



Treasury Board of Canada Secretariat 2023–24 Departmental Results Report

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President of the Treasury Board

Published: 2024-11-25

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Catalogue Number: BT1-45E-PDF
ISSN: 2561-3561

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This document is available in alternative formats upon request.

Aussi offert en français sous le titre : Secrétariat du Conseil du Trésor du Canada 2023-2024 Rapport sur les résultats ministériels

Treasury Board of Canada Secretariat 2023–24 Departmental Results Report at a glance

The Treasury Board of Canada Secretariat's (TBS's) 2023–24 Departmental Results Report provides an account of its accomplishments against plans, priorities and expected results set out in the corresponding 2023–24 Departmental Plan.

- [Treasury Board of Canada Secretariat mandate](#)
- [President of the Treasury Board mandate letter](#)

Key priorities

TBS's top priorities in 2023–24 were as follows:

- reviewing and refocussing government spending
- advancing digital government
- greening government operations
- fostering equity, diversity, accessibility and inclusion in the public service
- modernizing the federal regulatory system

To ensure prudent spending that aligns with government priorities, the federal government announced, in Budget 2023, that it would refocus \$14.1 billion over five years starting in 2023–24 and \$4.1 billion annually after that.

In 2023–24, TBS led the first phase of the Refocusing Government Spending initiative. This phase involves refocusing approximately \$8.7 billion over the next three years from departments' budgets to top priorities for Canadians, such as health care and housing. This was in addition to the \$500 million reported in the Supplementary Estimates (B) 2023–24.

In carrying out its share of the refocusing exercise, TBS reduced travel, contracting and operating expenses. It also reduced its real estate footprint by divesting itself of most of its office space and moving employees into one building.

Highlights

In 2023–24, total actual spending (including internal services) for TBS was \$4,250,333,885 and total full-time equivalent staff (including internal services) was 2,565. For complete information on TBS's total spending and human resources, read the [Spending and human resources section](#) of the full report.

The following provides a summary of the department's achievements in 2023–24 according to its approved Departmental Results Framework. A Departmental Results Framework consists of a department's core responsibilities, the results it plans to achieve and the performance indicators it uses to measure progress toward these results.

▼ Spending oversight

Actual spending: \$49,449,330

Actual human resources: 298

Departmental results achieved

TBS ensured that government organizations measured, evaluated and reported their performance by:

- leading the first phase of the Refocusing Government Spending initiative
- reviewing skills and youth programming to find ways to help more Canadians develop the skills and receive the work experience they need to have successful careers
- reviewing and challenging more than 370 Treasury Board submissions
- integrating the Quality of Life Framework and gender-based analysis plus into decision-making and reporting processes
- working on improving the templates that departments use to report to Canadians on their plans and results by making them more accessible and by providing clearer guidance on reporting about the impacts of programs based on gender and other identity factors

More information about TBS's spending oversight core responsibility appears in the full departmental results report.

▼ Administrative leadership

Actual spending: \$117,125,327

Actual human resources: 827

Departmental results achieved

TBS worked to ensure that government service delivery was digitally enabled and meets the needs of Canadians by:

- taking action to modernize information technology systems across government, including responding to the 2023 report of the Auditor General of Canada on modernizing information technology systems
- publishing standards and guidelines to help make sure data is reliable and of high-quality
- updating the Directive on Automated Decision-Making and publishing the Guide on the Use of Generative Artificial Intelligence to provide leadership in the responsible use of emerging technologies

TBS worked to implement good asset and financial management practices in government by taking steps to improve the government's procurement practices. For example, it:

- amended the Directive on the Management of Procurement to clarify responsibilities and authorities for maintaining effective internal controls and comprehensive information management
- updated the Guide to the Proactive Publication of Contracts to strengthen support to departments in meeting their reporting requirements such as disclosing more information about the decisions to contract for services and select suppliers

- released the Manager's Guide: Key Considerations When Procuring Professional Services to support informed contracting decisions such as the initial choice to contract for external services
- continued to make sure the government prepared its consolidated financial statements fairly and according to generally accepted accounting principles, as recognized by the Office of the Auditor General for the 25th consecutive year
- updated the Policy on Internal Audit and the Directive on Internal Audit to support independent oversight of public resources and make sure the government demonstrates responsible stewardship

It also updated the Greening Government Strategy to:

- strengthen decarbonization commitments on real property, conventional fleet, procurement and climate resilience
- set out expectations for Crown corporations to align with the strategy or adopt an equivalent set of commitments in each significant area of their operation

More information about TBS's administrative leadership core responsibility appears in the full departmental results report.

▼ Employer

Actual spending: \$3,955,557,909

Actual human resources: 674

Departmental results achieved

TBS did the following as part of making sure the public service has good people management practices:

- supported the modernization of the Official Languages Act to improve bilingualism in the public service and provided guidance and tools to support the implementation of the amended legislation
- supported effective implementation of the Direction on Prescribed Presence in the Workplace
- supported the work of the Deputy Ministers' Task Team on Values and Ethics, as well as the task force on the Review of the Public Servants Disclosure Protection Act
- fostered transparency and accountability by collecting and disseminating unprecedented levels of disaggregated data on the composition and experience of employment equity groups and subgroups in the public service
- provided programs to support a public service that is equitable, diverse and inclusive, and that is free of discrimination, racism and harassment
 - made significant progress toward meeting the commitment to hire 5,000 net new public servants with disabilities by 2025
 - partnered with Health Canada to make the Employee Assistance Program more responsive to the needs of Black employees; for example, it recruited 19 additional Black counsellors to provide culturally competent and trauma-informed support
 - partnered with the Canada School of Public Service to deliver the Executive Leadership Development Program; one of this year's cohorts was dedicated to Black executives

- worked with Public Services and Procurement Canada to assess the viability of adopting a commercially available, integrated human resources and pay solution as part of the HR-to-Pay Initiative

TBS negotiated in good faith and reached agreements with 16 bargaining units representing approximately 80% of represented employees in the public service.

It also:

- continued to negotiate the renewal of the Public Service Dental Care Plan
- implemented, with the contract administrator, design changes to the Public Service Health Care Plan
- worked with Public Services and Procurement Canada to reduce call centre wait times and claim-processing times for the Public Service Health Care Plan

More information about TBS's [employer core responsibility](#) appears in the full departmental results report.

▼ Regulatory oversight

Actual spending: \$12,660,553

Actual human resources: 70

Departmental results achieved

TBS worked to make sure the federal regulatory system protected and advanced the public interest, including sustainable economic growth, by:

- overseeing progress of the second Annual Regulatory Modernization Bill ([Bill S-6, *An Act Respecting Regulatory Modernization*](#))
- working with federal partners on [Round 3 of the targeted regulatory reviews](#), which focuses on supply chains and the blue economy
- supporting the renewed External Advisory Committee on Regulatory Competitiveness in drafting its final recommendations to the President of the Treasury Board and in carrying out its mandate
- providing leadership and support to departments on adopting new regulatory approaches and consultation tools, including a new [Comment on proposed regulations](#) feature of the *Canada Gazette*

More information about TBS's [regulatory oversight core responsibility](#) appears in the full departmental results report.

Date modified:

2024-11-07



Treasury Board of Canada Secretariat 2023–24 Departmental Results Report

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From the President

As President of the Treasury Board, I am presenting the 2023–24 Departmental Results Report for the Treasury Board of Canada Secretariat (TBS). This report lays out the department’s results across its core responsibilities for the past fiscal year.

One of TBS’s top priorities is ensuring that government finances are prudently managed. This year, in addition to providing regular advice to Treasury Board ministers on the approval of spending across government, TBS led the first phase of the Refocusing Government Spending initiative. Through this initiative, TBS worked with federal organizations to review expenditures and determine where spending can be refocused toward services and programs that are important to Canadians, such as health care and housing. These efforts will continue over the coming years with a strong focus on high-quality service delivery and prudent spending.

As part of promoting fiscal responsibility, TBS also published guidance on the use of professional services, including management consulting. *The Manager’s Guide: Key Considerations When Procuring Professional Services* provides public servants with an additional resource to inform decision-making and ensure spending on contracted professional services is carefully and consistently managed.



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M.P.

President of the Treasury Board

TBS is continuing to modernize government IT systems to make services more secure, more reliable, and easier to use. In 2023–24, as part of *Canada's Digital Ambition*, it continued to oversee major transformation initiatives to help align departments, and it began developing a strategy to help modernize the government's legacy technology systems. This year, TBS also introduced new guidelines on the use of generative AI in the public service, putting forward principles and best practices to help public servants assess the risks and ensure that it is used responsibly.

To improve the way the government recruits, develops, and deploys digital talent across the public service, TBS launched the GC Digital Talent Platform, an online recruitment site for digital and IT professionals. This helps ensure that the government can better deliver modern, effective digital services to Canadians.

During the fiscal year, TBS updated the *Greening Government Strategy* by expanding its scope to include Crown corporations so they align with all aspects of the strategy. TBS also supported numerous projects across departments through the [Greening Government Fund](#) to reduce greenhouse gas emissions in federal operations by 40% by 2025 and achieve net-zero by 2050.

With regard to collective agreements, we reached agreements with 16 bargaining units covering 80% of the public service. We have also made important progress on the Action Plan for Black Public Servants, such as introducing Health Canada's Black-centric enhancements to the Employee Assistance Program and launching a new stream of the Executive Leadership Development Program to address the historic underrepresentation of Black executives in the federal public service.

To help reduce regulatory barriers to trade and cut costs for Canadians, TBS re-ignited the Canada-United States Regulatory Cooperation Council (RCC). The RCC promotes economic growth, job creation, and benefits to consumers and businesses through increased regulatory transparency and coordination. These efforts will continue as we look to advance work on issues of shared priority.

Although these examples represent important progress in priority areas, there is still work to do on some of the enterprise-wide targets. TBS is therefore working across government to strengthen capacity and performance, and to improve results, through training, workshops, and action plans.

I invite you to read this report to learn more about TBS's initiatives, and I look forward to continuing to work with dedicated public servants to ensure Canadians continue to succeed in the years ahead.

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

Results achieved for core responsibilities and internal services

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Core responsibility 1: Spending oversight

Description

TBS reviews spending proposals and authorities and existing and proposed government programs for efficiency, effectiveness and relevance; and provides information to Parliament and Canadians on government spending.

Progress on results

This section presents details on how the department performed to achieve results and meet its target for spending oversight.

For spending oversight, 89% of government programs included suitable measures for tracking performance and informing decision-making, 1% short of its 90% target and 2% higher than the previous year. To help meet this target in 2023–24, TBS continued to provide advice and support to departments and agencies (departments) in managing for results. This advice and support included performing the challenge function when reviewing Treasury Board submissions. Going forward, TBS will keep working to improve performance in this area by helping departments build capacity.

Targets and results for spending oversight

Table 1 shows the target and actual results for the indicator associated with TBS's core responsibility for spending oversight.

Table 1: Government organizations measure, evaluate and report on their performance

Departmental result indicator	Target	Date to achieve target	Actual results
Percentage of government programs that have suitable measures for tracking performance and informing decision-making	90%	March 2024	<ul style="list-style-type: none">• 2021–22: 89%• 2022–23: 87%• 2023–24: 89%

The [Results tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides additional information related to TBS's program inventory for spending oversight.

Details on results

The following section describes the results for spending oversight in 2023–24 compared with the planned results set out in TBS's departmental plan for the year.

Result 1: Government organizations measure, evaluate and report on their performance

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

1.1 Refocusing government spending

In 2023–24, TBS led the first phase of the government-wide Refocusing Government Spending initiative announced in [Budget 2023](#). As outlined in the [Government Expenditure Plan and Main Estimates](#) for 2024–25, the government will refocus about \$8.7 billion over the next three years from departmental budgets to Canadians' top priorities, such as health care and housing. This amount is on top of the \$500 million reported in the [Supplementary Estimates \(B\) 2023–24](#).

As part of this initiative in 2023–24, TBS worked to ensure that proposed measures did not create service delivery or program integrity issues. All proposals, risks and mitigation measures went through gender-based analysis plus and a review for how they would impact quality of life.

Together with the second phase of the Refocusing Government Spending initiative, announced in the 2023 Fall Economic Statement, these reallocations will refocus a total \$15.8 billion over five years and \$4.8 billion every year thereafter.

1.2 Improving government effectiveness

As announced in Budget 2023, TBS led a government-wide review of skills training and youth programs. The goal was to find ways to help more Canadians gain the skills and work experience they need for successful careers. The review found strengths in current programs and recommended ways to make it easier for people to access the services they need and improve the performance evidence available to decision-makers.

1.3 Exercising due diligence on spending proposals

In 2023–24, TBS also reviewed more than 370 Treasury Board submissions from departments to make sure they:

- aligned with Treasury Board policies and government priorities
- provided good value for money
- clearly explained the expected results and how they would be measured
- contained clear assessments of risks, including financial risks

This work supported government priorities in areas such as:

- new programs and initiatives, such as the Canadian Dental Care Plan and the Urban, Rural and Northern Indigenous Housing Strategy
- major information technology transformation initiatives, such as Immigration, Refugees and Citizenship Canada's Digital Platform Modernization program
- defence procurement and shipbuilding, such as the Canadian Multi-Mission Aircraft Project and multi-purpose vessels
- economic investments, such as an electric vehicle battery project with Stellantis

1.4 Improving results-based management

To improve the government's overall approach to results-based management, TBS continued to review the *Policy on Results*. Since it came into force in 2016, the *Policy on Results* has set out the fundamental requirements for federal departments in relation to their accountability for performance information and evaluation. It also emphasizes the importance of focussing on results in management and expenditure decisions, and in public reporting. The results and recommendations of the review are expected in 2024–25.

TBS also continued to integrate the Quality of Life Framework into government decision-making processes to help make sure the government's investments benefit Canadians. The framework measures what matters most to Canadians and supports evidence-based budgeting and decision-making at the federal level.

To improve public reporting, TBS updated and simplified the reporting requirements for departments. For example, it revised the templates for departmental plans and departmental results reports to make the information more concise and the format more web-friendly and accessible. These changes improved accountability and transparency for Parliamentarians and Canadians, and made the reports easier to read.

Resources required to achieve results

Table 2 shows the planned and actual spending and full-time equivalents required to achieve results.

Table 2: Snapshot of resources required for spending oversight

Resource	Planned	Actual
Spending	\$5,214,275,497	\$49,449,330
Full-time equivalents	305	298

The [Finances tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides complete spending information related to TBS's program inventory; the [People tab](#) provides complete human resources information.

Related government-wide priorities

Gender-based analysis plus

In 2023–24, TBS continued to help departments report on gender and diversity under the [Canadian Gender Budgeting Act](#). It reviewed the information provided in the departmental results reports of 90 federal organizations to assess the impacts of programs on different groups of people based on gender and other identity factors. The results of the review are in the annual report on the [Impacts of Gender-Based Analysis](#) page.

Overall, the percentage of government programs that have at least one indicator for monitoring their impact in terms of gender and diversity increased from 35% in 2021–22 to 38% in 2022–23. However, the percentage of programs that have a plan for collecting data on their impacts in terms of gender and diversity decreased from 65% in 2021–22 to 62% in 2022–23. TBS will continue to help departments develop their capabilities for measuring and reporting these impacts, including by developing additional guidance.

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

Promote policy coherence

In 2023–24, TBS supported [Canada's Federal Implementation Plan for the 2030 Agenda](#) by continuing to help integrate the economic, social, environmental and governance aspects of sustainable development into government decision-making. For example, it applied the [Quality of Life Framework](#) as it reviewed Treasury Board submissions and during the Refocusing Government Spending initiative. In addition, it added a section on quality-of-life impacts to the template for the 2024–25 departmental plans so that departments can start reporting on these.

More information on TBS's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in the [Treasury Board of Canada Secretariat's Departmental Sustainable Development Strategy for 2023 to 2027](#).

Innovation

TBS worked with Statistics Canada and other federal partners to find new ways of assessing the impact of federal supports for innovation and economic growth. This work used [Statistics Canada's Business Linkable File Environment](#), to help TBS provide advice on how to make federal programs focused on growth more efficient.

Program inventory

The following programs support spending oversight:

- Expenditure Data, Analysis, Results, and Reviews
- Oversight and Treasury Board Support

The [Results tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides additional information related to the program inventory for spending oversight.

Core responsibility 2: Administrative leadership

Description

TBS leads government-wide initiatives, develops policies and sets 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.

Progress on results

This section presents details on how the department performed to achieve results and meet targets for administrative leadership. Details are presented by departmental result.

With respect to one of the performance indicators related to whether government service delivery was digitally enabled and met the needs of Canadians, 55% of high-volume services met service standards in 2023–24. This result is below the target of 80% but higher than in the previous year (40%).

The COVID-19 pandemic significantly disrupted service delivery and posed challenges for several departments. In addition, the introduction of the *Policy on Service and Digital* in 2020 shifted the focus of performance indicators from priority services (as was the case under the former *Policy on Service*) to high-volume services. High-volume services are defined as those that have 45,000 or more transactions a year across all channels.

As departments recover from the impacts of the pandemic, TBS anticipates that the percentage of high-volume government services that meet service standards will gradually increase. It will continue to help departments improve service delivery by offering quarterly workshops and by facilitating access to experts.

In addition, TBS will implement a new, risk-informed approach to overseeing service design and delivery. This approach aims to improve oversight and communication between departments and TBS in order to identify gaps, find solutions and provide better information to decision-makers.

In 2023–24, 35% of Government of Canada business applications were assessed as healthy, down from 38% in 2022–23. Funding and data challenges made it difficult to invest in and maintain the health of applications. To improve its results for this indicator, TBS will prioritize data-driven decision-making to get a clearer understanding of the government's application portfolio and its associated costs. As a result, the government will be able to make informed choices, such as to consolidate applications or to adopt shared solutions. By sharing data and by working with departments, TBS aims to improve the management of application health and to encourage timely efforts to modernize outdated technology.

TBS made significant progress in 2023–24 toward achieving its target relating to asset and financial management practices. Specifically, in 2023–24, 93% of key financial management processes had a system of internal controls that was at the continuous monitoring stage, up from 65% in 2022–23. The main reason for missing the target of 100% by March 31, 2024, is that some departments implemented new financial management processes and needed time to assess the related internal controls. TBS will continue to support departments in reaching the continuous monitoring stage for these processes by requiring them to create action plans and to do ongoing monitoring.

More information on the Government of Canada’s service performance is available on [GC InfoBase - Infographic for Government of Canada](#) and on the Open Government Portal [GC Service Inventory - Open Government Portal](#).

Targets and results for administrative leadership

Tables 3 and 4 show the targets and actual results for the indicators associated with TBS’s core responsibility for administrative leadership.

Table 3: Government service delivery is digitally enabled and meets the needs of Canadians

Departmental result indicators	Target	Date to achieve target	Actual results
Percentage of high-volume Government of Canada services that meet service standards	At least 80%	March 2024	<ul style="list-style-type: none"> • 2021–22: 46% • 2022–23: 40% • 2023–24: 55%
Degree to which Canadians complete high-volume tasks on Government of Canada websites ¹	N/A	N/A	N/A
Percentage of Government of Canada business applications assessed as healthy	At least 40%	March 2025	<ul style="list-style-type: none"> • 2021–22: 37% • 2022–23: 38% • 2023–24: 35%

¹ Responsibility for this indicator transferred to Employment and Social Development Canada on July 26, 2023 ([Order-in-Council 2023-0784](#)).

Table 4: Government has good asset and financial management practices

Departmental result indicators	Target	Date to achieve target	Actual results
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	<ul style="list-style-type: none"> • 2021–22: 46% • 2022–23: 65% • 2023–24: 93%

The [Results tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides additional information related to TBS’s program inventory for administrative leadership.

Details on results

The following section describes the results for administrative leadership in 2023–24 compared with the planned results set out in TBS’s departmental plan for the year.

Result 1: Government service delivery is digitally enabled and meets the needs of Canadians

TBS continued to follow [Canada’s Digital Ambition](#) as it leads digital transformation in government. Canada’s Digital Ambition is a three-year plan that sets the strategic direction for the integrated management of service, information, data, information technology and cyber security, the digital ambition aims to help the government use modern technology and data effectively to meet Canadians’ expectations of simple, secure and efficient delivery of services and benefits.

The following describes the results TBS achieved in 2023–24 in relation to the four strategic themes set out in Canada’s Digital Ambition:

1. Excellence in technology and operations
2. Data-enabled digital services and programs
3. Action-ready digital strategy and policy
4. Structural evolution in funding, talent and culture

1.1 Excellence in technology and operations

In 2023–24, TBS supported digital program and service delivery by working with departments right from the start to help shape their digital initiatives. TBS also continued to oversee major transformation initiatives, which included commissioning independent third-party reviews of select initiatives to make sure identified risks were properly mitigated and to uncover others. TBS’s support helped departments align their initiatives with the goals of Canada’s Digital Ambition and take steps to increase the success rate of these initiatives.

TBS also started developing a government-wide information technology (IT) modernization strategy to plan and prioritize investments in time, expertise and funding. This strategy will help modernize outdated technology, address the problem of aging IT systems and applications, and improve the overall health of the government’s application portfolio. The strategy will also support TBS’s response to the [2023 report of the Auditor General of Canada on modernizing information technology systems](#).

In addition to developing the strategy, TBS helped modernize IT systems across government by:

- funding departments through the Application Modernization Investment Fund
- reviewing major systems plans to make sure the systems are built using modern tools and standard architectures
- leading communities of practice to help departments migrate to modern technologies
- working to replace the system used for keeping the inventory of government applications
- improving how it assesses the health of applications

TBS also worked with departments to monitor the performance of their existing IT systems and make sure the services these systems support were provided to Canadians.

To help keep government information and networks secure, TBS removed the WeChat and Kaspersky suite of applications from government-issued mobile devices and blocked them from being downloaded.

1.2 Data-enabled digital services and programs

To ensure reliable and high-quality government data and to support the [2023–2026 Data Strategy for the Federal Public Service](#), TBS set expectations on best practices and established common data standards across the government by publishing:

- the [Data Reference Standard on Industry Classification System](#)
- the [Data Reference Standard on Canadian Provinces and Territories](#)
- the [Standard for Managing Metadata](#), Appendix L of the [Directive on Service and Digital](#)
- [Guidance on Data Quality](#).

To improve the responsiveness and performance of the access to information system, TBS published:

- the [Directive on Proactive Publication Under the Access to Information Act](#)
- updates to the [Policy on Access to Information](#)

TBS also updated the [Access to Information Regulations](#) to reflect amendments to the [Access to Information Act](#).

In 2023–24, TBS continued to publish notices that provide guidance for federal organizations on the interpretation and application of the [Access to Information Act](#) and the [Privacy Act](#) and their related instruments. Notices issued in 2023–24 contained guidance on:

- collecting, using, retaining and disclosing personal information that is publicly available online
- collecting, using, retaining and disclosing personal information for program monitoring, evaluation and reporting purposes
- waiving the access to information application fee for Indigenous people to advance reconciliation
- providing culturally appropriate services to Indigenous people

In addition, TBS responded quickly to a privacy breach involving the personal information of past and present government employees, Canadian Armed Forces members and RCMP personnel held by Brookfield Global Relocation Services and SIRVA Canada. TBS made sure employees who had used these companies for moves in the previous 24 years had access to:

- credit monitoring services
- new passports
- advice on safeguarding financial and personal information online and access to personal or financial accounts

1.3 Action-ready digital strategy and policy

In 2023–24, TBS provided leadership in the responsible use of emerging technologies, including artificial intelligence (AI), by updating the [Directive on Automated Decision-Making](#), and by publishing the [Guide on the Use of Generative Artificial Intelligence](#). These documents guide departments in using AI in a manner that respects core principles of administrative law, such as transparency, accountability, legality, and procedural fairness. TBS will continue to review the [Directive on Automated Decision-Making](#) to make sure it keeps up with changes in AI.

In 2023–24, TBS worked on developing the [Government of Canada’s Enterprise Cyber Security Strategy](#), a proactive approach for making sure the government can quickly and effectively combat cyber threats and address vulnerabilities across its digital estate. The strategy aims to help safeguard government systems,

protect Canadians' personal information and strengthen the resilience of digital government to ensure the continued delivery of secure and reliable digital services.

TBS also updated the Government of Canada Cloud Guardrails. These guardrails clarify roles, responsibilities and activities related to implementing cloud services, including the following:

- cyber security requirements and appropriate risk-based measures
- enhanced security requirements for the protection of user accounts and identities
- continuity plans
- validation that enables automated monitoring

These updates align with Canada's Digital Ambition and respond to the 2022 report of the Auditor General of Canada on the cybersecurity of personal information in the cloud.

TBS also developed the 2024 Application Hosting Strategy, which provides direction and guidance for federal institutions in leveraging application hosting services efficiently and effectively. This helps align with broader government objectives of digital transformation while mitigating risks associated with delivering services to Canadians. The strategy is expected to improve the ways the government manages, funds and procures application hosting services.

In addition, TBS reviewed the policy instruments that fall under the Policy on Service and Digital. It rescinded several instruments that contained requirements that were outdated or covered in other instruments. These changes will help reduce administrative burden for service providers.

1.4 Structural evolution in funding, talent and culture

In 2023–24, TBS, in collaboration with Service Canada, developed a Public Service Skills Strategy that aims to build a service-oriented, digital-ready workforce to support efforts to improve service to Canadians.

In addition, TBS introduced the Directive on Digital Talent to help the Government of Canada access the talent it needs to provide modern and effective digital services to Canadians. The directive requires departments to submit additional information to TBS so that it can create business intelligence and speed up recruitment processes that serve departments across the government.

Result 2: Government has good asset and financial management practices

2.1 Asset management

In 2023–24, TBS took a series of actions to strengthen the management of government assets and acquired services.

In relation to procurement, TBS conducted a Review of Federal Government Contracts with McKinsey & Company, which it released in June 2023. The review identified opportunities for strengthening procurement policy, guidance and practices, as well as approaches to contracting and training, across government.

In response, TBS took steps to improve government procurement practices. For example, it:

- amended the Directive on the Management of Procurement to clarify the responsibilities of senior designated officials and contracting authorities for maintaining effective internal controls and for comprehensive information management

- updated the *Guide to the Proactive Publication of Contracts* to better support departments in meeting their reporting requirements, including providing guidance on disclosing more information about their decisions to contract for services and select suppliers
- published the *Guide to Official Languages in Federal Procurement* to help make sure departments meet official languages obligations during the procurement process
- released the *Manager's Guide: Key Considerations When Procuring Professional Services* to help managers make informed contracting decisions, including the initial decision to contract out

TBS also:

- amended the *Government Contracts Regulations* to:
 - reduce administrative burden and give departments more flexibility by removing some requirements related to advance payments
 - allow exemptions for contracts related to legal proceedings so that the government can better secure expert witnesses and can promptly implement the terms of settlement agreements, court orders and judgments
- continued to work with Indigenous Services Canada, Public Services and Procurement Canada and Indigenous partners to help departments follow the *Mandatory Procedures for Contracts Awarded to Indigenous Businesses*
- updated the *Government of Canada Procurement Community Competencies* to, among other things, enhance knowledge requirements and align with the *Directive on the Management of Procurement*
- introduced, based on lessons learned during the COVID-19 pandemic, a special contracting limit for Public Services and Procurement Canada and Shared Services Canada that applies during sustained emergencies of national importance so that the government can respond to urgent and critical situations when they arise

To support better project management and to modernize approval structures, TBS renewed and streamlined the *Organizational Project Management Capacity Assessment Tool* and the *Project Complexity and Risk Assessment Tool*. The updated tools will help departments increase their focus on life-cycle management, outcomes and benefits.

In addition, TBS continued to work with departments responsible for managing real property to address the recommendations in the *Horizontal Fixed Asset Review* and to train staff in all 28 custodian departments on planning and managing portfolios.

2.2 Financial management

In 2023–24, for the 25th year in a row, TBS received an unmodified audit opinion from the Auditor General of Canada on the government's consolidated financial statements. An unmodified opinion means that the Auditor General found that the government presented its financial statements fairly and according to generally accepted accounting principles. This track record of unmodified audit opinions provides continued assurance to Canadians that they can trust the financial information the government publishes.

In addition, in 2023–24, TBS took a series of actions to enhance its oversight of departmental practices and to support effective financial management across government. Examples include:

- updating the Directive on Accounting Standards to include new standards for Asset Retirement Obligations and Financial Instruments in response to evolving public sector accounting standards
- updating the Guideline on Chief Financial Officer Attestation for Cabinet Submissions
- aligning the Directive on Charging and Special Financial Authorities with amendments to the Service Fees Act to bring more consistency, less bureaucracy and greater flexibility and responsiveness to government fees
- publishing the Guide to Costing, which:
 - outlines the principles, process, approaches and techniques recommended for the development of credible costing information
 - supports decision-making by improving the understanding of cost uncertainty, cost risk and cost drivers

In 2023–24, TBS continued to strengthen the financial management function through work to migrate the government from legacy technology to modern financial management systems. As part of this work, TBS collaborated with departments to:

- reduce the number of financial management systems across the government from 44 to 42
- publish a reference model for implementing an enterprise resource planning system for financial and material management in the Government of Canada to accelerate the adoption of modernized and standardized financial management systems by departments
- identify departmental financial management requirements to refine the competitive procurement process for selecting additional financial management system vendors

To ensure continued independent oversight of public resources and to assure Canadians that government activities demonstrate responsible stewardship, TBS also updated the Policy on Internal Audit and its supporting Directive on Internal Audit. The updates to the policies provide internal audit functions in departments more flexibility to respond to emerging risks and to provide a robust suite of services. TBS actively supported the internal audit functions as they updated their practices based on the latest policies. This included communicating the policy changes through various forums, as well as developing and sharing related guidance.

Result 3: Supporting effective communications

TBS released the Guidelines on Making Communications Products and Activities Diverse and Inclusive to support the government’s efforts to promote inclusion and respect for diversity. These guidelines aim to help departments create diverse and inclusive communications products and activities by providing best practices for the use of inclusive language and images and by encouraging departments to evaluate the effectiveness of communications products.

In 2023–24, TBS continued its review of the Policy on Communications and Federal Identity and the Directive on the Management of Communications to address potential systemic barriers, constraints and gaps. It completed its consultations with departments and began analyzing feedback to identify areas where updates to these policy instruments might be needed.

Result 4: Leading the greening of government operations

The [Greening Government Strategy](#) outlines the government’s plan to meet or exceed national climate objectives in its operations and establishes targets for government operations. In 2023–24, TBS updated the strategy to take further action to reduce greenhouse gas emissions and to increase the resilience of government assets, services and activities by:

- strengthening decarbonization commitments on real property, conventional fleet and procurement
- strengthening climate resilience commitments given the increasing impacts of climate change on federal operations and assets
- expecting Crown corporations to align with the [Greening Government Strategy](#) or to adopt an equivalent set of commitments in each significant area of their operations, with a view to achieving net-zero emissions by 2050 and being climate resilient
- setting interim targets for the national safety and security fleet

Through the [Greening Government Fund](#), TBS also approved 28 projects to reduce greenhouse gas emissions in federal operations. Projects funded include:

- Ground Source Heat Pumps for Space Heating in Arctic and Sub-Arctic Buildings
- Life-Cycle Assessment for a Small Craft Harbour Major Infrastructure Construction Project
- Optimizing Material Management in the Parliamentary Precinct
- Greening Plastic Procurement in Federal Operations

In addition, TBS updated Appendix A (Mandatory Procedures for Land Vehicle Fleet Management) of the [Directive on the Management of Materiel](#) to support efforts to electrify the federal light-duty vehicle fleet by 2030.

Resources required to achieve results

Table 5 shows the planned and actual spending and full-time equivalents required to achieve results.

Table 5: Snapshot of resources required for administrative leadership

Resource	Planned	Actual
Spending	\$130,464,276	\$117,125,327
Full-time equivalents	627	827

The [Finances tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides complete spending information on TBS’s program inventory; the [People tab](#) provides complete human resources information.

Related government-wide priorities

Gender-based analysis plus

In 2023–24, TBS published [Privacy Implementation Notice 2023-02: Personal information for program monitoring, evaluation and reporting purposes](#), which provides guidance to government institutions about collecting personal information for program performance measurement, including gender-based analysis plus.

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

In 2023–24, as part of its work to green government operations, TBS led the federal government’s efforts to:

- consume sustainably
- reduce its greenhouse gas emissions
- improve its resilience to climate change

Also in 2023–24, TBS advanced federal government open data initiatives as part of implementing [Canada’s Digital Ambition](#) and the [National Action Plan on Open Government](#). Open data provides critical information for achieving the UN sustainable development goals and for measuring progress in meeting them.

These efforts supported the following UN sustainable development goals:

- Goal 12 (Ensure sustainable consumption and production patterns)
- Goal 13 (Take urgent action to combat climate change and its impacts)
- Goal 17 (Revitalize the global partnership for sustainable development)

More information on TBS’s contributions to Canada’s Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in the [Treasury Board of Canada Secretariat’s Departmental Sustainable Development Strategy for 2023 to 2027](#).

Program inventory

The following programs support administrative leadership:

- Communications and Federal Identity Policies and Initiatives
- Comptrollership Program
- Digital Government Program
- Public Service Accessibility

The [Results tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides additional information on the program inventory for administrative leadership.

Core responsibility 3: Employer

Description

TBS develops policies and sets the strategic direction for people management in the public service, manages total compensation (including pensions and benefits) and labour relations, and undertakes initiatives to improve performance in support of recruitment and retention objectives.

Progress on results

This section presents details on how the department performed to achieve results and meet targets for the core responsibility of employer.

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

The 2023–24 targets for the overall public service were achieved for the following indicators related to these policy objectives:

- 68% of employees believed their workplace is psychologically healthy (target: at least 61%)
- 79% of employees agreed their department or agency implements activities and practices that support a diverse workforce (target: at least 75%)

The public service fell short of TBS’s target of at least 80% of employees indicating that their organization respects individual differences such as culture, workstyles and ideas. While the result of 75%, measured through the 2022 Public Service Employee Survey, is also lower than the result in the 2020 survey (77%), it is fairly stable considering the significant changes over the past few years in where and how public servants worked during and following the pandemic.

In 2023–24, 87.2% of institutions (compared with a target of at least 90%) had communications in designated bilingual offices that were almost always conducted in the official language chosen by the public. In accordance with its enhanced role in monitoring institutions under the modernized *Official Languages Act*, TBS has increased the level of scrutiny it applies to institutions by requiring more explanations or evidence, and some institutions’ assessments are below expectations. To support a higher level of performance, TBS will be coordinating information sessions with institutions that are required to submit a review of their official languages programs. These sessions will happen early in the annual review exercise.

In addition to monitoring public service progress against policy objectives, TBS leads negotiations with bargaining agents and manages total compensation to ensure fair and sustainable terms for collective agreements, pensions and benefits. In 2023–24, TBS met its target of 100% of Federal Public Sector Labour Relations and Employment Board outcomes, confirming that the Government of Canada bargained in good faith.

Targets and results for employer

Tables 6 and 7 show the targets and actual results for each indicator associated with TBS’s core responsibility of employer.

Table 6: The public service has good people management practices ¹

Departmental result indicators	Target	Date to achieve target	Actual results
Percentage of employees who believe their workplace is psychologically healthy	At least 61%	March 2024	<ul style="list-style-type: none"> • 2021–22: 68% • 2022–23: 68% • 2023–24: 68% <u>2</u>

¹ 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.

² In 2022–23, the Public Service Employee Survey started being conducted every two years. Because the survey did not occur in 2023, data from 2022 appears here.

Departmental result indicators	Target	Date to achieve target	Actual results
Percentage of employees who responded positively to “my department or agency implements activities and practices that support a diverse workforce”	At least 75%	March 2024	<ul style="list-style-type: none"> • 2021–22: 78% • 2022–23: 79% • 2023–24: 79% <u>2</u>
Percentage of employees who indicate that their organization respects individual differences (for example, culture, workstyles and ideas)	At least 80%	March 2024	<ul style="list-style-type: none"> • 2021–22: 77% • 2022–23: 75% • 2023–24: 75% <u>2</u>
Percentage of institutions where communications in designated bilingual offices nearly always occur in the official language chosen by the public	At least 90%	March 2024	<ul style="list-style-type: none"> • 2021–22: 91.6% • 2022–23: 91.6% • 2023–24: 87.2%
<p><u>1</u> 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.</p> <p><u>2</u> In 2022–23, the Public Service Employee Survey started being conducted every two years. Because the survey did not occur in 2023, data from 2022 appears here.</p>			

Table 7: Terms and conditions of public service employment are negotiated in good faith

Departmental result indicators	Target	Date to achieve target	Actual results
Percentage of Federal Public Sector Labour Relations and Employment Board outcomes that confirm that the Government of Canada is bargaining in good faith	100%	March 2024	<ul style="list-style-type: none"> • 2021–22: 100% • 2022–23: 0% <u>1</u> • 2023–24: 100%
<p><u>1</u> 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. The Treasury Board had proposed a delay to the union to allow for additional time to study comparable plans before negotiations moved forward.</p>			

The [Results tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides additional information on the program inventory for the core responsibility of employer.

Details on results

The following section describes the results for the core responsibility of employer in 2023–24 compared with the planned results set out in TBS’s departmental plan for the year.

Result 1: The public service has good people management practices

In 2023–24, TBS continued to reinforce its focus on people management in the public service and concentrated its efforts in five key areas:

1. Supporting health and safety
2. Creating a diverse, equitable, accessible and inclusive workforce
3. Reinforcing values and ethics
4. Strengthening and modernizing the public service for the 21st century
5. Promoting official languages

1.1 Supporting health and safety

In 2023–24, TBS continued to support the government’s work to achieve harassment- and violence-free workplaces that treat all employees with respect and dignity by:

- providing policy advice to departments and agencies that manage prevention and resolution processes
- developing harassment- and violence-prevention tools
- providing resources for investigations
- working with bargaining agents to study informal conflict management systems
- improving prevention and ensuring effective complaint resolution by:
 - measuring departmental performance
 - showcasing best practices

TBS also formed a panel of experts, in October 2023, to lead consultations on the design of a new restorative engagement program for the federal public service. This program would be aimed at dismantling systemic barriers that contribute to workplace harassment, bullying, racism and other forms of discrimination and violence. The panel’s report, Restorative Engagement Program: Recommendations on How to Achieve a Successful Program, contains a program framework and recommendations for design and implementation. TBS is assessing the recommendations to determine next steps.

To support the mental health of federal public servants, TBS provided guidance and resources to help departments follow the National Standard of Canada for Psychological Health and Safety in the Workplace and to help them roll out the Federal Public Service Workplace Mental Health Strategy. In 2023–24, TBS also improved the Federal Public Service Workplace Mental Health Dashboard, which now provides three years of data for government overall and for individual departments, sub-organizational units, and numerous demographic groups.

1.2 Creating a diverse, equitable, accessible and inclusive workforce

The government is committed to fostering a safe, healthy and inclusive environment where Black public servants are recognized equally for their important contributions and are provided every opportunity to succeed. To achieve this goal, the government committed a total of \$48.5 million, through Budgets 2022 and 2023, to create career development programs and mental health supports for Black public servants.

In June 2023, TBS established a task force to oversee the development and implementation of the Action Plan for Black Public Servants.

In February 2024, TBS announced funding for the following initiatives under the action plan:

- a leadership program run by the Canada School of Public Service for Black executives in the EX-01, EX-02 and EX-03 groups to support their career advancement
- individualized assessment, counselling and coaching services for Black public servants, provided by the Public Service Commission; the commission will also improve the delivery of career development services for all levels of Black public servants
- Black-centric enhancements to Employee Assistance Program, which Health Canada provides to more than 90 departments and agencies; the enhancements include recruiting 19 additional Black counsellors this year (for a total of 60) to provide culturally competent and trauma-informed mental health support to public servants and their immediate families

In 2023–24, TBS continued to manage enterprise-wide initiatives to raise awareness and address barriers faced by equity-seeking employees, including:

- the Mosaic Leadership Development Program (which ran with its second cohort, made up of 50 new participants from the four designated equity groups, and from Black and 2SLGBTQI+ communities)
- the Mentorship Plus Program
- the Federal Speakers Forum on Lived Experience

To date, TBS’s work on these four initiatives resulted in:

- 26 new executive appointments from equity-seeking groups
- 802 sponsorship relationships across departments since Mentorship Plus began in December 2020
- 95 employee speakers who shared their lived experience at more than 608 government events

In addition, TBS continued to improve access to executive leadership development programs for people in equity-seeking groups and to increase their representation in these programs. In recent years, TBS worked to improve the selection process for the Executive Leadership Development Program to ensure diverse cohorts, mitigate potential biases, and increase Black and Indigenous participants. As a result, in 2023–24, the five active Executive Leadership Development Program cohorts comprised:

- 63% women
- 11% Indigenous people
- 41% visible minorities
- 12% persons with disabilities

To combat racism, discrimination and hate, to enable representation, and to foster a culture of inclusion and accessibility in the public service, TBS:

- continued to foster transparency and accountability by collecting and disseminating unprecedented levels of disaggregated data on the composition and experience of employment equity groups and subgroups in the public service as a whole
- continued to modernize the way employees indicate that they belong to an employment equity or equity-seeking group
- equipped departments to incorporate inclusion stewards into their performance and talent management processes to mitigate unconscious bias
- set aside time during meetings of deputy ministers on enterprise talent management to talk about assistant deputy ministers who had identified as belonging to employment equity groups; the aim was to

increase their visibility, remove barriers and support their development, in order to build a leadership community that reflects Canada's population

- raised awareness and improved the coherence of equity, diversity and inclusion initiatives across government by coordinating with deputy minister-level committees and engaging with equity-seeking networks
- started working with bargaining agents to review equity, diversity and inclusion training available to public service employees and informal conflict resolution systems in the core public administration
- promoted the Maturity Model on Diversity and Inclusion as a tool departments can use to assess how they are doing on five aspects of diversity and inclusion

TBS also worked with the Canada School of Public Service to develop training for public servants on the United Nations Declaration on the Rights of Indigenous Peoples Act Action Plan 2023–2028 and how to respond to it.

In response to the Auditor General of Canada's report on inclusion in the workplace for racialized employees, in October 2023, TBS published its Management Action Plan and began addressing the report's recommendations by:

- developing guidance and best practices to help departments set performance indicators to measure and report on equity and inclusion outcomes in the public service
- developing guidance for managers on how to assess inclusive and anti-racist behaviours when assessing employee performance
- continuing to modernize the approach to self-identification so that departments will have data to support their efforts in comparing the experiences of racialized employees with those of non-racialized employees

To increase accessibility in the public service, TBS:

- supported departments in publishing their first progress reports on their departmental accessibility plans
- provided leadership to support departments in reaching the overall public service target of hiring 5,000 net new public servants with disabilities
- collaborated with McMaster University's IDEA (Inclusive Design for Employment Access) Lab to improve the recruitment, retention and advancement of employees with disabilities in the federal public service
- continued to provide intersectional recommendations to advance inclusion, diversity, equity and accessibility across various communities of practice
- developed tools and resources to improve the well-being of employees with disabilities, including:
 - the Accessibility Self-Assessment Tool
 - the Accessibility Measurement Framework Synthesis

1.3 Reinforcing values and ethics

TBS supported the work of the Deputy Ministers' Task Team on Values and Ethics, which participated in more than 90 conversations across the public service, as well as some with external parties and civil society. The task team's report to the Clerk of the Privy Council contained several recommendations and is intended to serve as a prologue to a broader dialogue on values and ethics in the public service.

In response to the Auditor General of Canada's findings about some government contracting, TBS moved to ensure that public servants maintain the trust of Canadians by launching a review of the policies and guidance on conflict of interest, including the *Directive on Conflict of Interest*, to ensure that:

- requirements are clear and effective, particularly those related to employees who engage in contracts with the government
- guidance supports deputy heads in exercising their authorities and carrying out their responsibilities effectively
- employees and managers received training on conflict of interest

TBS provided administrative support to the task force on the *Review of the Public Servants Disclosure Protection Act*, set up to find ways to enhance the federal disclosure process and strengthen protections and supports for public servants who come forward to disclose wrongdoing. TBS also supported extensive consultations during the review. The task force's report is expected to be completed by the end of 2024.

1.4 Strengthening and modernizing the public service for the 21st century

TBS continued to adapt workplace policies and processes to make sure the public service fulfills its mandate. In spring 2023, the public service adopted a common hybrid model to maximize the benefits of public servants being in the workplace, which include:

- more effective collaboration
- smoother on-boarding of new talent
- a stronger culture of performance consistent with the values and ethics of the public service

In spring and fall 2023, TBS sent questionnaires to deputy heads in the core public administration about how implementation of the *Direction on Prescribed Presence in the Workplace* was going in their departments. TBS received more than 60 responses each time, representing roughly 235,000 employees. The collective results of these questionnaires helped TBS and deputy heads guide the implementation of the direction.

TBS also committed to consulting with key parties to review the *Directive on Telework*, which lays out the roles, responsibilities and requirements for telework agreements under a hybrid work model.

In 2023–24, to ensure fair and equal pay in the public service, TBS developed two pay equity plans: one for the core public administration, the other for the RCMP. Developing these plans involved:

- forming two separate pay equity committees, one for each plan
- starting to discuss through each committee, key elements of the plans, such as determining job classes and gender predominance
- launching a procurement process for support services for the two committees

To support the HR and Pay Initiative, TBS worked with Public Services and Procurement Canada to analyze the selected vendor's ability to provide the required human resources and pay capabilities. TBS also further reinforced the role of the Human Resources Systems Review Board to ensure business owner-led governance and oversight of investments in order to simplify the government's human resources systems.

1.5 Promoting official languages

TBS continued to make sure Canadians have greater access to bilingual federal services by coordinating the [Official Languages Regulations Reapplication Exercise](#) as part of implementing the [Official Languages \(Communications With and Services to the Public\) Regulations](#). Through the exercise, federal institutions confirm the linguistic designation of their offices. TBS expects the exercise will result in about 700 more federal offices and points of service being designated as bilingual by 2027.

In June 2023, [An Act for the Substantive Equality of Canada's Official Languages](#) received royal assent, modernizing the [Official Languages Act](#). The numerous changes to the [Official Languages Act](#) included two provisions to advance bilingualism in the public service:

- the right for all employees in bilingual regions to be supervised in the official language of their choice as of June 2025, regardless of the linguistic profile of their position
- the requirement for newly appointed deputy heads, associate deputy ministers and equivalents in departments listed in [Schedule I](#) of the [Financial Administration Act](#) to, if needed, take language training so that they can speak and understand both official languages clearly

In 2023–24, TBS also developed a second official language training framework to increase the bilingual capacity of the public service. Launched in June 2024, the framework aims to provide second language learning options that are effective, flexible, accessible, learner-centred, and that consider the needs of equity-seeking groups. The framework, which can be found on the newly launched [Language Training Hub](#), includes guidance tools to help departments and managers plan and prioritize access to language training and to support managers and employees in their language-learning journey.

Result 2: Terms and conditions of public service employment are negotiated in good faith

TBS supported the government's efforts to reach a deal with bargaining agents and avoid a service disruption, but the Public Service Alliance of Canada called a nationwide general strike in April 2023 despite progress being made on key issues for both sides at the bargaining table.

During the strike, TBS used several communication channels to provide timely information to Canadians about the effect on government services, including a [webpage on labour disruptions](#).

TBS also worked with departments to make sure Canadians continued to receive essential services, including payments such as:

- Employment Insurance benefits
- Canada Pension Plan payments
- income support for veterans
- Old Age Security payments
- the Guaranteed Income Supplement

After a short work stoppage, the government and the union reached an agreement that offered fair and competitive wages and benefits to employees and provided a reasonable outcome for Canadians. By March 2024, the government had reached agreements with a total of 16 bargaining units since the start of the 2021 round of collective bargaining in the core public administration. These agreements encompassed about 80% of the collective bargaining population. The government also reached 15 collective agreements in separate agencies, including the Canada Revenue Agency, the Canadian Food Inspection Agency and Parks Canada.

TBS worked with Canada Life to roll out negotiated changes to modernize the Public Service Health Care Plan. After Canada Life took over responsibility for administering the plan, TBS partnered with Public Services and Procurement Canada to work with Canada Life to create an action plan for reducing wait times for call centre service and claims processing, and a process for escalating urgent and priority cases. As a result of the action plan, most plan member services met service standards by December 31, 2023.

In addition, TBS continued pursuing the renewal of the Public Service Dental Care Plan with the Public Service Alliance of Canada and the National Joint Council. These negotiations continued into 2024–25.

Resources required to achieve results

Table 8 shows the planned and actual spending and full-time equivalents required to achieve results.

Table 8: Snapshot of resources required for employer

Resource	Planned	Actual
Spending	\$3,480,436,094	\$3,955,557,909
Full-time equivalents	459	674

The [Finances tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides complete spending information on TBS’s program inventory; the [People tab](#) provides complete human resources information.

Related government-wide priorities

Gender-based analysis plus

In 2023–24, TBS continued to use data from a range of public service and other sources to monitor and report on program impacts based on gender and other identity factors to ensure inclusive outcomes related to the employer core responsibility. Of note, TBS tabled in Parliament the [annual report for 2022–23 on employment equity in the public service of Canada](#), which identified trends and gaps in representation in the core public administration. The report also outlined enterprise-wide initiatives and activities to identify, eliminate and prevent barriers to the full participation of members of the employment equity groups in the public service.

In addition, TBS continued to work with departments to ensure that the proportion of visible minorities, Indigenous peoples, persons with disabilities, and women in the public service meets or exceeds their workforce availability, including in leadership positions.

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

In 2023–24, TBS continued to work with departments to increase the representation of women and members of other equity-seeking groups in the public service, including in positions of leadership. It also continued to advance the implementation of pay equity across the public service.

These efforts supported the following UN sustainable development goals:

- Goal 5 (Achieve gender equality and empower all women and girls)
- Goal 10 (Reduce inequality within and among countries)

More information on TBS's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in the [Treasury Board of Canada Secretariat's Departmental Sustainable Development Strategy for 2023 to 2027](#).

Innovation

In partnership with Employment and Social Development Canada, TBS finished the second phase of a project aimed at promoting digital behaviours that improve collaboration and efficiency in a hybrid workplace.

TBS also partnered with the Public Service Commission to identify, quantify and remove unnecessary barriers and frictions, such as unnecessary paperwork or processes, associated with the Federal Student Work Experience Program. They gained six insights into issues with the program's processes, ranging from a lack of information for managers to unclear language in key forms. These insights resulted in five behaviourally informed recommendations to improve managers' experience with the program and to help make the program more efficient.

In addition, the [Centralized Enabling Workplace Fund](#) completed its five-year mandate to identify and remove systemic barriers to accessibility and inclusion, and support the full participation of persons with disabilities in the federal public service. Projects and initiatives followed the principle of "nothing without us" to make sure persons with disabilities were involved and to make sure solutions used an intersectional lens. The Centralized Enabling Workplace Fund closed in 2023-24 and published a [final report](#) on its activities.

Program inventory

The following programs support the core responsibility of employer:

- Employer
- Public Service Employer Payments

The [Results tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides additional information on the program inventory for employer.

Core responsibility 4: Regulatory oversight

Description

TBS develops and oversees policies to promote good regulatory practices, reviews proposed regulations to ensure they adhere to the requirements of government policy, and advances regulatory cooperation across jurisdictions.

Progress on results

This section presents details on how the department performed to achieve results and meet its target for regulatory oversight.

For regulatory oversight, TBS continued to work to meet its targets of having the Organisation for Economic Co-operation and Development (OECD) rank Canada's regulatory system in the top five in the world for stakeholder engagement, regulatory impact assessment and ex-post evaluation. The goal is to achieve these targets when the OECD next publishes its triennial rankings.

As of 2023–24, TBS had already met the targets for two of the three indicators. In the OECD’s 2021 regulatory system rankings, Canada placed third for stakeholder engagement and fifth for regulatory impact assessment.

TBS is on track to meet the target for the third indicator, with Canada placing sixth for ex-post evaluation in the OECD’s 2021 regulatory system rankings.

Targets and results for regulatory oversight

Table 9 shows the targets and actual results for each indicator associated with TBS’s core responsibility for regulatory oversight.

Table 9: The federal regulatory system protects and advances the public interest, including sustainable economic growth

Departmental result indicators	Target	Date to achieve target	Actual results
Ranking of Canada’s regulatory system by the Organisation for Economic Co-operation and Development (OECD) for stakeholder engagement ¹	Canada to rank in the top 5 for stakeholder engagement in the next issue of the report	December 2024	<ul style="list-style-type: none"> • 2021–22: 3rd • 2022–23: 3rd • 2023–24: 3rd
Ranking of Canada’s regulatory system by the Organisation for Economic Co-operation and Development (OECD) on Regulatory Impact Assessment ¹	Canada to rank in the top 5 for regulator impact assessment in the next issue of the report	December 2024	<ul style="list-style-type: none"> • 2021–22: 5th • 2022–23: 5th • 2023–24: 5th
Ranking of Canada’s regulatory system by the Organisation for Economic Co-operation and Development (OECD) for ex-post evaluation ¹	Canada to rank in the top 5 for ex-post evaluation in the next issue of the report	December 2024	<ul style="list-style-type: none"> • 2021–22: 6th • 2022–23: 6th • 2023–24: 6th

¹ The Organisation for Economic Co-operation and Development publishes its regulatory system rankings every three years. The latest ranking was published in 2021; the next will be published in 2024.

The [Results tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides additional information on the program inventory for regulatory oversight.

Details on results

The following section describes the results for regulatory oversight in 2023–24 compared with the planned results set out in TBS’s departmental plan for the year.

Result 1: The federal regulatory system protects and advances the public interest, including sustainable economic growth

To achieve results in providing regulatory oversight, TBS focused on three areas:

1. Developing and overseeing policies to promote good regulatory practices
2. Reviewing proposed regulations to make sure they meet the requirements of government policy
3. Reducing regulatory burden

1.1 Developing and overseeing policies to promote good regulatory practices

TBS supported the second External Advisory Committee on Regulatory Competitiveness by coordinating the committee's meetings with key parties and regulatory experts. The committee advises the President of the Treasury Board on how to improve Canada's regulatory system. It discussed challenges and best practices related to, among other things:

- lessons learned about the regulatory system during the COVID-19 pandemic
- regulatory stock reviews
- the Cabinet Directive on Regulation
- monitoring and providing guidance on the first committee's recommendations

The committee also published and promoted its June 2023 advice letter to the President of the Treasury Board. The letter contains recommendations related to:

- making regulatory excellence a priority across government, championed at the Cabinet table by all ministers
- equipping Canada's regulators to be world-class
- modernizing regulatory engagement

In 2023–24, the committee met with stakeholders and regulatory experts to discuss topics including:

- performance measurement
- planned reviews of regulations
- modern engagement practices

These discussions shaped the committee's advice to the President of the Treasury Board and will inform the government's continued efforts to achieve regulatory excellence.

TBS also provided leadership and support to departments to advance modern approaches, use new consultation tools, and encourage regulatory innovation. The new comment on proposed regulations feature of the *Canada Gazette* facilitated online access and made consultations on pre-published regulations more modern and transparent. More than 13,000 comments on 136 regulations were submitted using the new feature.

TBS also continued to represent the government in formal regulatory cooperation forums, including:

- the Regulatory Reconciliation and Cooperation Table for the Canadian Free Trade Agreement
- the Canada-European Union Regulatory Cooperation Forum
- the Canada-United States Regulatory Cooperation Council

In 2023–24, the Regulatory Reconciliation and Cooperation Table started implementing the recommendations from a five-year review, which concluded in 2022–23. This work included improving reporting on implementation, increasing transparency, and communicating better with stakeholders.

In November 2023, Canada and the European Union signed agreements forming the Green Alliance and the Digital Partnership to establish frameworks for voluntary bilateral cooperation in combatting climate change and deepening digital engagement. Both agreements recognize the importance of regulatory cooperation and identify the Regulatory Cooperation Forum as a mechanism for identifying shared priorities and increasing cooperation.

In March 2024, the President of the Treasury Board launched a series of round tables with interested Canadian parties to explore opportunities for regulatory cooperation under the Canada-United States Regulatory Cooperation Council. This work continued into 2024–25, with the release of a statement in June 2024 on Revitalizing the Canada-United States Regulatory Partnership, which reaffirmed both countries' shared commitment to regulatory cooperation.

1.2 Reviewing proposed regulations to make sure they meet the requirements of government policy

In 2023–24, TBS supported sound decision-making through its specialized challenge function on all Governor in Council regulatory proposals.

Through this process, TBS works with regulators to validate the design of the proposed regulation and to identify the expected impacts on the environment, the economy and trade. It also serves to confirm that sound analysis and effective consultation identified the impacts on regulatory stakeholders.

This support ensured that advice to the Treasury Board met the requirements of the *Cabinet Directive on Regulation* and associated policies and guidance.

1.3 Reducing regulatory burden

TBS continued to support Bill S-6, An Act Respecting Regulatory Modernization, the second annual regulatory modernization bill, as it was considered by Parliament. The bill has advanced through the House of Commons for review. Amendments proposed in the bill will:

- help reduce administrative burden on business
- facilitate digital interactions with government
- 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 spring 2023, TBS launched and completed a consultation process with interested parties and with the public to explore the possibility of seeking legislative authority for all federal regulatory organizations to set up regulatory “sandboxes” where they can test new regulatory approaches that provide flexibility from current requirements. The consultation also explored seeking legislative authority for “incorporation by reference” of internal documents, a mechanism that allows information related to a regulation to be put into a published document and then reference that document in the regulation. This process results in the content of the document having the same force of law as if it had been directly included in the text of the regulations.

In Budget 2018, the federal government announced three rounds of targeted regulatory reviews as part of broader plans to modernize Canada’s regulatory system.

Targeted Regulatory Reviews also help reduce regulatory burden and support regulatory modernization. TBS advanced the Targeted Regulatory Reviews (Round 3), which includes:

- the Supply Chain Regulatory Review
- the Blue Economy Regulatory Review

As part of the Supply Chain Regulatory Review, TBS held a public consultation on regulatory opportunities to improve the efficiency and resiliency of Canada’s supply chains. This consultation began in November 2023 and ended in February 2024 on the Let’s Talk Federal Regulations platform. It sought feedback on supply chain issues, with a particular focus on critical minerals, transportation, and border operations.

As part of the Blue Economy Regulatory Review, TBS continued to work with Fisheries and Oceans Canada to advance regulatory modernization in support of economic growth and innovation in the oceans sector.

In addition, TBS led public reporting on Targeted Regulatory Reviews (Round 1) and Targeted Regulatory Reviews (Round 2). In November 2023, it published a progress update on rounds 1 and 2. The update highlighted that of the more than 100 initiatives departments had put forward in the first two rounds of the reviews, almost 40% were complete and progress had been made on almost all of the rest.

Resources required to achieve results

Table 10 shows the planned and actual spending and full-time equivalents required to achieve results.

Table 10: Snapshot of resources required for regulatory oversight

Resource	Planned	Actual
Spending	\$12,551,889	\$12,660,553
Full-time equivalents	74	70

The Finances tab of the Infographic for Treasury Board of Canada Secretariat on GC Infobase provides complete spending information on TBS’s program inventory; the People tab provides complete human resources information.

Related government-wide priorities

Gender-based analysis plus

TBS expanded its metrics related to gender-based analysis plus for regulatory proposals. As a result, it started collecting more information about efforts to address or mitigate the impacts of certain Governor in Council regulations based on different identity factors. TBS also started identifying instances where a regulation, the implementation of it, or both, was expected to have no impact based on different identity factors.

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

Promote policy coherence

In 2023–24, TBS supported Canada’s Federal Implementation Plan for the 2030 Agenda by continuing to help departments integrate sustainable development impact analysis into regulatory development processes, as required by the Cabinet Directive on Regulation. This directive requires an integrated cost and benefit analysis of regulations on society, the economy and the environment.

More information on TBS's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in the [Treasury Board of Canada Secretariat's Departmental Sustainable Development Strategy for 2023 to 2027](#).

Innovation

TBS continued to work with departments to improve the regulatory environment for innovation and economic growth by, for example, helping them try new regulatory approaches.

In 2023–24, the Centre for Regulatory Innovation funded the following pilot projects through the Regulatory Experimentation Expense Fund to try new regulatory approaches:

- a Health Canada project to develop regulations that allow the manufacture of personalized advanced therapeutic products at the point of care
- extension of a Transport Canada project to test light-sport aircraft pilot training
- phase 2 of a Transport Canada project to develop and test electronic personnel licences for the aviation sector

The Centre for Regulatory Innovation also supported seven new projects through the Regulators' Capacity Fund to help increase the competitiveness of Canadian regulations and integrate lessons learned from the COVID-19 pandemic, including:

- a Transport Canada project to develop a Canadian certification framework for vehicle cyber security requirements that aligns with international standards
- a Health Canada project to develop a proof-of-concept prototype that allows international partners to collaborate and share real-time information securely
- an Environment and Climate Change Canada project to develop a consolidated greenhouse gas reporting application

Program inventory

The following program supports regulatory oversight:

- Regulatory Policy, Oversight, and Cooperation

The [Results tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides additional information on the program inventory for regulatory oversight.

Internal services

Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 10 categories of internal services:

- management and oversight services
- communications services
- legal services
- human resources management services
- financial management services

- information management services
- information technology services
- real property management services
- materiel management services
- acquisition management services

Progress on results

This section presents details on how the department performed to achieve results and meet targets for internal services.

In 2023–24, TBS’s internal services worked across the following three areas to maintain and improve its overall performance:

1. Fostering employee well-being
2. Building a diverse, inclusive and accessible workplace
3. Preparing for the future

1. Fostering employee well-being

In 2023–24, TBS hosted events and activities to support employee wellness and psychological health and safety. It also ran initiatives such as the My Story Campaign to reduce the stigma associated with mental illness.

The TBS Wellness Network engaged representatives from across the department to continue to support and promote psychological health and safety in the organization. For example, the representatives identified employee needs, shared best practices, and advocated for workplace wellness.

To improve wellness in the hybrid workplace, TBS:

- provided ergonomic assessments to help prevent injuries
- leveraged and promoted resources on psychological health and safety, including toolkits for employees and managers
- provided advice on workplace health and safety
- assessed individuals’ needs
- recommended tools, resources and training to help individuals and their teams

2. Building a diverse, inclusive and accessible workplace

TBS took concrete action to combat all forms of racism, discrimination and hate, and foster a culture of accessibility and inclusion in the department.

It funded initiatives and activities run by the different employee networks to promote inclusion, diversity, equity and accessibility. TBS’s deputy ministers also sponsored or supported the department’s Indigenous, Black Employee, Accessibility and 2SLGBTQIA+ networks to:

- raise awareness of the challenges and needs of employees in these groups
- advance their initiatives and activities

To help improve equity for women and to address systemic barriers they face at TBS, the department formed a women's network. The network conducted a survey to identify challenges women see as barriers to equity and inclusion in the workplace. The results showed that one barrier is a lack of professional development. In response, the network started a mentorship program for women and those who identify as women at TBS.

TBS continued its commitment to recruit and promote Indigenous people, persons with disabilities, visible minorities, and women, with the aim of achieving a representative workforce. It increased its representation across all four employment equity groups and, for the first time since 2017–18, surpassed workforce availability for all four groups.

In alignment with the Call to Action on Anti-Racism, Equity, and Inclusion in the Federal Public Service, TBS created diverse and inclusive talent pools and made them accessible to other departments to help build a public service that reflects the diversity of Canada's population. TBS also continued to offer the Mentorship Plus program, an initiative that pairs executives with individuals from underrepresented groups who aspire to leadership positions. The third cohort of the program was the largest so far, with 28 pairs of mentees and mentors. In 2023, some 90 mentoring sessions occurred, with more planned for 2024.

TBS also continued to make official language training a priority, providing a wide variety of training options to meet the needs of employees in equity-seeking groups.

3. Preparing for the future

In 2023–24, TBS worked in several areas to modernize and to prepare for the future. For example, it:

- piloted the use of artificial intelligence in the staffing process
- worked toward adopting the MyGCHR system to better align with new HR-to-pay solutions
- identified new sources of diverse talent through Indigenous Career Pathways and the Virtual Door to Talent with Disabilities
- increased diversity in executive teams

TBS also expanded its use of data analytics by:

- integrating open-source software to reduce the labour and time needed for data management
- using predictive analytics to anticipate workforce trends and to enable proactive and strategic planning
- developing accessible and user-friendly dashboards to help managers make quick and informed decisions

To improve employees' experience with the hybrid work model and to help them be productive, TBS:

- consulted them about the challenges they were experiencing with the hybrid model
- studied data on when employees were actually in the office in order to identify patterns and support staff in respecting the Direction on Prescribed Presence in the Workplace

TBS also formed a committee to handle requests for exemptions from the hybrid model to support fair and transparent decision-making.

In 2023–24, TBS focussed on leveraging and securing its data. It became the first department to fully adopt a set of cloud and mobile-enabled information management tools. These tools have enhanced security and data management features, which has improved data practices. They have also improved how TBS gets, finds

and stores its information assets, and how it manages them throughout their lifecycle. This data provides insights into user behaviours to shape and influence business practices.

TBS also created the Identity Hub, which provides a mechanism for the digital identities of federal employees to be recognized across government when accessing shared systems. Through the hub, over 500,000 user identities can be verified from over 100 government organizations. This type of service is essential for simplifying authentication while maintaining the highest level of security. The Identity Hub is the first ever pan-governmental identity solution. It allows seamless, secure access across all TBS-delivered government enterprise applications.

Resources required to achieve results

Table 11 shows the planned and actual spending and full-time equivalents required to achieve results.

Table 11: Resources required to achieve results for internal services this year

Resource	Planned	Actual
Spending	\$93,135,241	\$115,540,766
Full-time equivalents	658	696

The [Finances tab of the Infographic for Treasury Board of Canada Secretariat](#) on GC Infobase provides complete spending information on TBS’s program inventory; the [People tab](#) provides complete human resources information.

Contracts awarded to Indigenous businesses

Government of Canada departments are to meet a target of awarding at least 5% of the total value of contracts to Indigenous businesses each year. This commitment is to be fully implemented by the end of 2024–25.

TBS’s result for 2023–24

As shown in the Table 12, TBS awarded 7% of the total value of all contracts to Indigenous businesses in 2023–24.

Table 12: Total value of contracts awarded to Indigenous businesses ¹

Contracting performance indicators	2023–24 results
¹ For the purposes of measuring performance against the minimum 5% target for 2023–24, the data in this table is based on Indigenous Services Canada’s definition of “Indigenous business,” which is one that meets one of three criteria: it is owned and operated by Elders, band and tribal councils; it is registered in the Indigenous Business Directory ; or it is registered on a modern treaty beneficiary business list.	
² Includes contract amendments and contracts of more than \$10,000 entered into with Indigenous businesses by means of a credit card (known as an acquisition card) that is used for authorized government business transactions. May include subcontracts with Indigenous businesses.	
³ Includes contract amendments and contracts of more than \$10,000 entered into by means of an acquisition card.	

Contracting performance indicators	2023-24 results
Total value of contracts awarded to Indigenous businesses ² (A)	\$14,310,689.67
Total value of contracts awarded to Indigenous and non-Indigenous businesses ³ (B)	\$214,176,672.80
Value of exceptions approved by deputy head (C)	\$0
Proportion of contracts awarded to Indigenous businesses $[A / (B-C) \times 100]$	7%
<p><u>1</u> For the purposes of measuring performance against the minimum 5% target for 2023-24, the data in this table is based on Indigenous Services Canada's definition of "Indigenous business," which is one that meets one of three criteria: it is owned and operated by Elders, band and tribal councils; it is registered in the <u>Indigenous Business Directory</u>; or it is registered on a modern treaty beneficiary business list.</p> <p><u>2</u> Includes contract amendments and contracts of more than \$10,000 entered into with Indigenous businesses by means of a credit card (known as an acquisition card) that is used for authorized government business transactions. May include subcontracts with Indigenous businesses.</p> <p><u>3</u> Includes contract amendments and contracts of more than \$10,000 entered into by means of an acquisition card.</p>	

TBS's result exceeded both the 5% target and the amount forecast for 2023-24 in its Departmental Plan for 2024-25. TBS achieved this success by, among other things:

- making sure that contracting and procurement are part of TBS's integrated business planning and financial forecasting processes and that the target for Indigenous procurement is kept in mind for all planned procurements
- reinforcing with business owners that they need to consider Indigenous vendors and having procurement officers play a challenge function where an opportunity exists
- requiring all contracting requests to include a mandatory justification if an Indigenous vendor was not considered, and putting a hold on requests where justifications did not meet a minimum threshold, or where internal capacity existed
- raising awareness within the department about Indigenous vendors, especially about those that work in TBS's top commodity and contracting areas

TBS made sure all its procurement officers had taken the mandatory training on Indigenous considerations in procurement.

In addition to the 5% target, TBS incorporated into the contracts for the Public Service Dental Care Plan and the Pensioners Dental Services Plan a requirement to support Indigenous people. Every calendar year, the contractor must contribute to Indigenous people and communities a minimum annual transaction value of \$1.0 million. This requirement is similar to the one in the contract for the administration of the Public Service Health Care Plan. Under that contract, every calendar year, the plan administrators must contribute a minimum transaction value of \$3.5 million to Indigenous people and communities annually. These minimum transaction values are divided as follows:

- 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

Spending and human resources

▼ In this section

- Spending
 - Analysis of actual spending by core responsibility
 - Analysis of actual spending by vote
 - Budgetary performance summary
 - Analysis of the past three years of spending
 - Analysis of the next three years of spending
- Funding
 - Analysis of expenditures and funding (statutory and voted) for the six-year period from 2021–22 to 2026–27
 - Analysis of expenditures and funding (statutory and voted) for the six-year period from 2021–22 to 2026–27
- Financial statement highlights
- Human resources
 - Analysis of human resources over the last three years
 - Analysis of human resources for the next three years

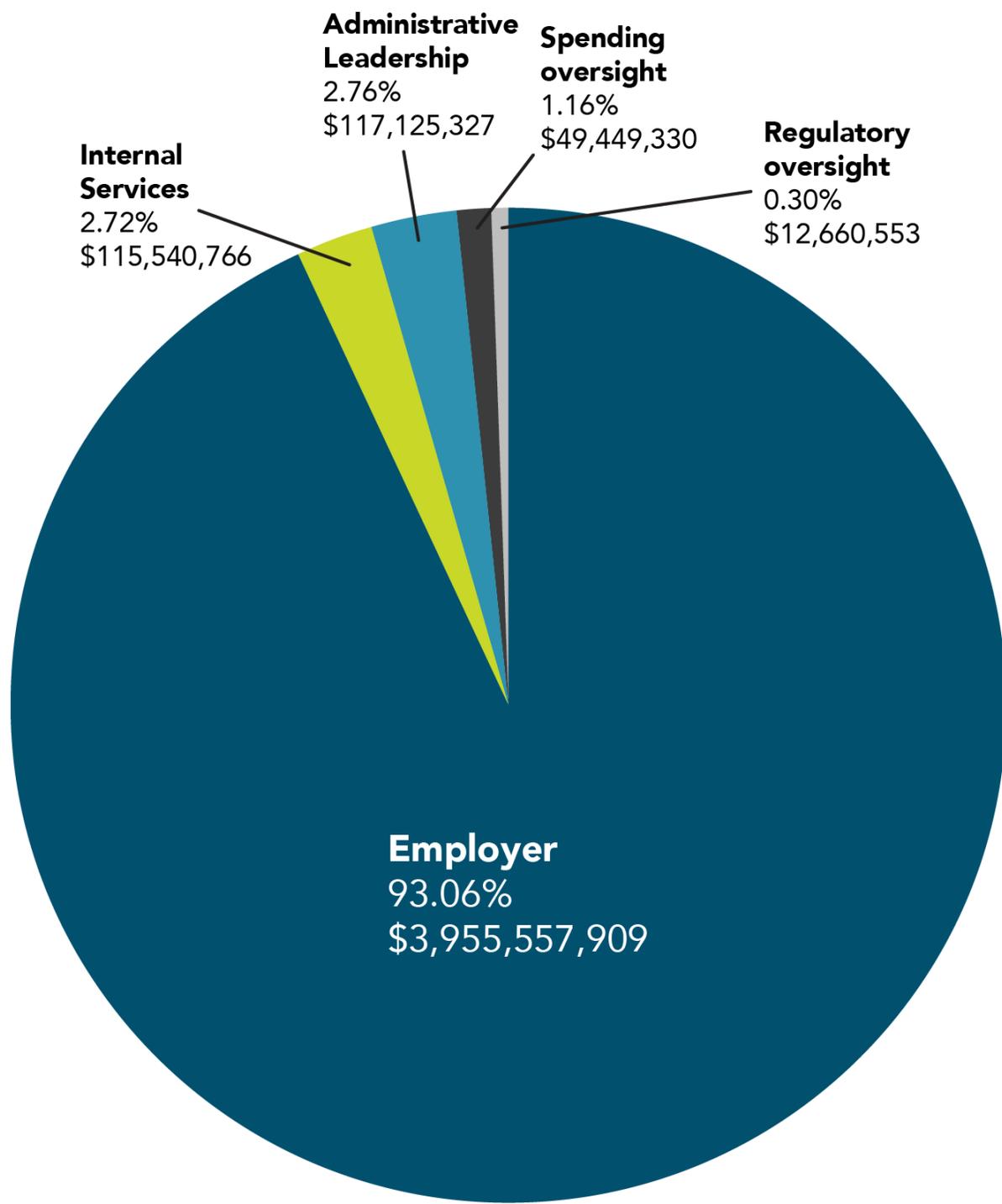
Spending

This section presents an overview of the department’s actual and planned expenditures from 2021–22 to 2026–27.

Analysis of actual spending by core responsibility

Graph 1 presents how much the department spent in 2023–24 to carry out its core responsibilities and to provide internal services.

Graph 1: Actual spending by core responsibility in 2023–24



Total spending
\$4,250,333,885

▼ Graph 1 - Text version

Core responsibility	Amount	Percentage
Employer	\$3,955,557,909	93.06%
Administrative leadership	\$117,125,327	2.76%
Internal services	\$115,540,766	2.72%

Core responsibility	Amount	Percentage
Spending oversight	\$49,449,330	1.16%
Regulatory oversight	\$12,660,553	0.30%
Total spending	\$4,250,333,885	100.00%

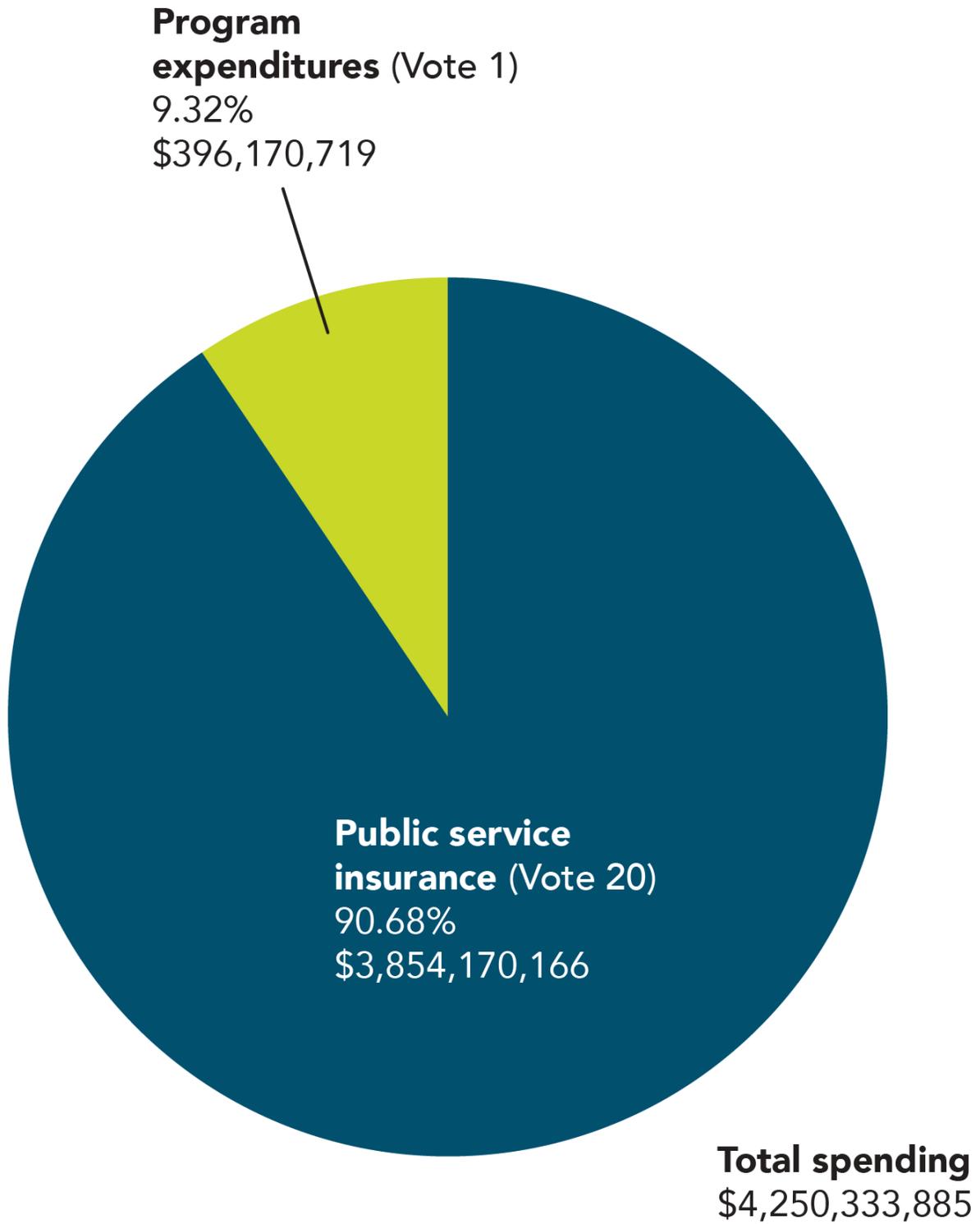
As noted in Graph 1, in 2023–24, TBS’s total actual spending was \$4,250.3 million:

- 93.06% of this was for carrying out the core responsibility of employer for the federal public service; most of this amount was for public service insurance payments
- 6.94% was for carrying out its other core responsibilities (administrative leadership, spending oversight and regulatory oversight) and for providing internal services

Analysis of actual spending by vote

Graph 2 presents TBS’s actual spending in 2023–24 by vote (Vote 1 and Vote 20, including various statutory items).

Graph 2: Actual spending by vote in 2023–24



▼ Graph 2 - Text version

Vote	Amount	Percentage
Public service insurance (Vote 20)	\$3,854,163,166	90.68%
Program expenditures (Vote 1)	\$396,170,719	9.32%
Total actual spending	\$4,250,333,885	100.00%

In 2023–24, 90.68% of TBS’s total spending was for Vote 20, public service insurance payments, to provide the employer’s share of pensioner and employee insurance and benefits plans, and provincial and federal legislated taxes. The remaining 9.32% was for Vote 1, program expenditures for salary and operating expenditures.

TBS manages six central votes. Every year, funding from these central votes is transferred from TBS to individual departments and agencies once specific criteria are met. Balances remaining at year-end lapse.

Table 13: TBS central votes

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 funds from the previous fiscal year (up to 5% of Main Estimates gross operating vote)
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 funds from the previous fiscal year (up to 20% of capital vote)

Budgetary performance summary

Table 14 presents how much money TBS spent over the past three years to carry out its core responsibilities and for internal services.

Table 14: Actual three-year spending on core responsibilities and internal services (dollars)

Core responsibilities and internal services	2023–24 Main Estimates	2023–24 total authorities available for use	Actual spending over three years (authorities used)
Spending oversight	5,214,275,497	1,630,262,913	<ul style="list-style-type: none"> • 2021–22: 40,194,758 • 2022–23: 44,076,954 • 2023–24: 49,449,330
Administrative leadership	130,464,276	152,512,292	<ul style="list-style-type: none"> • 2021–22: 111,850,599 • 2022–23: 135,056,295 • 2023–24: 117,125,327

Core responsibilities and internal services	2023–24 Main Estimates	2023–24 total authorities available for use	Actual spending over three years (authorities used)
Employer	3,480,436,094	4,075,259,160	<ul style="list-style-type: none"> • 2021–22: 10,809,702,394 • 2022–23: 3,871,345,553 • 2023–24: 3,955,557,909
Regulatory oversight	12,551,889	13,618,599	<ul style="list-style-type: none"> • 2021–22: 10,218,687 • 2022–23: 11,961,210 • 2023–24: 12,660,553
Subtotal	8,837,727,756	5,871,652,964	4,134,793,119
Internal services	93,135,241	109,510,275	<ul style="list-style-type: none"> • 2021–22: 95,963,867 • 2022–23: 99,750,988 • 2023–24: 115,540,766
Total	8,930,862,997	5,981,163,239	4,250,333,885

Analysis of the past three years of spending

Actual spending decreased by \$6,905.7 million from 2021–22 to 2022–23. The decrease is mainly attributable to a \$7,805-million actuarial shortfall in 2021–22 in the public service superannuation account and is in accordance with the *Actuarial Report (19th) on the Pension Plan for the Public Service of Canada as at 31 March 2020*.

Actual spending increased by \$88.1 million from 2022–23 to 2023–24. The increase is primarily due to an increase in spending on TBS’s core responsibility as the employer for the public service, specifically, spending on insurance payments (Vote 20) related to the Public Service Health Care Plan and provincial payroll taxes.

The increase in year-over-year spending is also attributed to a rise in spending on internal services, primarily due to the renewal of collective agreements. These increases are partially offset by a reduction in program expenditures (Vote 1) from the transfer of the Canadian Digital Service program to Employment and Social Development Canada (Order-in-Council 2023-0784).

In 2023–24, most of TBS’s year-end lapse represents the remainder of central vote funding that was not transferred to other government departments or agencies.

More financial information from previous years is available in the Finances section of GC Infobase.

Table 15 presents how much money TBS plans to spend over the next three years to carry out its core responsibilities and for internal services.

Table 15: Planned three-year spending on core responsibilities and internal services (dollars)

Core responsibilities and internal services	2024-25 planned spending	2025-26 planned spending	2026-27 planned spending
Spending oversight	5,164,159,416	5,151,321,094	5,145,965,955
Administrative leadership	117,984,693	126,387,786	130,134,794
Employer	3,954,592,665	4,044,277,653	4,217,318,971
Regulatory oversight	13,178,032	10,811,526	10,837,524
Subtotal	9,249,914,806	9,332,798,059	9,504,257,244
Internal services	94,378,223	92,255,643	90,385,417
Total	9,344,293,029	9,425,053,702	9,594,642,661

Analysis of the next three years of spending

From 2024-25 to 2026-27, planned spending is expected to increase by \$250.3 million primarily due to public service insurance (Vote 20) funding.

More financial information from previous years is available in the [Finances section of GC Infobase](#).

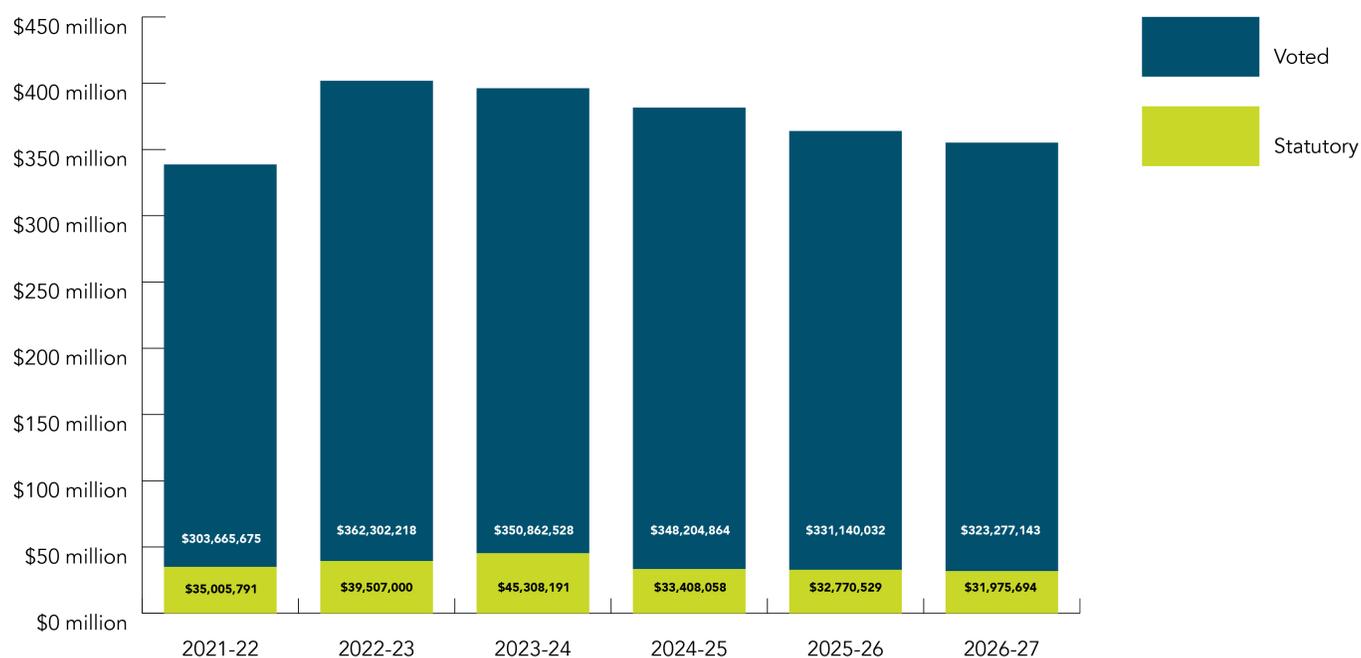
Funding

This section provides an overview of the department's statutory and voted funding for its core responsibilities and for internal services. For further information on funding authorities, consult the [Government of Canada budgets and expenditures](#) webpage.

Analysis of expenditures and funding (statutory and voted) for the six-year period from 2021-22 to 2026-27

Graph 3 shows the department's program expenditures (Vote 1) and future approved funding (statutory and voted) from 2021-22 to 2026-27. 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.

Graph 3: Program expenditures (Vote 1) expenditures and approved future funding (statutory and voted) for the six-year period from 2021-22 to 2026-27



▼ Graph 3 - Text version

Fiscal year	Total	Voted	Statutory
2021-22	\$338,671,466	\$303,665,675	\$35,005,791
2022-23	\$401,809,218	\$362,302,218	\$39,507,000
2023-24	\$396,170,719	\$350,862,528	\$45,308,191
2024-25	\$381,612,922	\$348,204,864	\$33,408,058
2025-26	\$363,910,561	\$331,140,032	\$32,770,529
2026-27	\$355,252,837	\$323,277,143	\$31,975,694

As shown in Graph 3, TBS's program expenditures in 2022-23 were \$63.1 million higher than in 2021-22. This is mainly due to:

- funding for out-of-court settlements
- an increase in program expenditures on strategy, planning and oversight for the Office of the Chief Information Officer's digital initiatives
- requirements for legal services

Actual spending in 2023-24 for program expenditures was \$49.1 million higher than planned in the 2023-24 TBS Departmental Plan. This was mainly due to an increase in funding for collective agreements, critical operating requirements for the Office of the Chief Human Resources Officer, and Phoenix stabilization and HR-to-Pay initiatives.

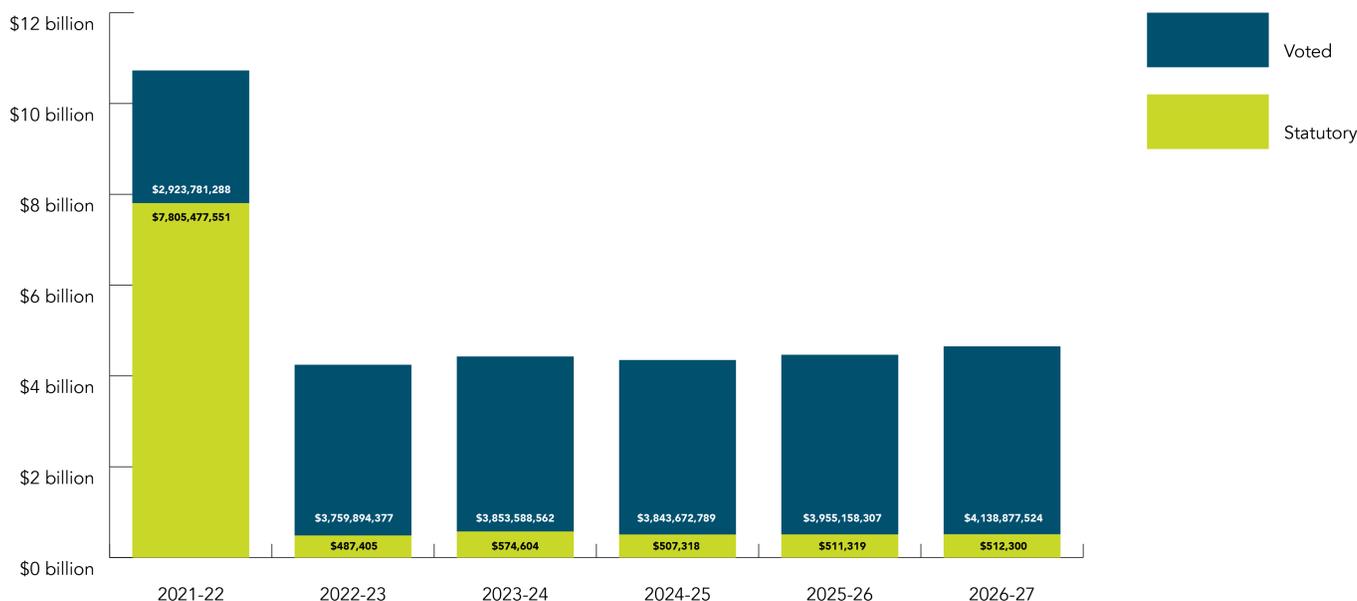
For 2024-25 to 2026-27, the authorities that have been approved by Parliament or by the Treasury Board and that will be introduced through future Main Estimates appropriation bills are expected to decrease by \$26.4 million. This expected decrease is mostly a result of the initiative to refocus government spending and

the sunsetting of several programs or initiatives that are subject to the renewal process.

Analysis of expenditures and funding (statutory and voted) for the six-year period from 2021–22 to 2026–27

Graph 4 summarizes the department’s public service insurance (Vote 20) expenditures and approved funding (statutory and voted) from 2021–22 to 2026–27.

Graph 4: Public service insurance (Vote 20) expenditures and approved future funding (statutory and voted) for the six year period from 2021–22 to 2026–27



▼ Graph 4 - Text version

Fiscal year	Total	Voted	Statutory
2021-22	\$10,729,258,839	\$2,923,781,288	\$7,805,477,551
2022-23	\$3,760,381,782	\$3,759,894,377	\$487,405
2023-24	\$3,854,163,166	\$3,853,588,562	\$574,604
2024-25	\$3,844,180,107	\$3,843,672,789	\$507,318
2025-26	\$3,955,669,626	\$3,955,158,307	\$511,319
2026-27	\$4,139,389,824	\$4,138,877,524	\$512,300

The \$6,968.9-million decrease in actual spending from 2021–22 to 2022–23 is mainly attributable to a \$7,805-million actuarial shortfall in 2021–22 in the public service superannuation account and is in accordance with the [Actuarial Report \(19th\) on the Pension Plan for the Public Service of Canada as at 31 March 2020](#).

Actual spending in 2023–24 for public service insurance payments was \$441.5 million more than planned spending indicated in the 2023–24 TBS Departmental Plan. This was mainly due to an increase in expenditures for carrying out the core responsibility of employer, for example, for provincial payroll taxes, disability insurance, the Public Service Health Care Plan, and the Public Service Dental Care Plan.

In general, increases in public service insurance and benefit expenditures and in payroll taxes are due to the following factors:

- an increase in the rate at which benefit plans are being used
- an increase in the unit costs of benefits because of new medical technologies and because of inflation
- an increase in the population or participation rates under insurance and benefits plans
- salary-driven Vote 20 components affected by wage increases due to collective agreements of participating members

From 2024–25 to 2026–27, planned spending increased by a total of \$295.2 million, mainly because of higher spending for the public service insurance plans due to inflation and an increase in the number of claims being reimbursed.

For further information on TBS’s departmental voted and statutory expenditures, consult the [Public Accounts of Canada](#).

Financial statement highlights

The highlights presented in this section are drawn from TBS’s complete financial statements (unaudited) for the year ended March 31, 2024, which are available online.

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.

Table 16 shows overall expenses and revenues for 2023–24, which net to the cost of operations before government funding and transfers.

Table 16: Condensed statement of operations (unaudited) for the year ended March 31, 2024 – Comparison of actual and planned results (dollars)

Financial information	2023–24 actual results	2023–24 planned results	Difference (actual results minus planned)
Total expenses	4,331,237,863	3,864,377,570	466,860,293
Total revenues	58,440,395	92,150,868	(33,710,473)
Net cost from continuing operations	4,272,797,468	3,772,226,702	500,570,766
Transferred operations	5,273,632	0	5,273,632
Net cost of operations before government funding and transfers	4,278,071,100	3,772,226,702	505,844,398

The 2023–24 planned results information is provided in TBS’s [Future-Oriented Statement of Operations \(unaudited\) for the year ending March 31, 2024](#).

TBS's total expenses of \$4,331 million consist of:

- public service employer payments of \$3,848 million in 2023–24 (\$3,759 million in 2022–23), which include:
 - employee and pensioner benefit plans
 - provincial payroll taxes
 - statutory payments related mostly to pensions
- departmental program expenses of \$483 million in 2023–24 (\$515 million in 2022–23)

The difference of \$467 million between planned and actual results for 2023–24 total expenses is due to:

- a \$443-million difference in public service employer payments mainly attributable to additional funding subsequently approved for public service insurance plans and programs
- a \$24-million difference in departmental program expenses mainly due to additional funding received for economic increases for executives and renewal of collective agreements

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

- the administration of the Public Service Pension Plan
- providing services to other government departments for:
 - the administration of the government-wide contract for SAP software
 - shared financial and human resources management systems, accounting, and mail services

The difference of \$33.7 million between planned and actual results for 2023–24 total revenues is due to higher planned SAP contract costs to recover in 2023–24.

Table 17 summarizes actual expenses and revenues, which net to the cost of operations before government funding and transfers.

Table 17: Condensed statement of operations (unaudited) for the year ended March 31, 2024 (dollars)

Financial information	2023–24 actual results	2022–23 actual results	Difference (2023–24 minus 2022–23)
Total expenses	4,331,237,863	4,274,503,890	56,733,973
Total revenues	58,440,395	53,570,312	4,870,083
Net cost from continuing operations	4,272,797,468	4,220,933,578	51,863,890
Transferred operations	5,273,632	19,131,648	(13,858,016)
Net cost of operations before government funding and transfers	4,278,071,100	4,240,065,226	38,005,874

The \$56.7-million or 1.3% increase in total expenses from 2022–23 to 2023–24 is due to:

- an \$89.6-million increase in public service employer payments, which resulted mainly from higher health and dental claims and related costs, provincial payroll taxes and premiums, and public service and Royal Canadian Mounted Police disability insurance premiums in 2023–24
- a \$32.9-million decrease in departmental program expenses, which resulted mainly from a \$51.8-million write-off of an asset that was under construction and from payments of claims against the Crown of \$20.3 million in 2022–23

The increase in public service employer payments 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.

The decrease in departmental program expenses was partially offset by higher salary costs, mainly a result of additional full-time equivalents, pay increases and retroactive pay adjustments due to economic increases for executives and new collective agreements.

The increase of \$4.9 million in total revenues from 2022–23 to 2023–24 is mainly due to the recovery of:

- higher costs attributable to the administration of the government-wide SAP contract
- additional costs incurred for providing internal support services, mainly for improvements to the shared human resources management system

Table 18 provides a brief snapshot of the department’s liabilities (what it owes) and assets (what it owns), which helps indicate its ability to carry out programs and services.

Table 18: Condensed statement of financial position (unaudited) as of March 31, 2024 (dollars)

Financial information	Current fiscal year (2023–24)	Previous fiscal year (2022–23)	Difference (2023–24 minus 2022–23)
Total net financial assets	1,070,456,871	628,582,899	441,873,972
Total liabilities	1,069,801,349	627,110,273	442,691,076
Departmental net financial assets	655,522	1,472,626	(817,104)
Total non-financial assets	41,071,635	47,786,924	(6,715,289)
Departmental net financial position	41,727,157	49,259,550	(7,532,393)

TBS’s assets consist mainly of accounts receivable from other government departments to pay for their share of employer contributions to employee benefit plans. The increase of \$442 million in total net financial assets from 2022–23 to 2023–24 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 and accrued liabilities 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 associated with accounts receivable previously credited to TBS’s authorities

The increase of \$443 million in total liabilities from 2022–23 to 2023–24 is mostly due to an increase in amounts due to the Consolidated Revenue Fund, partially offset by a decrease 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 decreased by \$7.5 million from 2022–23 to 2023–24 because of a \$0.8-million decrease in departmental net financial assets and a \$6.7-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 \$0.8 million from 2022–23 to 2023–24 stems mainly from an increase in accrued revenues related to contributions to group insurance plans from plan members and certain organizations, partially offset by 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 \$6.7 million from 2022–23 to 2023–24 is mostly attributable to amortization expenses and the net transfers out of capital assets to other government departments.

Human resources

This section presents an overview of the department’s actual and planned human resources from 2021–22 to 2026–27.

Analysis of human resources over the last three years

Table 19 shows a summary of human resources, in full-time equivalents, for TBS’s core responsibilities and for its internal services for 2021–22, 2022–23 and 2023–24.

Table 19: Actual human resources for core responsibilities and internal services, 2021–22, 2022–23 and 2023–24

	2021–22 actual full-time equivalents	2022–23 actual full-time equivalents	2023–24 actual full-time equivalents
Core responsibilities and internal services			
Spending oversight	284	289	298
Administrative leadership	754	913	827
Employer	606	654	674
Regulatory oversight	66	73	70
Subtotal	1,710	1,929	1,869
Internal services	659	669	696
Total	2,369	2,598	2,565

For 2021–22 to 2022–23, full-time equivalents increased by 229. For details, see the [2022–23 TBS Departmental Results Report](#).

For 2022–23 to 2023–24, full-time equivalents decreased by 33, mainly due to the transfer of the Canadian Digital Service program from TBS to Employment and Social Development Canada ([Order-in-Council 2023-0784](#)). The decrease was partially offset by an increase in full-time equivalents for:

- the delivery of digital government programs
- the comptrollership program to implement financial management transformation and to strengthen financial management, oversight and reporting
- the delivery of internal services related to corporate information technology, financial management, material management, and real property services

For 2023–24, actual full-time equivalents exceeded the planned amount by a total of 442 for all four core responsibilities for the following reasons:

- the number of full-time equivalents required to fulfill TBS’s administrative leadership core responsibility increased by 200, mainly because of staffing requirements for:
 - providing digital government programs
 - financial management transformation
 - the comptrollership program related to financial management
- the number of full-time equivalents required to fulfill the core responsibility of employer increased by 215, mainly because of the need for staff in:
 - the Office of the Chief Human Resources Officer for strategic direction and digital solutions, people and culture, and for dealing with employee relations and compensation
 - the Phoenix Claims Office
- the number of full-time equivalents required to fulfill the other two core responsibilities (regulatory oversight and spending oversight) and for providing internal services increased by a total of 27, mainly because of an increase in the Communications Services, Financial Management Services and Human Resources Management Services programs funded through internal reallocations

Analysis of human resources for the next three years

Table 20 shows information on human resources for each of TBS’s core responsibilities and for its internal services planned for 2024–25 to 2026–27. The figures for 2024–25 are forecasted based on year to date.

Table 20: Human resources planning summary for core responsibilities and internal services

Core responsibilities and internal services	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents	2026–27 planned full-time equivalents
Spending oversight	303	300	300
Administrative leadership	541	522	519
Employer	520	484	423
Regulatory oversight	74	59	59
Subtotal	1,438	1,365	1,301
Internal services	658	657	657
Total	2,096	2,022	1,958

From 2024–25 and 2026–27, the number of full-time equivalents at TBS is expected to decrease by 138. This reduction is primarily due to the sunsetting of funding that is subject to the renewal process for the following initiatives:

- authority to recover costs related to the administration of the Public Service Pension Plan, which is renewed every five years
- implementing proactive pay equity in the federal public service
- funding for initiating implementation of certain non-discretionary provisions of the modernized *Official Languages Act*

- funding for the extension of targeted regulatory reviews and the External Advisory Committee on Regulatory Competitiveness
- funding to provide continued leadership in cloud governance to help departments in their transition to cloud technologies
- funding for the Action Plan for Black Public Servants
- funding to address workplace harassment, discrimination and violence in the federal public service

Corporate information

Departmental profile

Appropriate minister(s): The Honourable Anita Anand, President of the Treasury Board

Institutional head: Bill Matthews, Secretary of the Treasury Board

Ministerial portfolio: The Treasury Board portfolio consists of the Treasury Board of Canada Secretariat 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* established the Treasury Board and gave it powers related to the financial, personnel and administrative management of the public service, and the financial requirements of Crown corporations.

Year of incorporation or commencement: 1966

Departmental contact information

Mailing address:

Treasury Board of Canada Secretariat
90 Elgin Street
Ottawa, Canada K1A 0R5

Telephone: 613 369 3200

Email: questions@tbs-sct.gc.ca

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

Supplementary information tables

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

- [Details on transfer payment programs](#)
- [Gender-based analysis plus](#)
- [Response to Parliamentary committees and external audits](#)
- [United Nations 2030 Agenda and the Sustainable Development Goals](#)
- [Phoenix pay system expenditures for 2023-24](#)

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](#). 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.

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, departments 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 one 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 three-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 assess support the development of responsive and inclusive how different groups of women, men and gender-diverse people experience policies, programs and policies, programs, and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education, ethnicity, economic status, geography (including rurality), language, race, religion, and sexual orientation.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2023–24 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 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 two or more federal departments are given funding to pursue a shared outcome, often linked to a government priority.

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 a department did with its resources to achieve its results, how well those results compare to what the department 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 a department, program, policy or initiative respecting expected results.

plan (plan)

The articulation of strategic choices, which provides information on how a department 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 a department, policy, program or initiative. Results are not within the control of a single department, policy, program or initiative; instead, they are within the area of the department's influence.

Indigenous business (entreprise autochtones)

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, a department that meets the definition and requirements as defined by the Indigenous Business Directory.

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 a department, 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.

Date modified:

2024-11-26