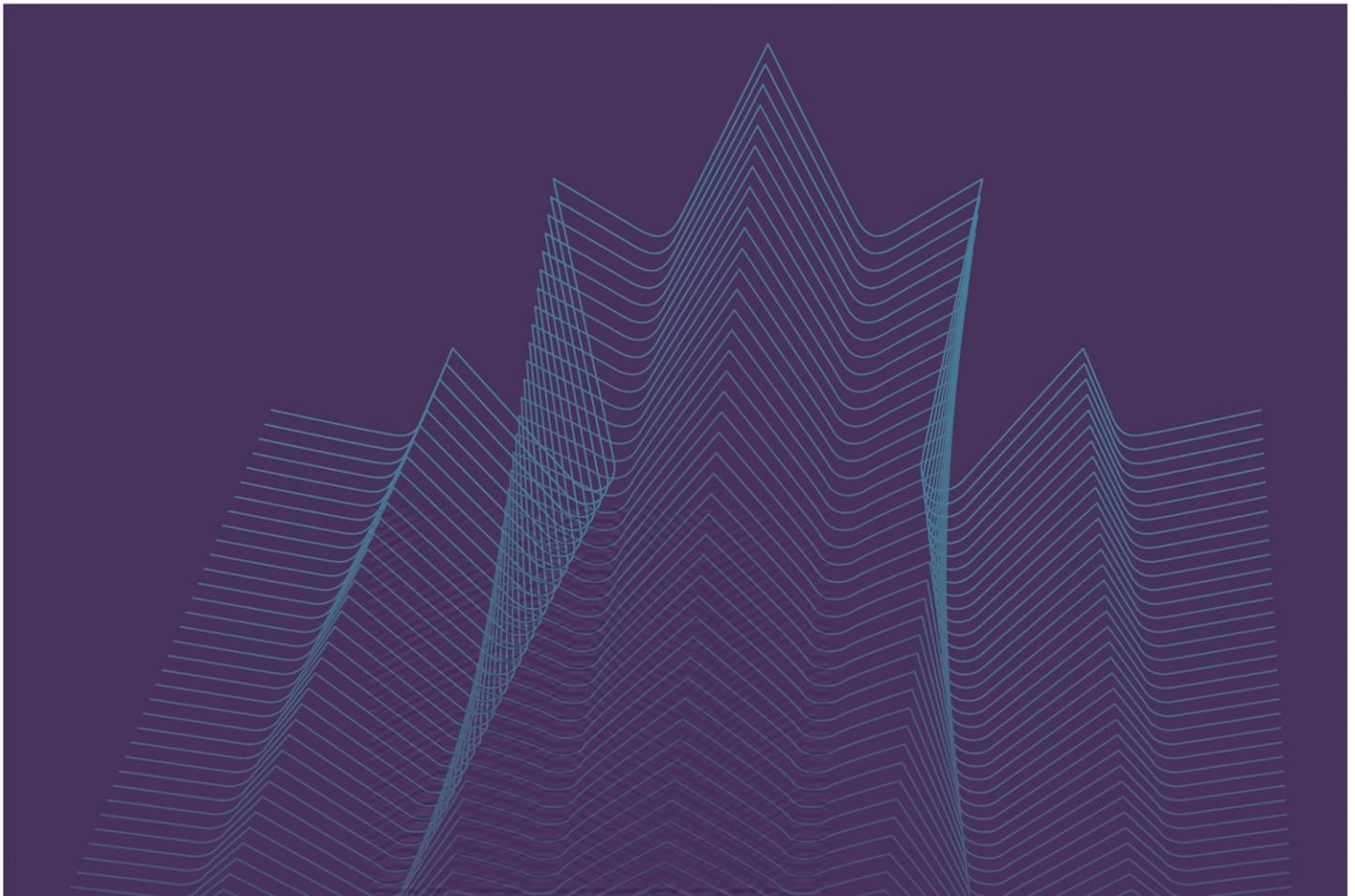




Quarterly Financial Report

For the quarter ended June 30, 2025



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For the quarter ended June 30, 2025

1. Introduction

This quarterly financial report should be read in conjunction with the Main Estimates for fiscal year 2025-2026. 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 Treasury Board [Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report](#).

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

1.1 Authority and objectives

The Canada School of Public Service (the School) was created on April 1, 2004, when the legislative provisions of Part IV of the [Public Service Modernization Act](#) came into effect. The School is a departmental corporation in the Treasury Board portfolio, and its mission is set out in the [Canada School of Public Service Act](#).

A summary description of the School's programs can be found in the [2025-2026 Departmental Plan](#).

1.2 Basis of presentation

This quarterly report has been prepared by management using expenditure-based accounting. The accompanying Statement of Authorities includes the School's spending authorities granted by Parliament, and those used by the department consistent with the Main Estimates for the 2025-2026 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.

When Parliament is dissolved for the purposes of a general election, [Section 30 of the Financial Administration Act](#) authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

The School 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.

1.3 Financial structure

The School has a financial structure comprised of voted budgetary authorities for program expenditures which are paid from the Consolidated Revenue Fund. In addition, the School has statutory authorities for contributions to employee benefit plans and the authority to re-spend revenues.

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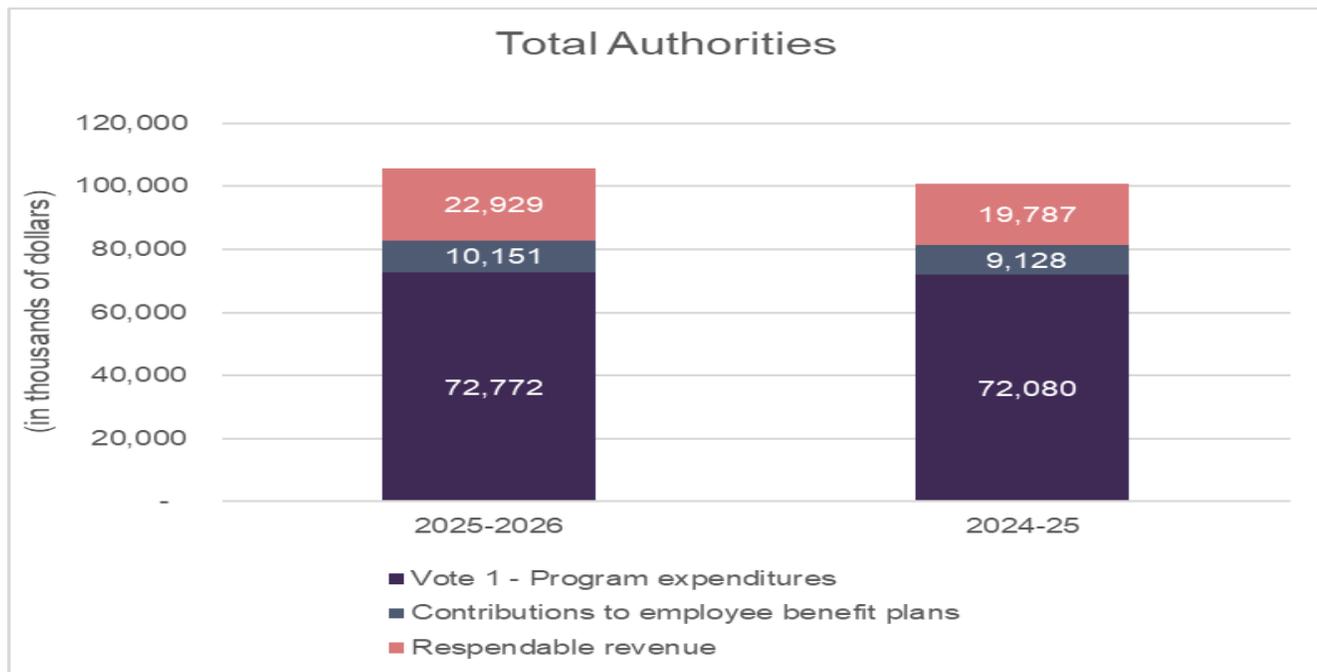
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2. Highlights of the fiscal quarter and fiscal year-to-date (YTD) results

2.1 Total authorities for fiscal year 2025-2026

The authorities available for use in fiscal year 2025-2026 amount to \$105.9 million, which includes \$72.8 million in voted appropriations, and \$33.1 million in statutory funding, comprised of \$11.1 million forecasted spendable revenue, \$11.8 million spendable revenue brought forward from the previous fiscal year under the provisions of [Section 18\(2\) of the Canada School of Public Service Act](#), and \$10.2 million for employee benefit plans.

Total authorities available for use in fiscal year 2025-2026 increased by \$4.9 million or 4.8% in comparison to the \$101.0 million available in fiscal year 2024-2025. The variance is mainly due to an increase of \$0.7 million in voted appropriation, \$4.5 million in legislative authorities related to spendable revenue, \$1.0 million for employee benefit plans and \$3.4 million for revenue brought forward from the previous fiscal year. This is offset by a reduction of \$4.7 million related to delays in the collection of spendable revenue as all departments were impacted by the dissolution of the Parliament.



2.2 Planned expenditures for fiscal year 2025–2026

The School has planned expenditures of \$105.9 million for fiscal year 2025-2026, consisting of \$85.8 million for salaries and benefits and \$20.1 million for operating and maintenance. Compared with the same quarter last year, there is an increase of planned expenditures of \$4.9 million mainly due to an increase of \$2.8 million related to the updated pay rates in renewed collective agreements, \$1.9 million in increased licenses for software and acquisition of computer equipment, and \$0.8 million related to the reprofiling for the Advanced Leadership Program. The increase is offset by a reduction of \$0.6 million related to the Refocusing Government Spending initiative.

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2.3 Expenditures for the quarter ended June 30, 2025

The overall expenditures decreased by \$0.1 million (\$20.7 million versus \$20.8 million) from the same quarter last fiscal year, which is comparable to spending from the previous year.

3. Risks and uncertainties

The School's ability to meet its goals is dependent on the relevance and quality of its learning products, its technological capability to support access to these products, and its ability to respond to changing priorities and learning needs. The School manages financial resources prudently to be able to meet these challenges.

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

There have been no other significant changes in relation to operations, personnel and programs over the last quarter.

Approved by:

Original signed by

Nathalie Laviades Jodouin
Acting President for Taki Sarantakis

July 31, 2025

Original signed by

Wendy Bullion-Winters
Vice-President, Business Enablement Branch
and Chief Financial Officer

July 31, 2025

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Statement of Authorities (unaudited)

<i>(in thousands of dollars)</i>	Fiscal year 2025-2026		
	Total available for use for the year ending March 31, 2026*	Used during the quarter ended June 30, 2025	Year to date used at quarter-end
Vote 1 - Program expenditures	72,772	18,207	18,207
Budgetary Statutory Authority - Contributions to employee benefit plans	10,151	2,538	2,538
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	18,429	-	-
Budgetary Statutory Authority - Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	4,500	-	-
Total authorities	105,852	20,745	20,745

<i>(in thousands of dollars)</i>	Fiscal year 2024-2025		
	Total available for use for the year ending March 31, 2025*	Used during the quarter ended June 30, 2024**	Year to date used at quarter-end**
Vote 1 - Program expenditures	72,080	18,567	18,567
Budgetary Statutory Authority - Contributions to employee benefit plans	9,188	2,282	2,282
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	19,787	-	-
Total authorities	100,995	20,849	20,849

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

** Certain comparative figures have been reclassified to conform to the current year's presentation.

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Departmental Budgetary Expenditures by Standard Object (unaudited)

	Fiscal year 2025-2026			Fiscal year 2024-2025		
	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended June 30, 2025	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended June 30, 2024*	Year to date used at quarter-end*
<i>(in thousands of dollars)</i>						
Expenditures						
Personnel	85,758	18,747	18,747	82,892	18,896	18,896
Transportation and communications	720	142	142	716	96	96
Information	561	31	31	595	52	52
Professional and special services	7,491	1,134	1,134	7,438	1,051	1,051
Rentals	11,991	1,250	1,250	10,249	1,283	1,283
Repair and maintenance	184	18	18	202	5	5
Utilities, materials and supplies	81	2	2	64	14	14
Acquisition of land, buildings and works	700	-	-	752	-	-
Acquisition of machinery and equipment	1,387	125	125	1,214	114	114
Other subsidies and payments	(3,021)	(704)	(704)	(3,127)	(662)	(662)
Total budgetary expenditures	105,852	20,745	20,745	100,995	20,849	20,849

* Certain comparative figures have been reclassified to conform to the current year's presentation.