



Public Service Commission
of Canada

Commission de la fonction publique
du Canada

Quarterly Financial Report

For the quarter ended September 30, 2024 (unaudited)



Canada 

PUBLIC SERVICE COMMISSION OF CANADA

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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 2024 to 2025. It has been prepared by management, as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report. It has been reviewed by the Internal Audit Committee of the Public Service Commission of Canada.

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

1.1 Authority and objectives

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

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

1.2 Basis of presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the agency's spending authorities granted by Parliament and those used by the agency consistent with the Main Estimates for the 2024 to 2025 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

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

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

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1.3 Financial structure

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

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

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

This section highlights the significant items that contributed to the change in resources available for the current year and in the actual expenditures for the quarter ended September 30, 2024.

The following graph provides a comparison of the net budgetary authorities available for spending and the expenditures for the quarters ended September 30, 2024, and September 30, 2023, for the agency's combined Vote 1 – Program Expenditures and Statutory Authorities.

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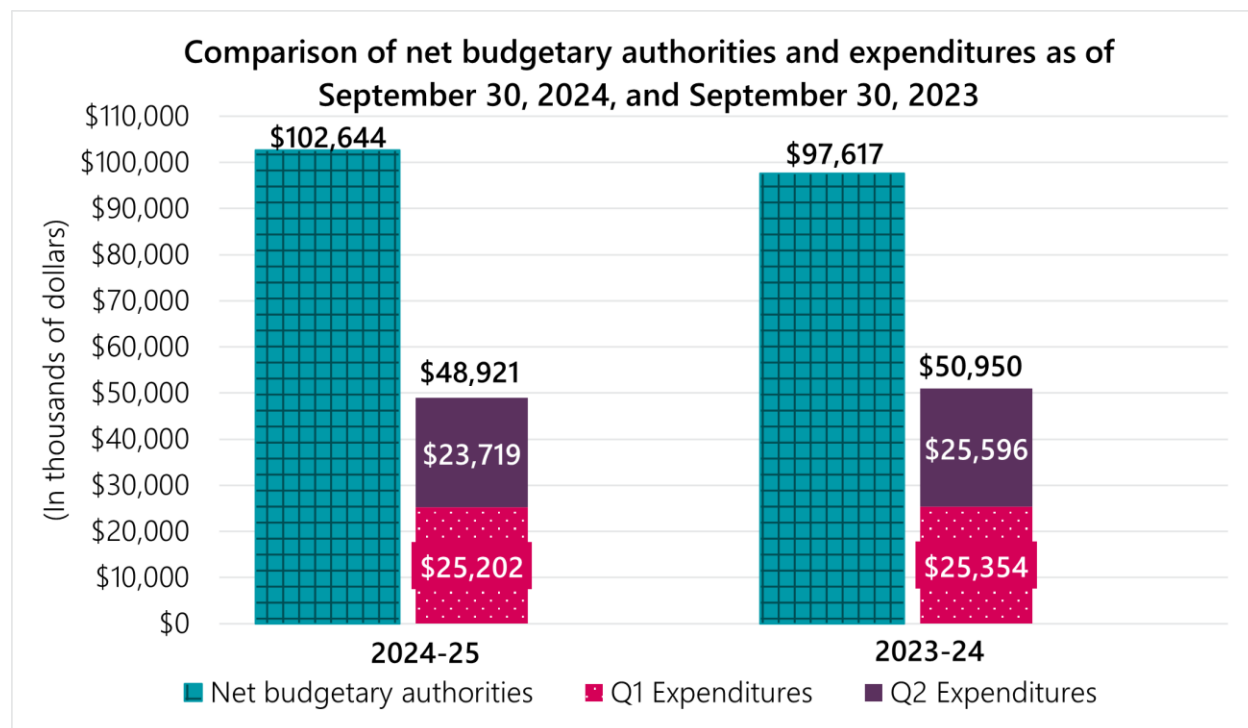


Figure 1: Budgetary authorities and expenditures: 2024 to 2025 and 2023 to 2024

Year	Net budgetary authorities	Q1 Expenditures	Q2 Expenditures
2024-25	\$102,644	\$25,202	\$23,719
2023-24	\$97,617	\$25,354	\$25,596

2.1 Significant changes to authorities

As shown in Section 6: Statement of Authorities, at September 30, 2024, there was an increase of \$5,027,000 in authorities available for use in the current year, as compared to the previous year.

The variance is due mainly to the following:

- an increase of \$4,566,000 in funding received for ratifying collective agreements

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- an increase of \$741,000 in carry-forward received
- a decrease of \$280,000 in contributions to employee benefit plans adjustment

2.2 Significant variances in net expenditures from prior year

As shown in Section 7: Budgetary expenditures by standard object, total net budgetary expenditures during the quarter decreased from \$25,596,000 in 2023 to 2024 to \$23,719,000 in 2024 to 2025, a variance of \$1,877,000 or 7.3%.

The variance is mainly attributable to:

- a decrease of \$1,488,000 in personnel expenditures, mainly resulting from a reduction in the number of employees working for the department
- a decrease of \$ 872,000 in operating and maintenance spending, resulting from the following:
 - a decrease of \$767,000 in professional and special services, resulting mainly from decreased spending for management consulting services, as well as the receipt and disbursement of corresponding invoices in 2 different quarters
 - a decrease of \$105,000 in information services expenditures, acquisition of machinery and equipment and other miscellaneous expenses
- a decrease of \$483,000 in revenues netted against expenditures, due to services rendered but not yet invoiced because of invoicing delays caused by the reorganization of billing services

3. Risks and uncertainties

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

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The agency's risks can be found in its [2024 to 2025 departmental plan](#), which also includes a link to the operating context.

Amendments to the agency's enabling legislation, the *Public Service Employment Act*, have been implemented, and the agency has developed tools to guide departments and agencies to eliminate or reduce biases and barriers that disadvantage members of equity-seeking groups in the hiring process. The agency will continue to work with departments and agencies in examining a wider range of socio-demographic and intersecting identity factors to remove or reduce barriers and biases in the staffing system. The examination will extend beyond the 4 designated employment equity groups (women, Indigenous Peoples, persons with disabilities and members of visible minorities).

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

There were no significant changes to programs or activities in the agency during the second quarter, which ended on September 30, 2024.

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5. Approved by senior officials

Approved by:

Marie-Chantal Girard

President

Farhat Khan, CPA

Chief Financial Officer

Gatineau, Canada

November 29, 2024

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6. Statement of authorities (unaudited)

Fiscal year 2024 to 2025 (in thousands of dollars)	-	-	-
-	Total available for use for the year ending March 31, 2025¹	Used during the quarter ended September 30, 2024	Year-to-date used at quarter-end
Vote 1 – Program Expenditures	90,667	20,723	42,931
Statutory – Refund of Previous Year Revenue	0	2	2
Statutory – Employer Contributions to Employee Benefit Plans	11,977	2,994	5,988
Total Budgetary Authorities	102,644	23,719	48,921

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

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6. Statement of authorities (unaudited) (continued)

Fiscal year 2023 to 2024 (in thousands of dollars)	-	-	-
-	Total available for use for the year ending March 31, 2024¹	Used during the quarter ended September 30, 2023	Year-to-date used at quarter-end
Vote 1 – Program Expenditures	85,361	22,518	44,808
Statutory – Refund of Previous Year Revenue	0	15	15
Statutory – Employer Contributions to Employee Benefit Plans	12,256	3,063	6,127
Total Budgetary Authorities	97,617	25,596	50,950

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

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7. Budgetary expenditures by standard object (unaudited)

Fiscal year 2024 to 2025 (in thousands of dollars)	-	-	-
-	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended September 30, 2024	Year-to-date used at quarter-end
Personnel	99,974	23,015	46,144
Transportation and telecommunications	117	29	38
Information	244	22	29
Professional and special services	13,659	1,358	1,903
Rentals	1,442	220	1,757
Repair and maintenance	63	2	3
Utilities, materials and supplies	116	46	61
Acquisition of machinery and equipment	1,166	38	75
Other subsidies and payments	115	75	194
Total gross budgetary expenditures	116,896	24,805	50,204
Less: Revenues netted against expenditures	(14,252)	(1,086)	(1,283)
Total net budgetary expenditures	102,644	23,719	48,921

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

Fiscal year 2023 to 2024 (in thousands of dollars)	-	-	-
-	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year-to-date used at quarter-end
Personnel	94,518	24,503	48,058
Transportation and telecommunications	111	45	88
Information	223	87	105
Professional and special services	14,105	2,125	2,811
Rentals	1,399	221	1,334
Repair and maintenance	61	10	13
Utilities, materials and supplies	122	55	85
Acquisition of machinery and equipment	1,209	73	194
Other subsidies and payments	121	46	163
Total gross budgetary expenditures	111,869	27,165	52,851
Less: Revenues netted against expenditures	(14,252)	(1,569)	(1,901)
Total net budgetary expenditures	97,617	25,596	50,950