



Treasury Board of Canada Secretariat Quarterly Financial Report for the Quarter Ended December 31, 2022

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Quarterly Financial Report for the Quarter Ended December 31, 2022

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

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1. Introduction

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This quarterly report has been prepared by management as required by [section 65.1 of the *Financial Administration Act*](#) and in the manner prescribed by the Treasury Board. The report should be read in conjunction with the Main Estimates, the [Supplementary Estimates \(A\)](#), and the [Supplementary Estimates \(B\)](#).

The report has been reviewed by the Departmental Audit Committee.

1.1 Basis of presentation

This report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Treasury Board of Canada Secretariat's (TBS's) spending authorities granted by Parliament and those used by TBS,

consistent with the Main Estimates, the Supplementary Estimates (A) and the Supplementary Estimates (B) for the fiscal year ending March 31, 2023. This report has been prepared using a special-purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before money can be spent by the government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

TBS uses the full accrual method of accounting to prepare and present its annual departmental financial statements, which are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

1.2 Raison d'être

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

Spending oversight

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

Administrative leadership

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

Regulatory oversight

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

Employer

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

retention.

1.3 TBS's financial structure

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

This quarterly report highlights the financial results of:

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

TBS manages seven different central votes:

- Vote 5, **Government Contingencies**, supplements other appropriations to provide federal departments and agencies with temporary advances for urgent or unforeseen departmental expenditures between parliamentary supply periods.
- Vote 10, **Government-Wide Initiatives**, supplements other appropriations to support the implementation of strategic management initiatives across the federal public service.
- Vote 15, **Compensation Adjustments**, supplements other appropriations to provide funding for adjustments made to terms and conditions of service or employment of the federal public administration as a result of collective bargaining.
- Vote 20, **Public Service Insurance**, provides the employer's share of group benefit plan coverage costs as part of the Treasury Board's role as the employer of the core public administration. These plans include the Public Service Health Care Plan, Public Service Dental Care Plan, Pensioners' Dental Services Plan, Disability Insurance Plan, provincial payroll taxes (British Columbia, Manitoba, Newfoundland and Labrador, Ontario and Quebec), and the Public Service Management Insurance Plan.
- Vote 25, **Operating Budget Carry Forward**, supplements other appropriations for the carry forward of unused operating funds from the previous fiscal year, up to 5% of the gross operating budget in an organization's Main Estimates.
- Vote 30, **Paylist Requirements**, supplements other appropriations to meet legal requirements for the government as employer for items such as parental benefits and

severance payments.

- Vote 35, **Capital Budget Carry Forward**, supplements other appropriations for the carry forward of unused capital funds from the previous fiscal year, up to 20% of an organization's capital vote.

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

Expenditures incurred against statutory authorities mainly reflect the government's obligation to pay the employer's share of the Public Service Pension Plan, the Canada Pension Plan and the Québec Pension Plan, Employment Insurance premiums and public service death benefits. TBS recovers from other government departments and agencies their share of the employer contributions under the *Public Service Superannuation Act*, and is subsequently charged by Public Services and Procurement Canada for actual expenditures in the same statutory vote. Adjustments are made at year-end to individual departments' statutory votes (including those of TBS) for the difference between periodic recoveries and actual expenditures. At year-end, the net effect on TBS's financial statements will be zero.

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

2. Highlights of fiscal year-to-date results

► In this section

This section:

- highlights the financial results for the quarter and fiscal year-to-date ended December 31, 2022
- provides explanations of variances compared with the same period last year that exceed materiality thresholds of:
 - \$1 million for Vote 1, Program Expenditures, and Statutory authorities
 - \$10 million for Vote 20, Public Service Insurance

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

	2022-23 Budgetary authorities to March 31, 2023	2021-22 Budgetary authorities to March 31, 2022	Variance in budgetary authorities	Year-to-date expenditures as at Q3 2022-23 (December 31, 2022)	Year-to-date expenditures as at Q3 2021-22 (December 31, 2021)	Variance between 2022-23 year- to-date and 2021-22 year- to-date expenditures	Q3 Expenditures 2022-23
Vote 1: Program Expenditures	378,068	318,080	59,988	236,761	213,293	23,468	86,974
Vote 20: Public Service Insurance	3,732,363	3,048,143	684,220	2,851,317	2,144,504	706,812	1,391,003
Statutory authorities	37,256	37,404	-148	-140,143	-224,271	84,128	-81,619
Total	4,147,687	3,403,627	744,060	2,947,935	2,133,526	814,408	1,396,358

2.1 Statement of voted and statutory authorities

Total budgetary authorities available for use increased by \$744.1 million (21.9%) from the previous fiscal year:

- Vote 1 authorities increased by \$60.0 million
- Vote 20 authorities increased by \$684.2 million
- Statutory authorities decreased by \$0.1 million

The following table provides a detailed explanation of these changes.

Changes to voted and statutory authorities (2022-23 compared with 2021-22)	\$ thousands
Vote 1: Program Expenditures	
Funding for out-of-court settlements	20,275
Compensation adjustments to fund salary increases to meet obligations under new collective agreements	13,329
Net increase in the Operating Budget Carry Forward	9,612
Transfers from various organizations to TBS for innovative approaches to reduce greenhouse gas emissions in government operations	6,508
Funding for the Office of the Chief Information Officer to support the governance and oversight of digital initiatives	5,132

Changes to voted and statutory authorities (2022-23 compared with 2021-22)	\$ thousands
Transfers from various organizations to TBS for the Digital Comptrollership Program	4,564
Funding to support Financial Management Transformation	4,296
Other miscellaneous increases that do not exceed materiality thresholds	4,316
Funding to support the implementation of proactive pay equity in the federal public service (Budget 2019)	3,949
Funding for Access to Information Review and Action Plan (Budget 2021)	3,836
Funding for claims arising from the White Class Action settlement	2,819
Funding for Advancing Core Public Administration Job Classification and Program and Administrative Services (PA) Group Modernization	2,710
Funding for the Centralized Enabling Workplace Fund to create an accessible and inclusive workplace	1,785
Funding to establish the Centre of Expertise for Real Property to improve federal asset management (Budget 2021)	1,602
Funding to enhance the oversight of the Benefits Delivery Modernization Program (Budget 2021)	1,554
Financial Management Transformation initiatives and the Comptrollership Data Strategy	1,128
Funding to implement the Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police (COVID-19)	1,075
Reduction of transfers from various organizations to support Financial Management Transformation	-11,216
Sunset of funding for the Greening Government Fund	-5,639
Playlist allocations	-2,571
Funding for the Canadian Digital Service to provide critical digital products and services (COVID-19)	-1,940
Funding to support the enterprise funding model for government IT services (Budget 2021)	-1,794
Sunset of funding for Workload Migration and Cloud Enablement	-1,608
Reprofile of the Centralized Enabling Workplace Fund	-1,518
Sunset of funding to foster a diverse and inclusive public service	-1,334
Other miscellaneous decreases that do not exceed materiality thresholds	-882
Subtotal Vote 1	59,988
Vote 20: Public Service Insurance	
Funding for the Royal Canadian Mounted Police Life and Disability Insurance Plan	536,507
Funding for the public service insurance plans and programs	147,377

Changes to voted and statutory authorities (2022-23 compared with 2021-22)	\$ thousands
Other miscellaneous increases that do not exceed materiality thresholds	336
Subtotal Vote 20	684,220
Statutory authorities	
A net decrease in TBS's share of contributions to employee benefit plans compared to last year is mainly due to various funding received in 2021-22 through Supplementary Estimates A and B and allotment adjustments.	-148
Subtotal statutory authorities	-148
Total authorities	744,060

2.2 Statement of departmental budgetary expenditures by standard object

The year-to-date budgetary expenditures, as at December 31, 2022, have increased by \$814.4 million (38.2%) compared to the same period in the previous year:

- Vote 1 expenditures increased by \$23.5 million
- Vote 20 expenditures increased by \$706.8 million
- Statutory payments increased by \$84.1 million

For the fiscal quarter ended December 31, 2022, budgetary expenditures have increased by \$455.9 million (48.5%) compared to the same period in the previous year:

- Vote 1 expenditures increased by \$16.4 million
- Vote 20 expenditures increased by \$546.5 million
- Statutory payments decreased by \$107.0 million

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

Standard object	Changes to voted and statutory expenditures	Variance between 2022-23 year-to-date and 2021-22 year-to-date expenditures (April 1 to December 31) (\$ thousands)	Variance between 2022-23 Q3 and 2021-22 Q3 expenditures (October 1 to December 31) (\$ thousands)
Vote 1: Program Expenditures			

Standard object	Changes to voted and statutory expenditures	Variance between 2022-23 year-to-date and 2021-22 year-to-date expenditures (April 1 to December 31) (\$ thousands)	Variance between 2022-23 Q3 and 2021-22 Q3 expenditures (October 1 to December 31) (\$ thousands)
1 Personnel	<p>The increase in expenditures is due to:</p> <ol style="list-style-type: none"> 1. additional full-time-equivalents (FTEs) in the Office of the Chief Information Officer (OCIO) to support the governance and oversight of digital initiatives and play a larger role in supporting the information technology (IT) community 2. an increase in full-time equivalents (FTEs) to support various initiatives, including the implementation of proactive pay equity in the federal public service (Budget 2021) and the implementation of the policy on COVID-19 vaccination 3. new funding received for the Canadian Digital Service to further improve how the government delivers digital services to Canadians (Budget 2021) <p>The increase is partially offset by a decrease in salary expenditures due to:</p> <ol style="list-style-type: none"> 1. timing differences in the processing of cost recoveries from other government departments (OGDs) and agencies. 	8,338	6,997
4 Professional and special services	<p>The increase in expenditures is mainly due to:</p> <ol style="list-style-type: none"> 1. legal services 2. IT and telecommunication consultants and management consulting services under the Digital Strategy, Planning and Oversight program to support the President's digital identity platform 	8,364	4,897

Standard object	Changes to voted and statutory expenditures	Variance between 2022-23 year-to-date and 2021-22 year-to-date expenditures (April 1 to December 31) (\$ thousands)	Variance between 2022-23 Q3 and 2021-22 Q3 expenditures (October 1 to December 31) (\$ thousands)
5 Rentals	The increase in year-to-date expenditures is due to the transfer of the administration of the SAP contract for the Government of Canada (GC) from Public Services and Procurement Canada (PSPC) to TBS. TBS is now responsible for paying the annual support and maintenance fees for SAP licenses used in the GC.	25,921	353
9 Acquisition of machinery and equipment	The increase in expenditures is mainly due to timing differences in the processing of invoices.	91	1,947
12 Other Subsidies and Payments	<p>The variance is mainly attributable to the modernization of the Financial Management Transformation systems program.</p> <p>The increase is partially offset by an increase in cost recoveries for the Office of the Chief Information Officer (OCIO) Application Modernization program.</p>	6,473	353
Vote-Netted Revenue	<p>The increase in year-to-date vote-netted revenues (VNR) is mainly attributable to the transfer of the administration of the SAP contract for the GC from PSPC to TBS. TBS is now responsible for paying the annual support and maintenance fees for SAP licences used in the GC, and these costs are recovered from OGDs.</p> <p>The decrease in Q3 VNR is mainly attributable to timing differences for <i>Public Service Superannuation Act</i> cost recovery invoicing compared to the previous year.</p>	-26,196	1,632
Other	Miscellaneous expenditures	477	241
Subtotal Vote 1		23,468	16,420
Vote 20: Public Service Insurance			

Standard object	Changes to voted and statutory expenditures	Variance between 2022-23 year-to-date and 2021-22 year-to-date expenditures (April 1 to December 31) (\$ thousands)	Variance between 2022-23 Q3 and 2021-22 Q3 expenditures (October 1 to December 31) (\$ thousands)
1 Personnel	<p>The increase in expenditures is mainly due to:</p> <ol style="list-style-type: none"> 1. an increase in Royal Canadian Mounted Police (RCMP) approved disability claims and related payments, further to the recent signing of the first collective agreement for regular members, which is a key determinant of the amount of a disability benefit payment 2. higher payroll taxes due to an increase in public service employment, as well as a higher salary base on which payroll taxes are assessed following implementation of certain collective agreements for the public service and the Royal Canadian Mounted Police 3. an increase in the number of people covered under the Public Service Health Care Plan (PSHCP) 4. an increase in the use of benefits under the PSHCP and the Public Service Dental Care Plan 	724,119	552,698
Vote-Netted Revenue	The increase in VNR is mainly attributable to an increase in the number of people contributing to the PSHCP.	-21,374	-8,324
Other	Miscellaneous expenditures	4,067	2,133
Subtotal Vote 20		706,812	546,507
Statutory expenditures			

Standard object	Changes to voted and statutory expenditures	Variance between 2022-23 year-to-date and 2021-22 year-to-date expenditures (April 1 to December 31) (\$ thousands)	Variance between 2022-23 Q3 and 2021-22 Q3 expenditures (October 1 to December 31) (\$ thousands)
1 Personnel	<p>The increase in statutory expenditures is mainly attributable to the following:</p> <ol style="list-style-type: none"> 1. PSPC charges TBS for the employer's share of contributions to the Public Service Pension Plan, the Canada Pension Plan, the Québec Pension Plan, the Employment Insurance Plan and the Supplementary Death Benefit Plan. TBS recovers these payments from OGDs and agencies. The increase in Q3 expenditures is mainly due to the timing of the charges and of the recoveries from OGDs and agencies of the employer's share of contributions to employee benefit plans; however, the net effect on TBS's financial statements will be zero by year-end. 2. An increase in TBS's total monthly employee benefit plan expenditures based on the 2022-23 Statutory Forecasts for Main Estimates. 	84,128	-107,038
Subtotal statutory expenditures		84,128	-107,038
Total expenditures		814,408	455,889

3. Risks and uncertainties

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

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

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

Hybrid work model

In spring 2022, TBS launched employee engagement initiatives to help the department understand its employees' perspectives and lived experiences with regard to remote and hybrid work, and how a hybrid workplace could impact its people, business outcomes, and organizational operations.

While departments and agencies are each unique, the experience of working in the public service or receiving services from it should be the same across the government and across the country. This ensures fairness and equity across workplaces.

The federal public service has adopted a common hybrid work model that will see employees work on site at least 2 to 3 days each week, or 40 to 60% of their regular schedule. This new model applies to all of the core public administration.

While TBS employees and many other public servants have implemented this hybrid model since the summer, this new approach will allow other departments and employees to smoothly transition to a common hybrid model.

Employee wellness

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

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

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

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

Information technology capacity

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

Financial management

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

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

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

This section chronologically highlights significant changes in operations, personnel and programs of TBS during the third quarter of the fiscal year.

On October 14, 2022, Jen O'Donoghue was appointed as Assistant Secretary, International Affairs, Security and Justice Sector (IASJ).

On October 21, 2022, the Prime Minister announced the appointment of Francis Trudel as Associate Chief Human Resources Officer, Treasury Board of Canada Secretariat, effective October 31, 2022.

On October 21, 2022, the Prime Minister announced the departure of Suzy McDonald, Assistant Secretary of the Social and Cultural Sector, effective October 31, 2022.

5. Approval by senior officials

Approved by:

Graham Flack, Secretary

Ottawa, Canada

Date: February 23, 2023

Approved by:

Karen Cahill, Chief Financial Officer

Date: February 20, 2023

6. Appendix

Statement of Authorities (unaudited) (in dollars)

	Fiscal year 2022-23			Fiscal year 2021-22		
	Total available for use for the year ending March 31, 2023 [*]	Used during the quarter ended December 31, 2022	Year-to-date used at quarter-end ^{**}	Total available for use for the year ending March 31, 2022 [*]	Used during the quarter ended December 31, 2021	Year-to-date used at quarter-end ^{**}
Vote 1 - Program Expenditures	378,068,057	86,974,022	236,760,521	318,080,109	70,554,264	213,292,698
Vote 20 - Public Service Insurance	3,732,362,861	1,391,003,459	2,851,316,585	3,048,142,739	844,496,109	2,144,504,120
Statutory authorities						
A111 - President of the Treasury Board - Salary and motor car allowance	92,500	23,100	69,300	92,500	22,842	69,192
<hr/> [*] Includes only authorities available for use and granted by Parliament at quarter-end. <hr/>						

	Fiscal year 2022-23			Fiscal year 2021-22		
	Total available for use for the year ending March 31, 2023 *	Used during the quarter ended December 31, 2022	Year-to-date used at quarter-end **	Total available for use for the year ending March 31, 2022 *	Used during the quarter ended December 31, 2021	Year-to-date used at quarter-end **
A140 - Contributions to employee benefit plans	37,163,924	8,835,086	26,505,258	37,311,676	7,913,119	23,739,357
A145 - Unallocated employer contributions made under the <i>Public Service Superannuation Act</i> and other retirement acts and the <i>Employment Insurance Act</i> (EI)	-	-90,476,731	-166,718,026	-	17,483,249	-248,079,817
A681 - Payments under the <i>Public Service Pension Adjustment Act</i>	-	-	-	-	7	33
Total statutory authorities	37,256,424	-81,618,545	-140,143,468	37,404,176	25,419,217	-224,271,235
Total authorities	4,147,687,342	1,396,358,936	2,947,933,638	3,403,627,024	940,469,590	2,133,525,583
<p>* Includes only authorities available for use and granted by Parliament at quarter-end.</p>						

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

	Fiscal year 2022–23			Fiscal year 2021–22		
	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended December 31, 2022	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2022	Expended during the quarter ended December 31, 2021	Year-to-date used at quarter-end
Expenditures						
1 Personnel	4,892,413,172	1,553,565,509	3,468,507,193	4,126,586,233	1,100,908,016	2,651,921,912
2 Transportation and communications	1,909,748	336,880	740,790	3,188,496	218,851	247,881
3 Information	569,270	84,502	373,583	505,456	101,201	469,680
4 Professional and special services	148,184,767	39,146,586	93,927,636	86,622,211	32,569,839	81,101,320
5 Rentals	35,053,745	3,619,928	32,601,699	3,965,692	3,266,626	6,680,897
6 Repair and maintenance	1,813,803	264,558	297,899	2,273,381	74,980	199,082
7 Utilities, materials and supplies	902,606	68,342	158,873	2,189,088	101,610	138,441
9 Acquisition of machinery and equipment	5,887,685	2,342,765	3,391,257	6,288,515	395,751	3,300,467
10 Transfer payments	981,690	8,637	521,637	981,690	52,007	587,026
12 Other subsidies and payments	33,211,572	-3,710,105	-4,834,169	1,115,231	-4,542,504	-10,938,100
Total gross budgetary expenditures	5,120,928,057	1,595,727,602	3,595,686,398	4,233,715,993	1,133,146,377	2,733,708,606
Less revenues netted against expenditures						
<p>* Government-wide expenses include Vote 20 and statutory authorities (unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the <i>Employment Insurance Act</i> (EI), payments made under the <i>Public Service Pension Adjustment Act</i>, and payments for the pay equity settlement pursuant to section 30 of the <i>Crown Liability and Proceedings Act</i>) under TBS's Public Service Employer Payments program.</p>						

	Fiscal year 2022–23			Fiscal year 2021–22		
	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended December 31, 2022	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2022	Expended during the quarter ended December 31, 2021	Year-to-date used at quarter-end
Vote-Netted Revenues (VNR): Centrally managed items	-871,753,847	-196,427,518	-615,143,565	-811,957,101	-188,103,927	-593,769,441
Vote-Netted Revenues (VNR): Program expenditures	-101,486,868	-2,941,148	-32,609,195	-18,131,868	-4,572,861	-6,413,581
Total revenues netted against expenditures	-973,240,715	-199,368,666	-647,752,760	-830,088,969	-192,676,788	-600,183,022
Total net budgetary expenditures	4,147,687,342	1,396,358,936	2,947,933,638	3,403,627,024	940,469,589	2,133,525,584
Government-wide expenses included above *						
1 Personnel	4,636,348,932	1,477,733,092	3,249,435,462	3,892,479,816	1,032,987,440	2,443,683,968
2 Transportation and communications	-	11	2,068	-	-	-
4 Professional and special services	4,524,200	17,631,388	44,413,750	4,524,200	15,918,472	39,860,706
10 Transfer payments	-	-	300,000	500,000	7	301,356
12 Other subsidies and payments	500,000	666,128	3,125,136	-	186,469	3,493,968
Total	4,641,373,132	1,496,030,619	3,297,276,416	3,897,504,016	1,049,092,388	2,487,339,998
<p>* Government-wide expenses include Vote 20 and statutory authorities (unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the <i>Employment Insurance Act</i> (EI), payments made under the <i>Public Service Pension Adjustment Act</i>, and payments for the pay equity settlement pursuant to section 30 of the <i>Crown Liability and Proceedings Act</i>) under TBS's Public Service Employer Payments program.</p>						

Date modified:

2023-03-01