



Treasury Board of Canada  
Secretariat

Secrétariat du Conseil du Trésor  
du Canada

Canada

# **Treasury Board of Canada Secretariat's quarterly financial report for the quarter Ended September 30, 2023**

Published: 2023-11-27

© His Majesty the King in Right of Canada,  
as represented by the President of the Treasury Board, 2023,

Published by Treasury Board of Canada, Secretariat  
90 Elgin, Ottawa, Ontario, K1A 0R5, Canada

Catalogue Number: BT12-9E-PDF  
ISSN: 2561-1852

This document is available on the Government of Canada website at [www.canada.ca](http://www.canada.ca)

This document is available in alternative formats upon request.

Aussi offert en français sous le titre : apport financier trimestriel du Secrétariat du Conseil du trésor du  
Canada pour le trimestre terminé le 30 septembre 2023

# Quarterly Financial Report for the Quarter Ended September 30, 2023

---

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

## On this page

1. [Introduction](#)
2. [Highlights of fiscal year-to-date results](#)
3. [Risks and uncertainties](#)
4. [Significant changes in relation to operations, personnel and programs](#)
5. [Approval by senior officials](#)
6. [Appendix](#)

## 1. Introduction

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

The report has been reviewed by the Departmental Audit Committee.

## **1.1 Basis of presentation**

This report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Treasury Board of Canada Secretariat's (TBS's) spending authorities granted by Parliament and those used by TBS, consistent with the Main Estimates and the Supplementary Estimates (A) for the fiscal year ending March 31, 2024. 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. Unused central vote funding is lapsed.

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

This section:

- highlights the financial results for the quarter and fiscal year-to-date ended September 30, 2023
- 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 quarter and fiscal year-to-date results (\$ thousands)**

	<b>2023-24 Budgetary authorities to March 31, 2024</b>	<b>2022-23 Budgetary authorities to March 31, 2023</b>	<b>Variance in budgetary authorities</b>	<b>Year-to-date expenditures as at Q2 2023-24 (September 30, 2023)</b>	<b>Year-to-date expenditures as at Q2 2022-23 (September 30, 2022)</b>	<b>Variance between 2023-24 year-to-date and 2022-23 year-to-date expenditures</b>
<b>Vote 1: Program Expenditures</b>	331,955	334,647	-2,692	172,684	149,787	22,897
<b>Vote 20: Public Service Insurance</b>	3,412,150	3,195,856	216,294	1,773,606	1,460,313	313,293
<b>Statutory authorities</b>	34,751	35,750	-999	23,874	-58,525	82,399
<b>Total</b>	<b>3,778,856</b>	<b>3,566,253</b>	<b>212,603</b>	<b>1,970,164</b>	<b>1,551,575</b>	<b>418,589</b>

## 2.1 Statement of voted and statutory authorities

Total budgetary authorities available for use increased by \$212.6 million (6.0%) from the previous fiscal year:

- Vote 1 authorities decreased by \$2.7 million
- Vote 20 authorities increased by \$216.3 million
- Statutory authorities decreased by \$1.0 million

The following table provides a detailed explanation of these changes.

<b>Changes to voted and statutory authorities (2023-24 compared with 2022-23)</b>	<b>\$ thousands</b>
<b>Vote 1: Program Expenditures</b>	
<b>Funding to advance clean fuels markets in Canada</b>	10,900
<b>Funding to support the implementation of proactive pay equity in the federal public service</b>	8,447
<b>Funding to support Financial Management Transformation</b>	7,455
<b>Funding for the Office of the Chief Information Officer to support the governance and oversight of digital initiatives</b>	7,056
<b>Net increase in the Operating Budget Carry Forward</b>	3,452



<b>Changes to voted and statutory authorities (2023-24 compared with 2022-23)</b>	<b>\$ thousands</b>
<b>Vote 1: Program Expenditures</b>	
<b>Compensation adjustments to fund salary increases to meet obligations under collective agreements</b>	1,670
<b>Sunset of funding for Access to Information Review and Action Plan</b>	-1,207
<b>Sunset of funding for the Joint Learning Program</b>	-1,523
<b>Sunset of funding to foster a diverse and inclusive public service</b>	-3,982
<b>Sunset of funding to implement the Policy on COVID-19 vaccination for the Core Public Administration, Including the Royal Canadian Mounted Police</b>	-4,535
<b>Other miscellaneous changes that do not exceed materiality thresholds</b>	-5,539
<b>Sunset of funding for Advancing Core Public Administration Job Classification and Program and Administrative Services (PA) Group Modernization</b>	-5,897
<b>Sunset of funding for Phoenix stabilization and HR-to-Pay initiatives</b>	-18,989
<b>Subtotal Vote 1</b>	<b>-2,692</b>
<b>Vote 20: Public Service Insurance</b>	
<b>Funding for the public service insurance plans and programs</b>	161,759
<b>Funding for the Royal Canadian Mounted Police Life and Disability Insurance Plans</b>	56,775
<b>Other miscellaneous changes that do not exceed materiality thresholds</b>	-2,240
<b>Subtotal Vote 20</b>	<b>216,294</b>
<b>Statutory authorities</b>	
<b>Funding for the Office of the Chief Information Officer to support the governance and oversight of digital initiatives</b>	1,147
<b>Other miscellaneous changes that do not exceed materiality thresholds</b>	131
<b>Sunset of funding for Phoenix stabilization and HR-to-Pay initiatives</b>	-2,277
<b>Subtotal statutory authorities</b>	<b>-999</b>
<b>Total authorities</b>	<b>212,603</b>

## 2.2 Statement of departmental budgetary expenditures by standard object

The year-to-date budgetary expenditures, as at September 30, 2023, have increased by \$418.6 million (27.0%) when compared to the same period in the previous year:

- Vote 1 expenditures increased by \$22.9 million
- Vote 20 expenditures increased by \$313.3 million
- Statutory payments increased by \$82.4 million

For the fiscal quarter ended September 30, 2023, budgetary expenditures have increased by

\$277.4 million (31.0%) when compared to the same period in the previous year:

- Vote 1 expenditures increased by \$19.1 million
- Vote 20 expenditures increased by \$190.0 million
- Statutory payments increased by \$68.3 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 2023-24 year-to-date and 2022-23 year-to-date expenditures (April 1 to September 30) (\$ thousands)	Variance between 2023-24 Q2 and 2022-23 Q2 expenditures (July 1 to September 30) (\$ thousands)
<b>Vote 1: Program Expenditures</b>			
<b>1 Personnel</b>	<p>The increase in year-to-date and Q2 expenditures is mainly due to:</p> <ol style="list-style-type: none"> <li>1. cost increases from new collective agreements</li> <li>2. additional full-time-equivalents (FTEs) in the Office of the Chief Information Officer to support the governance and oversight of digital initiatives</li> <li>3. additional full-time-equivalents (FTEs) in the Office of the Comptroller General to support Financial Management Transformation</li> <li>4. timing of salary expenditure recoveries for employees transferred to other government departments compared to the previous year</li> </ol>	16,256	10,709
<b>4 Professional and special services</b>	<p>The increase in year-to-date expenditures is mainly due to management consulting services expenditures incurred by the Office of the Chief Information Officer.</p> <p>The increase in Q2 expenditures is mainly due to the timing of legal services payments compared to the previous year.</p>	2,467	4,174

Standard object	Changes to voted and statutory expenditures	Variance between 2023-24 year-to-date and 2022-23 year-to-date expenditures (April 1 to September 30) (\$ thousands)	Variance between 2023-24 Q2 and 2022-23 Q2 expenditures (July 1 to September 30) (\$ thousands)
<b>Vote 1: Program Expenditures</b>			
<b>5 Rentals</b>	<p>The increase in year-to-date expenditures is mainly due to license fees for client software incurred by the Corporate Services Sector.</p> <p>The increase in Q2 expenditures is mainly due to:</p> <ol style="list-style-type: none"> <li>1. license fees for client software incurred by the Corporate Services Sector</li> <li>2. license fees for application software incurred by the Human Resources Division</li> </ol>	1,262	1,229
<b>9 Acquisition of machinery and equipment</b>	<p>The decrease in Q2 expenditures is mainly due to the timing of information technology hardware acquisitions within the Corporate Services Sector. Expenditures will be incurred later in 2023-24 compared to 2022-23.</p>	-890	-1,199
<b>12 Other Subsidies and Payments</b>	<p>The decrease in Q2 expenditures is mainly due to the timing of digital community development cost recoveries within the Office of the Chief Information Officer.</p>	169	2,054

Standard object	Changes to voted and statutory expenditures	Variance between 2023-24 year-to-date and 2022-23 year-to-date expenditures (April 1 to September 30) (\$ thousands)	Variance between 2023-24 Q2 and 2022-23 Q2 expenditures (July 1 to September 30) (\$ thousands)
<b>Vote 1: Program Expenditures</b>			
<b>Vote-Netted Revenue</b>	<p>The decrease in year-to-date vote-netted revenues (VNR) is mainly attributable to the timing of internal support services revenue recording.</p> <p>The decrease in Q2 vote-netted revenues (VNR) is mainly attributable to the timing of internal support services revenue recording and is partially offset by the timing of SAP Contract administration revenue recording.</p>	3,409	1,886
<b>Other</b>	Miscellaneous expenditures	224	216
<b>Subtotal Vote 1</b>		<b>22,897</b>	<b>19,069</b>
<b>Vote 20: Public Service Insurance</b>			

Standard object	Changes to voted and statutory expenditures	Variance between 2023-24 year-to-date and 2022-23 year-to-date expenditures (April 1 to September 30) (\$ thousands)	Variance between 2023-24 Q2 and 2022-23 Q2 expenditures (July 1 to September 30) (\$ thousands)
<b>Vote 1: Program Expenditures</b>			
<b>1 Personnel</b>	<p>The increase is mainly attributable to the following public service insurance and benefits:</p> <ol style="list-style-type: none"> <li>1. Public Service Health Care Plan</li> <li>2. Disability Insurance plan</li> <li>3. Provincial Payroll Taxes</li> <li>4. Royal Canadian Mounted Police Life and Disability Insurance Plan</li> <li>5. Public Service Dental Care Plan</li> </ol> <p>In general, increases in public service insurance and benefit expenditures and payroll taxes is due to the following factors:</p> <ol style="list-style-type: none"> <li>1. an increase in the utilization rate at which benefits plans are being used or accessed</li> <li>2. an increase in the unit costs due to new medical technologies, innovations and price inflation</li> <li>3. an increase in the population or participation rates under insurance and benefits plans</li> <li>4. salary-driven Vote 20 components affected by wage increases due to collective agreements of participating members</li> </ol>	338,929	207,001

Standard object	Changes to voted and statutory expenditures	Variance between 2023-24 year-to-date and 2022-23 year-to-date expenditures (April 1 to September 30) (\$ thousands)	Variance between 2023-24 Q2 and 2022-23 Q2 expenditures (July 1 to September 30) (\$ thousands)
<b>Vote 1: Program Expenditures</b>			
<b>Vote-Netted Revenue</b>	<p>The increase in vote-netted revenues is mainly attributable to:</p> <ol style="list-style-type: none"> <li>1. additional revenues collected from special accounts due to: <ol style="list-style-type: none"> <li>a. an increase in the public service insurance contribution rate from 8.8% in 2022-23, to 9.1% in 2023-24</li> <li>b. public service employment growth</li> <li>c. executive pay increases</li> <li>d. new collective agreements</li> </ol> </li> <li>2. higher recovery of public service health care plan premiums due to the premium rate increases in 2023-24</li> </ol>	-24,575	-12,828
<b>Other</b>	Miscellaneous expenditures	-1,061	-4,145
<b>Subtotal Vote 20</b>		<b>313,293</b>	<b>190,028</b>
<b>Statutory expenditures</b>			

Standard object	Changes to voted and statutory expenditures	Variance between 2023-24 year-to-date and 2022-23 year-to-date expenditures (April 1 to September 30) (\$ thousands)	Variance between 2023-24 Q2 and 2022-23 Q2 expenditures (July 1 to September 30) (\$ thousands)
<b>Vote 1: Program Expenditures</b>			
<b>1 Personnel</b>	<p>The increase in statutory expenditures is due to:</p> <ol style="list-style-type: none"> <li>Public Service and Procurement Canada (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 expenditures is mainly due to the timing of the charges and 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.</li> </ol>	82,399	68,286
<b>Subtotal statutory expenditures</b>		<b>82,399</b>	<b>68,286</b>
<b>Total expenditures</b>		<b>418,589</b>	<b>277,383</b>

### 3. Risks and uncertainties

TBS manages various risks and uncertainties while providing oversight and leadership in relation to its four core responsibilities to help federal departments and agencies fulfill government priorities and achieve results for Canadians.



## **Human Resources**

There is risk that TBS may have insufficient resources to staff to an organizationally sustainable capacity level to effectively fulfill its mandate, which can propagate into human resource and employee wellbeing issues. TBS is taking actions to attract, develop and retain a skilled and diverse workforce and is committed to employee wellbeing through the prioritization of resources to improve work-life balance, and the promotion of the Wellness Program.

## **Organizational transformation and change management**

There is financial risk linked to TBS's ability to implement change initiatives because success is dependent on the co-operation, support, and funding levels of other government departments. To mitigate the risk and deliver on its priorities, TBS will build community engagement, leverage existing best practices and target the hiring of qualified employees with the necessary change management skills.

## **Information technology**

There is Information technology (IT) system risk related to the maintenance, upgrade, replacement, and protection against cyber threats that could lead to increased demand on financial resources. TBS is committed to the prioritization of generational investments to update IT systems and has robust tools in place to monitor, detect and neutralize potential cyber threats as quickly as possible.

## **Financial management**

There is financial management risk that the department may not be funded appropriately to deliver on its expected results due to the high volume of priorities. The financial situation will be regularly monitored to determine if resources need to be prioritized, and incremental funding will be requested for new initiatives.

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

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

### 4.1 Programs

On July 26, 2023, her Excellency the Governor General in Council, on the recommendation of the Prime Minister, under paragraph 2(a) of the *Public Service Rearrangement and Transfer of Duties Act*, transferred from the Treasury Board Secretariat to the Department of Employment and Social Development the control and supervision of that portion of the federal public administration in the Treasury Board Secretariat known as the Canadian Digital Service (Orders in Council [2023-0784](#)).

### 4.2 Personnel

On July 26, 2023, the Prime Minister announced the Cabinet appointment of the Honourable Anita Anand as President of the Treasury Board.

## 5. Approval by senior officials

Approved by:

---

Graham Flack, Secretary

Ottawa, Canada

Date:

---

Karen Cahill,

Chief Financial Officer

# 6. Appendix

## Statement of Authorities (unaudited) (in dollars)

	Fiscal year 2023-24			Fiscal year 2022-23		
	Total available for use for the year ending March 31, 2024 *	Used during the quarter ended September 30, 2023	Year-to-date used at quarter-end	Total available for use for the year ending March 31, 2023*	Used during the quarter ended September 30, 2022	Year-to-date used at quarter-end
<b>Vote 1 – Program Expenditures</b>	331,954,703	89,325,297	172,683,754	334,646,681	70,256,404	149,786,000
<b>Vote 20 – Public Service Insurance</b>	3,412,149,682	931,103,140	1,773,605,999	3,195,856,257	741,074,679	1,460,313,000
<b>Statutory authorities</b>						
<b>A111 – President of the Treasury Board salary and motor car allowance</b>	94,700	23,700	47,400	92,500	23,100	46,200
<b>A140 – Contributions to employee benefit plans</b>	34,656,544	8,664,136	17,328,272	35,657,594	8,835,086	17,670,170
<b>A145 – Unallocated employer contributions made under the <i>Public Service Superannuation Act</i> and other retirement acts and the <i>Employment Insurance Act (EI)</i></b>	-	143,260,604	6,498,199	-	74,804,523	-76,241,000

	Fiscal year 2023–24			Fiscal year 2022–23		
	Total available for use for the year ending March 31, 2024 *	Used during the quarter ended September 30, 2023	Year-to-date used at quarter-end	Total available for use for the year ending March 31, 2023*	Used during the quarter ended September 30, 2022	Year-to-date used at quarter-end
<b>Total statutory authorities</b>	34,751,244	151,948,440	23,873,871	35,750,094	83,662,709	-58,524
<b>Total authorities</b>	3,778,855,629	1,172,376,877	1,970,163,624	3,566,253,032	894,993,792	1,551,574

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

### Departmental budgetary expenditures by standard object (unaudited) (in dollars)

	Fiscal year 2023–24			Fiscal year 2022–23		
	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended September 30, 2022	Year-to-date used at quarter-end
<b>Expenditures</b>						
<b>1 Personnel</b>	4,599,376,334	1,352,011,136	2,352,525,990	4,336,649,437	1,066,015,053	1,911,111,111
<b>2 Transportation and communications</b>	4,640,271	293,372	573,965	1,909,748	214,131	1,695,617
<b>3 Information</b>	2,249,788	109,780	280,530	569,270	174,240	395,030
<b>4 Professional and special services</b>	145,532,670	33,262,941	58,403,199	145,535,294	30,286,758	5,248,536
<b>5 Rentals</b>	19,761,425	1,984,532	30,244,258	35,053,745	754,713	2,289,032
<b>6 Repair and maintenance</b>	4,039,670	30,058	50,190	1,813,803	33,342	1,780,461
<b>7 Utilities, materials and supplies</b>	1,299,905	70,167	178,813	902,606	58,312	844,294

	Fiscal year 2023–24			Fiscal year 2022–23		
	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended September 30, 2022	Year-to-date used at quarter-end
<b>Expenditures</b>						
<b>9 Acquisition of machinery and equipment</b>	516,465	-432,155	158,901	5,887,685	766,615	
<b>10 Transfer payments</b>	981,690	200,000	525,000	981,690	-	
<b>12 Other subsidies and payments</b>	23,160,562	-2,010,719	-1,497,665	10,190,469	-2,954,884	-
<b>Total gross budgetary expenditures</b>	<b>4,801,558,780</b>	<b>1,385,519,112</b>	<b>2,441,443,181</b>	<b>4,539,493,747</b>	<b>1,095,348,280</b>	<b>1,99</b>
<b>Less revenues netted against expenditures</b>						
<b>Vote-Netted Revenues (VNR): Centrally managed items</b>	-930,552,283	-210,528,974	-445,020,807	-871,753,847	-195,855,296	-41
<b>Vote-Netted Revenues (VNR): Program expenditures</b>	-92,150,868	-2,613,261	-26,258,750	-101,486,868	-4,499,192	-2
<b>Total revenues netted against expenditures</b>	<b>-1,022,703,151</b>	<b>-213,142,235</b>	<b>-471,279,557</b>	<b>-973,240,715</b>	<b>-200,354,488</b>	<b>-44</b>
<b>Total net budgetary expenditures</b>	<b>3,778,855,629</b>	<b>1,172,376,877</b>	<b>1,970,163,624</b>	<b>3,566,253,032</b>	<b>894,993,792</b>	<b>1,55</b>
<b>Government-wide expenses included above *</b>						
<b>1 Personnel</b>	4,374,712,134	1,269,630,077	2,194,803,330	4,098,335,998	993,438,890	1,77
<b>2 Transportation and communications</b>	-	10,334	32,141	-	-	

	Fiscal year 2023–24			Fiscal year 2022–23		
	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended September 30, 2022	Year-to-date used at quarter-end
<b>Expenditures</b>						
<b>3 Information</b>	-	74	90	-	-	-
<b>4 Professional and special services</b>	2,241,075	14,943,359	28,047,213	-	2,057	-
<b>5 Rentals</b>	-	728	728	-	-	-
<b>7 Utilities, materials and supplies</b>	-	-	38	4,524,200	16,071,582	2
<b>9 Acquisition of machinery and equipment</b>	-	-	16	-	-	-
<b>10 Transfer payments</b>	500,000	-	325,000	500,000	-	-
<b>12 Other subsidies and payments</b>	-	308,146	1,916,449	-	1,417,892	-
<b>Total</b>	<b>4,377,453,209</b>	<b>1,284,892,718</b>	<b>2,225,125,005</b>	<b>4,103,360,198</b>	<b>1,010,930,421</b>	<b>1,80</b>

\* Government-wide expenses include Vote 20 and statutory authorities (A145 - Unallocated employer contributions made under the *Public Service Superannuation Act* and other retirement acts and the *Employment Insurance Act*; A681 - Payments under the *Public Service Pension Adjustment Act*; and A683 - Payments for the pay equity set pursuant to section 30 of the *Crown Liability and Proceedings Act*)

**Date modified:**

2023-11-28