



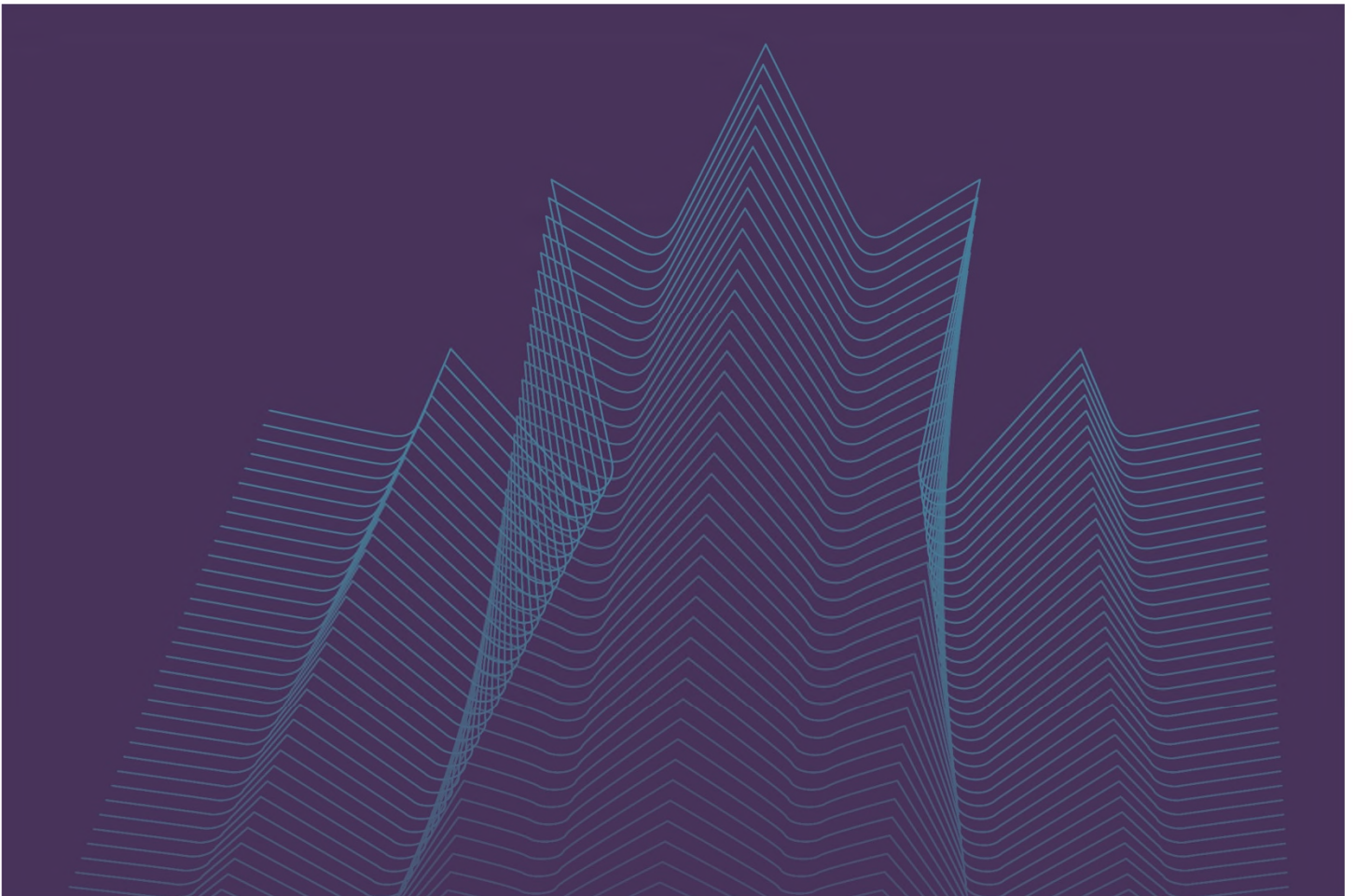
Canada School
of Public Service

École de la fonction
publique du Canada



Quarterly Financial Report

For the quarter ended June 30, 2021



Quarterly Financial Report

For the quarter ended June 30, 2021

1. Introduction

This quarterly financial report should be read in conjunction with the Main Estimates for fiscal year 2021-2022. It has been prepared by management, as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board [Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report](#).

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

1.1 Authority and objectives

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

A summary description of the School's programs can be found in the [2021-22 Departmental Plan](#).

1.2 Basis of presentation

This quarterly report has been prepared by management using expenditure-based accounting. The accompanying Statement of Authorities includes the School's spending authorities granted by Parliament, and those used by the department consistent with the Main Estimates for the 2021-2022 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

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

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

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

1.3 Financial structure

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

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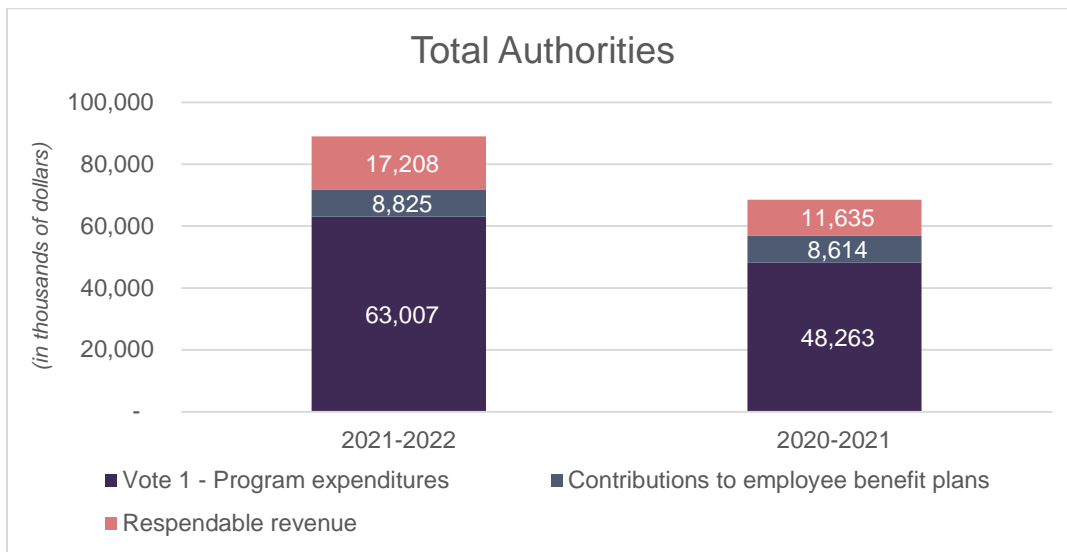
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2. Highlights of the fiscal quarter and fiscal year-to-date (YTD) results

2.1 Total authorities for fiscal year 2021–2022

The authorities available for use in fiscal year 2021-2022 amount to \$89 million, which comprises \$63 million in voted appropriations and \$26 million in statutory funding. Statutory authorities in fiscal year 2021-2022 consist of \$9.6 million forecasted spendable revenue, \$7.6 million spendable revenue brought forward from the previous fiscal year under the provisions of section 18(2) of the *Canada School of Public Service Act*, and \$8.8 million for employee benefit plans.

Total authorities available for use in 2021–2022 increased by \$20.5 million or 30% in comparison to the \$68.5 million available in fiscal year 2020–2021. The variance is mainly due to reduced supply of the Main Estimates in the first quarter of 2020–2021 as a result of the COVID–19 pandemic combined with an increase in forecasted spendable revenue and spendable revenue brought forward in 2021–2022.



2.2 Planned expenditures for fiscal year 2021–2022

The School has planned expenditures of \$89 million for fiscal year 2021–2022, consisting of \$80.2 million for salaries and benefits and \$8.8 million for operating and maintenance. Compared with the same quarter last year, this is an increase of \$20.5 million, due to reduced supply of the 2020–2021 Main Estimates as a result of the COVID-19 pandemic.

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2.3 Expenditures for the quarter ended June 30, 2021

Compared with the same quarter last fiscal year, overall expenditures increased by \$2 million (\$19.3 million versus \$17.3 million), which mainly consists of variances associated with:

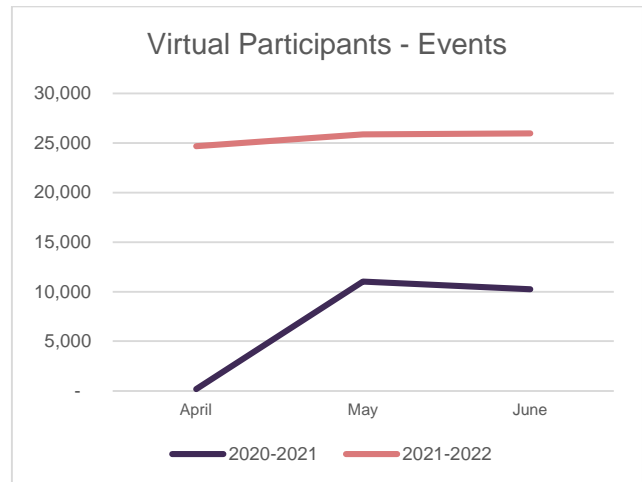
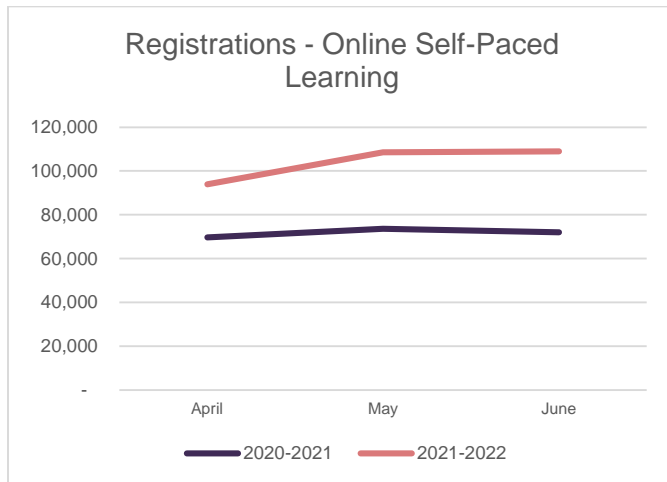
- Personnel: an increase of \$0.8 million is mainly attributable to annual salary increases as a result of collective agreement renewals;
- Acquisition of machinery and equipment: an increase of \$0.6 million is mostly due to acquisition of software for the development of the School's new modern learning platform; and
- Rentals: an increase of \$0.4 million mainly due to an increase in licences enabling online learning.

3. Risks and uncertainties

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

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

Compared to the same quarter in 2020-2021, registrations for online self-paced learning increased by 45% to a total of 311,000 in the first quarter. Furthermore, during the first quarter, the number of participants for virtual events increased by 55,000 (256%), for a total of 77,000 in the first quarter.



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The following changes in senior personnel occurred during the first quarter:

The loss of key personnel represents a risk for most organizations. The Canada School of Public Service mitigates this risk through its succession planning strategy, promptly launching staffing processes and assigning experienced personnel to act in vacant positions.

On June 29, 2021, the President announced the upcoming retirement of the Vice-President, Learning Programs Branch, Margaret Meroni, along with the appointment of her successor, Nathalie Laviades Jodouin, effective September 7, 2021.

5. Approval by senior officials

Approved by

(original signed by)

Taki Sarantakis
President

August 6, 2021
Date

(original signed by)

Line Boudreau for Tom Roberts
Chief Financial Officer

August 3, 2021
Date

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Statement of Authorities (*unaudited*)

<i>(in thousands of dollars)</i>	Fiscal year 2021-2022		
	Total available for use for the year ending March 31, 2022*	Used during the quarter ended June 30, 2021	Year to date used at quarter-end
Vote 1 - Program expenditures	63,007	17,127	17,127
Budgetary Statutory Authority - Contributions to employee benefit plans	8,825	2,206	2,206
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	17,208	-	-
TOTAL AUTHORITIES	89,040	19,333	19,333

<i>(in thousands of dollars)</i>	Fiscal year 2020-2021		
	Total available for use for the year ending March 31, 2021*	Used during the quarter ended June 30, 2020	Year to date used at quarter-end
Vote 1 - Program expenditures	48,263	15,105	15,105
Budgetary Statutory Authority - Contributions to employee benefit plans	8,614	2,166	2,166
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	11,635	-	-
TOTAL AUTHORITIES	68,512	17,271	17,271

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

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Departmental Budgetary Expenditures by Standard Object (unaudited)

	Fiscal year 2021-2022			Fiscal year 2020-2021		
	Planned expenditures for the year ending March 31, 2022*	Expended during the quarter ended June 30, 2021	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2021*	Expended during the quarter ended June 30, 2020	Year to date used at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures						
Personnel	80,190	16,836	16,836	59,948	16,011	16,011
Transportation and communications	1,235	34	34	1,170	16	16
Information	500	141	141	425	52	52
Professional and special services	7,417	1,144	1,144	7,186	1,035	1,035
Rentals	710	491	491	770	97	97
Repair and maintenance	472	-	-	410	1	1
Utilities, materials and supplies	207	3	3	205	6	6
Acquisition of land, buildings and works	129	-	-	-	-	-
Acquisition of machinery and equipment	1,168	563	563	1,386	4	4
Other subsidies and payments	(2,988)	121	121	(2,988)	49	49
TOTAL BUDGETARY EXPENDITURES	89,040	19,333	19,333	68,512	17,271	17,271

* To conform to Government of Canada standard reporting guidelines, planned expenditures cannot exceed total authorities.