



# Quarterly Financial Report

For the quarter ended June 30, 2026



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# 1. Introduction

This quarterly financial report should be read in conjunction with the Main Estimates and Supplementary Estimates for fiscal year 2026 to 2027. It has been prepared by management, as required by section 65.1 of the [Financial Administration Act](#) and in the form and manner prescribed by the *Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report*. It has been reviewed by the Internal Audit Committee of the Public Service Commission of Canada.

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

## 1.1 Authority and objectives

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

A summary description of the PSC's programs can be found in its [2026 to 2027 departmental plan](#).

## 1.2 Basis of presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the PSC's spending authorities granted by Parliament and those used by the PSC consistent with the Main Estimates for the 2026 to 2027 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

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

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

## 1.3 Financial structure

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

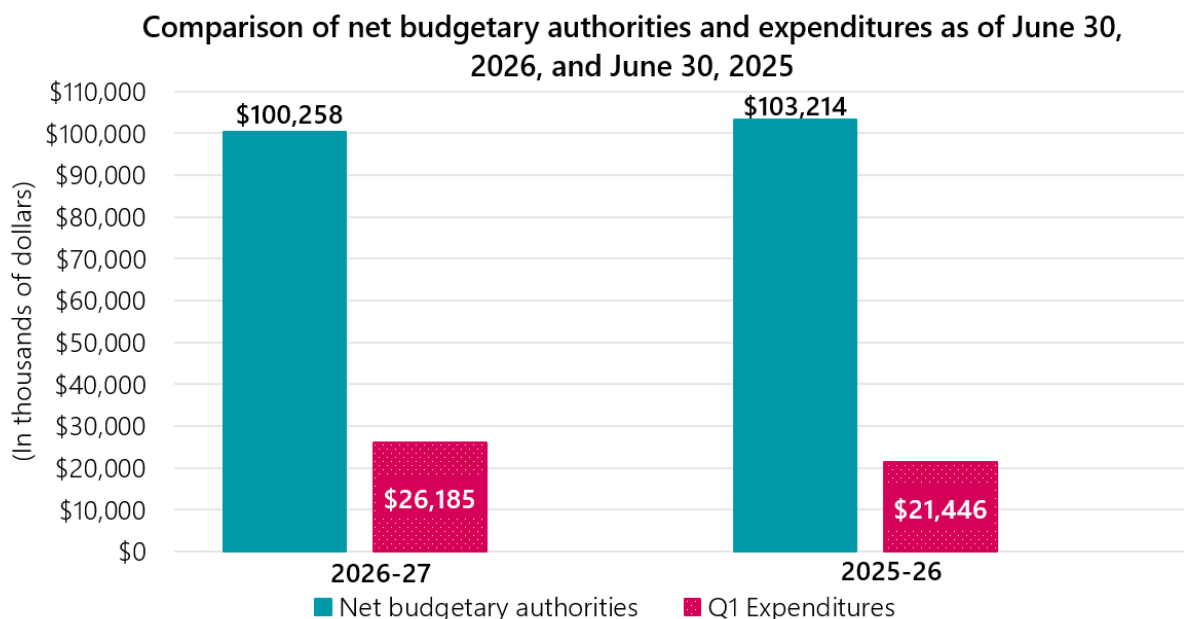
In addition, the PSC has the authority to re-spend certain revenues received from other government departments and agencies in a fiscal year to offset expenditures incurred in that same year, for the provision of assessment and counseling products and services.

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

This section highlights the significant items that contributed to the change in resources available for the current year and in the actual expenditures for the quarter ended June 30, 2026.

The following graph provides a comparison of the net budgetary authorities available for spending and the expenditures for the quarters ended June 30, 2026, and June 30, 2025, for the PSC's combined Vote 1 – Program Expenditures and Statutory Authorities.

**Figure 1: Budgetary authorities and expenditures: 2026 to 2027 and 2025 to 2026**



### Text version

The graph shows total net budgetary authorities available for spending of \$100,258,000 as of June 30, 2026, and \$103,214,000 as of June 30, 2025. It also shows year-to-date expenditures of \$26,185,000 as of June 30, 2026, compared to \$21,446,000 as of June 30, 2025.

| Year      | Net budgetary authorities, in thousands | Q1 Expenditures |
|-----------|-----------------------------------------|-----------------|
| 2026-2027 | \$100,258                               | \$26,185        |
| 2025-2026 | \$103,214                               | \$21,446        |

## 2.1 Significant changes to authorities

As shown in Section 6: Statement of Authorities, at June 30, 2026, there was a decrease of \$2,956,000 in authorities available for use in the current year, as compared to the previous year.

The variance is due mainly to the following:

- a \$463,000 increase in funding, due to adjustments in employer contributions to employee benefit plans
- a \$364,000 increase in funding from Treasury Board of Canada Secretariat, to cover higher current and retroactive salary rates following the implementation of collective agreements in the previous and current year
- a \$2,898,000 decrease in funding related to frozen allotments associated with the Refocusing Government Spending Initiative and the Comprehensive Expenditure Review, reflecting ongoing expenditure reduction measures
- a \$695,000 decrease in funding from the Treasury Board of Canada Secretariat, resulting from the sunseting of funding previously provided for the *Public Service Employment Act* initiative
- a \$168,000 decrease in funding received from one other government department for the Public Service Resourcing System
- a \$22,000 decrease resulting from transfers to other government departments

## 2.2 Significant variances in net expenditures from prior year

As shown in Section 7: Budgetary expenditures by standard object, total net budgetary expenditures during the quarter increased from \$21,446,000 in 2025 to 2026 to \$26,185,000 in 2026 to 2027, a variance of \$4,739,000 or 22.1%.

The variance is due mainly to the following:

- an increase of \$4,838,000 in personnel, mainly due to a timing difference:
  - as per the Receiver General of Canada's instructions, an additional payfile was processed on June 30 rather than on July 1, due to a statutory holiday, resulting in salary expenditures being recorded earlier than in the corresponding period in 2025 to 2026
  - the Employee Benefit Plan, superannuation, Quebec Pension Plan, death benefits and employment insurance were paid in a different quarter compared to 2025 to 2026
- a decrease of \$167,000 in operating and maintenance spending, resulting from the following:
  - a decrease of \$288,000 in rentals, mainly due to a decrease in payments for licences and maintenance fees for software
  - an increase of \$55,000 in professional and special services, mainly due to an increase in information technology consultants
  - an increase of \$27,000 in information costs, mainly resulting from an increase of exposition services and communication professional services
  - an increase of \$21,000 in transportation and telecommunications, mainly due to increased travel
  - an increase of \$18,000 in miscellaneous expenses
- a slight decrease of \$67,000 in revenues netted against expenditures compared to the 2025 to 2026 fiscal year, mainly due to:
  - fewer services requested by the other departments

### 3. Risks and uncertainties

The PSC operates in a dynamic and evolving environment that requires it to remain efficient, agile and innovative in supporting representative, non-partisan and merit-based hiring across the federal public service. As part of its integrated planning and reporting cycle, the PSC assesses and monitors organizational risks that may affect the achievement of its mandate.

The PSC continues to implement an integrated risk management approach that aligns corporate risks, operational risks and Treasury Board of Canada Secretariat Risk and Compliance Process requirements. This approach strengthens enterprise-wide risk monitoring, supports informed decision-making and enhances the timely identification, assessment and mitigation of emerging risks across the organization. The PSC's key risks are identified through its [2026–27 departmental plan](#), strategic plan and integrated risk management processes. The PSC actively mitigates these risks to support the effective delivery of its mandate, maintain public trust and ensure sound stewardship of public resources.

The PSC continues to operate in a context of public service transformation, expenditure restraint and evolving workforce requirements. Government-wide fiscal pressures resulting from the Comprehensive Expenditure Review may lead to an increase in workforce adjustment measures, as well as greater demand for PSC advisory services and priority entitlement processing. At the same time, evolving departmental priorities and changing staffing approaches may cause fluctuations in demand for PSC recruitment, assessment and advisory services. Collectively, these factors may place pressures on organizational capacity and the use of PSC services.

To address a potential shift in the federal public service staffing environment as departments and agencies continue to implement Comprehensive Expenditure Review measures, the PSC will continue to:

- strengthen partnerships with communities of practice to maintain the competitiveness of the public service
- advance digital adoption and modernize recruitment, finance and procurement systems
- maintain outreach efforts to colleges and universities to further promote high-quality employment opportunities in the federal public service
- advance process automation and streamlined service delivery approaches to enhance operational efficiency and advisory capacity
- maintain operational readiness to support departments and agencies experiencing workforce adjustment pressures
- monitor service volumes, demand trends, forecasts and evolving client needs to support timely capacity planning and resource allocation, and flexible service delivery

At the same time, the PSC continues to actively mitigate risks to public trust in the political impartiality and non-partisanship of the federal public service by:

- investigating allegations of improper political activity and imposing corrective measures
- raising awareness among public servants of their rights and responsibilities related to political activities, and reminding them of related rules and processes
- conducting outreach and providing guidance to departments and agencies subject to Part 7 of the *Public Service Employment Act* to promote compliance with non-partisanship requirements and protect the impartiality of the federal public service
- reviewing requests from employees seeking permission to run for public office, identifying risks to political neutrality and imposing conditions to address those risks

As well, to address the quickly evolving landscape of information technology and artificial intelligence, the PSC will promptly leverage technical upgrades, enhance technological solutions and implement pilot initiatives to improve user experience, both for internal and external stakeholders.

The PSC also continues to monitor capacity pressures arising from expenditure restraint measures, workforce adjustment and modernization initiatives. Ongoing monitoring, integrated planning and risk management activities help ensure that emerging risks are identified, assessed and addressed in a timely manner while supporting fair, timely and efficient service delivery to departments, agencies and Canadians.

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

There were no significant changes to programs or activities in the PSC during the first quarter, which ended on June 30, 2026.

## 5. Approved by senior officials

Approved by:

Marie-Chantal Girard  
President

Émile Wandji, CPA, MBA  
Acting Chief Financial Officer

Gatineau, Canada  
August 26, 2026

## 6. Statement of authorities (unaudited)

Fiscal year 2026 to 2027 (in thousands of dollars)

| <b>Statement of authorities</b>                                             | <b>Total available for use<br/>for the year ending<br/>March 31, 2027 <sup>1</sup></b> | <b>Used during the<br/>quarter ended<br/>June 30, 2026</b> | <b>Year-to-<br/>date<br/>used at<br/>quarter-<br/>end</b> |
|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------|
| <b>Vote 1 – Program<br/>Expenditures</b>                                    | 86,008                                                                                 | 23,808                                                     | 23,808                                                    |
| <b>Statutory – Refund of<br/>Previous Year Revenue</b>                      | 0                                                                                      | 2                                                          | 2                                                         |
| <b>Statutory-Spending<br/>Proceed Disposal Crown<br/>Assets</b>             | 0                                                                                      | 0                                                          | 0                                                         |
| <b>Statutory – Employer<br/>Contributions to<br/>Employee Benefit Plans</b> | 14,250                                                                                 | 2,375                                                      | 2,375                                                     |
| <b>Total Budgetary<br/>Authorities</b>                                      | <b>100,258</b>                                                                         | <b>26,185</b>                                              | <b>26,185</b>                                             |

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

## 6. Statement of authorities (unaudited)

### (continued)

Fiscal year 2025 to 2026 (in thousands of dollars)

| Statement of authorities                                            | Total available for use for the year ending March 31, 2026 <sup>1</sup> | Used during the quarter ended June 30, 2025 | Year-to-date used at quarter-end |
|---------------------------------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------|----------------------------------|
| <b>Vote 1 – Program Expenditures</b>                                | 89,427                                                                  | 21,442                                      | 21,442                           |
| <b>Statutory – Refund of Previous Year Revenue</b>                  | 0                                                                       | 3                                           | 3                                |
| <b>Statutory-Spending Proceed Disposal Crown Assets</b>             | 0                                                                       | 1                                           | 1                                |
| <b>Statutory – Employer Contributions to Employee Benefit Plans</b> | 13,787                                                                  | 0                                           | 0                                |
| <b>Total Budgetary Authorities</b>                                  | <b>103,214</b>                                                          | <b>21,446</b>                               | <b>21,446</b>                    |

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

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

Fiscal year 2026 to 2027 (in thousands of dollars)

| <b>Standard object</b>                                | <b>Planned expenditures<br/>for the year ending<br/>March 31, 2027</b> | <b>Expended<br/>during the<br/>quarter ended<br/>June 30, 2026</b> | <b>Year-to-date<br/>used at<br/>quarter-end</b> |
|-------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------|
| <b>Personnel</b>                                      | 98,823                                                                 | 24,982                                                             | 24,982                                          |
| <b>Transportation and<br/>telecommunications</b>      | 197                                                                    | 53                                                                 | 53                                              |
| <b>Information</b>                                    | 218                                                                    | 47                                                                 | 47                                              |
| <b>Professional and<br/>special services</b>          | 12,806                                                                 | 760                                                                | 760                                             |
| <b>Rentals</b>                                        | 1,485                                                                  | 800                                                                | 800                                             |
| <b>Repair and<br/>maintenance</b>                     | 72                                                                     | 2                                                                  | 2                                               |
| <b>Utilities, materials<br/>and supplies</b>          | 129                                                                    | 17                                                                 | 17                                              |
| <b>Acquisition of<br/>machinery and<br/>equipment</b> | 651                                                                    | 18                                                                 | 18                                              |

| <b>Standard object</b>                                    | <b>Planned expenditures<br/>for the year ending<br/>March 31, 2027</b> | <b>Expended<br/>during the<br/>quarter ended<br/>June 30, 2026</b> | <b>Year-to-date<br/>used at<br/>quarter-end</b> |
|-----------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------|
| <b>Other subsidies and<br/>payments</b>                   | 129                                                                    | 98                                                                 | 98                                              |
| <b>Total gross<br/>budgetary<br/>expenditures</b>         | <b>114,510</b>                                                         | <b>26,777</b>                                                      | <b>26,777</b>                                   |
| <b>Less: Revenues<br/>netted against<br/>expenditures</b> | (14,252)                                                               | (592)                                                              | (592)                                           |
| <b>Total net budgetary<br/>expenditures</b>               | <b>100,258</b>                                                         | <b>26,185</b>                                                      | <b>26,185</b>                                   |



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

Fiscal year 2025 to 2026 (in thousands of dollars)

| <b>Standard object</b>                                | <b>Planned expenditures<br/>for the year ending<br/>March 31, 2026</b> | <b>Expended<br/>during the<br/>quarter ended<br/>June 30, 2025</b> | <b>Year-to-date<br/>used at<br/>quarter-end</b> |
|-------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------|
| <b>Personnel</b>                                      | 99,658                                                                 | 20,144                                                             | 20,144                                          |
| <b>Transportation and<br/>telecommunications</b>      | 181                                                                    | 32                                                                 | 32                                              |
| <b>Information</b>                                    | 235                                                                    | 20                                                                 | 20                                              |
| <b>Professional and<br/>special services</b>          | 14,069                                                                 | 704                                                                | 704                                             |
| <b>Rentals</b>                                        | 1,721                                                                  | 1,089                                                              | 1,089                                           |
| <b>Repair and<br/>maintenance</b>                     | 72                                                                     | 5                                                                  | 5                                               |
| <b>Utilities, materials<br/>and supplies</b>          | 150                                                                    | 23                                                                 | 23                                              |
| <b>Acquisition of<br/>machinery and<br/>equipment</b> | 1,231                                                                  | 18                                                                 | 18                                              |

| <b>Standard object</b>                                    | <b>Planned expenditures<br/>for the year ending<br/>March 31, 2026</b> | <b>Expended<br/>during the<br/>quarter ended<br/>June 30, 2025</b> | <b>Year-to-date<br/>used at<br/>quarter-end</b> |
|-----------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------|
| <b>Other subsidies and<br/>payments</b>                   | 149                                                                    | 70                                                                 | 70                                              |
| <b>Total gross<br/>budgetary<br/>expenditures</b>         | <b>117,466</b>                                                         | <b>22,105</b>                                                      | <b>22,105</b>                                   |
| <b>Less: Revenues<br/>netted against<br/>expenditures</b> | (14,252)                                                               | (659)                                                              | (659)                                           |
| <b>Total net budgetary<br/>expenditures</b>               | <b>103,214</b>                                                         | <b>21,446</b>                                                      | <b>21,446</b>                                   |

