



Quarterly Financial Report

For the quarter ended December 31, 2024 (unaudited)



PUBLIC SERVICE COMMISSION OF CANADA

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PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

1. Introduction

This quarterly financial report should be read in conjunction with the Main Estimates and Supplementary Estimates for fiscal year 2024 to 2025. It has been prepared by management, as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report. It has been reviewed by the Internal Audit Committee of the Public Service Commission of Canada.

This quarterly report has not been subject to an external audit or review.

1.1 Authority and objectives

The Public Service Commission of Canada (the agency) is an independent agency established under the *Public Service Employment Act* and listed in schedules I.1 and IV of the *Financial Administration Act*.

A summary description of the agency's programs can be found in its [2024 to 2025 departmental plan](#).

1.2 Basis of presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the agency's spending authorities granted by Parliament and those used by the agency consistent with the Main Estimates for the 2024 to 2025 fiscal year. This quarterly 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.

PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

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

PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

1.3 Financial structure

The agency has a financial structure comprised of voted budgetary authorities for program expenditures and statutory authorities for contributions to employee benefit plans.

In addition, the agency has the authority to re-spend certain revenues received from other government departments and agencies in a fiscal year to offset expenditures incurred in that same year, for the provision of assessment and counselling products and services.

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

This section highlights the significant items that contributed to the change in resources available for the current year and in the actual expenditures for the quarter ended December 31, 2024.

The following graph provides a comparison of the net budgetary authorities available for spending and the expenditures for the quarters ended December 31, 2024, and December 31, 2023, for the agency's combined Vote 1 – Program Expenditures and Statutory Authorities.

PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

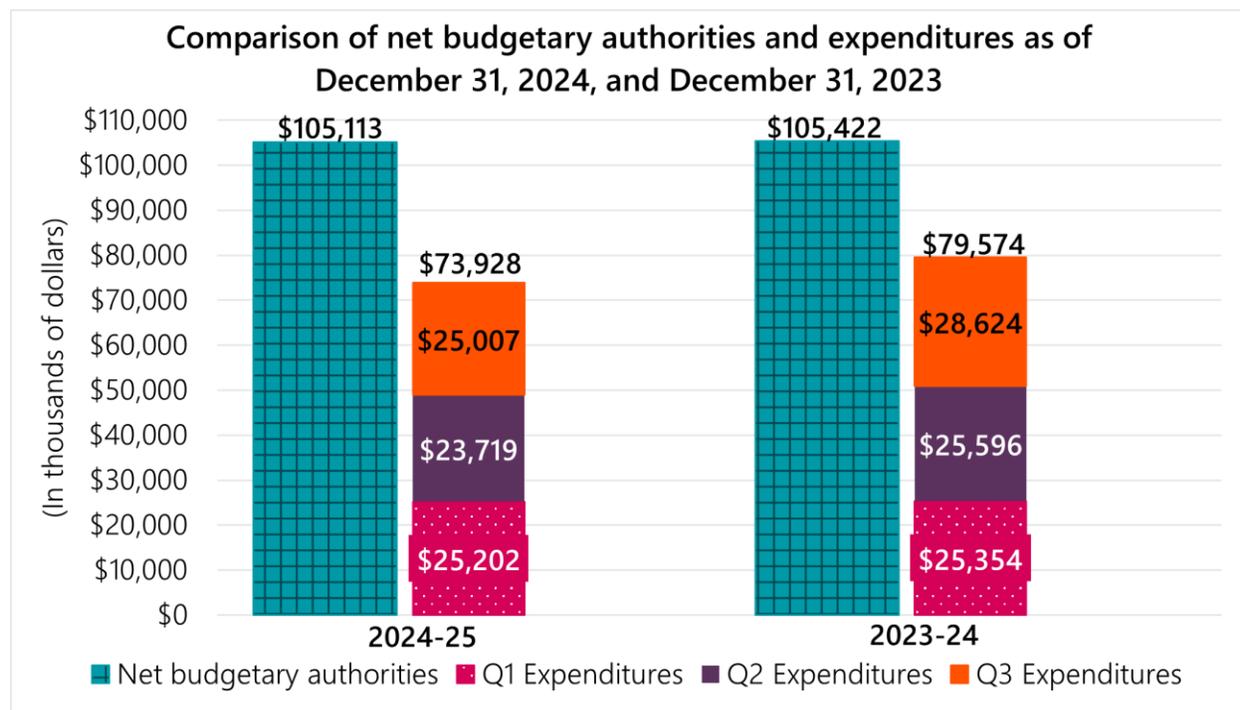


Figure 1: Budgetary authorities and expenditures: 2024 to 2025 and 2023 to 2024

Year	Net budgetary authorities	Q1 Expenditures	Q2 Expenditures	Q3 Expenditures
2024-25	\$105,113	\$25,202	\$23,719	\$25,007
2023-24	\$105,422	\$25,354	\$25,596	\$28,624

2.1 Significant changes to authorities

As shown in Section 6: Statement of Authorities, at December 31, 2024, there was a decrease of \$309,000 in authorities available for use in the current year, as compared to the previous year.

PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

The variance is due mainly to the following:

- a \$945,000 decrease in funding related to frozen allotment for refocusing government spending
- a \$741,000 increase in carry-forward received in fiscal year 2024 to 2025 due to a larger lapse compared to 2023 to 2024
- a \$688,000 decrease in funding from the Treasury Board of Canada Secretariat submission to cover expenses from the Federal Internship Program for Canadians with Disabilities for fiscal year 2024 to 2025 compared to 2023 to 2024
- a \$504,000 increase in ongoing funding received from 3 other government departments for the Public Service Resourcing System platform for managing staffing and related activities
- a \$79,000 increase in funding for statutory employer contributions due to slightly higher rates attributed to employee benefit plans

2.2 Significant variances in net expenditures from prior year

As shown in Section 7: Budgetary expenditures by standard object, total net budgetary expenditures during the quarter decreased from \$28,624,000 in 2023 to 2024 to \$25,007,000 in 2024 to 2025, a variance of \$3,617,000 or 12.6%.

The variance is due mainly to the following:

- a decrease of \$3,566,000 in personnel, mainly resulting from a reduction in the number of employees working for the department, as well as the absence of retroactive and lump-sum payments following the implementation of new collective agreements for fiscal year 2023 to 2024
- an increase of \$773,000 in operating and maintenance spending, resulting from the following:
 - an increase of \$428,000 in professional and special services, resulting mainly from an increase in professional development expenses, as well as the receipt and disbursement of corresponding invoices in 2 different quarters
 - an increase of \$408,000 in acquisition of machinery and equipment, mainly resulting from higher purchases of video communication and computer equipment
 - a decrease of \$141,000 in rentals, mainly resulting from a timing difference for payments to suppliers for the upgrade of the application software

PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

- an increase of \$33,000 in information, resulting mainly from higher spending for communication professional services
- an increase of \$25,000 in transportation and telecommunications resulting mainly from higher travel expenses
- an increase of \$20,000 in miscellaneous expenses
- an increase of \$824,000 in revenues netted against expenditures, due mainly to:
 - the reorganization of billing services and more efficient invoicing processes
 - an increase in prices of various products offered by the agency

3. Risks and uncertainties

The PSC strives to keep pace in a dynamic, complex and fast-changing environment that requires it to be efficient, agile and innovative to support more inclusive, non-partisan and merit-based hiring in federal departments and agencies across Canada. As part of its departmental planning and reporting cycle, the PSC reviews its organizational risks annually and conducts quarterly monitoring. This monitoring includes a strategic analysis of external risk factors and internal vulnerabilities, as well as opportunities to be leveraged, that may have an impact on the PSC's results.

The PSC's risks can be found in its [2024 to 2025 departmental plan](#), which also includes a link to the operating context. The PSC actively mitigates the key risks identified to ensure sound program and service delivery, while enhancing the information technology tools used to provide these programs and services.

To address a potential shift in the federal public service staffing environment as departments and agencies refocus government spending to deliver results for Canadians, the PSC will:

- maintain outreach efforts to colleges and universities to further promote high-quality employment opportunities in the federal public service.
- work with communities of practice to strengthen partnerships to maintain the competitiveness of the public service

PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

At the same time, in the context of upcoming elections at various governmental levels, there is a risk to public trust in the political neutrality and non-partisanship of the federal public service. The PSC will mitigate this risk by:

- investigating allegations of improper political activity and imposing corrective measures
- raising awareness among public servants of their rights and responsibilities related to political activities, as well as reminding them of related rules and processes

The PSC will review requests from employees seeking permission to run for public office, identify risks to political neutrality and impose conditions to address the risks. As well, to address the quickly evolving landscape of information technology and artificial intelligence, the PSC will actively leverage technical upgrades, enhance technological solutions and implement pilot test cases to improve user experience, both for internal and external stakeholders.

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

There were no significant changes to programs or activities in the agency during the third quarter, which ended on December 31, 2024.

PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

5. Approved by senior officials

Approved by:

Marie-Chantal Girard

President

Farhat Khan, CPA

Chief Financial Officer

Gatineau, Canada

February 28, 2025

PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

6. Statement of authorities (unaudited)

Fiscal year 2024 to 2025 (in thousands of dollars)	-	-	-
-	Total available for use for the year ending March 31, 2025¹	Used during the quarter ended December 31, 2024	Year-to-date used at quarter-end
Vote 1 – Program Expenditures	92,778	23,008	65,939
Statutory – Refund of Previous Year Revenue	0	0	2
Statutory-Spending Proceed Disposal Crown Assets	0	3	3
Statutory – Employer Contributions to Employee Benefit Plans	12,335	1,996	7,984
Total Budgetary Authorities	105,113	25,007	73,928

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



PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

6. Statement of authorities (unaudited) (continued)

Fiscal year 2023 to 2024 (in thousands of dollars)	-	-	-
-	Total available for use for the year ending March 31, 2024¹	Used during the quarter ended December 31, 2023	Year-to-date used at quarter-end
Vote 1 – Program Expenditures	93,166	25,560	70,368
Statutory – Refund of Previous Year Revenue	0	0	15
Statutory – Employer Contributions to Employee Benefit Plans	12,256	3,064	9,191
Total Budgetary Authorities	105,422	28,624	79,574

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

PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

7. Budgetary expenditures by standard object (unaudited)

Fiscal year 2024 to 2025 (in thousands of dollars)	-	-	-
-	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended December 31, 2024	Year-to-date used at quarter-end
Personnel	102,085	25,412	71,556
Transportation and telecommunications	120	49	87
Information	249	39	68
Professional and special services	13,947	1,762	3,665
Rentals	1,472	108	1,865
Repair and maintenance	65	5	8
Utilities, materials and supplies	118	111	172
Acquisition of machinery and equipment	1,191	421	496
Other subsidies and payments	118	30	224
Total gross budgetary expenditures	119,365	27,937	78,141
Less: Revenues netted against expenditures	(14,252)	(2,930)	(4,213)
Total net budgetary expenditures	105,113	25,007	73,928

PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024

7. Budgetary expenditures by standard object (unaudited) (continued)

Fiscal year 2023 to 2024 (in thousands of dollars)	-	-	-
-	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended December 31, 2023	Year-to-date used at quarter-end
Personnel	101,111	28,978	77,036
Transportation and telecommunications	119	24	112
Information	239	6	111
Professional and special services	15,089	1,334	4,145
Rentals	1,497	249	1,583
Repair and maintenance	66	35	48
Utilities, materials and supplies	130	35	120
Acquisition of machinery and equipment	1,293	13	207
Other subsidies and payments	130	56	219
Total gross budgetary expenditures	119,674	30,730	83,581
Less: Revenues netted against expenditures	(14,252)	(2,106)	(4,007)
Total net budgetary expenditures	105,422	28,624	79,574

PUBLIC SERVICE COMMISSION OF CANADA

Quarterly Financial Report (unaudited)

For the quarter ended December 31, 2024
