreements for both employees and Canadians in today's economic circumstances.

In its role as employer of the public service, TBS pursued an **integrated and agile approach to the 2021 round of collective bargaining that included**:

▸ a negotiating strategy that aligned with separate agency and military compensation

▸ coordinating strike preparedness across departments

TBS successfully negotiated and signed a 4-year collective agreement with the [Association of Canadian Financial Officers](#)[cxxxv] in December 2022. The contract covers about 6,500 employees in the comptrollership group, including financial management officers and internal and external auditors.

TBS also worked collaboratively with bargaining agents to address enterprise-wide workplace issues and obstacles to implementing government priorities, such as pay administration and language in collective agreements.

In 2022–23, TBS also continued to engage with public sector unions to nurture and maintain professional and collaborative relationships. For example, during negotiations with employee representatives, TBS committed to sharing information and to ongoing consultations on the implementation of the hybrid workplace.

5. Resolving pay issues

In 2022–23, TBS continued to work with Public Services and Procurement Canada to take steps to resolve pay system issues and reduce the Phoenix backlog. TBS also worked with Public Services and Procurement Canada to ensure more timely processing of human resources transactions.

TBS also negotiated an agreement to work with public sector unions and partnered with human resources stakeholders to implement business processes and best practices to help improve the administration of pay and the current backlog.

At the same time, TBS collaborated with Shared Services Canada to continue planning the [next generation human resources and pay system for the public service](#)[cxxxvi] by analyzing the selected vendor's ability to deliver the required capabilities.

In addition, TBS:

▸ provided direction to enable the consistent application of collective agreement and policy changes

▸ identified government-wide standards for human resources and training in pay

▸ helped more departments adopt a new employee leave system

▸ established the Human Resources Systems Review Board to help guide departments' investments in a way that strengthens and simplifies them across government

6. Strengthening and modernizing the public service

In 2022–23, TBS implemented the [Direction on prescribed presence in the workplace](#),[cxxxvii] which offered public servants the flexibility to work from home for up to 3 days per week, where possible. In developing this direction, TBS worked with the Privy Council Office and other key stakeholders to help the public service adopt a common hybrid work model.

TBS also began to explore revisions to the *[Public Servants Disclosure Protection Act](#)*[cxxxviii] by appointing an 8-member external task force to look at the process for making a disclosure of wrongdoing, as well as protections and supports for public servants who come forward. The task force members began work in early 2023 with the review process expected to last 12 to 18 months.

Gender-based analysis plus

TBS continued to work with more than 20 interdepartmental equity-seeking employee networks at the employee and executive levels to ensure an understanding of challenges and opportunities.

TBS supported employment equity and equity-seeking groups by:

▸ equipping deputy heads and heads of human resources with talent management materials that included employment equity information to help develop a leadership team that reflects the Canadian population

▸ enhancing the visibility and professional growth of diverse executives through talent enablement activities to increase the representation of employment equity group members in the executive ranks, including Black employees

TBS also worked to improve data collection by:

▸ releasing disaggregated data on [diversity and inclusion statistics](#)[cxxxix]

▸ adding new data elements to an online interactive data visualization tool on [Core public administration employment trends and demographics](#)[cxl]

- improving self-identification by launching a new form that captures identity categories beyond the requirements of the *Employment Equity Act*[cxli] and allows all public servants to self-identify, regardless of race or ethnic background

- continuing development of an application that captures demographic data in real time

In addition, TBS analyzed legislative and demographic trends related to inclusion in the administration of the Public Service Pension Plan.[cxlii]

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals

United Nations Sustainable Development Goal 5: achieve gender equality and empower all women and girls

In 2022–23, TBS continued to work with departments to increase the representation of women in positions of leadership in the federal public service, as well as to advance pay equity.

United Nations Sustainable Development Goal 10: reduce inequalities within and among countries

TBS continued work with designated employment equity groups to help increase accessibility, inclusion and representation. This included developing tools, supporting career progression and launching talent strategies for Black employees and members of other employment equity groups.

TBS supported departments as they worked to develop accessibility plans, remove barriers and meet their obligations under the duty to accommodate.

Innovation

TBS continued to explore new ways to use data in the talent management cycle to identify representation gaps and develop tailored guidance on inclusivity to departments.

TBS also worked to develop and test innovative classification and organizational design solutions. In 2022–23, TBS worked:

- with small agencies in a pilot to sub-delegate accreditation authority to the heads of human resources to help alleviate the lack of classification capacity and create efficiencies

- internally to alleviate some of the ongoing challenges in recruiting specialized information technology workers, which may bring changes to the job evaluation standard and help to address pressures across government

TBS also undertook 4 "classification innovation sprints" to explore new ways to address persistent problems faced by the organization and classification community.

In partnership with Employment and Social Development Canada, TBS explored ways to encourage employees to work efficiently and collaboratively in a hybrid workplace. Insights from this project will inform future projects that will support digitally-enabled public service workplaces.

Results achieved

For the employer core responsibility, TBS achieved the target for 4 of 10 indicators, missed the targets for 5 indicators and could not report results for 1 indicator.

While it did not achieve its targets for a psychologically healthy workplace or for organizational respect for individual differences, TBS sees the stability from the previous Public Service Employee Survey as notable considering the significant organizational change in the past few years.

Although it did not achieve its target for harassment, the long-term objective to decrease incidents being reported remains. TBS recognizes that variances may occur due to several factors, including the workplace becoming increasingly receptive to reporting.

TBS missed its target for discrimination but saw stability in the result. To support improvement in this area, TBS began collaborating with Canadian Heritage on Canada's Anti-Racism Strategy and developing Canada's Action Plan on Combatting Hate to prevent and combat hate in the public service by providing evidence-based recommendations.

In 2022–23, TBS engaged in 30 collective bargaining and benefit plan negotiations leading to 29 agreements and 1 complaint to the Federal Public Sector Labour Relations and Employment Board. The Federal Public Sector Labour Relations and Employment Board determined that the Treasury Board did not negotiate in good faith when it delayed the start of negotiations on a dental plan. Treasury Board proposed a delay to the union to allow for additional time to study comparable plans before negotiations moved forward. Treasury Board appealed the decision, which will be reviewed.

The 2021–22 results for the 4 employment equity indicators appear as an estimate of the 2022–23 results. Trend analysis suggests similar or improved 2022–23 results. If this were the case, then TBS might not meet its target for the representation of Indigenous people at the executive level. As previously indicated, TBS continues to take steps to increase inclusion for Indigenous people working in the public service.

The reconciliation of employment equity data requires a multi-step process that began in March 2023 and includes the merger of various data sources and validation from numerous stakeholders to create the Employment Equity Database. For this reason, the 2022–23 employment equity data will not be available until TBS tables the Employment Equity Annual Report in Parliament in early 2024.

The following table shows, for employer, the results achieved, the performance indicators, the targets and the target dates for 2022–23, and the actual results for the 3 most recent fiscal years for which actual results are available.

Departmental results	Performance indicators	Targets	Date to achieve targets	2020–21 actual results	2021–22 actual results	2022–23 actual results
Public service attracts and retains a skilled and diverse workforce[*]	Percentage of institutions where communications in designated bilingual offices "nearly always" occur in the official language chosen by the public	At least 90%	March 2023	93.4%	91.6%[†]	91.6%
	Percentage of executive employees (compared with workforce availability) who are members of a visible minority group	At least 10.6%	March 2023	12.4%	14%	14%[‡]
	Percentage of executive employees (compared with workforce availability) who are women	At least 48%	March 2023	52.3%	53.2%	53.2%[‡]
	Percentage of executive employees (compared with workforce availability) who are Indigenous persons	At least 5.1%	March 2023	4.4%	4.9%	4.9%[‡]
	Percentage of executive employees (compared with workforce availability) who are persons with a disability	At least 5.3%	March 2023	5.6%	6.5%	6.5%[‡]
The workplace is healthy,	Percentage of employees who believe their workplace is psychologically healthy	Year-over-year increase	March 2023	68%	68%	68%

Departmental results	Performance indicators	Targets	Date to achieve targets	2020–21 actual results	2021–22 actual results	2022–23 actual results
safe and inclusive*	Percentage of employees who indicate that they have been the victim of harassment on the job in the past 12 months	Year-over-year decrease	March 2023	11%	11%	11%
	Percentage of employees who indicate that they have been the victim of discrimination on the job in the past 12 months	Year-over-year decrease	March 2023	7%	7%	8%
	Percentage of employees who indicate that their organization respects individual differences (for example, culture, work styles and ideas)	Year-over-year increase	March 2023	77%	77%	75%
Terms and conditions of employment are fairly negotiated	Percentage of Federal Public Service Labour Relations and Employment Board outcomes that confirm that the Government of Canada is bargaining in good faith	100% annually	March 2023	100%	100%	To be determined§

*   Although deputy heads are responsible for managing their own human resources, TBS monitors the progress against the policy objectives set by the employer and strives to ensure an appropriate degree of consistency in people management practices across the public service.

†   Calculated using a new methodology adopted in 2021–22 that collects data from all federal institutions on a three-year cycle. In previous years, only sample data was collected.

‡   2021–22 data appears here as trend analysis suggests the results will be the same, if not better. 2022–23 data will be available in the Employment Equity Annual Report expected to be tabled in Parliament in March 2024.

§   The one complaint to the Federal Public Sector Labour Relations and Employment Board cxliii is under appeal.

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase. cxliv

Budgetary financial resources (dollars)

The following table shows, for employer, budgetary spending for 2022–23, as well as actual spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	2022–23 difference (actual spending minus planned spending)
3,290,670,526	3,290,670,526	3,900,207,119	3,871,345,553	580,675,027

Financial, human resources and performance information for TBS's program inventory is available in [GC InfoBase.](#)^{cxlv}

Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the department needed to fulfill this core responsibility for 2022–23.

2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2022–23 difference (actual full-time equivalents minus planned full-time equivalents)
566	654	88

Financial, human resources and performance information for TBS's program inventory is available in [GC InfoBase.](#)^{cxlvi}

Regulatory oversight

Description

1. Develop and oversee policies to promote good regulatory practices

2. Review proposed regulations to ensure they adhere to the requirements of government policy

3. Advance regulatory cooperation across jurisdictions

Results

1. Develop and oversee policies to promote good regulatory practices

In 2022–23, TBS helped to ensure a federal regulatory system that protects and advances the public interest, including sustainable economic growth.

In 2022–23, TBS launched the [Let's Talk Federal Regulations](#)[cxlvii] platform to strengthen transparency and increase participation in improving the regulatory system. The platform invites stakeholders to discuss regulations in an interactive and dynamic way.

TBS launched 4 consultations on the platform to collect ideas from Canadians. These consultations helped TBS continue to work toward a more effective and responsive regulatory system that supports economic growth and innovation:

- [Breaking down inter-jurisdictional regulatory barriers](#)[cxlviii]
- [Competitiveness Assessment Tool](#)[cxlix]
- [Blue Economy Regulatory Review](#)[cl]
- [Annual Regulatory Modernization Bill: Keeping pace with change](#)[cli]

The consultation on Annual Regulatory Modernization Bill: Keeping pace with change solicited Canadians' views on improving the regulatory system while also protecting their health and safety. The consultation began in March 2023 with the resulting input to be incorporated into the third Annual Regulatory Modernization Bill[clii] that TBS expects to table in early 2024.

In 2022–23, the Senate completed its review of the second Annual Regulatory Modernization Bill, and the House of Commons completed its first reading. Introduced in Parliament as Bill S-6, An Act respecting regulatory modernization,[cliii] it proposed amendments to:

- reduce the administrative burden for businesses
- make digital interactions with government easier
- simplify regulatory processes
- make exemptions from certain regulatory requirements to test new products
- make cross-border trade easier through more consistent and coherent rules across governments

In October 2022, TBS renewed the External Advisory Committee on Regulatory Competitiveness[cliv] to provide recommendations to the Treasury Board on advancing regulatory excellence and supporting the modernization of Canada's regulatory system. Made up of business, academic, consumer advocacy, and civil society stakeholders, the External Advisory Committee on Regulatory Competitiveness met 4 times in 2022–23.

The committee heard perspectives on a variety of topics including:

- risk-based approaches to regulation
- incorporation by reference
- perceptions of the regulatory system
- engagement with underrepresented groups
- regulatory excellence

In 2022–23, TBS supported Public Services and Procurement Canada on a pilot of a new online regulatory consultation system for the *Canada Gazette*[clv] that allows Canadians to comment on proposed regulations.[clvi] After a successful pilot, an online regulatory consultation became a mandatory part of the pre-publication phase for all regulations published in Part I of *Canada Gazette* publications.[clvii]

2. Review proposed regulations to ensure they adhere to the requirements of government policy

TBS supported sound decision-making through its specialized challenge function on all Governor in Council regulatory proposals. This support ensured that advice to Treasury Board met the requirements of the _Cabinet Directive on Regulation_[clviii] and associated policies and guidance.

TBS also led other efforts to improve transparency, reduce administrative burden and harmonize regulations while maintaining high safety standards and improving the competitiveness of Canadian businesses. This included regulatory reviews in partnership with other departments. These reviews examined ways to modernize regulations and regulatory practices that enhance economic growth and innovation.

In 2022–23, TBS provided leadership and support for departments' regulatory modernization objectives, including:

▸ helping to increase knowledge of innovative solutions and test new approaches

▸ ensuring departments possess the authorities needed to add certain documents or lists to regulations

3. Advance regulatory cooperation across jurisdictions

TBS continued to represent the Government of Canada in formal regulatory cooperation forums, such as:

▸ the Canada-United States Regulatory Cooperation Council[clix]

▸ the Canada-European Union Regulatory Cooperation Forum[clx]

▸ the Canadian Free Trade Agreement's[clxi] Regulatory Reconciliation and Cooperation Table[clxii]

▸ Agile Nations[clxiii]

TBS supported Canada's work under the Agile Nations Charter,[clxiv] a 2020 agreement signed by Canada, Denmark, Italy, Japan, Singapore, the United Arab Emirates and the United Kingdom to foster cooperation on rule-making. The charter aims to make it easier for businesses to introduce and scale innovations across markets while upholding protections for citizens and the environment.

Published in June 2022, the U.S.-Canada/Canada-U.S. Supply Chains Progress Report[clxv] highlighted the key role of regulatory cooperation in effective supply chains. The report identified the Canada-United States Regulatory Cooperation Council[clxvi] as a mechanism to help reduce regulatory differences impeding trade and supply chain efficiencies.

As required by the [Canadian Free Trade Agreement](#), clxvii the [Regulatory Reconciliation and Cooperation Table](#) clxviii completed a 5-year review of the operation and effectiveness of its work on regulatory reconciliation. The review highlighted accomplishments, presented opportunities for improvement and proposed next steps.

Gender-based analysis plus

TBS expanded its metrics related to gender-based analysis plus for regulatory proposals. As a result, TBS will collect information in 2023–24 that includes the percentage of applicable Governor in Council regulations where the corresponding [Regulatory Impact Analysis Statement](#) clxix indicates that the regulatory proposal:

- looked to address or mitigate:
  - › a public policy issue or risk associated with gender-based analysis plus
  - › anticipated barriers to or relevant impact on gender-based analysis plus
- identified no relevant impact on gender-based analysis plus

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals

TBS continued to support departments in integrating sustainable development impact analysis into the regulatory development processes under the *Cabinet Directive on Regulation*. This directive requires an integrated cost and benefit analysis of regulations on society, the economy and the environment.

Innovation

TBS continued to work with departments to improve the regulatory environment for innovation and economic growth, such as supporting departments trying new regulatory approaches.

In 2022–23, the [Centre for Regulatory Innovation](#) clxx funded a total of 7 pilot projects through the Regulatory Experimentation Expense Fund to try new regulatory approaches across 4 departments, including:

- a Health Canada project to support regulatory innovation for advanced therapeutic products
- an extension to a Transport Canada project to test light-sport aircraft in pilot training
- a second phase of a Transport Canada project to develop and test electronic personnel licences for the aviation sector

To further these efforts, the Centre for Regulatory Innovation received $6.2 million to fund departments until 2024–25 to help increase the competitiveness of Canadian regulations and to incorporate lessons learned from the pandemic. In 2022–23, TBS approved 4 new projects through the Regulators' Capacity Fund that will identify regulatory barriers to innovation, trade and economic growth in specific sectors, and develop tools to modernize regulatory administration.

Results achieved

For regulatory oversight, TBS achieved the target for 2 of 3 indicators and remains on track to meet the target for 1 indicator. All 3 indicators have target dates after March 2023.

TBS fell below the target for ex-post evaluation in the Organisation for Economic Co-operation and Development's 2021 regulatory system rankings. In 2022–2023 TBS began work to identify ways to strengthen the existing regulatory review requirements, which will help it achieve the target in the next rankings expected in 2024.

The following table shows, for regulatory oversight, the results achieved, the performance indicators, the targets and the target dates for 2022–23, and the actual results for the 3 most recent fiscal years for which actual results are available.

Departmental results	Performance indicators	Targets	Date to achieve targets	2020–21 actual results	2021–22 actual results	2022–23 actual results
The federal regulatory system protects and advances the public interest, including sustainable economic growth	Ranking of Canada's regulatory system by the Organisation for Economic Co-operation and Development for stakeholder engagement[*]	Canada to rank in the top 5 for stakeholder engagement in the next issue of the report	December 2024	3rd[†]	3rd[†]	3rd[‡]
	Ranking of Canada's regulatory system by the Organisation for Economic Co-operation and Development on regulatory impact assessment[*]	Canada to rank in the top 5 for regulator impact assessment in the next issue of the report	December 2024	4th[†]	5th[†]	5th[‡]

Departmental results	Performance indicators	Targets	Date to achieve targets	2020–21 actual results	2021–22 actual results	2022–23 actual results
	Ranking of Canada's regulatory system by the Organisation for Economic Co-operation and Development for ex-post evaluation[*]	Canada to rank in the top 5 for ex-post evaluation in the next issue of the report	December 2024	5th[†]	6th[†]	6th[‡]

[*]   The Organisation for Economic Co-operation and Development publishes its regulatory system rankings every 3 years.

[†]   As reported in the 2018 report, which ranked 38 Organisation for Economic Co-operation and Development member or accession countries and European Union members.

[‡]   As reported in the 2021 report, which ranked 39 Organisation for Economic Co-operation and Development member or accession countries and European Union members.

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase. [clxxi]

Budgetary financial resources (dollars)

The following table shows, for regulatory oversight, budgetary spending for 2022–23, as well as actual spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	2022–23 difference (actual spending minus planned spending)
11,716,665	11,716,665	12,152,317	11,961,210	244,545

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase. [clxxii]

Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the department needed to fulfill this core responsibility for 2022–23.

2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2022–23 difference (actual full-time equivalents minus planned full-time equivalents)
73	73	0

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase. [clxxiii]

Internal services

This section contains information about TBS's internal services:

▸ a description of its activities

▸ the actions taken to achieve planned results and the success in delivering on them

▸ the financial and human resources allocated to it

Description

Internal services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal services refers to the activities and resources of the 10 distinct service categories that support program delivery in the organization, regardless of the internal services delivery model in a department. The 10 service categories are:

▸ acquisition management services

▸ communication services

▸ financial management services

▸ human resources management services

▸ information management services

▸ information technology services

▸ legal services

▸ material management services

▸ management and oversight services

▸ real property management services

TBS allocated 24.8% of its actual spending on Vote 1, Program Expenditures and 25.8% of its actual full-time equivalents to internal services, which support the department's 4 core responsibilities.

In 2022–23, TBS worked in 3 areas to maintain and improve its performance.

1. Fostering employee well-being

In 2022–23, TBS updated its Wellness Strategy, which includes actions and areas of focus to build a healthy, respectful, and inclusive work environment and to support physical and psychological well-being. The evergreen strategy allows TBS to adapt to changing priorities, context and requirements.

In addition, TBS supported and invested in increased capacity for conflict resolution and prevention by:

▸ enhancing its intranet to inform employees about harassment and violence prevention resources and to identify the person or unit to notify if incidents occur

▸ providing training for those employees designated to receive notifications of harassment or violence

▸ renewing the Wellness Network to facilitate discussions about issues and best practices within the department

▸ including information in toolkits for managers on harassment and violence resources

▸ establishing a partnership with Health Canada to build the expertise necessary to deliver on legislative requirements

▸ delivering 47 workshops and presentations to 883 employees on topics such as psychological safety, coaching circles on inclusion and diversity, leadership for new leaders, conflict management styles and managing emotions

▸ launching a new internal information page with videos, tools and resources on managing workplace issues

▸ communicating internally on topics related to inclusion, conflict resolution, values and ethics, organizational risk factors, and accessibility through mediums such as emails, podcasts and blogs

▸ reviving the Values and Ethics Network to support an ethical work culture

TBS also worked to reduce employee stress through measures to help Public Services and Procurement Canada's Pay Centre deliver accurate and timely pay to public servants, such as:

▸ managing pay action requests centrally

▸ taking actions to help address the backlog

▸ establishing departmental guidelines, procedures and tools

▸ monitoring and sharing monthly timeliness reports

TBS also began preparing to move to a centralized Government of Canada human resources management system that will improve HR-to-Pay stabilization and align more effectively with the upcoming next generation human resources and pay system for the public service.[clxxiv]

2. Building a diverse, inclusive and accessible workplace

In 2022–23, TBS co-developed the *TBS Accessibility Plan 2022–25: Our Future Is Accessible*[clxxv] with persons with disabilities. Covering 8 priority areas, the plan identifies barriers to accessibility and inclusion and commits to removing them from the TBS workplace through initiatives co-developed by TBS employees with lived experience of disability.

In addition to publishing its first accessibility plan, several TBS initiatives helped to advance anti-racism, diversity and inclusion, such as:

▸ collaborating with employee networks to design and launch inclusive and accessible hiring processes for executive and non-executive positions that focus on Indigenous employees, Black and other racialized employees, and persons with disabilities

▸ creating a Workplace Accommodation Centre to:

› provide a centralized and neutral case management model for all employees who request accommodation, including those who self-identify as a person with a disability

› support employees' accommodation needs and their career aspirations

▸ adopting the Government of Canada Workplace Accessibility Passport[clxxvi] to support employee accommodation needs

▸ fostering conversations on anti-racism, diversity and inclusion by hosting Black History Month[clxxvii] activities

TBS's senior management took on sponsorship roles to elevate departmental employee networks, including the Accessibility Network, the 2SLGBTQI+ Network, the Indigenous Employee Network, and the Black Employees Network.

Additionally, TBS modernized its Workforce Intelligence Dashboard and made it accessible to employees to increase transparency.

3. Preparing for the future

In 2022–23, TBS explored different hybrid models in the first half of the fiscal year, which helped it understand the path forward. This work included:

▸ familiarizing staff and managers with new ways of working

▸ facilitating the gradual increase of employees working in TBS's offices

▸ resolving issues before the adoption of a standard approach to hybrid work

▸ continuing to research, assess and use new sources of data on the workforce

▸ developing or updating existing interactive dashboards to support timely, evidence-based decision-making

TBS adopted a standardized approach to hybrid work in September 2022.

Contracts awarded to Indigenous businesses

Being identified as a Phase 1 department required TBS to award at least 5% of the total value of its contracts to Indigenous businesses by the end of 2022–23. In its 2023–24 Departmental Plan, the department forecast that it would award 5% of the total value of its contracts to Indigenous businesses in 2022–23.

As shown in the following table, TBS awarded 1.5% of the total value of its contracts to Indigenous businesses in 2022–23.

Contracting performance indicators	2022–23 results
Total value of contracts[*] awarded to Indigenous businesses[†]	$1,433,090
Total value of contracts awarded to Indigenous and non-Indigenous businesses[‡]	$96,615,905
Value of exceptions approved by deputy head[§]	$0
Proportion of contracts awarded to Indigenous businesses	1.5%

[*] Includes contract amendments with Indigenous businesses and contracts that were entered into with Indigenous businesses by means of acquisition cards. May include subcontracts.

[†] For the purposes of the 5% target, Indigenous businesses include Elders, band and tribal councils; businesses registered in the Indigenous Business Directory[clxxviii] for contracts under the *Procurement Strategy for Aboriginal Business;*[clxxix] and businesses registered in a beneficiary business list for contracts with a final delivery in a modern treaty or self-government agreement area with economic measures as defined by Indigenous Services Canada.

[‡] Includes contract amendments.

[§] TBS worked with Indigenous Services Canada to review its contract values and its identification and approval of exceptions by fall 2023. The final value of contracts awarded to Indigenous businesses in 2022-23 will be reported in TBS's 2024–25 Departmental Plan.

While TBS did not meet its target in 2022–23, significant actions to help achieve it beginning in 2023–24 include:

▸ adding contracting and procurement to the TBS's integrated business planning process
▸ transforming and restructuring the TBS procurement team to help clients meet their plans to support Indigenous contracts and integrated business planning
▸ reinforcing practices that require project authorities to consider Indigenous vendors
▸ ensuring TBS procurement officers completed mandatory training on Indigenous Considerations in Procurement[clxxx]

- using internal systems and messaging to create awareness and to promote and identify Indigenous vendors, especially in top TBS commodity and contracting areas
- requiring all contracting requests to include a mandatory justification with each request

While separate from the 5% target, TBS also incorporated an Indigenous participation component into the contract for the administration of the Public Service Health Care Plan. [clxxxi] Each calendar year, the plan administrator must contribute a minimum transaction value of $3.5 million to the Indigenous community annually in the following amounts:

- 60% in direct benefits related to Indigenous business development, Indigenous employment and Indigenous training and skills development
- 40% in indirect benefits related to specialized training, career development, scholarships, grants, and community outreach to help local and Indigenous communities in meeting their economic development needs

Budgetary financial resources (dollars)

The following table shows, for internal services, budgetary spending for 2022–23, as well as spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	2022–23 difference (actual spending minus planned spending)
92,997,137	92,997,137	93,622,337	99,750,988	6,753,851

Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the department needed to carry out its internal services for 2022–23.

2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2022–23 difference (actual full-time equivalents minus planned full-time equivalents)
649	669	20

Financial, human resources and performance information for TBS's program inventory is available in GC InfoBase. [clxxxii]

Spending and human resources

Spending 2020–21 to 2025–26

Actual expenditures

Departmental spending breakdown

Figure 1 shows a breakdown of spending by category.

Figure 1: TBS total actual spending by category (vote 1, 20 and various statutory items), 2022–23

TBS program expenditures (Vote 1)
$401,809,218
9.65%

Public service employer payments (Vote 20)
$3,760,381,782
90.35%

Total spending: $4,162,191,000
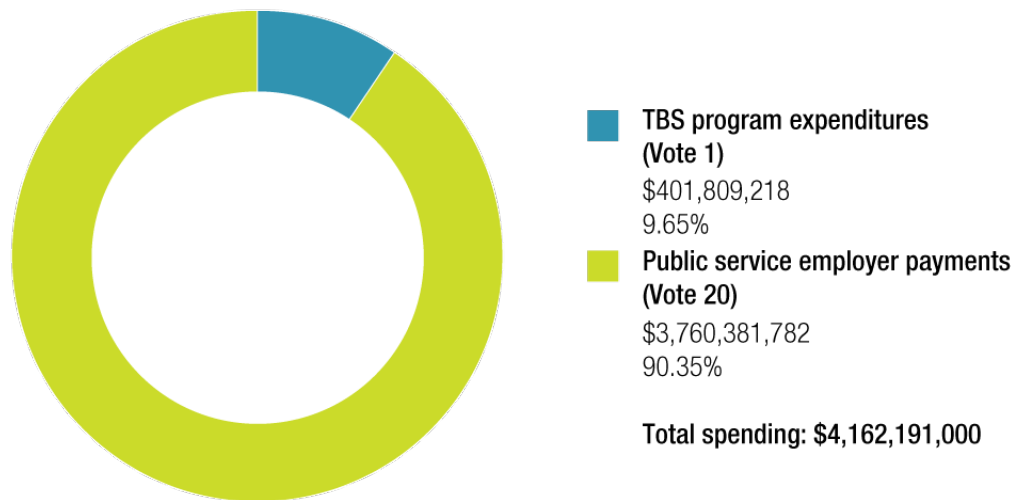
In 2022–23, TBS's total spending was $4,162.2 million:

▸ 90.35% for public service employer payments, which TBS makes as employer for the core public administration

▸ 9.65% for TBS program expenditures

Figure 2 shows a breakdown of TBS's spending of $3,760.4 million in public service employer payments (Vote 20) and various statutory items.

Figure 2: TBS public service employer payments (Vote 20) and various statutory items, actual spending, 2022–23

Public Service Health Care Plan
$1,313,727,510 - 34.94%

Life and disability insurance
$1,212,040,889 - 32.23%

Provincial payroll taxes, health care premiums and other
$704,709,664 - 18.74%

Dental care plans
$529,416,314 - 14.08%

Statutory payments
$487,405 - 0.01%

Total public service employer payments (Vote 20) and various statutory items: $3,760,381,782
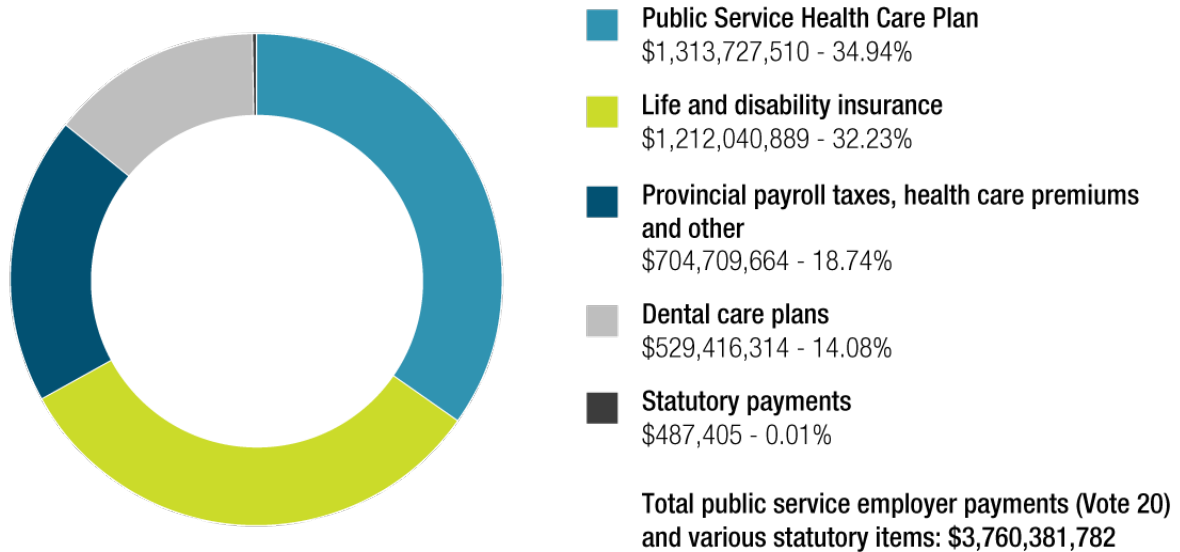
These payments include the employer's share of employee and pensioner benefit plans, provincial health care premiums and other payroll taxes, as well as statutory payments related mostly to pensions.

Figure 3 presents planned voted and statutory spending over time. Program expenditures include operating costs such as TBS employees' salaries, non-salary costs to deliver programs, and statutory payments relating to the employer's contributions to TBS employees' benefit plans.

Figure 3: Departmental spending trends for program expenditures (Vote 1) (dollars)

	2020–21	2021–22	2022–23	2023–24	2024–25	2025–26
Statutory	35,883,598	35,005,791	39,507,000	34,243,659	33,399,399	32,632,316
Voted	304,869,575	303,665,675	362,302,218	312,841,340	326,014,464	307,395,380
Total	340,753,173	338,671,466	401,809,218	347,084,999	359,413,863	340,027,696
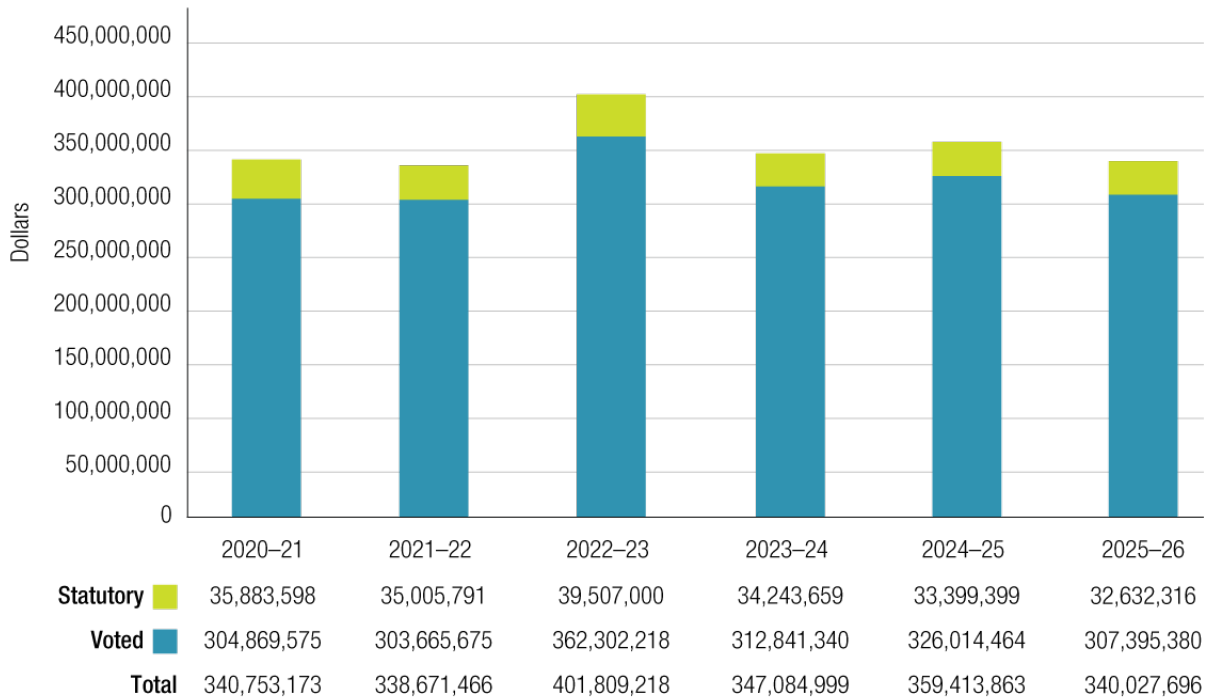
As shown in Figure 3, TBS's program expenditures increased by $63.1 million, from 2021–22 to 2022–23, due to:

▸ funding for out-of-court settlements

▸ an increase in digital strategy, planning, and oversight program expenditures for the Office of the Chief Information Officer digital initiatives

▸ requirements for legal services

The increase in expenditures is partially offset by decreases in:

▸ demand for management consulting services in the People Management Systems and Processes program

▸ funding for the modernization of the financial management transformation systems program

For 2023–24 to 2025–26, total planned spending for TBS's core responsibilities is projected to decrease by $7.1 million, mostly due to the sunsetting of the following programs or initiatives, although some may be subject to the renewal process:

▸ support for implementing proactive pay equity in the federal public service (Budget 2019)

- regulatory reviews and the External Advisory Committee on Regulatory Competitiveness (Budget 2021)
- Office of Public Service Accessibility (Budget 2021)
- *Access to Information Act* review and action plan (Budget 2021)
- fostering a diverse and inclusive public service
- funding to establish the Centre of Expertise for Real Property to improve federal asset management (Budget 2021)
- funding to advance clean fuels markets and carbon capture, utilization, and storage technologies in Canada (Budget 2021)

Figure 4 shows TBS's spending on public service employer payments and statutory items for the core public administration over time.

Figure 4: Departmental spending trends for public service employer payments (Vote 20) and various statutory items (dollars)

	2020–21	2021–22	2022–23	2023–24	2024–25	2025–26
Statutory	413,757	7,805,477,551	487,405	507,585	507,585	507,585
Voted	2,889,612,806	2,923,781,288	3,759,894,377	3,412,149,682	3,584,011,432	3,586,100,207
Total	2,890,026,563	10,729,258,839	3,760,381,782	3,412,657,267	3,584,519,017	3,586,607,792
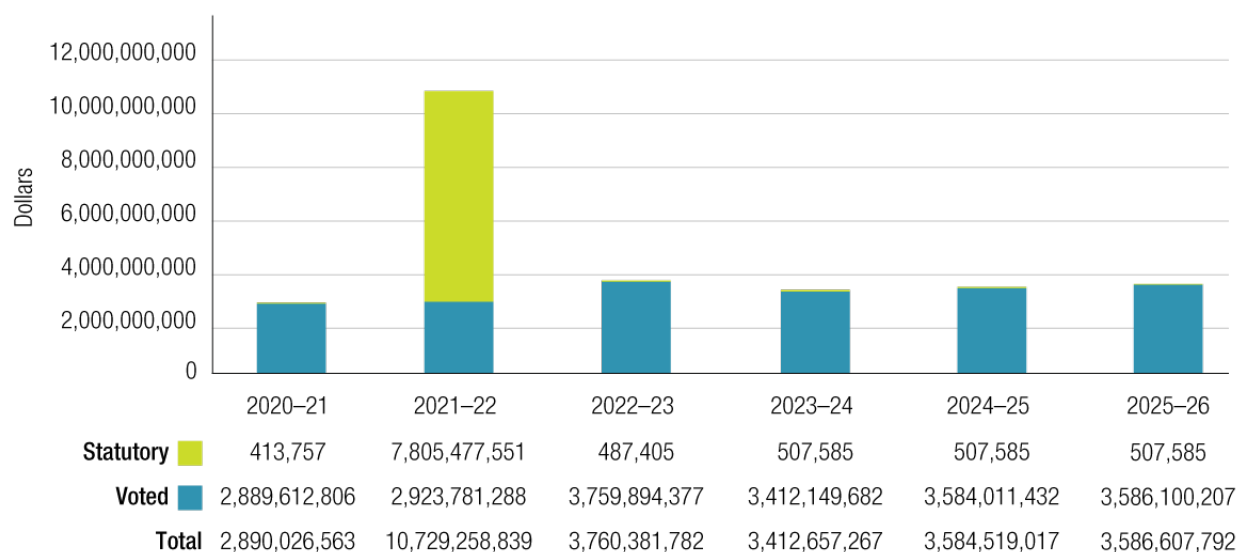
The $7,839.2-million increase in actual spending from 2020–21 to 2021–22 is due to an increase in public service employer payments. This increase stems mainly from a $7,805-million contribution to the Public Service Pension Plan to address an actuarial shortfall under the Public Service Superannuation Account in accordance with the *Actuarial Report (19th) on the Pension Plan for the Public Service of Canada as at 31 March 2020*.[clxxxiii]

The $6,968.9-million decrease in actual spending from 2021–22 to 2022–23 is mainly attributable to a decrease in public service employer payments due to a $7,805-million decrease in Public Service Pension Plan contributions that addressed an actuarial shortfall under the Public Service Superannuation Account.

The $7,805-million decrease in Public Service Pension Plan contributions was mainly offset by increases in actual spending in 2022–23 of:

▸ $527.8-million for Royal Canadian Mounted Police Life and Disability Insurance Plan payments related to the collective agreement for regular members

▸ $153.1-million for Public Service Health Care Plan expenditures

Actual spending in 2022–23 for public service employer payments is $564.5 million more than the planned spending reported in the 2022–23 TBS Departmental Plan for the employer core responsibility mainly due to an increase in Royal Canadian Mounted Police Life and Disability Insurance Plan expenditures.

From 2023–24 to 2025–26, the planned spending increased by a total of $174 million mainly attributable to a $167.4-million increase for public service insurance plans due to inflation and an increase in the volume of claims being reimbursed.

Budgetary performance summary for core responsibilities and internal services (dollars)

The "Budgetary performance summary for core responsibilities and internal services" table presents the budgetary financial resources allocated for TBS's core responsibilities and for internal services.

Core responsibilities and internal services	2022–23 Main Estimates	2022–23 planned spending	2023–24 planned spending	2024–25 planned spending	2022–23 total authorities available for use	2020–21 actual spending (authorities used)	2021–22 actual spending (authorities used)	2022–23 actual spending (authorities used)
Spending Oversight	4,344,824,192	4,344,824,192	5,214,275,497	5,164,635,991	1,344,171,346	39,858,663	40,194,758	44,076,954
Administrative leadership	113,447,186	113,447,186	130,464,276	144,952,275	150,710,694	116,655,799	111,850,599	135,056,295
Employer	3,290,670,526	3,290,670,526	3,480,436,094	3,651,461,142	3,900,207,119	2,969,957,193	10,809,702,394	3,871,345,553
Regulatory oversight	11,716,665	11,716,665	12,551,889	12,562,280	12,152,317	10,022,274	10,218,687	11,961,210
Subtotal	**7,760,658,569**	**7,760,658,569**	**8,837,727,756**	**8,973,611,688**	**5,407,241,476**	**3,136,493,929**	**10,971,966,438**	**4,062,440,012**
Internal services	92,997,137	92,997,137	93,135,241	92,014,192	93,622,337	94,285,807	95,963,867	99,750,988
Total	**7,853,655,706**	**7,853,655,706**	**8,930,862,997**	**9,065,625,880**	**5,500,863,813**	**3,230,779,736**	**11,067,930,305**	**4,162,191,000**

Actual spending increased by $7,837.2 million from 2020–21 to 2021–22. This is due to an increase in public service employer payments that stemmed mainly from a $7,805-million contribution to the Public Service Pension Plan to address an actuarial shortfall under the Public Service Superannuation Account in accordance with the *Actuarial Report (19th) on the Pension Plan for the Public Service of Canada as at 31 March 2020*.[clxxxiv]

Actual spending decreased by $6,905.7 million from 2021–22 to 2022–23. The decrease is due to a decrease in public service employer payments that stemmed mainly from a $7,805-million contribution to the Public Service Pension Plan in 2021–22 to address an actuarial shortfall under the Public Service Superannuation Account in accordance with the triennial actuarial valuation of the plan as at March 31, 2020.

Each year, the majority of TBS's planned spending consists of funding for central votes.

Government-wide funds central votes related to TBS planned spending

Vote	Name	Description
5	Government contingencies	Provides departments with temporary advances for urgent or unforeseen expenditures between parliamentary supply periods
10	Government-wide initiatives	Supports the implementation of strategic management initiatives across the federal public service
15	Compensation adjustments	Provides funding for adjustments made to terms and conditions of service or employment in the federal public administration as a result of collective bargaining
25	Operating budget carry-forward	Allows departments to carry forward unused operating funds from the previous fiscal year of up to 5% of the gross operating budget in its Main Estimates
30	Paylist requirements	Covers the cost of meeting the government's legal requirements as employer for items such as parental benefits and severance payments
35	Capital budget carry-forward	Allows departments to carry forward unused capital funds from the previous fiscal year of up to 20% of its capital vote

Central vote funding is transferred from TBS to individual departments and agencies once specified criteria are met. Any unused balance from these central votes is returned to the fiscal framework at the end of the year and represents the majority of TBS's annual year-end lapse.

From 2022–23 to 2023–24, planned spending is expected to increase by $1,077.2 million mainly due to:

▸ insufficient authorities related to organizations' anticipated carry-forward limits for:

> › Vote 25, Operating Budget Carry-Forward
>
> › Vote 35, Capital Budget Carry-Forward

▸ additional funding for public service insurance plans and for Royal Canadian Mounted Police Life and Disability Insurance Plan related to Vote 20, Public Service Insurance

The increase in planned spending was partially offset by a decrease in funding for Vote 10, Government-Wide Initiatives, to implement the *Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police*.[clxxxv]

Human resources

The "Human resources summary for core responsibilities and internal services" table presents the full-time equivalents allocated to each of TBS's core responsibilities and to internal services.

Human resources summary for core responsibilities and internal services

Core responsibilities and internal services	2020–21 actual full-time equivalents	2021–22 actual full-time equivalents	2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents
Spending oversight	292	284	302	289	305	303
Administrative leadership	771	754	612	913	627	582
Employer	545	606	566	654	459	449
Regulatory oversight	61	66	73	73	74	74
Subtotal	**1,669**	**1,710**	**1,553**	**1,929**	**1,465**	**1,408**
Internal services	661	659	649	669	658	659
Total	**2,330**	**2,369**	**2,202**	**2,598**	**2,123**	**2,067**

For 2020–21 to 2021–22, full-time equivalents increased by 39. For details see the 2021–22 TBS Departmental Results Report.[clxxxvi]

For 2021–22 to 2022–23, full-time equivalents increased by 229 mainly due to:

▸ Phoenix stabilization and HR-to-Pay initiatives

▸ governance and oversight of digital initiatives

▸ financial management transformation

▸ advancing public service job classification

- *Access to Information Act* review and action plan
- pay equity administration and machinery

For 2022–23, actual full-time equivalents exceeded the planned amount by 396 across the core responsibilities mainly due to the following:

- administrative leadership core responsibility full-time equivalents increased by 301 mainly attributable to:
  - › the delivery of digital government initiatives
  - › financial management transformation
  - › digital service delivery
  - › Phoenix stabilization and HR-to-Pay initiatives
- employer core responsibility full-time equivalents increased by 88 mainly attributable to the management of compensation and collective bargaining as well as the Workplace Policies and Services program
- internal services core responsibility full-time equivalents increased by 20 mainly attributable to an increase in the Human Resources Management Services and Communications programs:
  - › the increase in full-time equivalents in internal services was supported by additional funding for the governance and oversight of digital initiatives and funding for the development of a mental health fund for Black employees
- the increases in actual full-time equivalents for 2022–23 were partially offset by:
  - › a decrease of 13 full-time equivalents in the spending oversight core responsibility due to employee vacancies in the Oversight and Treasury Board Support program
  - › a decrease in the Management and Oversight Services Program due to minor vacancies in various divisions

From 2023–24 to 2024–25, full-time equivalents are planned to decrease by 56. The explanation is the same as that provided in Figure 3 for 2022–23 to 2024–25, namely, the sunsetting of various programs subject to the renewal process.

Expenditures by vote

For information on TBS's organizational voted and statutory expenditures, consult the [Public Accounts of Canada](.). [clxxxvii]

Government of Canada spending and activities

Information on the alignment of TBS's spending with Government of Canada's spending and activities is available in [GC InfoBase](.). [clxxxviii]

Financial statements and financial statements highlights

Financial statements

[TBS's financial statements (unaudited) for the year ended March 31, 2023](#),[clxxxix] available on the departmental website.

Financial statement highlights

The highlights presented in this section are drawn from TBS's financial statements. The financial statements were prepared using Government of Canada accounting policies, which are based on Canadian public sector accounting standards.

The figures provided in this section were prepared on an accrual basis; the figures in the other sections were prepared on an expenditure basis. The difference between the figures in the different sections is the result of accrual entries, such as the recognition of services provided without charge by other government departments, the acquisition of tangible capital assets and related amortization expenses, and accrued liability adjustments.

Condensed Statement of Operations (unaudited) for the year ended March 31, 2023 (dollars)

Financial information	2022–23 planned results[*]	2022–23 actual results	2021–22 actual results (restated)	Difference (2022–23 actual results minus 2022–23 planned results)	Difference (2022–23 actual results minus 2021–22 actual results)
Total expenses	3,591,762,316	4,293,635,538	11,096,782,773	701,873,222	(6,803,147,235)
Total revenues	17,155,868	53,570,312	16,881,564	36,414,444	36,688,748
Net cost of operations before government funding and transfers	3,574,606,448	4,240,065,226	11,079,901,209	665,458,778	(6,839,835,983)

[*]   The 2022–23 planned results information is provided in TBS's [Future-Oriented Statement of Operations (unaudited) for the year ending March 31, 2023](#).[cxc]

TBS's total expenses of $4,294 million consist of:

▸ public service employer payments of $3,759 million in 2022–23 ($10,722 million in 2021–22) made as the employer for the core public administration, which include:

› employee and pensioner benefit plans

- › provincial payroll taxes
- › statutory payments related mostly to pensions
- ▸ departmental program expenses of $535 million in 2022–23 ($375 million in 2021–22)

The $6,803-million or 61.3% decrease in total expenses from 2021–22 to 2022–23 is due to:

- ▸ a $6,963-million decrease in public service employer payments mainly due to a one-time contribution of $7,805 million to the Public Service Pension Plan in 2021–22 to address an actuarial shortfall in accordance with the *Actuarial Report (19th) on the Pension Plan for the Public Service of Canada as at 31 March 2020*,[cxci] which was partially offset by:
  - › a lump-sum payment of $499 million in 2022–23 to address a shortfall and restore the financial health of the Royal Canadian Mounted Police Life and Disability Insurance Plan
  - › greater claims under the public service health and dental care plans, public service and Royal Canadian Mounted Police disability insurance premiums and provincial payroll taxes in 2022–23
- ▸ a $160-million increase in departmental program expenses mainly from:
  - › a write-off of an asset under construction of $51.8 million
  - › payments of claims against the Crown of $20.3 million
  - › retroactive compensation adjustments for executives of $10.4 million
  - › greater spending on various initiatives, such as:
    - o transferring the administration of the SAP contract for the Government of Canada from Public Services and Procurement Canada to TBS
    - o improving the governance and oversight of digital initiatives and digital service delivery to Canadians
    - o delivering the *Access to Information Review: Report to Parliament*[cxcii] and key actions on access to information[cxciii]
    - o advancing key human resource projects for the public service, including job classification for the core public administration and proactive pay equity

The difference of $702 million between planned and actual results for 2022–23 total expenses is due to:

- ▸ a $564-million difference in public service employer payments mainly from a lump-sum payment of $499 million under the Royal Canadian Mounted Police Life and Disability Insurance Plan
- ▸ a $138-million difference in departmental program expenses mainly due to:
  - › a write-off of an asset under construction

> › additional funding received for the payment of claims against the Crown and various initiatives as mentioned above

TBS's total revenues consist mainly of recovered costs that TBS incurred for the:

▸ administration of the Public Service Pension Plan

▸ provision of services to other government departments related to:

> › the administration of the government-wide contract for SAP software

> › shared financial and human resources management systems, accounting, and mail services

The increase of $36.7 million in total revenues from 2021–22 to 2022–23 and the difference of $36.4 million between planned and actual results for 2022–23 total revenues are both mainly due to the recovery of:

▸ costs attributable to the transfer of the administration of the government-wide SAP contract from Public Services and Procurement Canada to TBS

▸ additional costs incurred for the provision of internal support services

Condensed Statement of Financial Position (unaudited) as of March 31, 2023 (dollars)

Financial information	2022–23	2021–22 (restated)	Difference (2022–23 minus 2021–22)
Total net financial assets	628,582,899	515,525,787	113,057,112
Total liabilities	627,110,273	505,598,039	121,512,234
Departmental net financial assets	1,472,626	9,927,748	(8,455,122)
Total non-financial assets	47,786,924	101,154,788	(53,367,864)
Departmental net financial position	49,259,550	111,082,536	(61,822,986)

TBS's assets consist mainly of accounts receivable from other government departments to pay for their share of employer contributions to employee benefit plans, as well as amounts due from the Consolidated Revenue Fund that may be disbursed without further charges to TBS's authorities. The increase of $113 million in total net financial assets from 2021–22 to 2022–23 is mostly the result of an increase in accounts receivable from other government departments related to their share of employer contributions to employee benefit plans.

TBS's liabilities consist mainly of accounts payable to other government departments related to:

- employer contributions to employee benefit plans
- accrued employee claims for benefits under the public service health and dental care plans
- amounts due to the Consolidated Revenue Fund for accounts receivable previously credited to TBS's authorities

The increase of $122 million in total liabilities from 2021–22 to 2022–23 is mostly due to an increase in accounts payable to other government departments related to public service disability insurance premiums, provincial payroll taxes and employer contributions to employee benefit plans.

The departmental net financial position has decreased by $61.8 million from 2021–22 to 2022–23 because of a $8.4-million decrease in departmental net financial assets and a $53.4-million decrease in total non-financial assets.

Departmental net financial assets is the difference between total net financial assets and total liabilities and represents mainly accrued revenues to be credited to authorities in future years upon receipt, partially offset by accrued liabilities to be paid from authorities in future years as they become due. The decrease of $8.4 million from 2021–22 to 2022–23 stems mainly from increases in accrued employee claims for benefits under the public service health and dental care plans.

TBS's non-financial assets consist mainly of tangible capital assets. The decrease of $53.4 million from 2021–22 to 2022–23 is mostly attributable to the write-off of an asset under construction in 2022–23.

Corporate information

Organizational profile

Appropriate minister[s]: The Honourable Anita Anand, President of the Treasury Board

Institutional head: Graham Flack, Secretary of the Treasury Board

Ministerial portfolio: The Treasury Board portfolio consists of TBS and the Canada School of Public Service, as well as the following organizations which operate at arm's length and report to Parliament through the President of the Treasury Board: the Public Sector Pension Investment Board, the Office of the Commissioner of Lobbying of Canada, and the Office of the Public Sector Integrity Commissioner of Canada.

Enabling instrument[s]: The *Financial Administration Act*[cxciv] is the act that establishes the Treasury Board itself and gives it powers with respect to the financial, personnel and administrative management of the public service, and the financial requirements of Crown corporations.

Year of incorporation / commencement: 1966

Raison d'être, mandate and role: who we are and what we do

"Raison d'être, mandate and role: who we are and what we do" is available in the Treasury Board of Canada Secretariat mandate.[cxcv]

For more information on the department's organizational mandate letter commitments, see the President of Treasury Board's mandate letter.[cxcvi]

Operating context

Information on the operating context is available on TBS's website.

Reporting framework

TBS's departmental results framework and program inventory of record for 2022–23 are shown below.

Core Responsibility 1: spending oversight

Departmental Results Framework

Departmental Result	Indicator
Proposals to the Treasury Board contain information that helps ministers make decisions	Percentage of Treasury Board submissions for complex projects or programs that transparently disclose financial risk
Government organizations measure, evaluate and report on their performance	Percentage of government programs that have suitable measures for tracking performance and informing decision-making

Program inventory

▸ Oversight and Treasury Board Support

▸ Expenditure Data, Analysis, Results and Reviews

▸ Government-Wide Funds

Core Responsibility 2: administrative leadership

Departmental Results Framework

Departmental Result	Indicator
Government service delivery is digitally enabled and meets the needs of Canadians	Degree to which clients are satisfied with the delivery of Government of Canada services, expressed as a score from 1 to 100
	Percentage of high-volume Government of Canada services that meet service standards
	Percentage of high-volume Government of Canada services that are fully available online
	Usage of high-volume Government of Canada online services, measured as a percentage of all service delivery channels, including in-person and telephone
	Percentage of Government of Canada websites that provide digital services to citizens securely
	Degree to which Canadians are successful in completing tasks on Government of Canada websites
Canadians have timely access to government information	Number of new datasets available to the public
	Percentage of institutions that respond to 90% or more of access to information requests within legislated timelines
	Percentage of institutions that respond to 90% or more of personal information requests within legislated timelines

Departmental Result	Indicator
Government has good asset and financial management practices	Percentage of key financial management processes for which a system of internal controls has been established and that have reached the continuous monitoring stage
	Percentage of departments that maintain and manage their assets over their life cycle
Government demonstrates leadership in making its operations low-carbon	The level of overall Government of Canada greenhouse gas emissions

Program inventory

▶ Financial Management Policies and Initiatives

▶ Digital Comptrollership Program

▶ Digital Strategy, Planning, and Oversight

▶ Management Accountability Framework

▶ Canadian Digital Service

▶ Public Service Accessibility

▶ Acquired Services and Assets Policies and Initiatives

▶ Internal Audit Policies and Initiatives

▶ Digital Policy

▶ Communications and Federal Identity Policies and Initiatives

▶ Greening Government Operations

Core Responsibility 3: employer

Departmental Results Framework

Departmental Result	Indicator
Public service attracts and retains a skilled and diverse workforce	Percentage of institutions where communications in designated bilingual offices "nearly always" occur in the official language chosen by the public
	Percentage of executive employees (compared with workforce availability) who are members of a visible minority group
	Percentage of executive employees (compared with workforce availability) who are women
	Percentage of executive employees (compared with workforce availability) who are Indigenous persons
	Percentage of executive employees (compared with workforce availability) who are persons with a disability

Departmental Result	Indicator
The workplace is healthy, safe and inclusive	Percentage of employees who believe their workplace is psychologically healthy
	Percentage of employees who indicate that they have been the victim of harassment on the job in the past 12 months
	Percentage of employees who indicate that they have been the victim of discrimination on the job in the past 12 months
	Percentage of employees who indicate that their organization respects individual differences (for example, culture, work styles and ideas)
Terms and conditions of employment are fairly negotiated	Percentage of Federal Public Service Labour Relations and Employment Board outcomes that confirm that the Government of Canada is bargaining in good faith

Program inventory

▸ Executive and Leadership Development

▸ Employee Relations and Total Compensation

▸ People Management Systems and Processes

▸ Public Service Employer Payments

▸ Workplace Policies and Services

▸ Research, Planning and Renewal

Core Responsibility 4: regulatory oversight

Departmental Results Framework

Departmental Result	Indicator
The federal regulatory system protects and advances the public interest, including sustainable economic growth	Ranking of Canada's regulatory system by the Organisation for Economic Co-operation and Development (OECD) for stakeholder engagement
	Ranking of Canada's regulatory system by the Organisation for Economic Co-operation and Development (OECD) on regulatory impact assessment
	Ranking of Canada's regulatory system by the Organisation for Economic Co-operation and Development (OECD) for ex-post evaluation

Program inventory

▸ Regulatory Policy, Oversight, and Cooperation

Supporting information on the program inventory

Financial, human resources and performance information for TBS's program inventory is available in [GC InfoBase](#).[cxcvii]

Supplementary information tables

The following supplementary information tables are available on TBS's website:

- [Reporting on Green Procurement](#)[cxcviii]
- [Details on transfer payment programs](#)[cxcix]
- [Gender-based analysis plus](#) [cc]
- [Response to Parliamentary committees and external audits](#)[cci]
- [United Nations 2030 Agenda and the Sustainable Development Goals](#)[ccii]
- [Phoenix pay system expenditures for 2022–23](#) [cciii]

Federal tax expenditures

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 each year in the [Report on Federal Tax Expenditures](#).[cciv] This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

Organizational contact information

Mailing address:

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Telephone: 613-369-3200

Email: questions@tbs-sct.gc.ca

Website(s): https://www.canada.ca/en/treasury-board-secretariat.html

Appendix: definitions

appropriation *(crédit)*
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures *(dépenses budgétaires)*
Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

core responsibility (responsabilité essentielle)
An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in 1 or more related departmental results that the department seeks to contribute to or influence.

departmental plan *(plan ministériel)*
A report on the plans and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament each spring.

departmental priority *(priorité)*
A plan or project that a department 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 departmental results.

departmental result (résultat ministériel**)**
A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

departmental result indicator (indicateur de résultat ministériel**)**
A quantitative measure of progress on a departmental result.

departmental results framework (cadre ministériel des résultats**)**
A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

departmental results report (rapport sur les résultats ministériels**)**
A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

full-time equivalent (équivalent temps plein**)**
A measure of the extent to which an employee represents a full person-year charge against a departmental budget. For a particular position, the full-time equivalent figure is the ratio of

number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

gender-based analysis plus (GBA Plus) (*analyse comparative entre les sexes plus [ACS Plus]*)
An analytical tool used to support the development of responsive and inclusive policies, programs and other initiatives; and understand how factors such as sex, race, national and ethnic origin, Indigenous origin or identity, age, sexual orientation, socio-economic conditions, geography, culture and disability, impact experiences and outcomes, and can affect access to and experience of government programs.

government-wide priorities (*priorités pangouvernementales*)
For the purpose of the 2022–23 Departmental Results Report, government-wide priorities are the high-level themes outlining the government's agenda in the November 23, 2021, Speech from the Throne (Building a resilient economy: a cleaner & healthier future for our kids):[ccv] building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighter harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation; and fighting for a secure, just and equitable world.

horizontal initiative (*initiative horizontale*)
An initiative where 2 or more federal organizations are given funding to pursue a shared outcome, often linked to a government priority.

Indigenous business (*enterprise autochtone)*
For the purpose of the *Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses* and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, an organization that meets the definition and requirements as defined by the Indigenous Business Directory.[ccvi]

non-budgetary expenditures *(dépenses non budgétaires)*
Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (*rendement)*
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 (*indicateur de rendement*)
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 (*production de rapports sur le rendement*)
The process of communicating evidence-based performance information. Performance reporting supports decision-making, accountability and transparency.

plan (*plan*)
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 to the expected result.

planned spending (*dépenses prévues*)
For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in 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 Departmental Plans and Departmental Results Reports.

program (*programme*)
Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

program inventory (*répertoire des programmes*)
Identifies all the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

result (résultat)
A 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.

statutory expenditures *(dépenses législatives)*
Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

target *(cible)*

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.

voted expenditures *(dépenses votées)*

Expenditures that Parliament approves annually through an appropriation act. The vote wording becomes the governing conditions under which these expenditures may be made.

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Treasury Board of Canada Secretariat Financial Statements (Unaudited) for the Year Ended March 31, 2023

On this page

Statement of Management Responsibility including Internal Control over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2023, and all information contained in these statements, rests with the management of the Treasury Board of Canada Secretariat (TBS). These financial statements have been prepared by management using the Government of Canada's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the TBS financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in the TBS Departmental Results Report, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable; that assets are safeguarded; and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout TBS; and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

A risk-based assessment of the system of ICFR for the year ended March 31, 2023, was completed in accordance with the Treasury Board *Policy on Financial Management* and the results and action plans are summarized in the annex.

The annex also provides information on the status of the risk-based assessment of the controls over common services provided by TBS that have a bearing on a recipient's departmental financial statements.

The effectiveness and adequacy of the TBS system of ICFR is reviewed by internal audit staff, who conduct periodic audits of different areas of TBS's operations, and by the departmental audit committee, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting, and which reviews the financial statements and provides advice to the Secretary.

The financial statements of TBS have not been audited.

Original copy signed by

Graham Flack
Secretary of the Treasury Board
Ottawa, Canada

Original copy signed by

Karen Cahill
Chief Financial Officer

Statement of Financial Position (unaudited) as at March 31

(in thousands of dollars)

	2023	2022 Restated (Note 13)
Financial assets		
Accounts receivable and advances (Note 4)	635,870	491,817
Due from Consolidated Revenue Fund	0	30,807
Total gross financial assets	**635,870**	**522,624**
Financial assets held on behalf of government		
Accounts receivable and advances (Note 4)	(7,287)	(7,098)
Total financial assets held on behalf of government	**(7,287)**	**(7,098)**
Total net financial assets	**628,583**	**515,526**
Liabilities		
Accounts payable and accrued liabilities (Note 5)	581,916	476,915
Due to Consolidated Revenue Fund	15,680	0
Vacation pay and compensatory leave	22,152	21,214

Table notes:

- The accompanying notes form an integral part of these financial statements.
- For contractual obligations, see Note 8.
- For contingent liabilities, see Note 9.

	2023	2022 Restated (Note 13)
Employee future benefits (Note 6)	7,362	7,469
Total liabilities	**627,110**	**505,598**
Departmental net financial asset	**1,473**	**9,928**
Non-financial assets		
Prepaid expenses	378	563
Tangible capital assets (Note 7)	47,409	100,592
Total non-financial assets	**47,787**	**101,155**
Departmental net financial position	**49,260**	**111,083**

Table notes:

- The accompanying notes form an integral part of these financial statements.
- For contractual obligations, see Note 8.
- For contingent liabilities, see Note 9.

Original copy signed by

Graham Flack

Secretary of the Treasury Board

Ottawa, Canada

Original copy signed by

Karen Cahill

Chief Financial Officer

Statement of Operations and Departmental Net Financial Position (unaudited) for the year ended March 31

(in thousands of dollars)

	2023 Planned results	2023	2022 Restated (Note 13)
Expenses			
Spending Oversight	45,298	46,836	42,192
Administrative Leadership	113,974	221,088	112,710
Employer (Note 12b)	3,309,752	3,887,596	10,820,324
Regulatory Oversight	12,382	12,096	10,259
Internal Services	110,356	126,019	111,297
Total expenses	**3,591,762**	**4,293,635**	**11,096,782**

Table notes:

- The accompanying notes form an integral part of these financial statements.
- For segmented information, see Note 12.
- Planned results were presented in the 2022–23 Future-Oriented Statement of Operations and were included in TBS's 2022–23 Departmental Plan based on plans as at January 17, 2022 (also see Note 2a).

	2023 Planned results	2023	2022 Restated (Note 13)
Revenues			
Services to other government departments	0	28,936	0
Internal support services	8,395	18,631	9,112
Recovery of pension administration costs	10,911	9,506	9,554
Parking fees (government-wide)	1,090	861	933
Other	5	182	96
Gross revenues	**20,401**	**58,116**	**19,695**
Revenues earned on behalf of government	(3,245)	(4,546)	(2,814)
Total net revenues	**17,156**	**53,570**	**16,881**
Net cost of operations before government funding and transfers	**3,574,606**	**4,240,065**	**11,079,901**
Government funding and transfers			
Net cash provided by Government of Canada		4,201,054	10,984,061
Change in due from Consolidated Revenue Fund		(46,487)	83,023
Services provided without charge by other government departments (Note 10a)		23,582	23,183
Transfers of assets and liabilities from other government departments (Note 11)		93	10
Total government funding and transfers		**4,178,242**	**11,090,277**
Net cost (results) of operations after government funding and transfers		**61,823**	**(10,376)**
Departmental net financial position – Beginning of year		**111,083**	**100,707**
Departmental net financial position – End of year		**49,260**	**111,083**

Table notes:

- The accompanying notes form an integral part of these financial statements.
- For segmented information, see Note 12.
- Planned results were presented in the 2022–23 Future-Oriented Statement of Operations and were included in TBS's 2022–23 Departmental Plan based on plans as at January 17, 2022 (also see Note 2a).

Statement of Change in Departmental Net Financial Asset (unaudited) for the year ended March 31

(in thousands of dollars)

	2023	2022 Restated (Note 13)
Net (cost) results of operations after government funding and transfers	**(61,823)**	**10,376**
Change due to tangible capital assets (Note 7)		
Acquisition of tangible capital assets	(5,127)	(9,537)
Amortization of tangible capital assets	7,808	7,025
Proceeds from disposal of tangible capital assets	14	0

Table notes:

- The accompanying notes form an integral part of these financial statements.

	2023	2022 Restated (Note 13)
Net loss on disposal and write-off of tangible capital assets	51,750	1,500
Net transfer to other government departments (Note 11)	0	4
Other adjustments to tangible capital assets	(1,262)	0
Total change due to tangible capital assets	**53,183**	**(1,008)**
Change due to prepaid expenses	**185**	**(171)**
Net (decrease) increase in departmental net financial asset	**(8,455)**	**9,197**
Departmental net financial asset – Beginning of year	**9,928**	**731**
Departmental net financial asset – End of year	**1,473**	**9,928**

Table notes:

- The accompanying notes form an integral part of these financial statements.

Statement of Cash Flows (unaudited) for the year ended March 31

(in thousands of dollars)

	2023	2022 Restated (Note 13)
Operating activities		
Net cost of operations before government funding and transfers	4,240,065	11,079,901
Non-cash items:		
Amortization of tangible capital assets	(7,808)	(7,025)
Net loss on disposal and write-off of tangible capital assets	(51,750)	(1,500)
Other adjustments to tangible capital assets	1,262	0
Services provided without charge by other government departments (Note 10a)	(23,582)	(23,183)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	143,864	(170,841)
(Decrease) increase in prepaid expenses	(185)	171
(Increase) decrease in accounts payable and accrued liabilities	(105,001)	92,009
(Increase) decrease in vacation pay and compensatory leave	(938)	4,344
Decrease in employee future benefits	107	662
Transfer of financial assets from other government departments (Note 11)	(93)	(14)
Cash used in operating activities	**4,195,941**	**10,974,524**
Capital investing activities		
Acquisitions of tangible capital assets	5,127	9,537
Proceeds from disposal of tangible capital assets	(14)	0
Cash used in capital investing activities	**5,113**	**9,537**
Net cash provided by the Government of Canada	**4,201,054**	**10,984,061**

Table note:

- The accompanying notes form an integral part of these financial statements.

Notes to the financial statements (unaudited) for the year ended March 31

▶ In this section

1. Authority and objectives

Under the broad authority of sections 5 to 13 of the _Financial Administration Act_, the Treasury Board of Canada Secretariat (TBS) supports the Treasury Board as a committee of ministers in its role as the general manager and employer of the core public administration. TBS is headed by a Secretary, who reports to the President of the Treasury Board.

The mission of TBS is to ensure that rigorous stewardship of public resources achieves results for Canadians.

The core business of TBS is currently organized into the following core responsibilities:

a) 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.

b) Administrative Leadership

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

c) 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.

d) Regulatory Oversight

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

e) Internal Services

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories that support program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories are: Acquisition Management Services, Communications Services, Financial Management Services, Human Resources Management Services, Information Management Services, Information Technology Services, Legal Services, Materiel Management Services, Management and Oversight Services, and Real Property Management Services.

2. Summary of significant accounting policies

These financial statements have been prepared using TBS's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

The significant accounting policies are as follows.

a) Parliamentary authorities

TBS is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to TBS do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament.

Note 3 provides a reconciliation between the bases of reporting. The "planned results" amounts in the "Expenses" and "Revenues" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-Oriented Statement of Operations included in the 2022–23 Departmental Plan. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Financial Assets because these amounts were not included in the 2022–23 Departmental Plan.

b) Net cash provided by government

TBS operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by TBS is deposited to the CRF, and all cash disbursements made by TBS are paid from the CRF. The net cash provided by government is the difference between all cash receipts and all cash disbursements, including transactions between government departments.

c) Amounts due from or to the CRF

Amounts due from or to the CRF are the result of timing differences at year-end between the time when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that TBS is entitled to draw from the CRF without further authorities to discharge its liabilities.

d) Revenues

Revenues are accounted for in the period in which the related transaction or event that gave rise to the revenues occurred.

Revenues that are non-respendable are not available to discharge TBS's liabilities. While the Secretary is expected to maintain accounting control, they have no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are earned on behalf of the Government of Canada and, therefore, are presented as a reduction of the entity's gross revenues.

e) Expenses

Transfer payments are recorded as an expense in the year that the transfer is authorized and all eligibility criteria have been met by the recipient.

Operating expenses, which are recorded on an accrual basis when goods are received or services are rendered, include the following:

- public service employer payments recorded centrally by TBS on behalf of other federal organizations
- departmental salaries and employee benefits; professional and special services; transportation and telecommunications; equipment and furniture; rentals; repairs and maintenance; and utilities, materials and supplies

- services provided without charge by other government departments for accommodation and legal services reported at their estimated cost
- vacation pay and compensatory leave accrued as the benefits are earned by employees under their respective terms of employment
- amortization of tangible capital assets, which is recorded on a straight-line basis over the estimated useful life of each asset

f) Government-wide employee benefits

(i) Pension and other employee benefits

Eligible public service employees participate in the Public Service Pension Plan (the Plan), a defined benefit pension plan sponsored by the Government of Canada. In support of the Treasury Board's role as employer for the public service, TBS funds employer contributions to the Plan for all departments and agencies, including additional contributions in respect of any actuarial deficits, via statutory authorities.

Employer contributions to the Plan are expensed in the year incurred, and TBS recovers the employer contributions from other departments and agencies. TBS's departmental financial statements therefore report on employer contributions in respect of only its own employees' participation in the Plan.

The Government of Canada also sponsors a variety of other employee benefit plans that TBS is responsible for administering and/or funding through its centrally managed funds. Benefit payments for these plans are recognized as expenses in TBS's financial statements when they become due, and no accruals are recorded for future benefits. A portion of these benefits is also recovered from other departments and agencies. This accounting treatment corresponds to the funding provided to TBS through parliamentary appropriations.

For all pension and other employee future benefits, the actuarial liabilities and related disclosures, as well as actuarial surpluses or deficiencies for the whole of government, are recognized in the financial statements of the Government of Canada. It is the government as the sponsor of the defined benefit plans that ultimately bears the actuarial and investment risks inherent to these plans.

(ii) Severance benefits

The accumulation of severance benefits for voluntary departures ceased for applicable employee groups beginning in 2011 (see Note 6b). The remaining obligation for employees who did not withdraw their accumulated benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the government as a whole.

g) Accounts receivable and advances

Accounts receivable and advances are stated at the lower of cost or net recoverable value. A valuation allowance has been recorded for receivables where recovery is considered uncertain.

Accounts receivable held on behalf of government are presented in these financial statements as the Secretary must maintain accounting control for these items; however, they are later presented as a reduction to TBS's gross financial assets because the receipt of these receivables cannot be used by TBS to discharge existing liabilities.

h) Tangible capital assets

The costs of acquiring equipment and other capital property are capitalized as tangible capital assets and are amortized to expense these costs over the estimated useful lives of the assets, as described in Note 7. All tangible capital assets and leasehold improvements having an initial cost of $10,000 or more are recorded at their

acquisition cost. Tangible capital assets do not include works of art and intangible assets.

i) Contingent liabilities

Contingent liabilities are potential liabilities that may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a provision is accrued, and an expense is recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

j) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported and disclosed amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying notes at March 31. The estimates are based on facts and circumstances, historical experience and general economic conditions, and they reflect the government's best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are contingent liabilities, the liability for claims incurred but not yet reported under the public service health and dental care plans, the liability for employee future benefits, and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

k) Related-party transactions

Related-party transactions, other than inter-entity transactions, are recorded at the exchange amount.

Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis, and are measured at the carrying amount, except for the following:

i. Services provided on a recovery basis are recognized as revenues and expenses on a gross basis and are measured at the exchange amount

ii. Certain services received on a "without charge" basis are recorded for departmental financial statement purposes at the carrying amount

3. Parliamentary authorities

TBS receives most of its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through the parliamentary authorities in prior, current, or future years. Accordingly, TBS has different net results of operations for the year on a government funding basis than on an accrual accounting basis.

The differences are reconciled in the following tables.

a) Reconciliation of net cost of operations to current year authorities used ($ thousands)

	2023	2022 Restated (Note 13)
Net cost of operations before government funding and transfers	**4,240,065**	**11,079,901**
Adjustments for items affecting net cost of operations but not affecting authorities:		
Amortization of tangible capital assets	(7,808)	(7,025)
Net loss on disposal and write-off of tangible capital assets	(51,750)	(1,500)

	2023	2022 Restated (Note 13)
Services provided without charge by other government departments	(23,582)	(23,183)
(Increase) decrease in vacation pay and compensatory leave	(938)	4,344
Increase (decrease) in contributions to group insurance plans to be credited to appropriations when received	2,723	(5,601)
(Increase) decrease in employee future benefits	(129)	959
(Increase) decrease in accrued liabilities not charged to authorities	(10,234)	7,521
Refund of prior years' expenditures	6,421	2,877
Other	954	(1,776)
Total items affecting net cost of operations but not affecting authorities	**(84,343)**	**(23,384)**
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	5,127	9,537
Salary overpayments to be recovered	1,128	711
Increase in advances and prepaid expenses	214	1,165
Total items not affecting net cost of operations but affecting authorities	**6,469**	**11,413**
Current year authorities used	**4,162,191**	**11,067,930**

b) Authorities provided and used ($ thousands)

	2023	2022
Authorities provided		
Vote 1: program expenditures	390,120	329,201
Vote 5: government contingencies	691,459	662,077
Vote 10: government-wide initiatives	132,192	121,569
Vote 20: public service insurance	3,771,828	3,048,144
Vote 25: operating budget carry forward	2,969	143,101
Vote 30: paylist requirements	469,419	597,186
Vote 35: capital budget carry forward	2,866	114,532
Statutory amounts	40,010	7,840,484
Total authorities provided	**5,500,863**	**12,856,294**
Less: Lapsed authorities:		
Vote 1: program expenditures	(27,818)	(25,536)
Vote 5: government contingencies	(691,459)	(662,077)
Vote 10: government-wide initiatives	(132,192)	(121,569)
Vote 20: public service insurance	(11,934)	(124,363)
Vote 25: operating budget carry forward	(2,969)	(143,101)
Vote 30: paylist requirements	(469,419)	(597,186)
Vote 35: capital budget carry forward	(2,866)	(114,532)
Statutory amounts	(15)	0
Current year authorities used	**4,162,191**	**11,067,930**

4. Accounts receivable and advances

The following table presents details of TBS's accounts receivable and advance balances.

($ thousands)

	2023	2022
Receivables from other government departments and agencies	624,700	481,362
Receivables from external parties	10,993	10,262
Advances to employees	441	431
Subtotal accounts receivable and advances	**636,134**	**492,055**
Less allowance for doubtful accounts on external receivables	(264)	(238)
Gross accounts receivable and advances	**635,870**	**491,817**
Accounts receivable held on behalf of government	(7,287)	(7,098)
Net accounts receivable and advances	**628,583**	**484,719**

5. Accounts payable and accrued liabilities

The following table presents the details of TBS's accounts payable and accrued liabilities.

($ thousands)

	2023	2022
Accounts payable to other government departments and agencies	454,100	374,377
Accounts payable to external parties	29,020	36,803
Total accounts payable	483,120	411,180
Accrued liabilities	98,796	65,735
Total accounts payable and accrued liabilities	**581,916**	**476,915**

6. Employee future benefits

a) Pension benefits

TBS's employees participate in the Public Service Pension Plan (the Plan), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years, at a rate of 2% per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plan benefits, and they are indexed to inflation.

Both the employees and TBS contribute to the cost of the Plan. Due to the amendment of the _Public Service Superannuation Act_ following the implementation of provisions related to Economic Action Plan 2012, employee contributors have been divided into two groups:

1. Group 1 relates to existing Plan members as of December 31, 2012
2. Group 2 relates to members joining the Plan as of January 1, 2013

Each group has a distinct contribution rate. The employer expense in 2022–23 amounts to $26.1 million ($23.9 million in 2021–22). For Group 1 members, the expense represents approximately 1.02 times the employee contributions and, for Group 2 members, approximately 1.00 times the employee contributions.

b) Severance benefits

Severance benefits provided to TBS's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011, the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits upon departure from the public service. By March 31, 2023, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows.

($ thousands)

	2023	2022
Accrued benefit obligation (beginning of year)	7,469	8,131
Expense for the year	368	335
Benefits paid during the year	(475)	(997)
Accrued benefit obligation (end of year)	**7,362**	**7,469**

7. Tangible capital assets

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows.

Asset class	Amortization period
Computer software	3 to 10 years
Machinery and equipment	3 to 10 years
Motor vehicles	5 years
Assets under construction	Once in service, in accordance with asset type
Leasehold improvements	Lesser of the remaining term of the lease or useful life of the improvement

Assets under construction are recorded in the applicable capital asset class in the year that they become available for use, and are not amortized until they become available for use.

The following table presents the details of tangible capital assets.

($ thousands)

Capital asset class	Cost				Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Adjustments **	Closing balance	Opening balance	Amortization	Adjustments **	Closing balance	2023	2022 Restated (Note 13) *
Assets under construction	61,854	5,127	(65,648)	1,333	0	0	0	0	1,333	61,854
Machinery and equipment	16,926	0	0	16,926	10,440	1,956	0	12,396	4,530	6,486
Motor vehicles	90	0	(25)	65	58	14	(25)	47	18	32
Leasehold improvements	11,513	0	0	11,513	6,698	1,151	0	7,849	3,664	4,815
Computer software	43,195	0	15,121	58,316	15,790	4,687	(25)	20,452	37,864	27,405
Total	**133,578**	**5,127**	**(50,552)**	**88,153**	**32,986**	**7,808**	**(50)**	**40,744**	**47,409**	**100,592**

Table notes:

* The opening balance for Assets under construction and Computer software has been adjusted from the prior year's closing balance due to retroactive adjustments of $22.1 million that was transferred from assets under construction to computer software and then amortized. For additional details on the adjustments to the prior year's results, see Note 13.

** The adjustments include assets under construction of $13.9 million that were transferred to the other categories upon completion of the assets, a write-off of an asset under construction of $51.8 million, the post-capitalization of computer software of $1.3 million in net book value and retirements of a fully amortized computer software that is no longer in service and of a fully amortized vehicle that was sold.

8. Contractual obligations

The nature of TBS's activities can result in some large multi-year contracts and obligations whereby TBS is obligated to make future payments when services or goods are received, or for its transfer payment programs. Significant contractual obligations that can be reasonably estimated are summarized in the following table.

($ thousands)

	2024	2025	2026	2027	2028	2029 and subsequent	Total
Public service and pensioners' health and dental insurance plans	85,376	30,855	38,523	51,418	58,356	223,206	487,734
Information technology acquisitions, licenses and rentals	30,224	27,590	27,540	26,222	26,222	78,666	216,464
Professional services	31,825	715	76	26	26	0	32,668
Transfer payments	295	212	0	0	0	0	507
Total	**147,720**	**59,372**	**66,139**	**77,666**	**84,604**	**301,872**	**737,373**

9. Contingent liabilities

Claims and litigations

Claims have been made against TBS in the normal course of operations. These claims include items with pleading amounts and others for which no amount is specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. TBS has recorded an allowance for claims and litigations where it is likely that there will be a future payment and where a reasonable estimate of the loss can be made, except for certain unresolved claims related to ongoing negotiations. Due to the sensitivity of these latter claims, an allowance has been recorded centrally by the Office of the Comptroller General in the consolidated financial statements of the Government of Canada. Upon resolution in the future, any resulting allowance for these claims will be recorded by the department and could be material. Claims for which the outcome is not determinable and a reasonable estimate can be made by management amount to approximately $2.5 million at March 31, 2023 ($11.2 million in 2021–22). None of these claims is with related parties.

10. Related-party transactions

TBS is related, as a result of common ownership, to all Government of Canada departments, agencies and Crown corporations. Related parties also include TBS's key management personnel and their close family members, as well as entities that are controlled by, or are under shared control of, these individuals. TBS may enter into transactions with these entities in the normal course of business and on normal trade terms.

In addition, TBS has the responsibility to administer and fund, on behalf of other government departments, the employer's contribution to health, dental and other employee insurance plans and payroll benefits through its centrally managed funds (refer to Note 10b).

During the year, TBS received and provided common services as disclosed in the following sections.

a) Common services provided without charge by other government departments

TBS received accommodation and legal services from certain common service organizations. These services were provided without charge and have been recorded at the carrying value in TBS's Statement of Operations and Departmental Net Financial Position as follows.

($ thousands)

	2023	2022
Accommodation	20,689	20,364
Legal services	2,893	2,819
Total	**23,582**	**23,183**

In order to achieve efficiency and cost effectiveness, and to deliver programs economically to the public, the government has centralized some of its administrative activities. As a result, the government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The cost of these services, such as the payroll and cheque issuance services provided by Public Services and Procurement Canada and audit services provided by the Office of the Auditor General, are not included in TBS's Statement of Operations and Departmental Net Financial Position.

b) Common services provided without charge to other government departments

TBS provided services without charge to other government departments for the provision of the employer's contribution to health, dental and other employee insurance plans and payroll benefits in the amount of $3.7 billion in 2022–23 ($2.9 billion in 2021–22).

c) Other transactions with related parties

($ thousands)

	2023	2022
Expenses: Other government departments and agencies	19,581	(2,293)
Revenues: Other government departments and agencies	53,548	16,871

Expenses and revenues disclosed in (c) exclude common services provided without charge, which have already been disclosed in (a) and (b). The expenses are related to the acquisition of various goods and services and recoveries of costs from other departments and agencies related to shared-costs programs and employee transfers. The revenues are mainly related to SAP contract administration for the Government of Canada and internal support services provided to other departments and agencies, as well as the recovery of costs related to public service pension administration.

11. Transfers from or to other government departments

Throughout the year, transfers from or to other government departments of accounts receivable related to salary overpayments were made. These transfers are made when an employee transfers between departments before an outstanding salary overpayment is fully recovered by the department they transferred from.

The impact of transfers from or to other government departments in the financial statements is as follows.

($ thousands)

	2023	2022
Financial assets		
Accounts receivable and advances	93	14
Non-financial assets		
Tangible capital assets (net book value)		
To Health Canada	0	(40)
From Department of Finance Canada	0	24
From Employment Services and Development Canada	0	12
Transfers of assets and liabilities from other government departments	93	10

12. Segmented information

a) Expenses and revenues

Information for TBS is presented by segment based on a breakdown by core responsibility. This presentation is consistent with the accounting policies described in Note 2. The following table presents the expenses incurred and revenues generated for the main core responsibilities, by major category of expenses and revenues.

($ thousands)

	Spending Oversight	Admin Leadership	Employer *	Regulatory Oversight	Internal Services	2023 Total	2022 Restated (Note 13)
Transfer payments							
Industry	135	487	0	13	0	635	591
Total transfer payments	**135**	**487**	**0**	**13**	**0**	**635**	**591**
Operating expenses							
Public service employer payments	0	0	3,759,155	0	0	**3,759,155**	**10,722,018**
Salary and employee benefits	41,754	106,772	80,590	10,002	74,457	**313,575**	**267,446**
Professional and special services	1,091	22,567	16,206	1,149	32,468	**73,481**	**55,541**
Rentals	4	27,799	285	2	7,970	**36,060**	**11,349**
Accommodation	2,301	7,271	5,208	581	5,328	**20,689**	**20,364**
Amortization	2	4,012	80	1	3,713	**7,808**	**7,025**
Machinery, equipment, parts and tools	46	572	1,067	12	2,153	**3,850**	**4,287**
Transport and telecommunications	71	668	282	50	329	**1,400**	**661**
Information	236	561	182	2	169	**1,150**	**916**
Repair and maintenance	0	0	0	0	676	**676**	**227**
Utilities, materiel and supplies	32	87	73	1	66	**259**	**187**
Other subsidies and expenses	1,164	50,292	24,468	283	(1,310)	**74,897**	**6,170**
Total operating expenses	**46,701**	**220,601**	**3,887,596**	**12,083**	**126,019**	**4,293,000**	**11,096,191**
Total expenses	**46,836**	**221,088**	**3,887,596**	**12,096**	**126,019**	**4,293,635**	**11,096,782**
Revenues							
Services to other government departments	0	28,604	0	0	332	**28,936**	**0**
Internal support services	0	0	0	0	18,631	**18,631**	**9,112**
Recovery of pension administration costs	0	0	9,506	0	0	**9,506**	**9,554**
Parking fees and other revenues	0	0	954	0	89	**1,043**	**1,029**
Revenues earned on behalf of government	0	(259)	(2,747)	0	(1,540)	**(4,546)**	**(2,814)**
Total net revenues	**0**	**28,345**	**7,713**	**0**	**17,512**	**53,570**	**16,881**
Net cost of operations before government funding and transfers	**46,836**	**192,743**	**3,879,883**	**12,096**	**108,507**	**4,240,065**	**11,079,901**

Table note:

* For additional details on employer expenses, see Note 12b.

b) Employer expenses

Total expenses reported under the "Employer" core responsibility are comprised of public service employer payments recorded centrally by TBS on behalf of other federal organizations and departmental expenses in support of the Treasury Board in its role as the employer of the core public administration.

Public service employer payments account for approximately 90% of TBS's total expenses and include the following:

- the employer's share of contributions to the Public Service Pension Plan and Retirement Compensation Arrangement
- the employer's share of contributions to the Public Service Death Benefit Account
- the employer's share of contributions to the Canada Pension Plan and Québec Pension Plan
- the employer's share of Employment Insurance premiums
- the employer's share of disability and life insurance premiums and related Québec sales tax
- the employer's share of the Québec Parental Insurance Plan premiums
- claims and related costs under the Public Service Health Care Plan, the Public Service Dental Care Plan, and the Pensioners' Dental Services Plan
- provincial payroll taxes for employees who work in Quebec, Ontario, Manitoba, British Columbia, and Newfoundland and Labrador. The payroll tax is levied on employers in these provinces to help fund their respective health plans
- returns to certain employees of their share of the Employment Insurance premium reduction

Generally, statutory employer contributions to the Public Service Pension Plan, Public Service Death Benefit Account, Canada Pension Plan, Québec Pension Plan, and Employment Insurance premiums are recovered from all departments, agencies, and revolving funds, based on expenses incurred for salaries and wages. Non-statutory contributions to other employee benefit plans and payroll-related employer obligations are provided without charge for most departments and agencies and on a recovery basis for revolving funds and certain departments and agencies, based on a percentage of expenses incurred for salaries and wages.

Departmental expenses under the "Employer" core responsibility are related to the following activities of the Office of the Chief Human Resources Officer:

- employee relations and total compensation
- workplace policies and services
- executive and leadership development
- people management systems and processes
- research, planning and renewal

The following table presents a detailed breakdown of employer expenses by major category.

($ thousands)

	2023	2022
Public service employer payments		
Employer's contributions to government employee benefit plans (statutory) [1]	4,688,512	4,310,305
Public Service Health Care Plan claims (Vote 20)	1,809,876	1,628,488
Group disability and life insurance premiums (Vote 20)	1,226,984	650,186
Provincial payroll taxes (Vote 20)	846,526	807,239
Public service and pensioners' dental plans claims (Vote 20)	650,904	595,824
Provincial insurance plan premiums and other expenses (Vote 20)	60,442	59,543
Public Service Pension Plan contributions in respect of actuarial deficits (statutory)	0	7,805,000
Subtotal expenses	**9,283,244**	**15,856,585**
Employer's contributions to government employee benefit plans recovered from government departments and agencies (statutory)	(4,688,512)	(4,310,305)
Employee, pensioner and employer contributions to group insurance plans (Vote 20) [2]	(835,577)	(824,262)
Subtotal recoveries	**(5,524,089)**	**(5,134,567)**
Net public service employer payments	**3,759,155**	**10,722,018**
Departmental expenses (Votes 1 and 20) [3]	128,441	98,306
Total employer expenses	**3,887,596**	**10,820,324**

Table note:

[1] These amounts include contributions to the Public Service Pension Plan and Retirement Compensation Arrangement, the Canada Pension Plan and the Québec Pension Plan, Employment Insurance, and the Public Service Death Benefit Account.

[2] This amount consists mainly of contributions to health, dental and disability plans, including any related taxes or premiums payable to Canadian provinces.

[3] Departmental expenses (Votes 1 and 20) are comprised of expenses related to the activities of the Office of the Chief Human Resources Officer.

13. Adjustments to prior year's results

In 2022–23, TBS conducted a review of its assets under construction and identified $22.1 million that should have been transferred to computer software and amortized in 2021–22 and in previous years. This correction has been applied retroactively and comparative information for 2021–22 has been restated. The effect of this adjustment is presented in the table below.

($ thousands)

	2022 As previously stated	Effect of change	2022 Restated
Statement of Financial Position			
Tangible capital assets (Note 7)	103,518	(2,926)	100,592
Total non-financial assets	104,081	(2,926)	101,155
Departmental net financial position	114,009	(2,926)	111,083
Statement of Operations and Departmental Net Financial Position			
Total expenses	11,094,562	2,220	11,096,782

	2022 As previously stated	Effect of change	2022 Restated
Net cost of operations before government funding and transfers	11,077,681	2,220	11,079,901
Net results of operations after government funding and transfers	(12,596)	2,220	(10,376)
Departmental net financial position – Beginning of year	101,413	(706)	100,707
Departmental net financial position – End of year	114,009	(2,926)	111,083
Statement of Change in Departmental Net Financial Asset			
Net results of operations after government funding and transfers	12,596	(2,220)	10,376
Amortization of tangible capital assets	4,805	2,220	7,025
Statement of Cash Flows			
Net cost of operations before government funding and transfers	11,077,681	2,220	11,079,901
Amortization of tangible capital assets	(4,805)	(2,220)	(7,025)
Note 7 Tangible capital assets			
Assets under construction – Net book value	83,934	(22,080)	61,854
Computer software – Net book value	8,251	19,154	27,405
Total tangible capital assets	103,518	(2,926)	100,592

14. Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

Date modified:

2023-11-09

Annex to the Statement of Management Responsibility Including Internal Control Over Financial Reporting Treasury Board of Canada Secretariat Fiscal Year 2022–23

On this page

1. Introduction

This document provides a summary of the measures taken by the Treasury Board of Canada Secretariat (TBS) to maintain an effective system of internal control over financial reporting (ICFR), including information on internal control management, assessment results and related action plans.

Detailed information on TBS's authority, mandate and programs can be found in its most recent Departmental Plan and Departmental Results Report.

2. Departmental system of internal control over financial reporting

2.1 Internal control management

TBS has a well-established governance-and accountability structure to support departmental assessment efforts and oversight of its system of internal control. This structure is formalized in TBS's *Framework for Internal Controls Over Financial Management,* approved by the Secretary, and includes the following:

- organizational accountability structures as they relate to internal control management to support sound financial management, including the roles and responsibilities of senior managers in their areas of responsibility for internal control management
- a Values and Ethics Office, which provides educational and awareness programs and has developed a departmental code of conduct
- ongoing communication and training on statutory requirements, policies and procedures for sound financial management and control
- monitoring of, and regular updates on, internal control management, as well as the provision of related assessment results and action plans to departmental senior management and TBS's Audit Committee

The Audit Committee is an independent and objective advisory committee to the Secretary. It is responsible for providing advice to the Secretary on the adequacy and functioning of TBS's risk management, control, and governance frameworks and processes.

2.2 Service arrangements relevant to financial statements

TBS relies on other organizations for the processing of certain transactions that are recorded in its financial statements as follows.

Common service arrangements

- Public Services and Procurement Canada (PSPC) centrally administers the payment of salaries and the procurement of goods and services in accordance with TBS's Delegation of Authority and provides real property services
- The Department of Justice Canada provides legal services to TBS
- Shared Services Canada provides information technology (IT) infrastructure services to TBS, such as data centres and network services
- TBS, a central agency, provides services related to insurance plans for federal public service employees and centrally administers payment of the employer's share of contributions to

statutory employee benefit plans (the Public Service Pension Plan, Employment Insurance (EI) Plan, the Canada Pension Plan or Québec Pension Plan (CPP/QPP), and the Supplementary Death Benefit Plan) on behalf of other departments and agencies

Readers of this annex may refer to the annexes of the above-noted organizations for a greater understanding of the systems of ICFR related to these services.

TBS relies on other external service providers and departments for the processing of certain transactions or information that are recorded in its financial statements as follows:

Specific arrangements

- The Office of the Chief Actuary within the Office of the Superintendent of Financial Institutions Canada prepares a triennial actuarial valuation of the Public Service Pension Plan
- PSPC performs the day-to-day administration of the Public Service Pension Plan
- PSPC performs the day-to-day administration of some centrally funded expenses, such as the employer's share of CPP/QPP contributions, EI premiums and provincial payroll taxes. These types of expenses are recorded on TBS's financial statements and reflect the Treasury Board's role as the employer of the public service
- TBS relies on the internal controls of a number of insurance companies (at present, Sun Life, and Canada Life Assurance Company (commonly known as Canada Life), Industrial Alliance and Manulife), which provide services such as health care plan administration, dental plan administration and insurance services. As external service providers, pursuant to contracts with the Government of Canada, these insurance companies have the authority and responsibility to ensure that these services are managed in accordance with the terms and conditions set out by TBS's Employee Relations and Total Compensation (ERTC) sector

TBS provides certain optional corporate services (for example, accounting services and financial systems) to several departments on a cost-recovery basis. These services are governed by memoranda of understanding between TBS and other government departments.

3. Departmental assessment results during fiscal year 2022–23

Table 1. Progress during the fiscal year 2022–23

Previous year's rotational ongoing monitoring plan for current year	Status

Previous year's rotational ongoing monitoring plan for current year	Status
Chief Financial Officer (CFO) Attestation	Fiscal year 2022–23 activities completed as planned; remedial actions started.
IT Assets Tracking	Fiscal year 2022–23 activities completed as planned: • documentation updated • design and operating effectiveness testing expected to be completed by fall 2023
Public Service Management Insurance Plan (PSMIP)	Fiscal year 2022–23 activities completed as planned; remedial actions started
Disability Insurance (DI)	Fiscal year 2022–23 activities completed as planned; remedial actions started
Provincial Payroll Taxes (PPT)	Fiscal year 2022–23 activities completed as planned; remedial actions started

The key findings and significant adjustments required from the current year's assessment activities are summarized below.

3.1 New or significantly amended key controls

In the current year, there were no significant amended key controls in existing processes that required a reassessment. However, the Internal Control Unit conducted a detailed risk assessment exercise to determine whether changes were required to the ongoing monitoring plan and/or risk rating for the business processes. The results of the detailed risk assessment indicate that some business process owners have implemented additional measures to mitigate the risk exposure, thus strengthening the internal control environment at TBS.

3.2 Ongoing monitoring program

As part of its rotational ongoing monitoring plan, TBS completed its reassessment of the financial controls related to the CFO Attestation, IT Assets Tracking, Public Service Management Insurance Plan, Disability Insurance and Provincial Payroll Taxes. For the most part, the key controls that were tested performed as intended, with remediation (where required) as follows:

CFO Attestation

* Explore ways to increase the transparency of financial risk in the CFO attestation
* Provide guidance and support, including training to sectors to set expectations

IT Assets Tracking

- The initial phase of the assessment indicates the existing IT assets tracking process requires an overhaul and an automated tool to manage the IT assets and office furniture effectively; the assessment is expected to be completed in fall 2023

Public Service Management Insurance Plan

- Develop a documented process that includes tools such as a checklist, peer reviews, approvals and instructions that clearly identify the requirements and schedules to meet reporting requirements
- Engage with plan suppliers to request that sufficient data is provided to TBS to facilitate a post-payment verification on a sample basis, either monthly or quarterly (at minimum), to validate that the amounts are accurate and legitimate
- The post-payment verification should include the amounts on invoices to PSPC and validate that the interdepartmental settlement amounts are accurate
- Develop a records management strategy to maintain records that support and represent fairly all financial transactions and allow for the preparation of internal and external financial information

Disability Insurance

- Develop a documented process that includes tools such as a checklist, peer reviews, approvals and instructions that clearly identify the requirements and schedules to meet reporting requirements
- Engage with plan suppliers to request that sufficient data is provided to TBS to facilitate a post-payment verification on a sample basis, either monthly or quarterly (at minimum), to validate that the amounts are accurate and legitimate
- The post-payment verification should include the amounts on invoices to PSPC and validate that the interdepartmental settlement amounts are accurate
- Develop a records management strategy to maintain records that support and represent fairly all financial transactions and allow for the preparation of internal and external financial information

Provincial Payroll Taxes

- Develop a documented process that includes tools such as a checklist, peer reviews, approvals and instructions that clearly identify the requirements and schedules to meet reporting requirements
- Engage with provincial tax offices to request that sufficient data is provided to TBS to facilitate a post-payment verification on a sample basis, either monthly or quarterly (at minimum), to validate that the amounts are accurate and legitimate

- The post-payment verification should include the amounts on invoices to PSPC and validate that the interdepartmental settlement amounts are accurate

- An action plan that addresses the remediation described above is underway.
- TBS also completed a detailed risk assessment in fiscal year 2022–23, the results of which were used to update TBS's risk-based ongoing monitoring plan (see sections 4 and 6).

4. Departmental action plan for the next fiscal year and subsequent fiscal years

TBS's rotational ongoing monitoring plan for the next three years, presented in Table 2, is based on its annual risk assessment.

Table 2. Rotational ongoing monitoring plan

Key control areas	Fiscal year 2023–24	Fiscal year 2024–25	Fiscal year 2025–26
Entity-level controls	No	No	Yes
IT general controls (ITGCs) [1] under departmental management	No	Yes	No
Financial reporting and closing cycle [2]	No	No	No
Budgeting and forecasting	No	Yes	No
CFO attestations and costing [2]	No	No	No
Investment planning	Yes	No	No
Payroll and benefits	No	No	Yes
Operating expenses and accounts payable	No	No	Yes
Revenues and account receivables	No	Yes	No
Capital assets	No	Yes	No
IT asset tracking (tablets)	Yes	No	No

[1] ITGCs related to Central Agency Cluster Shared Systems (CAC-SS) are out of scope for TBS's ongoing monitoring plan. The SAP system is audited annually by the Office of the Comptroller General based on client needs and service arrangements.

[2] The Financial Reporting and Closing Cycle and CFO Attestation processes have both recently been assessed and are considered low risk. Future assessments for these processes are planned for 2026–27 and 2027–28. respectively.

5. Common service providers' annual assessment results for fiscal year 2022–23

TBS provides common services related to the administration of public service insurance plans (TBS Vote 20) and the cost-recovery process for statutory employee benefit plans. Because TBS manages government-wide funds and public service employer payments, other government departments and agencies rely on TBS to process transactions that impact their financial statements with respect to the insurance, employee benefits and statutory pay related transactions outlined in Table 3.

In delivering these common services, TBS uses data produced by federal pay systems, including Phoenix, which is centrally administered by PSPC. Significant interdependencies exist between PSPC's and TBS's pay administration processes because many of the key controls related to the processing of insurance premiums, employee benefits and other pay-related transactions are automated in the pay system. Although TBS carries out ongoing monitoring activities for controls that are under its responsibility, it must rely on the PSPC control environment for assurance as to the integrity of the data it uses in delivering common services.

In fiscal year 2022–23, TBS, as a common service provider, completed a risk-based assessment of internal controls related to common services. Specifically, it reassessed, with the assistance of Samson & Associates, the operational effectiveness of financial controls for the Public Service Management Insurance Plan, Disability Insurance Plan and Provincial Payroll Taxes. During the period examined, all the tested key controls related to PSMIP, DI and PPT were found to be operating effectively operating, with four exceptions for PSMIP and DI, and three for PPT. The Internal Control unit will continue to work with ERTC sector to strengthen the internal controls associated with these business processes.

6. Common service providers' action plan for the next fiscal year and subsequent fiscal years

TBS, as a common service provider of public service insurance and statutory employee benefit plans, has completed its annual risk-based assessment of the internal controls for these services, via a detailed risk assessment. The results of this assessment are reflected in the rotational ongoing monitoring plan in Table 3.

Table 3. Rotational ongoing monitoring plan for common services

Key control areas	Fiscal year 2023–24	Fiscal year 2024–25	Fiscal year 2025–26	Fiscal year 2026–27	Fiscal year 2027–28

Key control areas	Fiscal year 2023–24	Fiscal year 2024–25	Fiscal year 2025–26	Fiscal year 2026–27	Fiscal year 2027–28
Public Service Health Care Plan	No	No	No	Yes	No
Public Service Dental Care Plan	No	No	No	Yes	No
Pensioners' Dental Care Plan	No	No	No	Yes	No
Disability Insurance Plan	No	No	No	No	Yes
Public Service Management Insurance Plan	No	No	No	No	Yes
Provincial payroll taxes	No	No	No	No	Yes
Provincial health insurance plan premiums [1]	No	Yes	Not applicable	Not applicable	Not applicable
Québec Parental Insurance Plan	No	No	Yes	No	No
Public Service Pension Plan	Yes	No	No	No	No
Supplementary Death Benefit	Yes	No	No	No	No
Canada Pension Plan or Québec Pension Plan (CPP/QPP)	No	No	Yes	No	No
Employment Insurance (EI) premiums	No	No	Yes	No	No
Program Administration costs (as it relates to TBS Vote 20 program)	No	Yes	No	No	No

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[1] Internal control assessment of the British Columbia Medical Services Plan (BC MSP) wind-up process. This program will not continue after the wind-up process has been completed and will be removed from future ongoing monitoring plans.

Date modified:

2023-11-09

Reporting on green procurement

This supplementary information table supports reporting on green procurement activities in accordance with the _Policy on Green Procurement_, as well as reporting on Strategic Environmental Assessments (SEAs) that have been conducted.

Context

The _Policy on Green Procurement_ supports the Government of Canada's effort to promote environmental stewardship. In keeping with the objectives of the policy, the Treasury Board of Canada Secretariat (TBS) supports sustainable development by integrating environmental performance considerations into its procurement decision-making processes through the actions described under the Greening Government goal in the _2019 to 2022 Federal Sustainable Development Strategy_ (FSDS).

The Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals provides guidance on how organizations should conduct SEAs of their policies, plans and programs when a proposal is submitted to an individual minister or to the Cabinet for approval. Through this supplementary information table, TBS reports on the integration of sustainable development based on the results of its SEAs.

FSDS goal

Greening Government: The Government of Canada will transition to low-carbon, climate-resilient and green operations

FSDS target(s)	FSDS contributing action(s)	Corresponding departmental action(s)	Starting point(s), Performance indicator(s), Target(s)	Results achieved	Contribution by each departmental result to the FSDS goal and target
Actions supporting the goal: greening government	Departments will use environmental criteria to reduce the environmental impact and ensure best value in government procurement decisions	TBS officials are asked to consider green procurement as a primary purchasing mechanism when making purchasing decisions	**Starting point:** As of 2019–20, all TBS officials were asked to consider green procurement as a primary purchasing mechanism when making purchasing decisions **Indicator:** Percentage of procurement processes that consider green procurement in their contracting requests **Target:** 100%	**Result:** In 2022–23, 100% of TBS procurement processes continued to require users to consider green procurement when making purchasing decisions	Green procurement incorporates environmental considerations into purchasing decisions and is expected to motivate suppliers to reduce the environmental impact of the goods and services they deliver and of their supply chains. Global Indicator Framework target 12.7: Promote public procurement practices that are sustainable, in accordance with national policies and priorities

FSDS target(s)	FSDS contributing action(s)	Corresponding departmental action(s)	Starting point(s), Performance indicator(s), Target(s)	Results achieved	Contribution by each departmental result to the FSDS goal and target
Actions supporting the goal: greening government	Support for green procurement will be strengthened, including guidance, tools and training for public service employees	Ensure that all TBS procurement officers are trained in green procurement within the first year of being on the job	**Starting point:** As of 2019–20, all of the department's procurement officers were trained in green procurement within the first year of being on the job. **Indicator:** Percentage of procurement officers trained in green procurement within the first year of being on the job. **Target:** 100%	**Result:** In 2022–23, 100% of procurement and materiel management specialists trained in green procurement	Green procurement incorporates environmental considerations into purchasing decisions and is expected to motivate suppliers to reduce the environmental impact of the goods and services they deliver and of their supply chains. Global Indicator Framework target 12.7: Promote public procurement practices that are sustainable, in accordance with national policies and priorities

Report on integrating sustainable development

During the 2022–23 reporting cycle, TBS had no proposals that required an SEA, and no public statements were produced.

Date modified:

2023-11-09

Details on transfer payment programs

Transfer payment programs with total actual spending less than $5 million

International Public Sector Accounting Standards Board

Start date	April 1, 2006
End date	March 31, 2025
Type of transfer payment	Contribution
Type of appropriation	Voted and appropriated annually through the Estimates
Fiscal year for terms and conditions	2019–20 (renewal)
Link to departmental result(s)	Administrative leadership
Link to the department's Program Inventory	Financial Management Policies and Initiatives
Purpose and objectives of transfer payment program	This transfer payment program consists of a contribution to the International Public Sector Accounting Standards Board. The objectives of the program are to: • support the development of the standards • increase Canada's visibility and participation in setting these standards

Results achieved	Immediate outcomes • Continued participation by the board's member countries in developing international public sector accounting standards • Increased participation by Canada in developing these standards Intermediate outcomes • High-quality international public sector accounting standards that are adopted and implemented by member countries • Increased visibility of Canada's contribution to the standards Final outcomes • Adoption of international public sector accounting standards that have been developed by the board's member countries • Strengthened public policy debate and decisions based on relevant financial information • Strengthened public confidence through high quality and more transparent financial reporting
Findings of audits completed in 2022–23	Not applicable
Findings of evaluations completed in 2022–23	Not applicable
Engagement of applicants and recipients in 2022–23	Not applicable

Financial information (dollars)

Type of transfer payment	2020–21 actual spending	2021–22 actual spending	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	Variance (2022-23 actual minus 2022-23 planned)
Total grants	0	0	0	0	0	0
Total contributions	200,000	200,000	200,000	200,000	200,000	0

Type of transfer payment	2020–21 actual spending	2021–22 actual spending	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	Variance (2022-23 actual minus 2022-23 planned)
Total other types of transfer payments	0	0	0	0	0	0
Total program	200,000	200,000	200,000	200,000	200,000	0

Explanation of variances

Historical spending has been consistently equal to planned spending.

Open Government Partnership

Start date	October 6, 2016
End date	Ongoing
Type of transfer payment	Contribution
Type of appropriation	Voted and appropriated annually through the Estimates
Fiscal year for terms and conditions	2016–17
Link to departmental result(s)	Administrative leadership
Link to the department's Program Inventory	Digital Policy
Purpose and objectives of transfer payment program	The annual contribution to the Open Government Partnership advances Canada's openness and transparency efforts by leveraging international expertise, dialogue and lessons learned. It helps Canada make ambitious open government commitments and facilitates access to international expertise and peer review. It also supports rigorous annual assessments of progress on implementation.

Results achieved	Canada's membership in the Open Government Partnership has a number of important benefits: • access to international expertise, including experts in other governments and leaders in civil society • a forum to showcase Canada's open government accomplishments and innovations • the ability to influence the future direction of the partnership • opportunities for Treasury Board of Canada Secretariat officials to participate at different levels of the partnership, for example, by serving on a council or by participating in meetings or working groups • opportunities to participate in activities to promote best practices in a specific field of expertise or to contribute to a central source of information and guidance related to that field • rigorous independent reviews of progress on Canada's National Action Plan on Open Government
Findings of audits completed in 2022–23	Not applicable
Findings of evaluations completed in 2022–23	Not applicable
Engagement of applicants and recipients in 2022–23	Not applicable

Financial information (dollars)

Type of transfer payment	2020–21 actual spending	2021–22 actual spending	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	Variance (2022–23 actual minus 2022–23 planned)
Total grants	0	0	0	0	0	0
Total contributions	250,000	255,382	281,690	281,690	267,142	-14,548

Type of transfer payment	2020–21 actual spending	2021–22 actual spending	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	Variance (2022–23 actual minus 2022–23 planned)
Total other types of transfer payments	0	0	0	0	0	0
Total program	250,000	255,382	281,690	281,690	267,142	−14,548

Explanation of variances

Canada's contribution payment may change annually since the Open Government Partnership's Steering Committee decided that a country's income should determine the level of the required contribution, based on the World Bank's income classification.

Research and Policy Initiatives Assistance (RPIA) Program Office

Start date	November 2003
End date	Ongoing
Type of transfer payment	Contribution
Type of appropriation	Voted and appropriated annually through the Estimates
Fiscal year for terms and conditions	The terms and conditions were renewed indefinitely by the President of the Treasury Board in July 2022.
Link to departmental result(s)	Eligible projects led by third-party recipients can support any Treasury Board of Canada Secretariat (TBS) result
Link to the department's Program Inventory	Eligible projects led by third-party recipients can support any program in TBS's Program Inventory
Purpose and objectives of transfer payment program	The objective of the RPIA program is to support initiatives led by third-party organizations that contribute to the effectiveness of public service management practices. This includes the improvement, advancement and promotion of public sector policy research, experimentation and innovation, and engagement.

Results achieved	**Short term** • Increased use of innovative and experimental approaches to public policy • Promotion of engagement with experts, stakeholders, and the general public • Access to expanded knowledge base related to public sector or public policy issues **Medium term** • Increased contribution to knowledge related to emerging public sector or public service policy issues **Long term** • Contribute to the improvement, advancement, and promotion of public sector policy research and public sector management more generally
Findings of audits completed in 2022–23	Not applicable

Findings of evaluations completed in 2022–23	• The evaluation reaffirmed that the RPIA program has contributed to greater access to expanded knowledge in public sector or public policy areas and found areas of improvement in performance
	• It made three recommendations to address this and further improve program performance:
	  ○ Increase program efficiencies by examining program resources and posting updated tools and supports
	  ○ Improve the program's performance by updating the application process and ensuring that post-project evaluations are received
	  ○ Review the logic model and performance indicators to better reflect the program's primary purpose(s) and changes stemming from the 2017 redesign
	• These recommendations were addressed in the associated Management Response and Action Plan

Engagement of applicants and recipients in 2022–23	The RPIA program is an unfunded contribution program. This type of program allows TBS sectors to pursue projects with third-party recipients using existing operating budgets.

Financial information (dollars)

Type of transfer payment	2020–21 actual spending	2021–22 actual spending	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	Variance (2022–23 actual minus 2022–23 planned)
Total grants	0	0	0	0	0	0
Total contributions	184,042	136,040	20,858	0	167,730	146,872
Total other types of transfer payments	0	0	0	0	0	0
Total program	184,042	136,040	20,858	0	167,730	146,872

Explanation of variances

Since the RPIA program is an unfunded contribution program, spending varies from year to year depending on the number of contribution agreements signed. The planned spending reflected the signed agreements at the time the 2022–23 TBS Departmental Plan was prepared. Additional contribution agreements were signed throughout the year, which increased spending. For information on signed agreements, visit the Open Government website for Proactive Disclosure of Grants and Contributions.

Payments, in the nature of workers' compensation, in accordance with the Public Service Income Benefit Plan for Survivors of Employees Slain on Duty [1]

Start date	1981
End date	Ongoing
Type of transfer payment	Other transfer payment
Type of appropriation	Voted and appropriated annually through the Estimates
Fiscal year for terms and conditions	Not applicable
Link to departmental result(s)	Employer

Link to the department's Program Inventory	Public Service Employer Payments
Purpose and objectives of transfer payment program	The Public Service Income Benefit Plan for Survivors of Employees Slain on Duty is a self-insured plan that provides an income guarantee to the spouse and children of employees whose death was caused by an act of violence unlawfully committed by another person or persons, occurring in the course of or arising out of the performance by the employees of their duties.
Results achieved	The plan supplements the income receivable from the *Public Service Superannuation Act*, the Canada or Québec Pension Plan, provincial or territorial workers' compensation acts, and the *Pension Act* to an amount equal to 100% of the net pay or pension that would otherwise be paid to the employee had the death not occurred.
Findings of audits completed in 2022–23	Not applicable
Findings of evaluations completed in 2022–23	Not applicable
Engagement of applicants and recipients in 2022–23	Not applicable

Financial information (dollars)

Type of transfer payment	2020–21 actual spending	2021–22 actual spending	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	Variance (2022–23 actual minus 2022–23 planned)
Total grants	0	0	0	0	0	0
Total contributions	0	0	0	0	0	0

Type of transfer payment	2020–21 actual spending	2021–22 actual spending	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	Variance (2022–23 actual minus 2022–23 planned)
Total other types of transfer payments	255,586	255,587	495,000	495,000	255,586	-239,414
Total program	255,586	255,587	495,000	495,000	255,586	−239,414

Explanation of variances

The planned spending represents the allocated budget set aside to cover these costs and is constant year to year. Payments may vary from year to year depending on the claims against the plan; however, expenditures have been consistent over the past few years.

Special Indemnity Plan for Spouses of Canadian Forces Attachés [2]

Start date	1976
End date	Ongoing
Type of transfer payment	Other transfer payment
Type of appropriation	Voted and appropriated annually through the Estimates
Fiscal year for terms and conditions	Not applicable
Link to departmental result(s)	Employer
Link to the department's Program Inventory	Public Service Employer Payments
Purpose and objectives of transfer payment program	The Special Indemnity Plan for Spouses of Canadian Forces Attachés is a compensation program that provides coverage to the spouses of Canadian Forces (CF) Attachés for injury or death sustained while a spouse is accompanying a CF Attaché on an operational trip.

Results achieved	The indemnity payable under the Plan is equal to the pension amount that would have been awarded under the *Pension Act* if the spouse were a CF Member for the purpose of that Act and such disability or death was directly connected to military service in peace time.
Findings of audits completed in 2022–23	Not applicable
Findings of evaluations completed in 2022–23	Not applicable
Engagement of applicants and recipients in 2022–23	Not applicable

Financial information (dollars)

Type of transfer payment	2020–21 actual spending	2021–22 actual spending	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	Variance (2022–23 actual minus 2022–23 planned)
Total grants	0	0	0	0	0	0
Total contributions	0	0	0	0	0	0
Total other types of transfer payments	5,253	5,328	5,000	5,000	0	−5,000
Total program	5,253	5,328	5,000	5,000	0	−5,000

Explanation of variances

Payments may vary from year to year depending on the claims against the plan.

Statutory transfer payments under the *Public Service Pension Adjustment Act* (R.S.C. 1970, c. P-33) [3]

Start date	1970
End date	Ongoing

Type of transfer payment	Other transfer payment
Type of appropriation	Statutory authority
Fiscal year for terms and conditions	Not applicable
Link to departmental result(s)	Employer
Link to the department's Program Inventory	Public Service Employer Payments
Purpose and objectives of transfer payment program	Pensions to former government employees not entitled under current superannuation acts
Results achieved	Pension payments to former government employees that are not authorized under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* or the *Royal Canadian Mounted Police Superannuation Act*.
Findings of audits completed in 2022–23	Not applicable
Findings of evaluations completed in 2022–23	Not applicable
Engagement of applicants and recipients in 2022–23	Not applicable

Financial information (dollars)

Type of transfer payment	2020–21 actual spending	2021–22 actual spending	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	Variance (2022–23 actual minus 2022–23 planned)
Total grants	0	0	0	0	0	0
Total contributions	0	0	0	0	0	0

Type of transfer payment	2020–21 actual spending	2021–22 actual spending	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	Variance (2022–23 actual minus 2022–23 planned)
Total other types of transfer payments	7,521	1,458	0	1,430	1,430	1,430
Total program	7,521	1,458	0	1,430	1,430	1,430

Explanation of variances

Payments vary from year to year and are made if a member of a defined benefit registered pension plan is credited with new or improved benefits for previous years of service that occurred after 1989; a past service pension adjustment (PSPA) must be calculated to reflect the increase in the member's lifetime retirement benefits.

Footnotes

1 TBS did not historically report planned spending for Vote 20 transfer payments in prior Departmental Plans. Effective 2024–25, TBS will report on Vote 20 transfer payment planned spending to increase transparency.

2 TBS did not historically report planned spending for Vote 20 transfer payments in prior Departmental Plans. Effective 2024–25, TBS will report on Vote 20 transfer payment planned spending to increase transparency.

3 This program was not included in the 2022–23 TBS Departmental Plan Supplementary Information Table on Details of Transfer Payment Programs because it did not have any planned spending.

Date modified:
2023-11-09

Gender-based analysis plus

Gender-based analysis plus (GBA Plus) is an analytical tool used to support the development of responsive and inclusive policies, programs and other initiatives; and understand how factors such as sex, race, national and ethnic origin, Indigenous origin or identity, age, sexual orientation, socio-economic conditions, geography, culture and disability, impact experiences and outcomes, and can affect access to and experience of government programs.

About this table

The Treasury Board of Canada Secretariat's (TBS's) GBA Plus supplementary information table to its 2022–23 Departmental Results Report has two sections:

- **Section 1: institutional GBA Plus capacity**

  This section describes key actions taken to advance the implementation of GBA Plus at TBS.

- **Section 2: gender and diversity impacts, by program**

  This section provides the following information for each TBS program:

  - a link to the GC InfoBase page for the program, which provides a description of the program's activities
  - the program's target population
  - the distribution of benefits by gender, income level and age group [1], if different from the standard TBS distribution [2]
  - any data on impacts the program has had in terms of gender and diversity
  - any hyperlinks to public reports or other sources with GBA Plus impact analysis for the program
  - the program's GBA Plus Data Collection Plan, which describes how the program collects and analyzes data to assess the gender and other impacts of the program on different groups of people

Section 1: institutional GBA Plus governance and capacity

Governance

In 2022–23, TBS focused on the following activities to support GBA Plus governance in the department:

- better coordinating the application of GBA Plus to internal activities
- improving consistency in the guidance that TBS provides to the rest of government
- working through the internal Inclusion, Diversity, Equity and Accessibility Committee to address employment barriers for employees in employment equity and equity-seeking groups

Capacity

TBS continued to ensure that GBA Plus was integrated into key products and processes, including those related to the preparation and review of Treasury Board submissions and regulatory proposals, as well as those related to research, corporate reporting, and evaluation planning and design. It also worked with other federal organizations to consider the needs of diverse users and stakeholders when developing policies and procedures.

TBS worked with the Women and Gender Equality Canada and the Privy Council Office to respond to the recommendations in the Auditor General's 2022 report on GBA Plus implementation.

TBS improved its GBA Plus capacity by, for example:

- encouraging all employees, in its learning guide, to take online courses on GBA Plus through the Canada School of Public Service
- hiring an employee with experience in GBA Plus planning and analysis to work in the Human Resources Branch

As part of fulfilling government commitments and obligations to make publicly available the analysis of impacts in terms of gender and diversity of its expenditure programs, TBS required departments to include a supplementary information table on GBA Plus in their Departmental Results Reports and further clarified the related guidance.

Section 2: gender and diversity impacts, by program

Core responsibility 1: Spending oversight

Program 1: Expenditure Data, Analysis, Results and Reviews

Program goals: The program exercises an oversight and challenge function to ensure that government spending achieves results and value for money, and supports implementation of section 5 of the *Canadian Gender Budgeting Act*. Its leadership in making data on spending and performance more transparent and accessible supports both accountability to Canadians and a decision-making culture that is based on results.

Target population: all Canadians

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Key program impact statistics

Statistics	Result	Data source	Comment
Percentage of government programs that have a plan for collecting data on their impacts in terms of gender and diversity	65%	2021–22 GBA Plus Supplementary Information Tables to Departmental Results Reports	57% in 2020–21
Percentage of government programs that have at least one indicator for monitoring their impact in terms of gender and diversity	35%	2021–22 GBA Plus Supplementary Information Tables to Departmental Results Reports	29% in 2020–21

Other key program impacts

The program provides guidance for departments on how to incorporate GBA Plus into management decisions and results reporting. In addition, the program assesses compliance and helps departments improve their GBA Plus and data collection strategies for Treasury Board submissions and for the review of Performance Information Profiles.

In 2022–23, the program continued to:

- refine the guidance to departments on how to report on the gender and other identity-related impacts of their programs under the *Canadian Gender Budgeting Act*
- provide oversight of what departments reported to help programs meet the reporting requirements of the *Canadian Gender Budgeting Act*
- contribute to the development of training materials on how to incorporate GBA Plus into Treasury Board submissions, Estimates documents, program evaluations and Performance Information Profiles

In response to the <u>recommendations</u> in the Auditor General's 2022 report on GBA Plus implementation, TBS made additional efforts to monitor departments' reporting of program impacts on gender and diversity. Consistent with the statistics reported above, TBS found that departments are improving their data collection plans, but many are still not able to report on program impacts.

TBS has observed some recurring issues with respect to departments' development of data collection plans:

- Many departments rely on collection methods that involve voluntary participation or self-assessment questionnaires
- Many departments assume that the need for privacy protection prevents them from reporting on impacts of programs based on gender and other identity factors

These and other issues limit, from the outset, departments' capacity to report on impacts in terms of gender and diversity.

TBS plans to address these issues in its guidance to departments.

Supplementary information sources

<u>Impacts of Gender-Based Analysis Plus</u>

GBA Plus data collection plan

In 2022–23, the program continued to refine its performance indicators. These indicators are being instituted to:

- help monitor, on an annual basis, whether government programs can generate disaggregated performance statistics by gender and by other identity factors that are needed to meet reporting requirements under the *Canadian Gender Budgeting Act*
- assess, on an ongoing basis, the quality of the departmental plans for monitoring outcomes based on gender and other identity factors that are set out in Treasury Board submissions

The program also partnered with Statistics Canada to include additional identity factors in the Diversity and Skills Database. The database contains information on the characteristics of the owners and workforces of businesses that access Business Innovation and Growth Support programs, including their:

- sex at birth
- age
- immigrant status
- education level

- labour force experience

The expanded database will help evaluators and researchers better analyze the participatory and economic impacts of federal innovation programming.

Program 2: Government-Wide Funds

Program goals: The Government-Wide Funds program represents funds that are held centrally to supplement other appropriations, from which allocations are made to, or payments and receipts are made on behalf of, other federal organizations.

Target population: all Canadians

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Other key program impacts

The program implements Treasury Board decisions that call for allocations to be made from the central votes. The allocations directly support the implementation of programs, initiatives and processes that all have their own GBA Plus considerations.

GBA Plus data collection plan

Not applicable. Details on the decisions and allocations related to the central votes are tracked in TBS's Expenditure Management Component system, but the system contains no GBA Plus information.

Program 3: Oversight and Treasury Board Support

Program goals: The Oversight and Treasury Board Support program performs due diligence reviews of Treasury Board submissions to assess their ability to address government-wide policy considerations and to help ensure sound implementation of proposed initiatives.

This program includes advice and recommendations to Treasury Board and the Treasury Board President to ensure that submissions demonstrate sound decision-making, offer value for money, comply with guidance and policy, and advance government priorities. TBS also determines whether the proposed initiatives include plans to consider and measure the potential impacts based on gender and other identity factors.

Target population: all Canadians

Specific demographic group outcomes: All

Key program impacts* on gender and diversity

Other key program impacts

Although individual departments collect data on the performance of individual initiatives related to the distribution of benefits, Oversight and Treasury Board Support assesses submissions to ensure that proposed initiatives will consider and measure outcomes based on gender and other identity factors. The program also advises departments on how to consider and measure outcomes based on gender and other identity factors.

To help departments and agencies incorporate GBA Plus into their proposed policies and programs, TBS implemented a multi-step approach in its challenge function role:

- During the review of Treasury Board submissions, the Oversight and Treasury Board Support program encouraged departments to make sure GBA Plus is integrated into all aspects of their proposals, from program design to program delivery and implementation.
- Working-level groups in the program met regularly to incorporate GBA Plus into the due diligence review of Treasury Board submissions.
- To supplement the training provided by Women and Gender Equality Canada, the program developed guidance for analysts who review the GBA Plus information in the program design and implementation sections of Treasury Board submissions.

GBA Plus data collection plan

In 2023–24, the program had no GBA Plus data collection plan because the program's core business is performing due diligence reviews of other departments' Treasury Board submissions to advise the Treasury Board on resource allocation, risks and policy compliance.

The program assesses whether Treasury Board submissions adequately address government-wide policy considerations. It does not manage the implementation of the initiatives proposed in these submissions and does not manage the collection of data on the results of the initiatives.

Core responsibility 2: Administrative leadership

Program 1: Acquired Services and Assets Policies and Initiatives

Program goals: The Acquired Services and Assets (ASAS) program aims to strengthen the management of assets and acquired services in the Government of Canada through the development and implementation of policy instruments governing procurement, real property, materiel management, investment planning and project management. The ASAS program also strengthens the professional capacity of the procurement, materiel management, project

management and real property communities throughout the public service through a range of capacity-building and community-development initiatives. It ensures that the experiences of diverse groups are considered in those initiatives.

Target population: All Canadians. The program also targets members of the employment equity groups (women, visible minorities, persons with disabilities and Indigenous people) for departmental-wide recruitment processes and professional development programs (for example, the Comptrollership Leadership Development Program) to support the Comptroller General's commitment to building a diverse and inclusive workforce.

Specific demographic group outcomes: The program develops and delivers capacity-building initiatives to promote recruitment, development and retention in the procurement, materiel management, project management and real property communities to help build a skilled, inclusive, diverse and equitable workforce.

Key program impacts* on gender and diversity

Other key program impacts

In 2022–23, the program:

- conducted GBA Plus of webinars and other online professional development products for the procurement, project management, materiel and real property functional communities to make sure they are inclusive and accessible
- conducted GBA Plus to make sure the experiences of diverse groups are considered and included in the development of professionalization initiatives for the four ASAS communities: procurement, materiel management, real property, and project management. The review focused on the:
    - the learning architecture, including functional and technical competencies
    - the learning modules in the Comptrollership Leadership Development Program
    - the mandatory project management training
    - the recruitment process
    - the internal and external communications for recruitment campaigns
- introduced directives for real property, procurement and materiel management under the _Policy on the Planning and Management of Investments_ that incorporated GBA Plus into the requirements for considering socio-economic benefits in procurements, including the requirements related to:
    - accessibility
    - the participation of Indigenous people
    - unbundling larger procurements to allow smaller, more specialized businesses from marginalized communities to be considered for contracts for government

- supported Public Services and Procurement Canada in developing training on GBA Plus in procurement

GBA Plus data collection plan

The program has:

- leveraged the Management Accountability Framework to determine whether departments have strategies in place to increase the diversity of their suppliers, specifically, to increase procurement from Indigenous businesses
- surveyed managers of major projects in departments about employment equity, their experiences and certification requirements to identify and reduce diversity gaps in the project management community across the public service
- continued to explore better approaches to identify and collect information on gender, diversity and other identity factors for the program's policies and initiatives; and the review of program-level performance indicators
- collected data on gender and other intersecting identity factors as part of its professional development initiatives and is using the analysis of this data to draft an action plan for adding a GBA Plus lens to professional development activities for the ASAS communities. This will be expanded to other areas as the action plan is implemented.

Program 2: <u>Canadian Digital Service</u>

Program goals: The Canadian Digital Service (CDS):

- works with partner organizations to improve government services for users by meeting high standards for accessibility and inclusion
- builds capacity across government for human-centred service design and iterative development
- provides advice to inform government decisions about digital investments

Target population: all Canadians

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Other key program impacts

The CDS strives to meet high standards for accessibility and inclusion through its services and internal diversity, equity and inclusion initiatives. This includes:

- considering the needs of diverse populations in user testing of its products

- formal and informal learning and affinity groups where employees can discuss experiences related to race, gender, sexuality, neurodivergence and more
- a hiring process that integrates considerations of diversity and inclusion throughout

The adoption of CDS platform services government-wide will make public-facing federal government services more accessible across Canada.

In 2022–23, CDS worked to make its own platform services more accessible and to help departments make their services more accessible. For example:

- it conducted automated and manual testing of CDS platform services to identify and address barriers to their use
- it brought in external experts to conduct accessibility audits on several CDS services, increasing the knowledge of staff in the process
- it conducted usability testing with persons with disabilities
- it provided organization-wide training on accessibility and inclusion in relation to digital services
- it offered workshops on specific aspects of accessibility tailored to participants' needs

CDS also worked to enhance diversity, equity and inclusion. For example:

- it offered organization-wide training in unconscious bias, tailored to the needs of CDS employees
- it held listening sessions during which working-level employees could speak directly to management about experiences of discrimination; these sessions were modelled on a non-hierarchical approach to discussion and learning
- it started using a hiring process that integrates considerations of diversity and inclusion throughout, with attention to potential for employees to grow in key cultural competencies
- it held QueerTech sessions, making space for queer employees to discuss experiences and barriers to working in tech
- it organized groups where employees could learn about and recognize the reality of anti-Black and anti-Indigenous racism and unlearn related socialized behaviours
- it held activities during commemorative events such as Black History Month and Asian Heritage Month to promote learning about different cultures and to celebrate diversity at CDS
- it compiled an <u>inclusive language lexicon</u>

GBA Plus data collection plan

Where possible, the program collects data on its impacts based on gender and other identity factors as part of its design research and usability testing practices for the products and services it develops.

To support its employees, CDS also surveys staff annually on their experiences related to inclusion, belonging and workplace practices and looks at the results based on different identity factors (including race, gender, age, disability and tenure).

Program 3: Communications and Federal Identity Policies and Initiatives

Program goals: The program sets the requirements that enable departments to provide Canadians with information about Government of Canada decisions, policies, programs and services and that support the use of a consistent and coherent identity. The program has mandatory requirements as well as guidance to support departments in their development of inclusive communications products, including Canada.ca, the Government of Canada's main website.

Target population: all Canadians

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Other key program impacts

In 2022–23, the program consulted with practitioners experienced in diversity and inclusion on how to apply a GBA Plus lens to departmental communications products and activities. The consultations covered the following areas:

- tailoring communications to reach different audience groups
- testing messages
- using plain and inclusive language
- using inclusive images
- evaluating the effectiveness of communications products
- available training and tools

The program began developing best practices based on input from practitioners.

In addition, the program issued the _Guidelines on Making Communications Products and Activities Accessible_. These guidelines support the Government of Canada's direction to ensure that departments consider accessibility when planning and developing communications products and activities.

The program completed planning activities for running usability tests of Canada.ca with assistive technology users. These tests will take place in the first quarter of 2023–24. They will focus on ensuring that changes to the core elements of the Canada.ca design are appropriate for people who use screen readers and screen magnifiers.

GBA Plus data collection plan

In 2022–23, the program collected information from practitioners experienced in diversity and inclusion. The objective was to gather best practices to enable the program to create guidelines for departments to use when developing communication products.

Program 4: <u>Digital Policy</u>

Program goals: This program sets the strategic direction and develops the policies for management of information and data, information technology, services, access to information, privacy, and security for government institutions, departments, and agencies, as applicable. The program aims to enhance the use of data, openness and transparency across government initiatives for the purpose of promoting diversity and inclusion.

Target population: all Canadians

Specific demographic group outcomes: The program aims to benefit a broad spectrum of demographic groups, including:

- women
- Indigenous people
- Black or other racialized or visible minority communities
- persons with disabilities
- individuals who have lower education levels

Key program impacts* on gender and diversity

Key program impacts statistics

The program supported the Digital Community Mentorship Program (DCMP), which aims to promote a more diverse and representative group of senior executives for digital leadership in the Government of Canada. A survey of the participants in the DCMP found that:

- 85% of the mentees rated their relationship with their mentor as excellent
- 75% of the mentors were rated as very good for their offering of advice and encouragement with respect to their mentee's goals

The DCMP also promoted interdepartmental networking for mentees, exchange of knowledge and experiences and one-on-one interaction and continuous follow-up.

Other key program impacts

In 2022–23, the program continued work aimed at understanding and enhancing the use of data, openness and transparency across government initiatives for the purpose of promoting diversity and inclusion. The program also undertook activities to attract, develop and retain diverse digital talent, as outlined in the Government of Canada's Digital Ambition.

The Treasury Board of Canada Secretariat released the <u>2022–2024 National Actional Plan on Open Government</u>, which was developed in response to consultations and based on lessons learned from the previous plan, including recommendations from a GBA Plus assessment. The plan highlights the existing and potential benefits to diverse communities through open government and engagement. It also provides resources for developing the necessary culture and approaches to support inclusive program design.

GBA Plus data collection plan

The program:

- collects data on gender and other socio-economic factors through the Citizens First survey and the annual update of the Government of Canada Service Inventory to monitor and report on satisfaction with government services among different population groups
- partners with departments including Women and Gender Equality Canada, Statistics Canada, Indigenous Services Canada, and Crown-Indigenous Relations and Northern Affairs Canada to explore innovative practices that combine inclusion and open data, for example:
  - collection and publication of disaggregated data
  - data ethics
  - Indigenous data sovereignty
  - looking at how considerations related to collecting data for GBA Plus can be incorporated into national action plans
  - development of a GBA Plus and inclusion toolkit for national action plan commitment leads

As part of the review of the access to information system, the program surveyed users about their experience with making access to information requests. Respondents could self-identify according to different demographic factors (for example, membership in an equity-seeking group, and location and area of employment). The <u>results of the Access to Information User-Experience Survey</u> are posted on the open.canada.ca portal.

Also, as part of the Access to Information Review, TBS consulted Indigenous peoples, governing bodies and organizations to learn from their experiences with access to information. The input received was summarized in the <u>Access to Information Review Indigenous-specific</u>

What We Heard Report. Advancing data sovereignty and removing barriers to accessing information is central to the work that is already being done based on the review and to work that is planned for the future.

Program 5: <u>Digital Strategy, Planning, and Oversight</u>

Program goals: The Digital Strategy, Planning, and Oversight program supports the achievement of the Government of Canada's enterprise digital transformation objectives through enterprise strategic planning, digital investment oversight, and cybersecurity and digital enablement initiatives and activities. This program is taking an integrated approach to advancing diversity, equity and inclusion in the GC digital community.

Target population: all Canadians

Specific demographic group outcomes: With GBA Plus and anti-bias methodologies incorporated throughout the design and development, the program aims to benefit a broad spectrum of demographic groups, including:

- women
- Indigenous people
- Black or other racialized or visible minority communities
- persons with disabilities
- individuals who have lower education levels

Key program impacts* on gender and diversity

Other key program impacts

In 2022–23, a preliminary version of the GC Digital Talent Platform was launched to connect Government of Canada hiring managers to digital talent across the country. The platform will enhance existing government-wide digital talent recruitment and talent management initiatives led by the Office of the Chief Information Officer to advance diversity, inclusion and equity in the GC digital community.

GBA Plus is incorporated throughout the design and development of the GC Digital Talent Platform. For instance, platform design is continually tested with people who use a wide variety of assistive technologies to ensure that accessibility is built in from the start.

The Indigenous talent component of the platform is designed and tested in close collaboration with Indigenous partners through the IT Apprenticeship Program for Indigenous Peoples, and the platform hosts the online presence of that program. The platform team and the apprenticeship program team continue to work together to develop an online application process for the program on the platform.

Also in 2022–23, the program continued to implement the three performance commitments for departmental chief information officers in order to promote the representation of women and diversity groups in the information management and information technology (IM/IT) and cybersecurity communities.

GBA Plus data collection plan

The program collects data on women and diversity groups in the government's IM/IT and cybersecurity communities to inform the program's efforts to increase their representation in these communities. The GC Digital Talent Platform will start collecting data once the final version is launched. Data collection will be limited at first. As the platform matures, more data will be collected so that a preliminary analysis can be done of how users from different groups interact with the platform (for example, whether they are found from a skills search, whether they are connected to managers, or whether they are selected for job opportunities) and identify opportunities for improvement.

Program 6: Financial Management Policies and Initiatives

Program goals: The Financial Management Policies and Initiative program strengthens the professional capacity of the financial management community throughout the public service through a range of capacity-building strategies and initiatives, including recruitment, development and retention to help build a skilled, inclusive, diverse and equitable workforce.

Target population: all Canadians

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Other key program impacts

The program develops and delivers capacity building and talent management strategies and initiatives to promote recruitment, development and retention in the financial management community to help build a skilled, inclusive, diverse and equitable workforce.

In 2022–23, the program took into account systemic inequalities when it reviewed the Treasury Board's financial management policy instruments. On behalf of the Office of the Comptroller General, an external company conducted a voluntary survey of FI-03, FI-04 and EX-01 employees across the public service. Participants were asked to share their perspectives and experiences related to inclusion, diversity, equity and accessibility. Out of a total of 2,600 public servants, 958 (37%) completed the survey. The responses were disaggregated and analyzed

based on race, gender, sexual orientation and disability. An intercultural development inventory assessment was also done and sent to deputy chief financial officers to help individuals and teams assess and reflect on their degree of cultural sensitivity.

GBA Plus data collection plan

The program uses existing human resources data to inform the program's efforts to build an inclusive and diverse financial management community.

A data strategy is being developed to obtain internal human resources data to assess the current state of the financial management community. The data will be used to identify gaps and support talent development discussions and recruitment strategies. As part of this strategy, supplementary information is being gathered on financial executives to fill data gaps and help improve the recruitment and development strategies. The target date for implementing this strategy is March 31, 2024.

Program 7: <u>Digital Comptrollership Program</u>

Program goals: The Financial Management Transformation Sector of the Office of the Comptroller General is working with departments and agencies to transform financial management and materiel management functions by innovating practices, standardizing data and processes, and improving analytics and reporting through the implementation of modern financial systems. These activities will strengthen internal controls and enable financial and program areas to provide better information to decision-makers.

Target population: Public servants and decision-makers

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Other key program impacts

In 2022–23, the program provided tools and resources to make sure its digital products met high standards for accessibility and inclusion, and to meet official language requirements, including:

- Accessibility

  When departments and agencies are implementing new government-approved financial management systems (for example, using SaaS or through activities associated with the data collection plan), the program ensures that information and communication technology (ICT) components:

- meet relevant accessibility requirements of the European Standard for Digital Accessibility (EN 301 549 (2018))
- comply with the *Accessible Canada Act* and *Nothing Without Us: An Accessibility Strategy for the Public Service of Canada*
- remove and do not create new barriers to accessibility

Components include user interface, administrative interface, product documentation, training documentation, ICT support services, reports, and system-generated emails.

- Official languages

  Under the *Official Languages Act*, the Government of Canada has an obligation to provide service delivery in Canada's two official languages. The Digital Comptrollership Program, through current contracts, business capability model assessment, and investment alignment analysis, ensures that all user-facing components of financial management systems applications, services, information and tools are available in both official languages, and that they:

  - provide materials for any user in both official languages
  - provide personal communications to users in the user's language of choice
  - ensure that all user-oriented communication materials are available for distribution in both official languages

  Compliance will be determined by looking at documented contracts, assessing the business capability model, and analyzing investment alignment analysis to ensure that all components meet official languages requirements.

GBA Plus data collection plan

The program will continue to work to provide financial management systems that will help departments meet standards that impact gender and diverse communities. To monitor progress, the Digital Comptrollership program works closely with departments and agencies to collect information on the implementation of new solutions and how they impact GBA Plus communities. The data is collected through governance supported by the *Directive on the Stewardship of Financial Management Systems*.

Program 8: Greening Government Operations

Program goals: The Greening Government Strategy is a Government of Canada directive that specifies how the government will transition to net-zero carbon and climate-resilient operations, while also reducing environmental impacts beyond carbon, including on waste, water and biodiversity. The Centre for Greening Government is coordinating implementation

by departments. Because the scope of this program is limited to internal government operations, it will not unduly impact diverse groups in the general population based on gender, income or age.

Target population: federal departments and public servants

Key program impacts* on gender and diversity

The Greening Government Fund provides project funding to federal departments and agencies to reduce greenhouse gas (GHG) emissions in their operations. The fund targets projects that test or implement innovative approaches, that can be reproduced within or across departments, and that pursue solutions in areas where GHGs are difficult to reduce. To encourage departments to consider reducing barriers and promoting access, the fund includes a criterion in the technical review process that gives departments bonus points for proposals that include considerations relating to gender and other identity factors in the development of the project.

Key program impact statistics

Statistics	Result	Data source	Comment
The percentage of projects funded by the Greening Government Fund that have included gender and other identity factors during project development	85%	Cycle 4 Greening Government Fund proposals (June 2022)	11 of 13 Greening Government Fund projects approved for funding in Cycle 4 included gender and other identity factors during project development

GBA Plus data collection plan

The program is working to:

- reduce the federal government's GHG emissions
- make federal government operations more climate-resilient

Although the program is limited to internal federal operations, it tracks the following indicators:

- starting in 2022–23, the percentage of projects funded by the Greening Government Fund that have included gender and other identity factors during project development
- starting in 2023–24, for the Low-Carbon Fuel Procurement Program, the percentage of fuel suppliers that meet Public Services and Procurement Canada's criteria for GBA Plus

Program 9: Internal Audit Policies and Initiatives

Program goals: The internal audit function informs the oversight of public resources throughout the federal public administration by providing assurance as to whether government activities are managed in a way that demonstrates responsible stewardship to Canadians. In doing so, the program develops and delivers capacity-building and talent management strategies and initiatives to promote recruitment, development and retention in the government's internal audit community, including departmental audit committees, with a focus on building a skilled, inclusive, diverse and equitable workforce.

Target population: all Canadians

Specific demographic group outcomes: see program impact statistics below

Key program impacts* on gender and diversity

Key program impact statistics

Statistics	Result	Data source	Comment
Gender distribution of departmental audit committee (DAC) members	61.4% of DAC members are women	DAC statistics and demographics report	Increase from 2021–22 (60.6%) and above labour market availability rate (48.2%)
DAC members who have French as a first language	23.5%	DAC statistics and demographics report	
DAC members who identify as belonging to a visible minority	26.1%	DAC statistics and demographics report	Decrease from 2021–22 (32.3%) but above labour market availability rate (21.3%)
DAC members who identify as persons living with a disability	11.1%	DAC statistics and demographics report	Increase from 2021–22 (5.2%) and above labour market availability rate (9.1%)
DAC members who identify as Indigenous	13.1%	DAC statistics and demographics report	Increase from 2021–22 (11%) and above labour market availability rate (4.0%)
DAC members outside Ontario and Quebec	41.2%	DAC statistics and demographics report	n/a

Statistics	Result	Data source	Comment
Internal audit functions where representation of Indigenous employees is lower than labour market availability	80%	Capacity Assessment Template	New indicator
Internal audit functions where representation of persons with disabilities is lower than labour market availability	63%	Capacity Assessment Template	New indicator
Internal audit functions where representation of visible minority employees is lower than labour market availability	18%	Capacity Assessment Template	New indicator
Internal audit functions where representation of women employees is lower than labour market availability	18%	Capacity Assessment Template	New indicator

Other key program impacts

The program develops and delivers capacity-building and talent management strategies and initiatives to promote recruitment, development and retention in the government's internal audit community, including departmental audit committees (DACs), with a focus on building a skilled, inclusive, diverse and equitable workforce.

It also obtains more specific information from the quantitative and qualitative data collected annually on the performance and capacity of the internal audit function across government. This information provides insight into different aspects of the internal audit workforce to determine whether there are differences based on gender and other identity factors (for example, whether there are gender or other differences between those who have a professional designation and those who don't or between those who are participating in a talent management program and those who aren't).

The 2023 Capacity Assessment Template includes a question to help identify where the internal audit function might be falling short of labour market availability rates for employment equity groups. This is key to the program's renewed vision for internal audit, which promotes diverse teams and DACs that reflect Canada's diversity.

GBA Plus data collection plan

The program runs a voluntary self-identification campaign for prospective DAC members in order to gather information on committee demographics and to ensure appropriate representation.

It also obtains more specific information from the quantitative and qualitative data collected annually on the performance and capacity of the internal audit function across government. This information provides insight into different aspects of the internal audit workforce to determine whether there are differences based on gender and other identity factors (for example, whether there are gender or other differences between those who have a professional designation and those who don't or between those who are participating in a talent management program and those who aren't).

The 2023 Capacity Assessment Template includes a question to help identify where the internal audit function might be falling short of labour market availability rates for employment equity groups. This is key to the program's renewed vision for internal audit, which promotes diverse teams and DACs that reflect Canada's diversity.

Program 10: Management Accountability Framework

Program goals: The Management Accountability Framework (MAF) is used to set management expectations, measure performance across key areas of management, hold deputy heads accountable for organizational management, and support continuous improvement of management practices in departments. The assessments under the MAF are ultimately intended to ensure that departments are undertaking the management practices to fulfill their organizational priorities and departmental mandates.

Target population: all Canadians

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Not applicable.

GBA Plus data collection plan

In 2022–23, the MAF was used to assess the reporting of departments and agencies on the impacts of their programs based on gender and other identity factors.

The program is exploring other ways to collect data from departments on the impacts of their diversity and inclusion efforts on different identity groups in areas such as results management, security management, and service management to encourage a broader range of management practices that foster diversity and equity.

Program 11: <u>Public Service Accessibility</u>

Program goals: The Office of Public Service Accessibility aims to help departments and agencies create a barrier-free environment for employees with disabilities. Applying an accessibility lens in line with GBA Plus is central to the development of barrier-free programs and services.

Target population: federal public servants with disabilities and all Canadians with disabilities

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Key program impact statistics

Statistics	Result	Data source	Comment
Overall representation of persons with disabilities in the federal public service	6.2%	Employment Equity Annual Report 2021–22	Increase from 2020–21 results. This is the largest increase in 20 years, but the result is still below labour market availability (9.1%).

Other key program impacts

In 2022–23, the program:

- maintained and updated a self-assessment tool to help departments and agencies identify, prevent and eliminate barriers to accessibility
- maintained and updated an <u>Accessibility Hub</u> to centralize information and learning resources that departments can use to improve accessibility and to make their workplaces and services more inclusive for persons with disabilities
- continued to invest in innovative and experimental projects and initiatives through the Centralized Enabling Workplace Fund, which aims to improve workplace accommodation practices and remove systemic barriers that create a need for individual accommodation
- advanced a culture of accessibility, diversity and inclusion by making the GC Workplace Accessibility Passport available on Canada.ca and providing guidance for managers on building inclusive and barrier-free workplaces
- conducted a public opinion research study of causes and impacts of harassment and discrimination of persons with disabilities in the federal public service. The findings will inform recommendations for addressing the causes and impacts of harassment and discrimination in the workplace to ensure a healthy and respectful work environment
- integrated intersectionality into engagement events to advance accessibility and foster culture change across the federal public service

Supplementary information sources

GBA Plus data collection plan

The program uses administrative data collected every year and survey data collected every two years to monitor and report on its impacts based on gender and other identity factors.

Core responsibility 3: Employer

Program 1: Employee Relations and Total Compensation

Program goals: Developing policies and setting the strategic direction for people and workplace management in the public service. The program also manages total compensation in the core public administration and represents the government in labour relations matters. In the pursuit of these goals, the program uses data on impacts on gender and other identity factors to manage its human resources and total compensation programs and policies.

Target population: Employees of the core public administration

Specific demographic group outcomes: see program impacts statistics below

Key program impacts* on gender and diversity

Key program impact statistics

Statistics	Result	Data source	Comment
Percentage of retired members of the public service pension plan who are female	2022: 49.5%	Public Services and Procurement Canada	
Percentage of survivors receiving benefits who are female	2022: 84.3%	Public Services and Procurement Canada	

Other key program impacts

In 2022–23, the program:

- continued to work with more than 20 interdepartmental equity-seeking employee networks to make sure its initiatives and approaches meet their needs
- worked to apply the *Pay Equity Act* to the Royal Canadian Mounted Police to help ensure equitable compensation for those employees
- worked to define the pay equity committees that will help the public service and the Royal Canadian Mounted Police roll out their pay equity plans

The program also analyzed legislative and demographic trends related to inclusion in the administration of the Public Service Pension Plan.

GBA Plus data collection plan

At present, the program uses administrative, program and survey data to monitor and report on its impacts based on gender and other identity factors.

In future, it will use information from Labour Canada on various issues related to harassment and occupational health and safety. Benchmarking data from internal and external studies will also be used to examine the competitive position of the federal government's compensation and human resources management policies compared with that of other employers.

Program 2: Executive and Leadership Development

Program goals: This program supports leadership development and professional mobility among executives and includes a diversity lens, with the objective of fostering an inclusive senior leadership cadre. To this end, a comprehensive approach that blends system-wide actions and tailored strategies will provide historically marginalized groups with equitable talent visibility and development opportunities to address gaps in representation and foster a culture of inclusion for all.

Target population: executives in the core public administration

Distribution of benefits

Factor	Group
By gender	Fourth group: 60% to 79% women
By income level	Fifth group: strongly benefits high-income people (strongly regressive)

Specific demographic group outcomes: executives, particularly those who:

- are female, of diverse gender identities, or non-binary
- are 2SLGBTQIA+
- are Indigenous
- are Black and racialized
- have a lived experience of disability
- are from a religious or cultural minority
- are significantly younger or older than traditionally expected for the rank and role
- are based in the regions (in other words, not in the National Capital Region)
- are parents of young children or caring for other dependants

Key program impacts* on gender and diversity

Key program impact statistics

Statistics	Result	Data source	Comment
Employment equity distribution of executives in the core public administration	Women: 53.2% Visible minorities: 14.0% Indigenous people: 4.9% Persons with disabilities: 6.5%	Employment Equity Database as of March 31, 2021	Increase from 2021–22
Age distribution of executives in the core public administration	49.6% of executives are age 50 or over	Human resources statistics database as of March 31, 2022	The data is for the core public administration (CPA) and includes the Law Management occupational group (LC)

Other key program impacts

The program continued to advance a leadership strategy to modernize the way the public service attracts, develops, retains and rewards leaders. The vision is "People-centred leaders delivering better results for Canada." Almost 2,000 public servants were consulted as part of developing a modernized leadership competency profile to set expectations for an inclusive leadership culture. In support of diverse and inclusive development and succession planning at the executive level, the program incorporated an enhanced diversity lens into talent management of senior leaders by:

- encouraging executives to self-identify if they are members of any of the employment equity groups so that they can get tailored supports and to help compile more detailed data on representation in the executive community
- ensuring that deputy heads would discuss all assistant deputy ministers (ADMs) who self-identified or who authorized their identification as part of a diversity initiative, including in cases where the ADM's talent map placement would not usually have led to a discussion
- equipping deputy heads with information on remaining representation gaps and intersectional trends among the ADM community and people in the talent pipeline
- encouraging deputy heads to take action to support talent development
- promoting opportunities for inclusive talent development activities
- providing deputy heads and heads of human resources with the talent profiles of middle-level executives who self-identify as members of one or more employment equity groups
- continuing to put in place "inclusion stewards" (deputy heads designated to raise awareness of unconscious bias and to train people in how to identify, challenge and

mitigate it, as part of the ADM talent discussions)

- building a toolkit to help departments implement their own initiatives to mitigate bias during the talent and performance management processes, and leading workshops for the human resources community across the public service to help them use the toolkit
- continuing to implement talent development strategies for Black and Indigenous executives by working with executive diversity networks to:
  - collect and share with deputy heads and heads of human resources the talent profiles of junior and mid-level Black executives, track their career progress, and send messages to specific individuals to encourage them to consider pursuing career advancement
  - promote the services offered by partner networks to develop talent
  - recommend high-level executives from diverse backgrounds
- maintaining the requirement, introduced in 2020, that 50% of departments' nominees for the Executive Leadership Development Program be executives who have self-identified as members of one of the following employment equity groups, which had been under-represented in the program: Indigenous people, visible minorities or persons with a disability. In 2021–22, over 60% of the candidates selected for the executive stream belonged to at least one of these three groups
- strengthening the GBA Plus lens in the talent management strategy for the public service by including intersectional data analysis of the ADM community, as well as intersectional considerations in inclusive guidance provided to deputy heads to help identify high-potential individuals

GBA Plus data collection plan

The program uses survey data collected every two years and workforce data collected every year from the Executive Talent Management System to monitor and report on gender and other identity factors related to the executive ranks of the public service. The program also uses qualitative data drawn from engagement with partner executive diversity networks, as well as other sources of quantitative data, such as representation data extracted from the pay system every year.

Program 3: People Management Systems and Processes

Program goals: The People Management Systems and Processes (PMSP) program supports the Chief Human Resources Officer of Canada who, as the business owner, provides coordinated and strategic oversight for enterprise-wide human resources systems, processes,

standards and controls. The PMSP program executes the business-owner functions in response to the Phoenix pay crisis and the Next Generation Human Resources and Pay Initiative, which will replace Phoenix.

Key areas of the program include providing strategic direction for the development, implementation and maintenance of common human resources systems, processes, standards and controls for the Government of Canada; collaborating with partners to develop and operationalize the human resources business frameworks and enable infrastructure; supporting change management for key stakeholders; monitoring compliance to ensure that people management tools and services meet the Government of Canada's needs now and into the future; and maintaining relationships with bargaining agents.

Target population: employees of the core public administration

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Other key program impacts

In 2022–23, Shared Services Canada (SSC) assumed operational leadership of the Next Generation Human Resources and Pay Initiative. Consultations with employees from the designated and equity-seeking groups were planned and conducted under the direction of SSC.

GBA Plus data collection plan

Not applicable. The program provides application support for programs such as the People and Culture program which collects its own data for GBA Plus.

Program 4: Public Service Employer Payments

Program goals: TBS holds funds centrally to supplement appropriations, from which allocations are made on behalf of other federal organizations. Payments can also be made and receipts can be issued on behalf of these organizations. These funds provide payments for the employer's share of health, income maintenance, and life insurance premiums; payments to or in respect of provincial health insurance plans, payroll taxes and provincial taxes; the reimbursement of employment insurance premium rebates; and payments of administration costs.

Target population:

- All contributors and beneficiaries recognized by the *Public Service Superannuation Act* towhom pension benefits are owed

- Active and retired employees and their eligible dependents who are entitled to health and dental benefits

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Not applicable.

GBA Plus data collection plan

Not applicable. The program provides funding to supplement appropriations for programs such as the Employee Relations and Total Compensation program, which collects its own data on the use of GBA Plus.

Program 5: <u>Research, Planning and Renewal</u>

Program goals: The Research, Planning and Renewal program leads research into and experimentation with innovative practices across the public service to manage people effectively in preparation for the future of work. It collects, consolidates and reports on data analytics for administrative and performance data and surveys related to people management, including the oversight and design of the people management indicators of the Management Accountability Framework. The program contributes to evidence-based decision-making by leading the development of an enterprise-wide strategy for managing data on human resources. The program uses a range of surveys (for example, the Public Service Employee Survey) and demographic reports to gather data on the public service workforce and on employees' perceptions of the workplace to monitor and report on program impacts by gender and other identity factors. These data sources also support government-wide leadership on strategic planning for workforce management to build capacity for the future and to support excellence in managing people.

Target population: employees of the core public administration

Specific demographic group outcomes: all employees of the core public administration

Key program impacts* on gender and diversity

Key program impact statistics

Statistics	Result	Data source	Comment
Public service employees who feel encouraged to be innovative or to take initiative in their work	Overall: 72% Men: 70% Women: 75% Another gender: 69% Racialized, non-Indigenous people: 74% Persons with a disability: 66% Indigenous people: 70% 24 years of age and under: 80% 25 to 29 years of age: 75% 30 to 34 years of age: 72% 35 to 39 years of age: 72% 40 to 44 years of age: 72% 45 to 49 years of age: 72% 50 to 54 years of age: 71% 55 to 59 years of age: 70% 60 years of age and over: 70%	2022–23 Public Service Employee Survey, specifically, responses to question 14: "I am encouraged to be innovative or to take initiative in my work."	Employees who said they strongly agreed or somewhat agreed

Other key program impacts

The Research, Planning and Renewal program:

- led the design and assessment of the People Management area of the Management Accountability Framework, which included assessment of organizations' efforts to increase diversity and inclusion. The MAF questions about diversity and inclusion are designed to prompt organizations to analyze gender and other identity factors so that they can

incorporate GBA Plus and future-of-work objectives and lenses into their management practices

- analyzed the results of the Public Service Employee Survey and the Student Exit Survey using a GBA Plus lens to better understand the nuances in the results and the different lived experiences of public servants
- provided data on the core public administration workforce to departments and agencies to support services and programs in which a GBA Plus lens is applied
- began developing evaluation methodologies to guide experimentation on hybrid work, which will involve using a GBA Plus lens when analyzing the findings

The program also applied a GBA Plus lens to its work on:

- post-pandemic planning guidance provided to departments and agencies
- the future of work: diversity, inclusion and accessibility continue to be strategic areas of focus for the future of work
- flexible and equitable work arrangements: GBA Plus considerations were incorporated into an assessment of hybrid work scenarios and were part of consultations with stakeholders in 2022–23

Supplementary information sources

Public Service Diversity and Inclusion statistics

GBA Plus data collection plan

The program uses the Public Service Employee Survey, which is conducted every two years, to monitor and report on program impacts in terms of gender and other identity factors.

Program 6: Workplace Policies and Services

Program goals: The Workplace Policies and Services program supports the Treasury Board in establishing the strategic direction for people management and for the use of official languages at work and in providing services to the public. It seeks to provide the foundation for excellence to manage a productive, healthy, safe and inclusive public service. In doing so, the program helps attract, retain and develop a skilled and diverse workforce that can communicate in both official languages. To achieve its goals, the program develops and supports implementation of policies, directives and standards for people management, values and ethics, official languages for communications with the public, workforce bilingualism, workplace well-being, and diversity and inclusion.

Target population: employees in the core public administration

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Key program impact statistics

Statistics	Result	Data source	Comment
Percentage of institutions where communication in designated bilingual offices nearly always occurs in the official language chosen by the public	91.6%	Reviews on official languages	The target was to achieve a result of at least 90% by March 2023.
Percentage of executives who are members of designated employment equity groups (compared with workforce availability)	Visible minorities: 14% (workforce availability: 11.2%) Women: 53.2% (workforce availability: 48.2%) Indigenous people: 4.9% (workforce availability: 5.2%) Persons with disabilities: 6.5% (workforce availability: 5.3%)	Employment Equity Annual Report 2022	The target was to at least equal workforce availability.
Percentage of employees who are members of designated employment equity groups (compared with workforce availability)	Visible minorities: 20.2% (workforce availability: 17.2%) Women: 56% (workforce availability: 53.3%) Indigenous people: 5.2% (versus 3.8%) Persons with disabilities: 6.2% (versus 9.1%)	Employment Equity Annual Report 2022	The target was to at least equal workforce availability.
Percentage of employees who indicate that their organization respects individual differences	Racialized, non-Indigenous population: 77% Women: 78% Indigenous people: 70% Persons with disabilities: 65%	2022–23 PSES	The target was to achieve at least 69%.

Statistics	Result	Data source	Comment
Percentage of employees who indicate that they have been the victim of discrimination on the job in the past 12 months	Racialized, non-Indigenous population: 9% Women: 7% Indigenous people: 13% Persons with disabilities: 17%	2022–23 PSES	The target is to achieve at least 7%.

Other key program impacts

In 2022–23, the program:

- collaborated with other stakeholders on:
  - continuing to develop and analyze policy options to address official languages barriers to Indigenous employees
  - completed a joint employer-union report on the use of Indigenous languages in the public service
- addressed GBA Plus considerations as part of securing funding to support the modernization of the *Official Languages Act*
- worked with the Public Service Commission of Canada (PSC) and with employee diversity networks, bargaining agents, senior officials for diversity and inclusion, and employment equity groups on many matters, including:
  - the implementation of amendments to the *Public Service Employment Act* (PSEA) to address systemic barriers for equity-seeking groups in the staffing process
  - the PSC's new investigative powers under the amended PSEA
- drafted a submission to the task force on the review of the *Employment Equity Act* that included 31 recommendations resulting from approximately 100 written submissions from representatives of departments and networks, and from over 10 consultation sessions with diverse groups
- through the Centre on Diversity and Inclusion, supported initiatives directed at and developed with members of equity-seeking groups, including:
  - Career Pathways for Indigenous Employees**:** a resource hub for Indigenous employees. The site addresses barriers related to onboarding, employee retention and career development faced at different stages of an employee's career (from joining the public service to entering the executive cadre).
  - Mentorship Plus (M+)**:** a program that supports career progression for equity-seeking employees by pairing them with executive mentors and sponsors. The M+ team helps

departments and agencies set up programs that enhance traditional mentorship by adding the element of sponsorship.

- Federal Speakers' Forum on Lived Experience**:** a platform for public servants to share lived experiences related to mental health, accessibility, diversity and inclusion.
- Mosaic Leadership Development Program**:** a leadership development program for equity-seeking employees at the EX-minus-1 level that equips them with the skills they need to enter the executive cadre. The second cohort is planned for fall 2023.
- **new self-identification app:** A centralized app that will allow the measuring of representation beyond the four designated employment equity groups will be launched this fall. The app takes a modernized approach to data management and incorporates a new self-ID questionnaire designed to give a more complete picture of the demographic diversity of employees and enhance measurement, reporting and programming.

- applied intersectionality to its mental health promotion, outreach and engagement activities, from the selection of imagery used in public communications to the choice of moderators and panelists for mental health events co-hosted with the Canada School of Public Service
- co-hosted the Government of Canada's 2022 Diversity and Inclusion Conference with the Canada School of Public Service, Statistics Canada and Canadian Heritage
- published Optimizing a Hybrid Workforce: Spotlight on Telework, guidance for managers and employees when implementing a hybrid approach to work
- published the revised Duty to Accommodate: A General Process for Managers tool, which promotes a positive and collaborative approach to addressing barriers in the workplace
- in collaboration with the Public Service Commission, launched a review of the qualification standards in relation to official languages from a diversity and inclusion perspective
- initiated the development of an inclusive, flexible, accessible, learner-driven language training framework that considers the needs of equity-seeking groups in order to support a culture that promotes bilingualism in the workplace, as well as ongoing learning and the regular use of second official language skills

Supplementary information sources

Detailed information is available in the Employment Equity Annual Report, the Annual Report on Official Languages, the Public Service Employee Survey and on the Diversity and Inclusion statistics page of the Treasury Board of Canada Secretariat's website.

GBA Plus data collection plan

The program uses a range of workforce and survey data sources to monitor and report on its impacts in terms of gender and diversity. The program is reviewing the data to gain a better understanding of data availability and needs, including from an intersectional lens, for both representation and perception data sources.

Core responsibility 4: Regulatory Oversight

Program 1: Regulatory Policy, Oversight and Cooperation

Program goals: The program provides leadership and management of the government's regulatory function. It is responsible for federal regulatory policy and oversight to promote good regulatory practice; targeted regulatory reviews; Canada's Centre for Regulatory Innovation; the Annual Regulatory Modernization Bill process; and supporting the External Advisory Committee on Regulatory Competitiveness and the regulatory reconciliation and cooperation forums between Canada and the US and between Canada and the European Union, and between the federal government and the provinces and territories. Engagement with stakeholders (the Canadian public, industry associations, businesses and other groups) also plays an important role in the delivery of program objectives. It also supports Treasury Board in making recommendations to the Governor General on regulations and on most Orders in Council. Treasury Board ministers and federal departments and agencies are the primary clients of the program.

Target population: all Canadians

Specific demographic group outcomes: not applicable

Key program impacts* on gender and diversity

Key program impact statistics

Statistics	Result	Data source	Comment
Percentage of final in-scope Governor in Council regulations that provided information on GBA Plus in the corresponding Regulatory Impact Analysis Statement (RIAS)	99.4% (178/179)	*Canada Gazette*, Part II	Information on GBA Plus in the RIAS can range in detail. If no impacts based on gender or other identity factors were identified, a statement to that effect would be included.

Statistics	Result	Data source	Comment
Percentage of stakeholders that participated in consultations on regulatory initiatives led by the Treasury Board of Canada Secretariat (TBS) that identified as or that represented the interests of an under-represented demographic (for example, women, Indigenous people, members of visible minorities, gender-diverse people, youth, people with disabilities)	Stakeholders who identified as or that represented the interests of an under-represented demographic: • 15% (2 of 13) of online stakeholder submissions for the "Breaking down interjurisdictional regulatory barriers" consultation • 8% (1 of 13) of online stakeholder submissions for the "Competitiveness Assessment Tool" consultation • 10% (1 of 10) of online stakeholder submissions for the "Blue Economy Regulatory Review" consultation	Let's Talk Federal Regulations platform	The information is provided for participants who submitted comments as part of a Regulatory Affairs Sector consultation through the Let's Talk Federal Regulations platform. It does not include those who provided email submissions. The information was provided by stakeholders in a field that was optional. The consultations that were completed in 2022–23 were: • Breaking down inter-jurisdictional regulatory barriers • Competitiveness Assessment Tool • Blue Economy Regulatory Review

GBA Plus data collection plan

The *Cabinet Directive on Regulation*, implemented by the program, requires departments and agencies to undertake GBA Plus when developing regulations. The results are then included in the RIAS. These statements accompany regulatory proposals and final regulations published in the *Canada Gazette*.

The program plays an oversight role during regulatory development. It also tracks compliance of final regulations published in the *Canada Gazette* with certain elements of regulatory analysis required by the *Cabinet Directive on Regulation*, including the percentage of in-scope Governor-in-Council regulations that provided information on GBA Plus in the corresponding RIAS.

With respect to stakeholder consultations, in the future, the program will capture certain demographic information for program-led consultations, to monitor the diversity of stakeholders engaged in these consultations.

As part of TBS's commitment to expanding on its metrics, it will expand its data collection related to the application of the GBA Plus process in regulatory development.

In particular, in 2023–24, TBS will collect information including:

- the percentage of final in-scope Governor in Council regulations where the corresponding RIAS indicates:
  - that the regulation and its associated implementation aim to address or mitigate:
    - an existing public policy issue or risk
    - anticipated barriers or impacts identified through GBA Plus
  - no impacts based on gender or other identity factors were anticipated.

This information is intended to be descriptive or contextual, and no performance targets will be assigned.

Core responsibility 5: Internal services [3]

Program goals: Human resources management services include activities related to supporting human resources planning and reporting; reviewing, assessing and developing organizational design; reviewing and assessing job descriptions and classifications; supporting staffing processes; collecting and processing employee information related to compensation, leave and transfers; identifying and coordinating organization-wide training and learning requirements; promoting values, ethics and employment equity; managing employee recognition and awards programs; addressing workplace management and labour relations; and developing and maintaining human resources information systems in the organization.

Target population: TBS employees in the federal public service

Distribution of benefits

Factor	Group
By gender	Fourth group: 60% to 79% women

Specific demographic group outcomes: The following employment equity and equity-deserving groups may benefit directly from the implementation of GBA Plus in Human Resources Management Services:

- Indigenous employees
- visible minority employees, including Black employees
- employees with disabilities
- women employees
- 2SLGBTQIA+ employees
- employees with other intersectional identities

Key program impacts* on gender and diversity

Applying intersectional approaches to Human Resources Management Services at the Treasury Board of Canada Secretariat (TBS) leads to more diverse, inclusive and equitable programs and services for employees. By recognizing and addressing the interconnected experiences of individuals with multiple identities, TBS gains a comprehensive understanding of their needs and can identify and overcome barriers and biases that disproportionately impact certain groups.

This approach enables targeted recruitment and retention strategies, inclusive policies, and practices that foster a sense of belonging and psychological safety. It also facilitates the development of equitable programs and services tailored to the diverse needs of TBS employees, including flexible work arrangements, training, accessible facilities, and mentorship opportunities for under-represented groups.

Key program impacts statistics

At the end of 2022–23, the number of TBS employees who self-identified as a member of one or more employment equity groups was:

- Indigenous: 52 (workforce availability [WFA]: 66)
- visible minorities: 480 (WFA: 501)
- persons with disabilities: 159 (WFA: 221)
- women: 1,547 (WFA: 1,323)

In 2022–23, TBS had five employee-led networks for intersectional and equity-deserving groups: the Indigenous Employees Network; the Black Employees Network; the Accessibility Network; the 2SLGBTQIA+ Employees Network; and Renaissance, the youth network.

Other key program impacts

In 2022–23, TBS's internal human resources management services integrated GBA Plus into their work by:

- including a GBA Plus lens when developing and implementing the organization's hybrid work model
- promoting data analytics products that support management decision-making about employment equity
- having intersectional learning events and conversations during Black History Month to explore the lived experiences of Black Canadians
- involving TBS's Accessibility Network in intersectional discussions about the department's built environment to make the TBS workplace more accessible
- continuing the work of TBS's specialized employment equity recruitment team to conduct staffing processes to attract and hire members of employment equity groups. The team

analyzed TBS workforce data to determine which equity groups and which employment groups and levels to target and consulted with employee networks to make sure the processes were inclusive

- implementing the Mentorship Plus program at TBS. This initiative was co-developed with members of employment equity and equity-seeking groups to better support leadership development, with specific emphasis on supporting members of under-represented groups who aspire to leadership and executive positions

Supplementary information sources

2020 Public Service Employee Survey Results for Treasury Board of Canada Secretariat by Demographic Characteristics

GBA Plus data collection plan

TBS internal services use a range of administrative and survey data sources to monitor and report on its impacts by gender and other identity factors.

TBS has an internal workforce intelligence dashboard that provides employees and management with workforce-related data, including representation of employment equity populations.

Footnotes

1   The distribution is measured according to the following scales:

Gender scale:

- First group: Predominantly men (80% or more men)
- Second group: 60% to 79% men
- Third group: Broadly gender-balanced
- Fourth group: 60% to 79% women
- Fifth group: Predominantly women (80% or more women)

Income-level scale:

- First group: Strongly benefits low-income individuals (Strongly progressive)
- Second group: Somewhat benefits low-income individuals (Somewhat progressive)
- Third group: No significant distributional impacts
- Fourth group: Somewhat benefits high-income individuals (Somewhat regressive)
- Fifth group: Strongly benefits high-income individuals (Strongly regressive)

Age-group scale:

- First group: Primarily benefits youth, children or future generations
- Second group: No significant intergenerational impacts or differences in impact between youth and seniors
- Third group: Primarily benefits seniors or the baby boom generation

2   The standard distribution of benefits for a TBS program is as follows: for gender, broadly gender-balanced (third group), for income, no significant distributional impacts (third group) and for age, no significant intergenerational impacts or differences in impacts between youth and seniors (second group).

3   Internal services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal services refers to the activities and resources of the 10 distinct service categories that support program delivery in the organization, regardless of the internal services delivery model in a department.

Date modified:

2023-11-09

Response to parliamentary committees and external audits

Response to parliamentary committees

Response to the twentieth report of the House of Commons Standing Committee on Public Accounts, entitled Public Accounts of Canada 2021

The committee studied the Public Accounts of Canada 2021 and "commends the Government of Canada for maintaining the integrity of its financial controls and reporting, which resulted in a twenty-third consecutive unmodified audit opinion from the Auditor General of Canada."

The committee made three recommendations that implicated TBS:

- Recommendation 1
  If a decision has been made to revise the Public Accounts of Canada after they have been audited and signed-off for the fiscal year, the Secretary of the Treasury Board, the Comptroller General of Canada, and the Auditor General of Canada appear before the House of Commons Standing Committee on Public Accounts to discuss the situation.

- Recommendation 2
  That the Government of Canada amend the *Financial Administration Act* to change the deadline for the tabling of the Public Accounts of Canada from December 31st to October 15th, to align with the tabling date of some Canadian provinces and peers in the Organization for Economic Co-operation and Development.

- Recommendation 3
  That the Government of Canada consider requiring Crown corporations to divulge all expenditures in the same manner as federal departments and agencies in Volume III of the Public Accounts of Canada; consult with interested stakeholders on the ways this could be achieved, the advantages it would provide and the potential additional administrative burden this could cause; and that it provide the Committee with a report comprising of a comprehensive analysis of this matter, no later than 30 April 2023.

In its response, the government committed to conducting consultations and reporting back to the committee by December 31, 2023.

Response to the seventh report of the House of Commons Standing Committee on Access to Information, Privacy and Ethics, entitled Device Investigative Tools Used by the Royal Canadian Mounted Police and Related Issues

The committee studied the benefits and risks of the use of on-device investigative tools and the use of such tools by the Royal Canadian Mounted Police (RCMP). It also examined legislative and non-legislative measures that could be considered to better regulate these types of tools in Canada.

Based on the evidence heard and the briefs received, the committee made recommendations to reassure Canadians that, when new technology is used by law enforcement agencies, Canadian laws take into account not only the challenges these agencies face in performing their duties, but also the right to privacy and the importance of maintaining, in a democratic society, the public's confidence in the institutions charged with protecting them.

The Government of Canada's response was the product of a collaborative effort among implicated government institutions and their agencies: the Treasury Board of Canada Secretariat; the Department of Justice Canada; Innovation, Science and Economic Development Canada; Public Safety Canada and the RCMP; Global Affairs Canada; and the Privy Council Office. Among other things, the response noted that the government is actively working on modernizing the *Privacy Act,* including considering proposals that would address concerns identified in the report.

Response to audits conducted by the Office of the Auditor General of Canada (including audits conducted by the Commissioner of the Environment and Sustainable Development)

Report 7, Cybersecurity of Personal Information in the Cloud, 2022 Reports of the Auditor General of Canada

This audit focused on whether the Treasury Board of Canada Secretariat (TBS), Shared Services Canada, Public Services and Procurement Canada, Communications Security Establishment Canada, and selected federal departments had adequate, effective governance, guidance, and tools in place to prevent, detect, and respond to cybersecurity events that could compromise Canadians' personal information in the cloud.

TBS was implicated in four recommendations. In its response, TBS agreed with the recommendations. Additional details are found in the list of recommendations and responses in the report.

Report 2, _Greening Government Strategy_, 2022 Reports of the Commissioner of the Environment and Sustainable Development

This audit focused on whether the Treasury Board of Canada Secretariat led the _Greening Government Strategy_ in a manner that supported the federal government's progress toward reducing its greenhouse gas emissions. It also focused on whether National Defence and Transport Canada reported results that were supported by the implementation of internal controls and took appropriate measures to reduce greenhouse gas emissions in their areas of responsibility.

TBS was implicated in five recommendations. In its response, TBS agreed with four of the recommendations and partially agreed with the fifth recommendation. Additional details are found in the list of recommendations and responses in the report.

Report 3, Follow-up on Gender-Based Analysis Plus, 2022 Reports of the Auditor General of Canada

This audit focused on whether the Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada advanced the implementation of gender-based analysis plus (GBA Plus) in government in their responses to selected recommendations from the 2015 Fall Reports of the Auditor General of Canada, Report 1, Implementing Gender-Based Analysis.

TBS was implicated in five recommendations. In its response, TBS agreed with the recommendations. Additional details are found in the list of recommendations and responses in the report.

Response to audits conducted by the Public Service Commission of Canada or the Office of the Commissioner of Official Languages

There were no audits in 2022–23 requiring a response.

Date modified:
2023-11-09

United Nations 2030 Agenda and the Sustainable Development Goals

Introduction

In 2015, all United Nations (UN) member states came together and adopted _Transforming Our World: The 2030 Agenda for Sustainable Development_. At its heart are 17 sustainable development goals (SDGs) that encompass the social, economic and environmental challenges of today.

Many Government of Canada priorities align with the United Nations 2030 Agenda and the SDGs, including gender equality, diversity and inclusiveness, environmental sustainability, and economic prosperity.

Federal departments and agencies are responsible for integrating the SDGs into their work, engaging with stakeholders and reporting on progress made on the SDGs within their purview.

The table below identifies key Treasury Board of Canada Secretariat (TBS) strategies, initiatives or areas of work that will contribute to advancing the SDGs. The table also lists related global and domestic targets, ambitions and goals from the following frameworks:

- UN Global Indicator Framework
- Canadian Indicator Framework

Treasury Board of Canada Secretariat

The following supplementary information table reflects TBS's key contributions to achieving the SDGs.

UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets *	2022–23 results
SDG 5: Achieve gender equality and empower all women and girls	TBS planned to: • continue to advance the implementation of the _Pay Equity Act_ across the public service • continue to develop and implement initiatives, including a modernized senior leaders strategy, that promote career progression and inclusion, as well as enable leadership development and targeted succession planning and recruitment for women and other equity-seeking groups	**Canadian ambition:** Gender equality in leadership roles and at all levels of decision-making **Canadian target:** Greater representation of women in leadership roles **Global target:** Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	As of 2021–22, TBS reported that 53.2% of executive employees in the public service are women, compared to their workforce availability of 48.2%. Data on the proportion of executive employees in the public service who are women for 2022–23 is not currently available. Such data will be reported in the 2022–23 annual report about employment equity in the public service of Canada. In 2022–23, TBS continued to help to achieve gender equality, including by leading the implementation of the _Pay Equity Act_ in the core public administration and in the Royal Canadian Mounted Police.

* Canada's domestic ambitions and targets for contributing to the SDGs are identified in the Canadian Indicator Framework for the Sustainable Development Goals.

‡ Policy coherence in relation to the 2030 Agenda and the SDGs means integrating the economic, social, environmental and governance aspects of sustainable development at all stages of policy-making.

UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets [*]	2022–23 results
			TBS also advanced the public service's leadership strategy by: • taking steps to modernize the leadership competency profile • setting expectations for an inclusive leadership culture • implementing and sharing bias mitigation techniques for talent management • supporting the career progression of equity-seeking executives

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[*]   Canada's domestic ambitions and targets for contributing to the SDGs are identified in the Canadian Indicator Framework for the Sustainable Development Goals.

[‡]   Policy coherence in relation to the 2030 Agenda and the SDGs means integrating the economic, social, environmental and governance aspects of sustainable development at all stages of policy-making.

UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets *	2022–23 results
SDG 10: Reduce inequality within and among countries	In 2022–23, TBS planned to work with departments to ensure that they hire, retain and promote people with the goal of creating a workplace that ensures diversity, inclusion, equity and accessibility. The planned efforts included: • working with the Privy Council Office to support departments in implementing the plans outlined in their responses to the <u>Call to Action on Anti-Racism, Equity and Inclusion in the Public Service</u> • continuing to build a whole-of-government approach for the	**Canadian ambition:** Canadians live free of discrimination and inequalities are reduced **Canadian target:** No specific target **Global target:** Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices, and promoting appropriate legislation, policies and action in this regard	As of 2021–22, TBS reported that: • 20.2% of employees in the public service identified themselves as a member of visible minorities, compared to their workforce availability of 17.2% • 6.2% of employees in the public service identified themselves as having a disability, compared to their workforce availability of 9.1% • 5.2% of employees in the public service identified themselves as Indigenous peoples, compared to their workforce availability of 3.8%

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*   Canada's domestic ambitions and targets for contributing to the SDGs are identified in the Canadian Indicator Framework for the Sustainable Development Goals.

‡   Policy coherence in relation to the 2030 Agenda and the SDGs means integrating the economic, social, environmental and governance aspects of sustainable development at all stages of policy-making.

UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets [*]	2022–23 results
	improved collection, analysis, availability and publication of disaggregated data, with the support of Statistics Canada • implementing programs that identify strong candidates from equity-seeking groups to support their career progression • continuing to implement the _Accessibility Strategy for the Public Service of Canada_ • supporting the development of departmental accessibility plans that identify and remove barriers to inclusion of persons with disabilities		2022–23 data on the representation of these groups of employees in the public service is not currently available. Such data will be reported in the 2022–23 annual report about employment equity in the public service of Canada. In 2022–23, TBS helped to further diversity and inclusion by: • collaborating with the Privy Council Office to support departments on the Call to Action on Anti-Racism, Equity and Inclusion in the Public Service • releasing disaggregated data on diversity and inclusion statistics, continuing development of an

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets [*]	2022–23 results
			application that captures demographic data in real time, and working with Statistics Canada to build a whole-of-government approach to improving the collection, analysis, availability and publication of disaggregated data • implementing programs, such as the Inclusion Stewardship Program, the Mosaic Leadership Development Program and the Mentorship Plus Program, to identify strong candidates from equity-seeking groups and support

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets [*]	2022–23 results
			their career progression • publishing a revised version of Duty to Accommodate: A General Process for Managers TBS also continued to implement the _Accessibility Strategy for the Public Service of Canada_ and supported departments in developing and completing accessibility plans. In addition, TBS: • funded projects through the Centralized Enabling Workplace Fund to help identify and remove barriers to accessibility and include employees with disabilities • included accessibility requirements in the

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets [*]	2022–23 results
			[Direction on prescribed presence in the workplace](#) as employees returned to the office • published or updated resources to help remove barriers faced by employees with disabilities

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets *	2022–23 results
SDG 12: Ensure sustainable consumption and production patterns	In leading the _Greening Government Strategy_, TBS planned to coordinate with departments to: • electrify the entire federal fleet of light-duty vehicles by 2030 • purchase 100% clean electricity by 2022, where available, and by no later than 2025, by producing or purchasing renewable electricity • minimize waste generation and water use • green their procurement, particularly for goods and services that have a high environmental impact over their full life cycles	**Canadian ambition:** Canadians consume in a sustainable manner **Canadian target:** Zero-emission vehicles represent 10% of new light-duty vehicle sales by 2025, 30% by 2030 and 100% by 2040 **Global target:** Promote public procurement practices that are sustainable, in accordance with national policies and priorities	In 2022–23, 14% (4.5% zero-emission vehicles and 9.6% hybrid electric vehicles) of the Government of Canada's total conventional light-duty fleet vehicles were green. In 2022–23, 90% (26.2% zero-emission vehicles and 64.2% hybrid electric vehicles) of the Government of Canada's annual purchases of new conventional light-duty vehicles were green in segments where suitable options were available. The Government of Canada is adopting green vehicles at a faster pace than the national average for the Canadian market. Statistics Canada data shows that 2.3% of all

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets [*]	2022–23 results
			registered light-duty vehicles were green as of December 2021.

In 2022–23, 83% of the Government of Canada's electricity consumption was generated by clean and non-emitting sources.

TBS contributed to sustainable consumption and production patterns by:

- working with Public Services and Procurement Canada to obtain renewable power in places where electricity production produces higher levels of carbon emissions
- making departmental reporting on waste diversion and water |

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets [*]	2022–23 results
			use mandatory as of 2022–23 • developing green procurement standards for low-carbon concrete and for suppliers to disclose greenhouse gas emissions

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets *	2022–23 results
SDG 13: Take urgent action to combat climate change and its impacts	In leading the _Greening Government Strategy_, TBS planned to coordinate with departments to: • ensure that all new buildings and major building retrofits prioritize low carbon and climate resilience by minimizing the cost of greenhouse gas emissions over the full building life cycle • electrify the entire federal fleet of light-duty vehicles by 2030 • work with national safety and security fleet departments in developing plans to reduce their emissions and become net zero by 2050	**Canadian ambition:** Canadians reduce their greenhouse gas emissions and are well-equipped and resilient to face the effects of climate change **Canadian target:** By 2030, reduce Canada's total greenhouse gas emissions by 30%, relative to 2005 levels. By 2050, achieve economy-wide net-zero greenhouse gas emissions **Global target:** Integrate climate change measures	TBS contributed to the fight against climate change by coordinating with departments in implementing the _Greening Government Strategy_, including: • working with departments to make sure new builds and major retrofit projects minimized the greenhouse gas emitted over the full life cycle of the project • facilitating departments' adoption of low-carbon forms of transportation • introducing mandatory reporting for departments on actions they have taken to make their assets, vehicle fleets,

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets [*]	2022–23 results
	• understand the risks posed by climate change impacts and develop effective responses	into national policies, strategies and planning	services and operations more resilient to the impacts of climate change • providing advice and guidance, tools, and expertise on the environmental impact of government operations on waste, water and biodiversity As of March 2023, the federal government realized a 39.8% reduction in greenhouse gas emissions from its real property and conventional vehicle fleet operations compared to 2005 levels.

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets *	2022–23 results
SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	In 2022–23, TBS planned to promote government transparency and accountability through efforts to improve access to government information, including by: • improving the online service for making requests under the *Access to Information Act* or the *Privacy Act* • completing the review of the access to information regime	**Canadian ambition:** Canadians are supported by effective, accountable, and transparent institutions **Canadian target:** No specific target **Global target:** Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements	In 2022–23: • 54% of institutions responded to 90% or more of access to information requests within legislated timelines • 60% of institutions responded to 90% or more of personal information requests within legislated timelines TBS promoted government transparency and accountability by concluding a <u>review</u> of the <u>*Access to Information Act*</u> and tabling the <u>*Access to Information Review: Report to Parliament*</u>. TBS also completed a series of <u>key actions on access to information</u>, which included:

UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets [*]	2022–23 results
			- issuing guidance and providing training to help reduce delays in responding to access to information requests - updating the _Access to Information Regulations_, the _Policy on Access to Information_ and the _Directive on Access to Information Requests_ to reflect legislative changes - issuing a new _Directive on Proactive Publication under the Access to Information Act_ - enhancing the Access to Information and Privacy (ATIP) Online Request service to simplify the request process for Canadians, including

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets [*]	2022–23 results
			providing a tracking system to monitor the status of requests and facilitating the receipt of information through a single channel • advancing Indigenous reconciliation by outlining ways to improve access to information and to support Indigenous-led information and data strategies • updating the TBS *Access to Information Manual* for ATIP practitioners • launching the Access to Information and Privacy Community Development Office to develop a strong community of ATIP

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets *	2022–23 results
			professionals across the Government of Canada

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SDG 17: Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development	Open data provides critical information for measuring progress toward meeting the sustainable development goals. In 2022–23, TBS planned to: • adopt international best practices and publish new datasets on the <u>Open Government Portal</u> • continue to be an international leader in open data and open, inclusive government through the <u>Open Government Partnership</u> and <u>Digital Nations</u>	**Canadian ambition:** Canada fosters collaboration and partnerships to advance the SDGs **Canadian target:** No specific target **Global target:** Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources to support the achievement of the SDGs in all countries, in	In 2022–23, the Government of Canada published 1,684 new datasets, exceeding its target of publishing 1,000 new datasets. Overall, TBS made more information and data available to Canadians by improving the <u>Open Government Portal</u>, including by: • increasing the holdings on the portal to roughly 33,000 datasets and records and 1.8 million publications from about 160 federal institutions • consulting with departments on expanding access • optimizing key pages and added features

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		particular in developing countries	based on user feedback • committing to key open data activities as part of the 2022–24 National Action Plan on Open Government In addition, Canada continued to be an international leader in open data and open, inclusive government by participating in the: • International <u>Open Data Charter</u> Working Group • Organisation for Economic Co-operation and Development's Expert Group on Open Government Data • <u>Open Government Partnership</u> • <u>Digital Nations</u>

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UN Sustainable Development Goals (SDGs)	2022–23 planned strategies, initiatives, or areas of work	Associated domestic targets or "ambitions" and/or global targets [*]	2022–23 results
Policy coherence [†]	TBS planned to help integrate the economic, social, environmental and governance aspects of sustainable development into government decision-making by, for example: • continuing to develop and promote the <u>Quality of Life Framework</u> and its cross-cutting sustainability and resilience lens • requiring departments to report on their contributions to sustainable development through the Departmental Plan and the Departmental Results Report and	Not applicable	TBS continued to help departments integrate economic, social, environmental and governance aspects of sustainable development into government decision-making, including by: • working with Environment and Climate Change Canada, the Department of Finance Canada, and the Privy Council Office to use an "integrated climate lens" to include climate, economics and inclusivity in the decision-making process across federal departments in conjunction with the Quality of Life Framework

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	the Supplementary Information Tables to those documents • making sure Treasury Board submissions take sustainable development into account, where appropriate		• working with partners to align reporting on SDGs and other related initiatives to consolidate reporting and reduce redundancies for future parliamentary reporting TBS also supported departments in integrating sustainable development impact analysis into the regulatory development processes under the *Cabinet Directive on Regulation*. This directive requires an integrated cost-and-benefit analysis of regulations on society, the economy and the environment.

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Phoenix pay system expenditures, 2022–23 ($ millions)

Based on information provided by departments, the following table outlines Phoenix pay system expenditures for 2022–23.

Activity	Expenditures *
Public Services and Procurement Canada (PSPC)	
Regular pay operations	87.3
Extra capacity (includes the Pay Centre, satellite offices and client support)	225.6
Systems (system fixes and improvements to achieve a stable system, improve compensation advisor efficiencies, and enhance employee user experience)	190.5
Integrated team (supports government-wide improvements to the system that links human resources and pay information, known as the HR-to-Pay system)	41.0
Subtotal	**544.4**
Departmental compensation function	
Incremental compensation for all departments (incremental compensation expenditures attributable to Phoenix issues, for example, additional compensation advisors)	137.5
Existing compensation for departments not supported by the Pay Centre (expenditures for regular or ongoing compensation functions)	50.1
Subtotal	**187.6**

* Totals may not add due to rounding.

Activity	Expenditures *
Treasury Board of Canada Secretariat (TBS)	
HR-to-Pay stabilization (stakeholder engagement, governance, change management, training, systems changes, data and reporting)	14.8
Claims office (a temporary office to provide a mechanism for employees who have incurred out-of-pocket expenses as a result of not being accurately paid due to the implementation of the Phoenix pay system to file a claim for such expenses)	3.3
Miscellaneous (includes litigation, communications, and cost estimates)	0.8
Subtotal	**18.9**
Canada Revenue Agency	
T4 processing (additional staff to process federal government employee income tax reassessment requests)	0.1
Subtotal	**0.1**
Total	**751.0**

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*   Totals may not add due to rounding.

The above costs include $75.8 million for employee benefit plans for PSPC ($72.7 million) and TBS ($3.1 million).

The above costs do not include:

- expenditures related to the Next Generation Human Resources and Pay solution
- damages or other claims against the Crown
- opportunity costs for deferred work within departments

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