



Treasury Board of Canada  
Secrétariat

Secrétariat du Conseil du Trésor  
du Canada

Canada

# Treasury Board of Canada Secretariat 2021–22 Departmental Results Report





# Departmental Results Report

2021–22

**Treasury Board of Canada Secretariat**

Original signed by

The Honourable Mona Fortier, P.C., M.P.  
President of the Treasury Board

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as represented by the President of the Treasury Board, 2022

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## From the President

I am pleased to present the 2021-2022 Departmental Results Report for the Treasury Board of Canada Secretariat (TBS). During the last fiscal year, TBS employees showed great resilience in meeting the challenges of a shifting workplace, while supporting the government's response to the pandemic and modernizing the public service for the future.

As part of the government's response to the pandemic, we provided advice and guidance to departments to support the implementation of measures and tracked the fiscal impact of its actions. In addition, we helped protect the safety of our workplaces, our communities and all Canadians by supporting the implementation of the *Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police*.



**The Honourable Mona Fortier**  
President of the Treasury Board

TBS also continued to lead the government's digitalization efforts by supporting and overseeing key digital transformation projects. These included strengthening cyber security assessment tools, advancing inclusive and accessible digital services and expanding services like GC Notify, which sent more than 23 million messages to Canadians on topics such as COVID-19 and Recalls and Safety Alerts.

In the continuing fight against climate change, our Centre for Greening Government introduced the Low-carbon Fuel Procurement Program and helped advance work toward the goal of using 100% clean electricity, where available, by 2022.

Building a modern public service is another TBS priority. To strengthen diversity, for example, we supported key legislative reviews and updates, such as those to the *Public Service Employment Act*. We also improved diversity and inclusion self-assessment tools for departments and implemented programs to increase representation in the senior leadership ranks.

To further build a productive and effective workforce, we provided ongoing guidance to departments on remote work, facilitated public servants' safe return to worksites and bargained in good faith to reach collective agreements with unions.

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In our ongoing regulatory reform efforts, we continued to improve transparency, reduce administrative burden, harmonize regulations that maintain high safety standards and improve the competitiveness of Canadian businesses. This included proposing 46 amendments to 29 acts needed to keep Canada's regulatory system relevant and up to date.

I would like to thank all our employees who stepped up throughout a challenging year to deliver these and other results. I invite you to read the full report to learn more about how we continue to serve Canadians.

Original signed by

The Honourable Mona Fortier, P.C., M.P.  
President of the Treasury Board





## Results at a glance

### Treasury Board of Canada Secretariat role

The Treasury Board of Canada Secretariat (TBS) provides advice and makes recommendations to the Treasury Board committee of ministers on how the government spends money, how it regulates, and how it is managed.

### Highlights

In 2021–22, TBS provided oversight and leadership in relation to its four core responsibilities to help federal government departments and agencies (departments) deliver results to Canadians during the COVID-19 pandemic.

Core responsibility	Highlights
<b>Spending oversight</b> TBS oversees the federal government's spending of taxpayers' money by reviewing government programs, spending proposals, and spending authorities, and by reporting on it to Parliament and Canadians.	<ul style="list-style-type: none"><li>• tracked the fiscal impact of the government's pandemic response</li><li>• drafted guidance and tools to improve costing, the accuracy of performance information, and the timeliness of reporting</li><li>• made <a href="#">GC InfoBase</a>,<sup>i</sup> the Government of Canada's interactive data tool, more user-friendly</li></ul>
<b>Administrative leadership</b> TBS leads government-wide initiatives, develops policies, and sets the strategic direction for federal government administration in areas such as digital government, access to information, and the management of assets and finances.	<ul style="list-style-type: none"><li>• improved the government-wide management of large, complex information technology (IT)-related modernization initiatives</li><li>• developed new procedures in support of achieving Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses</li><li>• established the <a href="#">Low-carbon Fuel Procurement Program</a><sup>ii</sup> to help purchase low-carbon-intensity fuels for the federal air and marine fleets</li></ul>
<b>Employer</b> TBS develops policies and sets the strategic direction for people and workplace management in the federal public service, manages total compensation in the core public administration, and represents the government in labour relations matters.	<ul style="list-style-type: none"><li>• amended the <a href="#">Public Service Employment Act</a><sup>iii</sup> to address systemic barriers to equity-seeking groups in public service staffing</li><li>• developed and implemented a COVID-19 vaccination policy to help protect public servants and their communities</li><li>• reached tentative or final agreements with groups comprising more than 98% of represented public servants in the core public administration</li></ul>

Core responsibility	Highlights
<b>Regulatory oversight</b> TBS develops and oversees policies to promote sound regulatory practices within the federal government and encourage regulatory cooperation across jurisdictions, including reviews of proposed and existing regulations to improve transparency, reduce administrative burden, and ensure harmonization.	<ul style="list-style-type: none"> <li>introduced the <a href="#">second Annual Regulatory Modernization Bill<sup>iv</sup></a> to remove complex, inconsistent or outdated requirements</li> <li>developed an online consultation tool to make the overall rule-making process more transparent and efficient</li> <li>began working with other countries to identify and test ways for regulators to support innovative industries in introducing and scaling new technologies</li> </ul>

## Results

In 2021–22, TBS aimed to achieve 11 results that were measured using 29 performance indicators:

- ▶ **Targets met or on track to meet:** 22 (76%), including those related to greening government and fostering inclusive workplaces
- ▶ **Targets not met:** 3 (10%) related to timeliness in responding to access to information and privacy requests, as well as the ranking of Canada’s regulatory system
- ▶ **Targets with data not available:** 4 (14%) related to employment equity that will be included in the next TBS Employment Equity Annual Report

Core responsibility	Targets	Met	On track to meet*	Not met	No data
Spending oversight	2	2	0	0	0
Administrative leadership	12	1	9	2	0
Employer	10	6	0	0	4
Regulatory oversight	5	4	0	1	0
<b>Total</b>	<b>29</b>	<b>13 (45%)</b>	<b>9 (31%)</b>	<b>3 (10%)</b>	<b>4 (14%)</b>

\* Targets with dates after March 31, 2022, that TBS continues to work to achieve

In 2021–22, total actual spending for TBS was \$11,067,930,305, and total actual full-time equivalents was 2,369.

For more detailed information on the Treasury Board of Canada Secretariat’s plans, priorities, and results achieved, see the “Results: what we achieved” section of this report.



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## Results: what we achieved

The results section outlines:

- ▶ TBS's core responsibilities and a description of each one
- ▶ the actions taken to achieve its planned results for each and its success in delivering on them
- ▶ the financial and human resources allocated to each core responsibility

## Spending oversight

### Description

- ▶ Review spending proposals and authorities
- ▶ Review existing and proposed government programs for efficiency, effectiveness and relevance
- ▶ Provide information to Parliament and Canadians on government spending

### Results

#### 1. Supporting decision-making by the Treasury Board

In 2021–22, TBS supported decision-making during the Treasury Board submission process by working with departments as they prepared requests for funding and implementation plans for new programs.

Central to this work was TBS's continued critical leadership role in the federal response to the COVID-19 pandemic, which included:

- ▶ helping departments draft proposals to make sure spending aligned with government priorities under the [COVID-19 economic response plan](#)<sup>v</sup> and supported the efficient implementation of measures
- ▶ working with the Department of Finance Canada to track the fiscal impact of the government's pandemic response and to use the data to inform decisions on spending

In addition, TBS took action to develop capacity and expertise in support of effective decision-making by:

- ▶ working with departments on how to source, manage and use data to improve costing
- ▶ supporting the training and development of the government's costing community

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## 2. Setting the strategic direction for measuring, evaluating, and reporting on spending and performance

In 2021–22, the Government of Canada worked to improve the openness, effectiveness and transparency of government, including strengthening the clarity and consistency of financial and performance reporting.

To support these efforts, TBS:

- ▶ streamlined the guidance on Departmental Results Reports to make them more useful and readable
- ▶ assessed the quality of departments' program outcome statements and performance indicators to improve results monitoring and reporting
- ▶ published reconciliations in the Main Estimates and Supplementary Estimates
- ▶ provided additional guidance to departments on measuring their performance and results in relation to government spending, as part of the Treasury Board submission review process
- ▶ improved [GC InfoBase](#)<sup>vi</sup> to make it easier for Canadians to find, analyze and compare results across departments, for example:
  - › added graphics and options for viewing data
  - › updated the area that shows the summary of the total COVID-19 authorities
  - › added a new section on government services

### Results achieved

TBS exceeded both of its spending oversight targets.

Although it exceeded the target for the percentage of Treasury Board submissions for complex projects or programs that transparently disclose financial risk and did so two years before the target date, the result fell slightly from 2020–21. TBS will continue to work in this area to ensure continued improvement.

For the percentage of government programs that have suitable measures for tracking performance and informing decision-making, TBS improved on its previous results. TBS will continue to support departments in sustaining these improvements and making further progress in areas such as gender-based analysis plus.

The following table shows, for spending oversight, the results achieved, the performance indicators, the targets, and the target dates for 2021–22, and the actual results for three most recent fiscal years for which actual results are available.



Departmental results	Performance indicators	Target	Date to achieve target	2019–20 actual results	2020–21 actual results	2021–22 actual results
Treasury Board proposals contain information that helps Cabinet ministers make decisions	Percentage of Treasury Board submissions for complex projects or programs that transparently disclose financial risk	At least 75%	March 31, 2023	54%	77%	76%
Government organizations measure, evaluate and report on their performance	Percentage of government programs that have suitable measures for tracking performance and informing decision-making	At least 70%	March 31, 2022	67%	64%	89%

Financial, human resources and performance information for Treasury Board of Canada Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>vii</sup>

### Budgetary financial resources (dollars)

The following table shows, for spending oversight, budgetary spending and actual spending for 2021–22, as well as actual spending for that year.

2021–22 Main Estimates	2021–22 planned spending	2021–22 total authorities available for use	2021–22 actual spending (authorities used)	2021–22 difference (actual spending minus planned spending)
3,703,065,027	3,703,065,027	1,681,106,230	40,194,758	–3,662,870,269

Financial, human resources and performance information for Treasury Board of Canada Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>viii</sup>

## Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the department needed to fulfill this core responsibility for 2021–22.

2021–22 planned full-time equivalents	2021–22 actual full-time equivalents	2021–22 difference (actual full-time equivalents minus planned full-time equivalents)
303	284	–19

Financial, human resources and performance information for Treasury Board of Canada Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>ix</sup>

## Administrative leadership

### Description

- ▶ Lead government-wide initiatives
- ▶ Develop policies and set the strategic direction for government administration related to:
  - › service delivery
  - › access to government information
  - › the management of assets, finances, information and technology

### Results

#### 1. Leading digital government transformation

TBS leads the efforts to advance digital government and improve people's interactions with government.

In 2021–22, TBS worked with departments in several areas to lead the Government of Canada's digital transformation. This included:

- ▶ enhancing Sign-In Canada to support multi-factor authentication and developing modules to facilitate migration to the platform (Sign-In Canada enables individuals and businesses to log in once to access multiple Government of Canada online services.)
- ▶ working with 33 departments on 45 information technology (IT)-related modernization initiatives
- ▶ helping departments modernize their applications and adopt cloud technology to reduce technical debt in IT and improve digital services, including modernizing 694 applications and migrating 244 applications to the cloud by the end of 2021–22



- ▶ publishing new standards on at-risk IT that require departments to manage aging technology assets and replace technology no longer supported by its provider
- ▶ working on requirements for departments to meet internationally adopted accessibility standards for buying or developing information and communication technology systems

TBS took steps to improve the government's digital services by optimizing content, enhancing tools, and developing new offerings. This work included:

- ▶ helping optimize interdepartmental web content related to key government priorities, such as the COVID-19 response, changing travel requirements, and support for Ukraine
- ▶ providing advice and guidance to departments to make their websites more user-friendly, based on real-time user feedback and exit surveys
- ▶ helping design inclusive and accessible digital services for all Canadians, including Indigenous peoples, low-income Canadians, and people with disabilities
- ▶ working through the [Canadian Digital Service](#)<sup>x</sup> to:
  - › grow [GC Notify](#),<sup>xi</sup> a digital platform that allows government departments to send email or text messages automatically, to support 181 services with more than 23 million messages in 2021–22, including about 15 million notifications to Canadians and other stakeholders related to the COVID-19 pandemic
  - › build a toolkit to promote the application of the [Government of Canada Digital Standards](#)<sup>xii</sup> and help public servants and departments design digital services that meet Canadians' needs

TBS also strengthened cybersecurity in the Government of Canada including by:

- ▶ deploying a Cyber-Maturity Self-Assessment tool for departments to get a better understanding of the resources in place across the Government of Canada to protect against cyberattacks
- ▶ assessing the effectiveness of the [Government of Canada Cyber Security Event Management Plan](#)<sup>xiii</sup> at improving the government's response to potential cyberthreats, vulnerabilities and incidents
- ▶ publishing a new [Standard on Enterprise Information Technology Service Common Configurations](#),<sup>xiv</sup> which identifies the minimum configuration requirements for the delivery of secure digital services

In 2021–22, TBS improved the stewardship of the data and information the federal government collects, generates and holds by:

- ▶ preparing a new [Standard on Systems that Manage Information and Data](#)<sup>xv</sup> that enables departments to strengthen their management practices and processes



- 
- ▶ advancing the regular review of the *Directive on Automated Decision-Making*<sup>xvi</sup> to help departments be more transparent, accountable and fair when they use artificial intelligence to improve service delivery

TBS made more information and data available to Canadians by increasing *Open Government Portal*<sup>xvii</sup> holdings to roughly 33,000 datasets and records and 1.8-million publications from about 160 federal institutions and continued to consult with departments on expanding access further.

TBS also improved the *Open Government Portal*<sup>xviii</sup> by optimizing key pages and adding new features based on user feedback and by developing guidelines to facilitate the release of further datasets, records and publications.

In addition, TBS looked for other ways to make data and information more open and accessible to Canadians including by:

- ▶ continuing to examine the systems and processes, the legislative framework, and the proactive publication process of the access to information regime, including consulting with external stakeholders
- ▶ incorporating secure accounts into the *Access to Information and Privacy Online Request Service*<sup>xix</sup> so that response packages can be sent electronically
- ▶ adding ambitious new commitments to *Canada's 5th National Action Plan on Open Government*<sup>xx</sup>

#### *Access to Information Act* review: *What We Heard* interim report<sup>xxi</sup>

When the *Access to Information Act* was updated in 2019, a new requirement was introduced to review the act every five years to ensure it reflects and responds to changing realities.

In 2021–22, as part of the initial review, TBS consulted with stakeholders, including members of the public, provincial and territorial governments, other federal institutions, and Indigenous peoples.

The *What We Heard*<sup>xxii</sup> interim report summarizes the key themes, opinions, issues and ideas it heard during the consultation process, including that the federal government should:

- expand the right of access to information to include non-Canadians outside Canada
- increase the amount of information released by making more institutions subject to the act
- examine and reduce the exemptions and exclusions under the act
- reduce processing delays
- expand proactive disclosure requirements to capture more information
- give the Information Commissioner oversight over proactive publication requirements
- improve the access to information system's capacity by investing in human resources and technology

After analyzing the input, examining best practices in other jurisdictions, and continuing to listen to feedback from stakeholders, a final report on the review will be tabled in Parliament by the President of the Treasury Board.





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## 2. Setting the strategic direction for the management of assets and finances

The Government of Canada is committed to the sound stewardship of government assets and finances.

In support of this commitment, TBS sets the strategic direction for:

- A. asset management
- B. financial management

### A. Asset management

In 2021–22, TBS supported the management of procurement, real property, and materiel, as well as the planning and management of investments, by:

- ▶ acting on recommendations from the [Horizontal Fixed Asset Review](#)<sup>xxiii</sup>
- ▶ developing new directives, governance structures, and supporting guidance, which included new requirements for life-cycle planning, collaboration, market engagement, risk management, and obtaining best value
- ▶ consulting with key stakeholders and departments to strengthen procurement policies, including adding mandatory contracting procedures for departments to help achieve the government's target of awarding 5% of the total value of federal contracts to Indigenous-led and -managed businesses
- ▶ working with the Canada School of Public Service on implementing mandatory foundational training in project management, as well as on developing and piloting a new project management training course for senior leaders
- ▶ defining an authority model in the [Directive on the Management of Projects and Programmes](#)<sup>xxiv</sup> to help departments carry out large business transformation initiatives
- ▶ engaging in targeted recruitment efforts to hire more procurement officers throughout the Government of Canada

### B. Financial management

To improve the government's financial management practices in 2021–22, TBS took steps as part of a major migration effort to align financial systems across departments. For example, it:

- ▶ began developing a directive that defines the requirements and accountabilities for managing departmental financial management systems and for reviewing departments' planned investments and activities to make sure they meet standard requirements and contribute to the government's overall financial management capabilities
- ▶ supported the professional development of the financial community, including by facilitating knowledge transfer from experts in numerous aspects of financial management



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TBS also supports departments in establishing and maintaining internal controls over financial management by holding working group meetings with the community at least twice a year. At these meetings, departments share best practices and learn from subject-matter experts, who make presentations on topics related to internal controls, such as a shared-service model and project management.

Finally, TBS updated the *Policy on Transfer Payments*<sup>xxv</sup> to reduce duplication and administrative burden and to ensure its continued relevance.

### **3. Leading the greening of government operations**

In 2021–22, TBS contributed to the Government of Canada’s commitment to fighting climate change and to reducing its greenhouse gas emissions by leading and supporting departments in implementing the *Greening Government Strategy*.<sup>xxvi</sup>

For example, it worked with departments to make sure new builds and major retrofit projects minimize greenhouse gas emissions over their full life cycles. This work included:

- ▶ reviewing Treasury Board submissions and investment plans to make sure they align with greening objectives
- ▶ updating guidance to help departments get the best value from investments and, at the same time, maximize greenhouse gas reductions
- ▶ issuing guidance for departments on assessing and improving the resilience of their buildings

To make it easier for departments to adopt low-carbon forms of transportation, TBS:

- ▶ worked with the Department of National Defence, the Royal Canadian Mounted Police and the Canadian Coast Guard to develop plans for reducing emissions from national safety and security fleets with a view to becoming net-zero by 2050; the plans are to be in place by the end of 2023–24
- ▶ established and started implementing the *Low-carbon Fuel Procurement Program*<sup>xxvii</sup> to support the purchase of drop-in low-carbon-intensity liquid fuels for the federal air and marine fleets

TBS continued to help the government achieve its goal of using 100% clean electricity, where available, by 2022. For example, it worked with Public Services and Procurement Canada on obtaining renewable power in places where electricity production creates higher levels of carbon. TBS will continue to work in this area to help the government reach its goal of producing or purchasing only renewable power by 2025.



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To promote transparency and accountability in relation to greening government, TBS:

- ▶ made departmental reporting on waste diversion and water use mandatory as of 2022–23
- ▶ continued to collect and publish detailed information on greenhouse gas emissions from departments
- ▶ introduced mandatory reporting for departments on actions they have taken to make their assets, services and operations more resilient to the impacts of climate change

### Canada-U.S. Greening Government Initiative

In 2021, Canada and the United States announced the Greening Government Initiative, which seeks to engage governments around the world in greening government operations.

As a first step, TBS worked with the White House Council on Environmental Quality to create a forum for countries to:

- share lessons learned
- promote innovation
- explore opportunities for international cooperation

Canada participated in four Greening Government Initiative events in 2021–22. More than 100 people from about 40 countries attended each one. The events included presentations on various aspects of greening government by countries such as Germany, Finland, Malawi and Japan.

## Results achieved

As of the end of 2021–22, TBS had met or was on track to meet 10 of 12 targets for administrative leadership. The unmet targets relate to response times for access to information and personal information requests.

In 2021–22, 56% of institutions (81 out of 145) responding to access to information requests met the 90% target to do so within legislated timelines, while 69% of institutions (76 out of 119) responding to personal information requests met the 85% target to do so within legislated timelines.

Institutions pointed to restrictions stemming from the COVID-19 pandemic and workload pressures as the main reasons for not meeting the timelines. TBS continued to work with the institutions that did not meet the targets to help determine how to improve their performance.

Measures included:

- ▶ establishing and implementing the framework for the Access to Information and Privacy Community Development Office
- ▶ beginning a collective external recruitment process
- ▶ co-hosting an event with the Canada School of Public Service on innovative digital tools to help facilitate the processing of both access to information and personal information requests

TBS plans to complete the review of the *Access to Information Act*<sup>xxviii</sup> and table a report on it in 2022–23. It will also improve the Access to Information and Privacy Online Request Service and procure modern request-processing software to help institutions receive and process requests. These improvements are expected to help departments respond to requests faster.

In 2021–22, TBS also made more government information available for Canadians by releasing 1,991 datasets to the public.

The following table shows, for administrative leadership, the results achieved, the performance indicators, the targets, and the target dates for 2021–22, and the actual results for the three most recent fiscal years for which actual results are available.

Departmental results	Performance indicators	Target	Date to achieve target	2019–20 actual results	2020–21 actual results	2021–22 actual results
Government service delivery is digitally enabled and meets the needs of Canadians	Degree to which clients are satisfied with the delivery of Government of Canada services, expressed as a score out of 100	At least 60	March 2023	58 <sup>†</sup>	63	63 <sup>†</sup>
	Percentage of high-volume Government of Canada services that meet service standards <sup>‡</sup>	At least 80%	March 2024	Not available	Not available	46% <sup>§</sup>
	Percentage of high-volume Government of Canada services that are fully available online <sup>‡</sup>	At least 80%	March 2025	Not available	Not available	56% <sup>§</sup>
	Usage of high-volume Government of Canada online services, as a percentage of all service delivery channels, including in-person and telephone <sup>‡</sup>	At least 75%	March 2024	Not available	Not available	80%
	Percentage of Government of Canada websites that provide digital services to citizens securely	100%	March 2024	57%	69%	75%
	Degree to which clients complete tasks on Government of Canada websites	At least 70% <sup>†</sup>	March 31, 2023	Not available: new indicator	Not available: new indicator	64.5%



Departmental results	Performance indicators	Target	Date to achieve target	2019–20 actual results	2020–21 actual results	2021–22 actual results
Canadians have timely access to government information	Number of datasets available to the public	At least 1,000 new datasets	March 31, 2022	1,258 new datasets published	1,613 new datasets published	1,991 new datasets published
	Percentage of access to information requests responded to within legislated timelines	At least 90%	March 31, 2022	67%	70%	42%
	Percentage of personal information requests responded to within legislated timelines	At least 85%	March 31, 2022	79%	63%	62%
Government has good asset and financial management practices	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 31, 2024	Not available	39%	46%
	Percentage of departments that maintain and manage their assets over their life cycle <sup>#</sup>	At least 60%	March 2023	73%	53%	72%
Government demonstrates leadership in making its operations net-zero carbon	The level of overall government greenhouse gas (GHG) emissions	Reduce GHG emissions from real property and fleet operations by 40% below 2005 levels	March 31, 2026	34.6% below 2005 levels	40.6% below 2005 levels	38.4% below 2005 levels <sup>**</sup>

\* The data for this indicator comes from a survey administered by the Institute for Citizen Centred Service. The survey was not conducted in 2019–20. Data from 2018–19 is shown here.

† The data for this indicator comes from a survey administered by the Institute for Citizen Centred Service, which was not conducted in 2021–22. Data from 2020–21 is shown here.

‡ High-volume refers to external services with more than 45,000 transactions annually across all channels.

§ This is the first year that a new methodology will increase the scope of this indicator to as many as 25 departments, whereas the previous indicator only encompassed 8 departments with the priority services.

|| The 2021–22 Departmental Plan contained no target for this indicator. The target in the 2022–23 Departmental Plan is 70%.

# This indicator measures departments' capacity to plan real property portfolios and related investments strategically. It considers the maturity of departmental real property portfolio strategies and the ability to execute real property investments by established targets.

\*\* TBS expected a slight increase in 2021–22 from the previous year's result which included reduced emissions due to the COVID-19 pandemic, including lockdowns and travel restrictions.

Financial, human resources and performance information for Treasury Board of Canada Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>xxix</sup>



## Budgetary financial resources (dollars)

The following table shows, for administrative leadership, budgetary spending for 2021–22, as well as actual spending for that year.

2021–22 Main Estimates	2021–22 planned spending	2021–22 total authorities available for use	2021–22 actual spending (authorities used)	2021–22 difference (actual spending minus planned spending)
104,430,352	104,430,352	118,202,002	111,850,599	7,420,247

Financial, human resources and performance information for Treasury Board of Canada Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>xxx</sup>

## Human resources (full-time equivalents)

The following table shows, in fulltime equivalents, the human resources the department needed to fulfill this core responsibility for 2021–22.

2021–22 planned full-time equivalents	2021–22 actual full-time equivalents	2021–22 difference (actual full-time equivalents minus planned full-time equivalents)
608	754	146

Financial, human resources and performance information for Treasury Board of Canada Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>xxxi</sup>

## Employer

### Description

- ▶ Develop policies and set the strategic direction for people management in the public service
- ▶ Manage total compensation (including pensions and benefits) and labour relations
- ▶ Undertake initiatives to improve performance in support of recruitment and retention



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## Results

### **1. Setting the direction to enable the public service to recruit and retain a skilled and diverse workforce; promoting official languages; and fostering a healthy, safe, accessible and inclusive work environment**

In 2021–22, TBS worked with key stakeholders, including the Privy Council Office, the Public Service Commission of Canada, and the Canada School of Public Service to support the Treasury Board as the employer of the core public administration and to foster a representative and effective public service in a modern work environment.

To empower employees to contribute fully and to excel, the Government of Canada committed to building a modern public service work environment in three main areas:

- A. increasing diversity
- B. promoting official languages
- C. fostering a healthy and accessible workplace

#### **A. Increase diversity in the core public service and the senior ranks, specifically in the four groups designated under the *Employment Equity Act*<sup>xxxii</sup>**

In 2021–22, TBS's efforts to increase representation from the designated groups (women, members of visible minorities, persons with disabilities, and Indigenous people) and to remove barriers to effective inclusion included:

- ▶ leading the implementation of the recently passed *Pay Equity Act*<sup>xxxiii</sup> in the core public administration and in the RCMP
- ▶ supporting the amendment of the *Public Service Employment Act*<sup>xxxiv</sup> to address systemic barriers to equity-seeking groups in public service staffing
- ▶ supporting Employment and Social Development Canada in the review of the *Employment Equity Act*<sup>xxxv</sup>
- ▶ co-developing the Maturity Model on Diversity and Inclusion self-assessment tool with equity-seeking groups to help departments:
  - › identify their level of maturity related to diversity and inclusion across five dimensions
  - › determine the tangible actions they can take to improve their level of maturity
  - › monitor their progress
- ▶ supporting the Federal Speakers' Forum on Diversity and Inclusion
- ▶ providing guidance and tools to departments, including an Indigenous recruitment toolbox

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In 2021–22, TBS also supported departments in increasing diversity in the senior leadership of the public service by implementing:

- ▶ the Mosaic Leadership Development Program, which develops and supports potential leaders in under-represented groups; the program attracted 39 participants from 38 departments in 2021–22
- ▶ the Mentorship Plus Program, which pairs employees from equity-seeking groups with executive mentors and sponsors to support their career development and advancement; as of March 31, 2022, 48 departments committed to implementing this program
- ▶ changes to the Executive Leadership Development Program to target candidates who self-identify as Indigenous people, visible minorities, or persons with disabilities; participation by people from these groups increased from 52% in 2020–21 to 61% in 2021–22

In addition, TBS launched a strategy to reinforce equity, diversity and inclusion in the leadership culture and to foster high-performing, accountable, people-first, results-driven senior leaders. It also developed strategies with Black and Indigenous executives to reduce barriers and increase representation of people from racialized groups in the senior ranks at TBS through succession planning and leadership development.

### Strengthening fairness and encouraging inclusion in staffing processes

Working with employee networks and bargaining agents, TBS supported the government in amending the *Public Service Employment Act*<sup>xxxvi</sup> so that departments can take action to reduce barriers in the staffing process, promote more inclusive recruitment practices, and reaffirm the importance of a diverse and inclusive workforce.

The amendments received royal assent in July 2021 and introduced the following requirements:

- all new or revised qualification standards must be evaluated for bias and barriers for members of equity-seeking groups
- permanent residents must be given the same preference as Canadian citizens in appointments made through externally advertised hiring processes
- the design and application of assessment methods must include an evaluation of bias and barriers, and reasonable efforts for mitigation

In addition, the amendments give the Public Service Commission authority to audit for bias and barriers that disadvantage members of equity-seeking groups. They also give the commission and deputy heads authority to investigate bias and barriers for members of equity-seeking groups.

## B. Promoting official languages

In 2021–22, TBS took steps to strengthen bilingualism in the public service by:

- ▶ proposing the development of a new framework for second language training tailored to the diverse needs of learners





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- ▶ working with the Public Service Commission to look at how to align the official languages standards in the public service with those in the education sector to help recruit bilingual young Canadians

TBS also promoted official languages by:

- ▶ monitoring federal institutions' compliance with the *Official Languages Act*<sup>xxxvii</sup>
- ▶ analyzing and sharing the results of the 2020 Public Service Employee Survey to help departments respond to employee feedback on official languages
- ▶ developing guidance on language of work rights when teleworking to help federal institutions meet their official languages obligations as employees worked remotely during the COVID-19 pandemic

### **C. Foster physically and psychologically healthy, safe, respectful, fair and accessible workplaces**

In 2021–22, TBS helped support a physically healthy workplace by developing the *Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police*<sup>xxxviii</sup> and guiding its implementation. The policy took effect on October 2, 2021, and was suspended on June 20, 2022.

TBS also supported departments as they adapted workplaces and working conditions to respond to the specific circumstances of the COVID-19 pandemic. This work included:

- ▶ updating the *Guidebook for Departments on Easing of Restrictions*<sup>xxxix</sup> to reflect changing guidance from public health authorities and policy centres
- ▶ developing tools to support gradual increases in occupancy at federal worksites as public servants return to in-person work

TBS also strengthened the government's preparedness for and capacity to respond to potential threats by creating a federal action plan on bilingual emergency and crisis communications and facilitating the exchange of emergency best practices among departments.

To help foster a psychologically healthy workplace, TBS launched the Federal Public Service Workplace Mental Health Dashboard, a tool departments can use to measure psychological health strengths and gaps as they implement the *Federal Public Service Workplace Mental Health Strategy*<sup>xl</sup> and the *National Standard on Psychological Health and Safety in the Workplace*.<sup>xli</sup>

In 2021–22, TBS also continued to update its suite of mental health resources for public servants. It added tools on preventing and recovering from burnout, and on addressing anxieties and other challenges related to returning to the workplace.



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As part of fostering a safe and respectful workplace, TBS helped departments implement the new *Directive on the Prevention and Resolution of Workplace Harassment and Violence*<sup>xlii</sup> by:

- ▶ providing tools to help hire qualified investigators
- ▶ organizing a community of practice to support staff in departments who are responsible for receiving notifications of workplace harassment and violence

TBS also took several actions in 2021–22 to make sure the public service remains a leader in accessible workplaces.

First, it improved measurement efforts to gain a better understanding of the barriers that employees with disabilities or with accommodation needs face by working with Statistics Canada on a pilot project to create a hub for departments to share data on people with disabilities who are hired into the public service.

Second, TBS tracked progress in identifying, preventing and removing barriers to participation in the public service for people with disabilities or with accommodation needs by:

- ▶ launching a self-assessment tool that departments can use when drafting their accessibility plans
- ▶ managing and expanding the [Accessibility Hub](#),<sup>xliii</sup> an online repository where employers in the public service can find information and best practices on different accessibility initiatives, including the employment of persons with disabilities and workplace accessibility

Third, TBS improved workplace practices and reduced systemic barriers that contribute to the need for individual accommodations by supporting the deployment of the [Government of Canada Workplace Accessibility Passport](#),<sup>xliv</sup> a tool that helps employees with disabilities talk with their managers about the accommodations and supports they need to succeed in their jobs.

## **2. Negotiating in good faith and ensuring that terms and conditions of employment are fairly negotiated**

In 2021–22, TBS fulfilled the Government of Canada’s commitment to continue to bargain in good faith with unions. It did this by:

- ▶ working with bargaining agents to negotiate agreements still outstanding from the 2018 round of bargaining
- ▶ engaging with unions to maintain professional, collaborative relationships

In the 2018 round of bargaining, the Government of Canada reached 53 tentative or final agreements with groups covering about 270,000 employees, or more than 98% of public servants in represented groups in the core public administration and separate agencies. Negotiations continue for two groups in the core public administration and two in separate agencies.



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TBS also worked with unions to issue a final joint report on the Employee Wellness Support Program. It also continued negotiations to modernize the Public Service Health Care Plan. Following a competitive procurement process, the government awarded the contract to the Canada Life.

In the area of compensation, TBS continued to work with Shared Services Canada and other departments on the Next Generation Human Resources and Pay Initiative to replace the Phoenix pay system. In 2021–22, this included:

- ▶ identifying where and how a new system and its processes differ from existing Government of Canada practices
- ▶ examining opportunities to simplify pay and human resources processes and policies to make it easier to introduce the new integrated system

TBS also:

- ▶ worked with Public Services and Procurement Canada to reduce the Phoenix backlog
- ▶ worked with subject-matter experts to develop and implement minimum standards for the prompt processing of human resources transactions related to pay
- ▶ developed strategies and tools to help departments and bargaining agents deal with outstanding Phoenix-related grievances
- ▶ launched a claims process to compensate current and former employees represented by the Public Service Alliance of Canada for financial costs or lost investment income resulting from delays in pay, for leave taken because of health issues, and for severe damages and personal hardship

## Results achieved

TBS met 6 of 10 targets relating to its responsibilities as employer. Changes to the employment equity data reconciliation process in 2021–22 meant that TBS could not report on the remaining four indicators.

The following table shows, for employer, the results achieved, the performance indicators, the targets, and the target dates for 2021–22, and the actual results for the three most recent fiscal years for which actual results are available.

Departmental results	Performance indicators	Target	Date to achieve target	2019–20 actual results	2020–21 actual results	2021–22 actual results
Public service attracts and retains a skilled and diverse workforce	Percentage of institutions where communications in designated bilingual offices “nearly always” occur in the official language chosen by the public	At least 90%	March 2022	91%	93.4%	91.6% <sup>*</sup>
	Percentage of executive employees (compared with workforce availability) who are members of a visible minority group	At least 10.6%	March 2022	11.5%	12.4%	Not available <sup>†</sup>
	Percentage of executive employees (compared with workforce availability) who are women	At least 48%	March 2022	51.1%	52.3%	Not available <sup>†</sup>
	Percentage of executive employees (compared with workforce availability) who are Indigenous people <sup>‡</sup>	At least 5.1%	March 2023	4.1%	4.4%	Not available <sup>†</sup>
	Percentage of executive employees (compared with workforce availability) who are persons with a disability	At least 5.3%	March 2023	4.7%	5.6%	Not available <sup>†</sup>
The workplace is healthy, safe and inclusive	Percentage of employees who believe their workplace is psychologically healthy	At least 61%	March 2022	61%	68%	68% <sup>‡</sup>
	Percentage of employees who indicate that they have been the victim of harassment on the job in the past 12 months	At most 12%	March 2022	14%	11%	11% <sup>‡</sup>
	Percentage of employees who indicate that they have been the victim of discrimination on the job in the past 12 months	At most 8%	March 2022	8%	7%	7% <sup>‡</sup>
	Percentage of employees who indicate that their organization respects individual differences (for example, culture, work styles and ideas)	At least 75%	March 2022	75%	77%	77% <sup>‡</sup>
Terms and conditions of employment are fairly negotiated	Percentage of Public Service Labour Relations and Employment Board outcomes that confirm that the Government of Canada is bargaining in good faith	100%	March 2022	100%	100%	100% <sup>§</sup>

<sup>\*</sup> This figure is calculated using a new methodology adopted in 2021–22 under which data is collected from all federal institutions on a three-year cycle; previously, only sample data was collected.

<sup>†</sup> The 2021–22 employment equity data reconciliation process is not yet complete. The results will be reported in the 2021–22 Employment Equity Annual Report and in TBS's 2023–24 Departmental Plan.

<sup>‡</sup> Starting in 2022–23, the Public Service Employment Survey will be conducted every two years. 2020 Public Service Employment Survey data appears here.

<sup>§</sup> None of the decisions rendered by the Public Service Labour Relations and Employment Board during this period fell under the duty to bargain in good faith (section 106 of the [Federal Public Sector Labour Relations Act](#)<sup>xlv</sup>).

Financial, human resources and performance information for Treasury Board of Canada Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>xlvi</sup>



## Budgetary financial resources (dollars)

The following table shows, for employer, budgetary spending for 2021–22, as well as actual spending for that year.

2021–22 Main Estimates	2021–22 planned spending	2021–22 total authorities available for use	2021–22 actual spending (authorities used)	2021–22 difference (actual spending minus planned spending)
3,114,085,837	3,114,085,837	10,947,473,459	10,809,702,394	7,695,616,557

Financial, human resources and performance information for Treasury Board of Canada Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>xlvi</sup>

## Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the department needed to fulfill this core responsibility for 2021–22.

2021–22 planned full-time equivalents	2021–22 actual full-time equivalents	2021–22 difference (actual full-time equivalents minus planned full-time equivalents)
414	606	192

Financial, human resources and performance information for Treasury Board of Canada Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>xlvi</sup>

## Regulatory oversight

### Description

- ▶ Develop and oversee policies to promote good regulatory practices
- ▶ Review proposed regulations to ensure that they adhere to the requirements of government policy
- ▶ Advance regulatory cooperation across jurisdictions

### Results

#### 1. Leading the federal government's adoption of internationally recognized regulatory practices

In 2021–22, TBS contributed to the Government of Canada's commitment to continuing regulatory reform efforts to improve transparency and reduce administrative burden in two key ways.

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First, TBS took action in several areas to improve the policies and practices used to create regulations.

TBS provided advice and guidance to departments on regulatory policies and practices, particularly on cost-benefit analysis, to help them fulfill the requirements of the *Cabinet Directive on Regulation*<sup>xlix</sup> and the related policies that support it.

TBS also oversaw targeted reviews to eliminate regulatory requirements and practices that create bottlenecks to economic growth and innovation. To do this, TBS:

- ▶ actively monitored progress on departments' initiatives, including those from the second round of Targeted Regulatory Reviews, which focused on regulations relating to clean technology, digitization and technology-neutral regulations, and international standards
- ▶ worked with other government departments to explore potential areas of focus for the third round of Targeted Regulatory Reviews
- ▶ renewed the mandate and membership of the External Advisory Committee on Regulatory Competitiveness

To modernize Canada's overall regulatory policy framework to make it more efficient and agile, and less onerous for business, TBS continued its review of the *Red Tape Reduction Act*.<sup>1</sup> This act established the one-for-one rule to control administrative burden. Under the one-for-one rule, the government must remove an existing regulation for every new regulation it implements. The review of the *Red Tape Reduction Act* started in 2020–21, and TBS plans to issue a report on its findings in 2022–23.

Second, TBS worked in several areas in 2021–22 to improve regulations themselves.

It worked with regulatory departments to consider the potential impact of regulations on competitiveness in areas such as innovation, trade, and process efficiency in conjunction with its efforts to help departments adopt internationally recognized best practices. A partnership with Public Services and Procurement Canada resulted in the launch of an online consultation tool to make the overall rule-making process more transparent and efficient.

To support modern and relevant rules, TBS instituted an annual legislative mechanism called the Annual Regulatory Modernization Bill. The President of the Treasury Board tabled the second bill under this initiative in Parliament on March 31, 2022.

In addition, TBS continued to work with departments to improve the regulatory environment for innovation and economic growth, including by supporting regulators in trying new approaches through experimentation.



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In 2021–22, the Centre for Regulatory Innovation identified and approved five regulatory experiments and issued a call for additional experiment proposals. The centre continues to work with departments to identify, design and support new experiments.

In 2021–22, the centre also funded 12 projects designed to help regulators identify and implement solutions that make their regulatory frameworks more competitive. This included projects to research regulatory barriers to innovation, trade and economic growth in specific sectors. Projects also involved identifying tools to modernize and digitize how regulations are administered.

### Bill S–6, An Act Respecting Regulatory Modernization

The [second Annual Regulatory Modernization Bill](#)<sup>li</sup> responded to issues raised by businesses and Canadians about overly complicated, inconsistent or outdated requirements through 46 amendments to 29 acts administered by 12 different federal departments. The bill supports economic recovery by keeping Canada’s regulatory system relevant and up to date. All proposals were reviewed extensively to ensure that there would be no negative impact on the health, safety and security of Canadians or on the environment.

The amendments reduced administrative burden for business, facilitated digital interactions with government, simplified regulatory processes, made exemptions from certain regulatory requirements to test new products, and established more consistent and coherent rules across governments to facilitate easier cross-border trade.

Examples of amendments included changes to:

- the *Canadian Food Inspection Agency Act* to enable digital services and digitization of paper-based processes
- the *Canada Transportation Act* to enable faster responses to international transportation safety standards
- the *Department of Citizenship and Immigration Act* to enable information-sharing and support collaboration between federal departments, provinces and territories

The changes tabled in 2021–22 built on the amendments to 12 pieces of legislation introduced in the first iteration of the modernization bill included as part of the 2019 Budget Implementation Bill, which received Royal Assent on June 21, 2019.

## 2. Leading the advancement of regulatory cooperation among jurisdictions

TBS leads the Government of Canada’s efforts to:

- ▶ harmonize regulations that maintain high safety standards
- ▶ improve the competitiveness of Canadian businesses
- ▶ advance regulatory cooperation among jurisdictions

In 2021–22, TBS represented the Government of Canada on formal regulatory cooperation bodies and worked with departments to support 42 work plans or work plan items that could be addressed through several bodies:

- ▶ the Canada-U.S. Regulatory Cooperation Council



- ▶ the Canada-European Union Regulatory Cooperation Forum
- ▶ the Regulatory Reconciliation and Cooperation Table, a body that falls under the Canadian Free Trade Agreement

TBS supported Canada's work under the [Agile Nations Charter](#),<sup>lii</sup> a 2020 agreement signed by Canada, Denmark, Italy, Japan, Singapore, the United Arab Emirates and the United Kingdom to foster cooperation on rule-making. The charter aims to make it easier for businesses to introduce and scale innovations across markets while upholding protections for citizens and the environment.

Approved in October 2021, the first Agile Nations program saw Canada work with its partners to share ideas, test solutions, and identify opportunities for regulators to better support innovative industries in areas such as cybersecurity, digital technologies, and regulatory experimentation.

TBS also raised awareness of the requirements of the [Cabinet Directive on Regulation](#)<sup>liii</sup> in order to underline the importance of cooperation in the regulatory development process and of alignment across jurisdictions to eliminate duplication and trade barriers.

Although TBS did not collect data on its efforts to cooperate across jurisdictions to eliminate duplication and barriers to trade, its efforts strengthened relationships with federal regulators.

## Results achieved

TBS met four of five targets for regulatory oversight in 2021–22. It missed the fifth target because it fell short in one of three metrics used by the Organisation for Economic Co-operation and Development to rank regulatory systems. Although Canada ranked in the top five for stakeholder engagement and regulatory impact analysis practices, it dropped to sixth on ex-post evaluation from fifth in the previous report in 2018. To improve this result, TBS will focus policy development efforts on identifying ways to improve the existing regulatory review requirements.

TBS will continue to lead efforts to modernize regulations, maintain high safety standards, and make Canadian businesses more competitive, including developing the third [Annual Regulatory Modernization Bill](#).<sup>liv</sup>

The following table shows, for regulatory oversight, the results achieved, the performance indicators, the targets, and the target dates for regulatory oversight for 2021–22, and the actual results for three most recent fiscal years for which actual results are available.





Departmental results	Performance indicators	Target	Date to achieve target	2019–20 actual results	2020–21 actual results	2021–22 actual results
Government regulatory practices and processes are open, transparent and informed by evidence	Percentage of regulatory initiatives that report on early public consultation undertaken prior to first publication	At least 95%	March 31, 2022	98%	99.09%	96.8%
	Percentage of regulatory proposals that have an appropriate impact assessment (for example, cost-benefit analysis)	At least 95%	March 31, 2022	97%	96.1%	97.6%
	Ranking of Canada's regulatory system by the Organisation for Economic Co-operation and Development	At least 5th	December 31, 2021	In 2018, <sup>*</sup> Canada ranked: <ul style="list-style-type: none"> <li>3rd for stakeholder engagement</li> <li>4th for regulatory impact analysis</li> <li>tied for 5th for ex-post evaluation*</li> </ul>	In 2018, <sup>*</sup> Canada ranked: <ul style="list-style-type: none"> <li>3rd for stakeholder engagement</li> <li>4th for regulatory impact analysis</li> <li>tied for 5th for ex-post evaluation*</li> </ul>	In 2021, <sup>†</sup> Canada ranked: <ul style="list-style-type: none"> <li>3rd for stakeholder engagement</li> <li>5th for regulatory impact analysis</li> <li>6th for ex-post evaluation</li> </ul>
Regulatory cooperation among jurisdictions is advanced	Number of federal regulatory programs that have a regulatory cooperation work plan	At least 39 by March 2022	March 31, 2022	38	40	42
	Percentage of significant regulatory proposals (for example, high and medium impact) that promote regulatory cooperation considerations, when relevant	At least 95% annually	March 31, 2022	100%	100%	100%

\* The Organisation for Economic Co-operation and Development publishes its regulatory system rankings every three years. 2018 data is shown here. The 2018 report ranked 38 Organisation for Economic Co operation and Development member or accession and European Union countries.

† The 2021 report ranked 39 Organisation for Economic Co-operation and Development member or accession and European Union countries.

Financial, human resources and performance information for Treasury Board Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>lv</sup>



## Budgetary financial resources (dollars)

The following table shows, for regulatory oversight, budgetary spending for 2021–22, as well as actual spending for that year.

2021–22 Main Estimates	2021–22 planned spending	2021–22 total authorities available for use	2021–22 actual spending (authorities used)	2021–22 difference (actual spending minus planned spending)
9,039,679	9,039,679	11,318,505	10,218,687	1,179,008

Financial, human resources and performance information for Treasury Board of Canada Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>lvi</sup>

## Human resources (full-time equivalents)

The following table shows, in full-time equivalents, the human resources the department needed to fulfill this core responsibility for 2021–22.

2021–22 planned full-time equivalents	2021–22 actual full-time equivalents	2021–22 difference (actual full-time equivalents minus planned full-time equivalents)
57	66	9

Financial, human resources and performance information for Treasury Board of Canada Secretariat's Program Inventory is available in [GC InfoBase](#).<sup>lvii</sup>

## Gender-based analysis plus, sustainability and experimentation

This section outlines the ways TBS:

- ▶ incorporated gender-based analysis plus into TBS and government decision-making
- ▶ contributed to the Government of Canada's efforts to implement the [United Nations 2030 Agenda for Sustainable Development](#)<sup>lviii</sup> and achieve the [UN Sustainable Development Goals](#)<sup>lix</sup>
- ▶ experimented with new approaches to achieve results

## Gender-based analysis plus

In 2021–22, TBS continued to incorporate gender-based analysis plus into its work under each of its core responsibilities.



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## 1. Spending oversight

TBS required departments seeking new spending authorities to consider the potential impact on diverse groups to inform Treasury Board ministers of the gender, diversity and other implications of approving proposals and to develop plans to measure the outcomes in these areas.

TBS also assessed the information reported in departments' [supplementary information tables on gender-based analysis plus](#).<sup>lx</sup> Based on its assessment, TBS worked with departments to improve their gender-based analyses through:

- ▶ better data collection, performance measurement and evaluation activities
- ▶ developing a whole-of-government approach to improving the availability and collection of disaggregated data
- ▶ working with Statistics Canada to create a diversity and skills database, which provided gender-based analysis plus measures for workforces in Canadian firms
- ▶ training employees in gender-based analysis plus

To promote the public reporting of gender-based analysis plus information, TBS:

- ▶ launched the [Gender and Diversity: Impacts of Programs website](#),<sup>lxi</sup> which consolidates links to departmental reporting and provides examples of departments' reports on gender and diversity
- ▶ continued to mark indicators in GC InfoBase to identify those related to gender-based analysis plus

## 2. Administrative leadership

In 2021–22, TBS:

- ▶ provided tools and resources to make sure its digital products met high standards for accessibility and inclusion
- ▶ amended the [Guide to Gender-Based Analysis Plus \(GBA+\) and Inclusive Open Government](#)<sup>lxii</sup> to reflect updated guidance from Women and Gender Equality Canada
- ▶ explored ways to facilitate the participation of marginalized communities in government contracts

In delivering on its commitment to identify and address representation gaps in the government's different functional communities, TBS worked with departments to:

- ▶ create a diversity and inclusion working group for communications and comptrollership professionals

- ▶ put in place performance commitments to increase the representation of women and other equity groups in the comptrollership, information management, information technology, and cybersecurity communities
- ▶ review policies and initiatives to build a skilled, inclusive, diverse and equitable workforce in the financial management and internal audit communities

### 3. Employer

Under this core responsibility in 2021–22, TBS:

- ▶ continued to work with more than 20 interdepartmental equity-seeking employee networks to make sure its initiatives and approaches meet their needs
- ▶ released disaggregated data on Canada.ca so that departments can find out about the composition of employment equity sub-groups
- ▶ launched an online interactive data visualization tool that provides access to human resources, demographic and employment equity data for the core public administration
- ▶ worked closely with policy centres and equity-seeking groups to publish on Canada.ca about 40 [dashboards related to Public Service Employee Survey results](#)<sup>lxiii</sup> broken down by demographic group

TBS also studied active inclusion in the administration of the Public Service Pension Plan through legislative and demographic trends analyses.

### 4. Regulatory oversight

TBS continued to help fulfill the Government of Canada’s commitment to incorporate gender-based analysis plus when making regulatory decisions. For example, TBS:

- ▶ expanded its data collection on departments’ use of gender-based analysis plus when developing regulations
- ▶ provided advice to departments to help them meet the requirement in the [Cabinet Directive on Regulation](#)<sup>lxiv</sup> to assess the social and economic impacts of each regulatory proposal on diverse groups of Canadians

In 2021–22, 95% of relevant Governor-in-Council regulations published provided gender-based analysis plus information in the corresponding regulatory impact analysis statement.

Details on TBS’s actions to support gender-based analysis plus can be found in the supplementary information table on gender-based analysis plus.



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

In 2015, Canada and all other 192 United Nations member states adopted the [2030 Agenda for Sustainable Development](#).<sup>lxv</sup> All federal departments are responsible for integrating the 2030 Agenda into their work and for contributing to advancing the sustainable development goals in their areas of responsibility.

In 2021–22, TBS continued to support efforts to achieve the [UN Sustainable Development Goals](#)<sup>lxvi</sup> by working to:

- ▶ increase diversity, accessibility and inclusion in the public service, which contributed to Goal 5 (Achieve gender equality and empower all women and girls) and Goal 10 (Reduce inequality within and among countries)
- ▶ lead the greening of government operations, which contributed to Goal 12 (Ensure sustainable consumption and production patterns) and Goal 13 (Take urgent action to combat climate change and its impacts)
- ▶ expand open data initiatives, which contributed to Goal 17 (Revitalize the global partnership for sustainable development)

It also helped make sure government policy:

- ▶ was developed through an intersectional lens
- ▶ reflected the needs and aspirations of Canadians
- ▶ supported the path to net-zero

In addition, it introduced new directives that require functional heads to take socio-economic and environmental benefits into account in procurement, material management, and real property projects.

Further details on TBS's contributions to the goals are in the Supplementary Information Table on the United Nations 2030 Agenda and the Sustainable Development Goals.

## Experimentation

In 2021–22, TBS continued to experiment with new approaches to improve results in each of its core responsibilities.

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## 1. Spending oversight

### **Central Performance and Impact Assessment Unit** (now the Data Science, Research and Development Unit)

As part of the Innovation and Skills Plan announced in Budget 2018, TBS created the Central Performance and Impact Assessment Unit (now the Data Science, Research and Development Unit) to provide insight into the determinants of business innovation and growth.

In 2021–22, the unit worked with Statistics Canada to:

- ▶ create the Business Innovation and Growth Support database on the recipients of funding, grants and awards from federal growth and innovation programs
- ▶ connect the Business Innovation and Growth Support database to Statistics Canada’s Linkable File Environment, which brings together a range of databases containing survey and administrative data on the characteristics of Canadian enterprises

This work led to the creation of:

- ▶ new data development and analysis projects, including an exploratory research study by TBS and Statistics Canada that produced a model for estimating the net-value impact of federal government subsidies on Canadian businesses
- ▶ a diversity and skills database, which provides novel inclusion measures for the workforces of Canadian firms

## 2. Administrative leadership

### **Talent Cloud**

In 2021–22, TBS concluded its work with partner departments on the Talent Cloud, a fully public staffing platform for externally advertised, competitive processes. The platform tested new ideas, from concept through to hiring, and then to performance. Its goals included optimizing the fit between talent and team, increasing inclusion and diversity in recruitment, and reducing time to staff.

Talent Cloud was used for about 50 staffing processes, which attracted strong applicants, including those in equity-seeking and under-represented groups.

The [Talent Cloud Results Report](#)<sup>lxvii</sup> highlights the experiment’s findings and achievements, including:

- ▶ certain practices helped complete externally advertised staffing processes in an average of three months, or about six months quicker than the Government of Canada average



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- ▶ providing information about the work environment, team culture, and management leadership style in job postings helped a great deal in finding the right match
  - ▶ allowing for remote work substantially improved the chances of a successful hire
  - ▶ an average of 10% of applicants attracted through Talent Cloud processes in 2020 had the required skills and rated as a good fit with the hiring team's culture and work environment, a result about eight percentage points higher than the industry average

### **Greening Government Fund**

Administered by TBS, the Greening Government Fund provides project funding designed to help departments reduce their operational emissions. Projects test or implement innovative approaches that can be reproduced within or across departments or that pursue solutions in areas or situations where it is particularly difficult to reduce emissions.

For example, in 2021–22, the Greening Government Fund supported the creation of [Buyers for Climate Action](#),<sup>lxviii</sup> a coalition of large government buyers from across Canada that purchase a high volume of goods and services that have a high environmental impact. By sharing knowledge and collaborating on best practices, the coalition supports the transition to a green, net-zero carbon economy.

## **3. Employer**

### **Disaggregated data**

TBS explored innovative ways to analyze disaggregated data on designated employment equity groups to learn more about people's experiences and to identify gaps in representation. TBS also took a step toward increasing the amount of reliable disaggregated data available by rolling out a modernized self-identification form. It then analyzed findings, identified barriers and risks, and made enterprise-wide recommendations.

### **Centralized Enabling Workplace Fund**

TBS continued to use the [Centralized Enabling Workplace Fund](#)<sup>lxix</sup> to invest in innovative and experimental ideas, projects and initiatives aimed at improving workplace accommodation practices and, where possible, removing systemic barriers that create a need for individual accommodation.

As part of administering the fund, TBS:

- ▶ helped establish the Lending Library Service pilot project, which gives short-term public service employees with disabilities or injuries access to specialized accessibility services, workplace accommodations, and software and hardware loans

- 
- ▶ funded a pilot project to test lighting solutions that reduce barriers for public servants with light sensitivities, in collaboration with Public Services and Procurement Canada and National Research Council Canada
  - ▶ funded the Neurodiversity Recruitment Pilot Project to recruit and on-board neurodivergent talent into the federal public service, in partnership with Shared Services Canada, the Financial Transactions and Reports Analysis Centre of Canada, and the Public Service Commission of Canada

#### **4. Regulatory Oversight**

##### **Centre for Regulatory Innovation**

Through the Centre for Regulatory Innovation, TBS helped departments develop, conduct and evaluate regulatory experiments by supporting two new multi-year initiatives:

- ▶ a Transport Canada project to test light sport aircraft in pilot training
- ▶ the Standards Council of Canada's pilot of an assessment program for artificial intelligence management systems

In addition to funding regulatory experimentation, the centre supported government-wide capacity-building by providing Canadian regulators with a guide on identifying, designing and carrying out regulatory experiments.

#### **Internal services**

This section contains information about TBS's internal services:

- ▶ a description of its activities
- ▶ the actions taken to achieve planned results and the success in delivering on them
- ▶ the financial and human resources allocated to it

#### **Description**

Internal services comprises related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal services refers to the activities and resources of the 10 distinct service categories that support program delivery in the organization, regardless of the internal services delivery model in a department.

The 10 service categories are:

- ▶ acquisition management services
- ▶ communication services
- ▶ financial management services





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- ▶ human resources management services
  - ▶ information management services
  - ▶ information technology services
  - ▶ legal services
  - ▶ material management services
  - ▶ management and oversight services
  - ▶ real property management services

## **Results**

In 2021–22, TBS allocated 28.3% of its planned operating spending and 28.2% of its planned full-time equivalents to internal services, which support the department’s four core responsibilities.

In 2021–22, TBS took steps in three areas to maintain and improve its performance.

### **1. Fostering employee well-being**

TBS raised awareness about mental and physical health and wellness and provided access to relevant tools and resources in different ways, including by:

- ▶ organizing online events and training sessions, such as sessions with mental health professionals
- ▶ providing information on the Employee Assistance Program and LifeSpeak, a digital education and well-being platform
- ▶ increasing the information available through TBS’s Mental Health and Wellness Hub
- ▶ monitoring and reporting on new sources of data to support a safe and healthy work environment

### **2. Building a diverse, inclusive and representative workforce**

TBS worked toward increasing diversity, inclusion and representation in its workforce on several fronts. For example, it:

- ▶ focused recruitment and outreach activities on identifying and attracting talent from the four designated employment equity groups, including through initiatives on LinkedIn
- ▶ consulted with people from employment equity groups at TBS to come up with solutions to remove systemic barriers and improve inclusion
- ▶ developed strategies and resources to increase knowledge about employment equity, diversity and inclusion in the recruitment process



- ▶ revised guidance and training on onboarding practices to help retain employees
- ▶ started developing a plan to ensure compliance with the [Accessible Canada Act](#),<sup>lxx</sup> which included consulting internally to identify barriers to inclusion for persons with disabilities and identifying priorities for making buildings more accessible

### 3. Preparing for the future

TBS ensured that it had the capacity for virtual, hybrid and on-site work by:

- ▶ equipping all boardrooms with 360-degree audio-visual devices that facilitate teamwork and collaboration
- ▶ deploying new workplace tools and improving existing ones to help employees work together better
- ▶ adapting policies, processes and tools to the new hybrid workplace

TBS also expanded the use of data analytics and enhancing workforce data by incorporating new data sources and creating new interactive dashboards to enable timely, results-based decision-making on approaches to a safe and flexible hybrid work model.

### Budgetary financial resources (dollars)

The following table shows budgetary spending for 2021–22 for internal services, as well as actual spending.

2021–22 Main Estimates	2021–22 planned spending	2021–22 total authorities available for use	2021–22 actual spending (authorities used)	2021–22 difference (actual spending minus planned spending)
91,541,058	91,541,058	98,193,259	95,963,867	4,422,809

### Human resources (full-time equivalents)

The following table shows the human resources in full-time equivalents that the department needed to carry out its internal services for 2021–22.

2021–22 planned full-time equivalents	2021–22 actual full-time equivalents	2021–22 difference (actual full-time equivalents minus planned full-time equivalents)
642	659	17



## Spending and human resources

### Spending

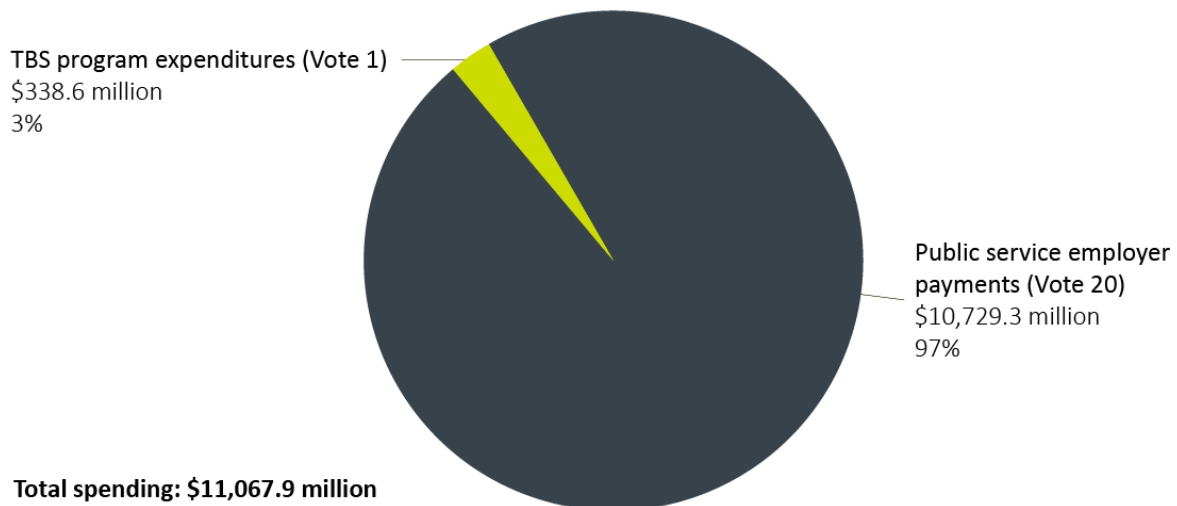
#### Spending 2019–20 to 2024–25

##### Actual expenditures

##### Departmental spending breakdown

Figure 1 shows a breakdown of spending by category.

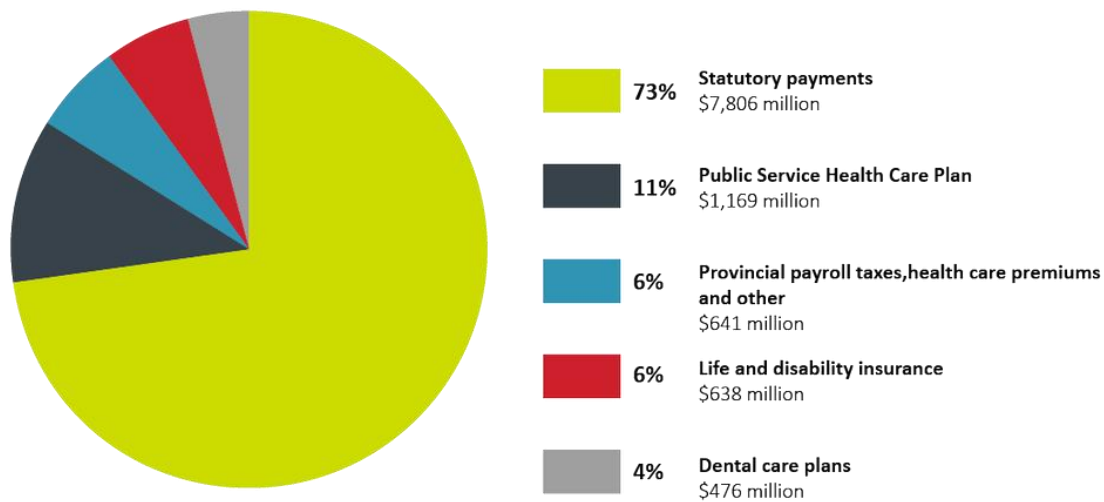
**Figure 1:** TBS total actual spending by category (votes 1, 20 and various statutory items), 2021–22



In 2021–22, TBS’s total spending was \$11,067.9 million. The largest share of spending (97%) was for public service employer payments, which TBS makes as employer for the core public administration. The balance (3%) was for TBS program expenditures.

Figure 2 shows a breakdown of TBS’s spending of \$10,729.3 million in public service employer payments (Vote 20) and various statutory items.

**Figure 2:** TBS public service employer payments (Vote 20) and various statutory items, actual spending, 2021–22

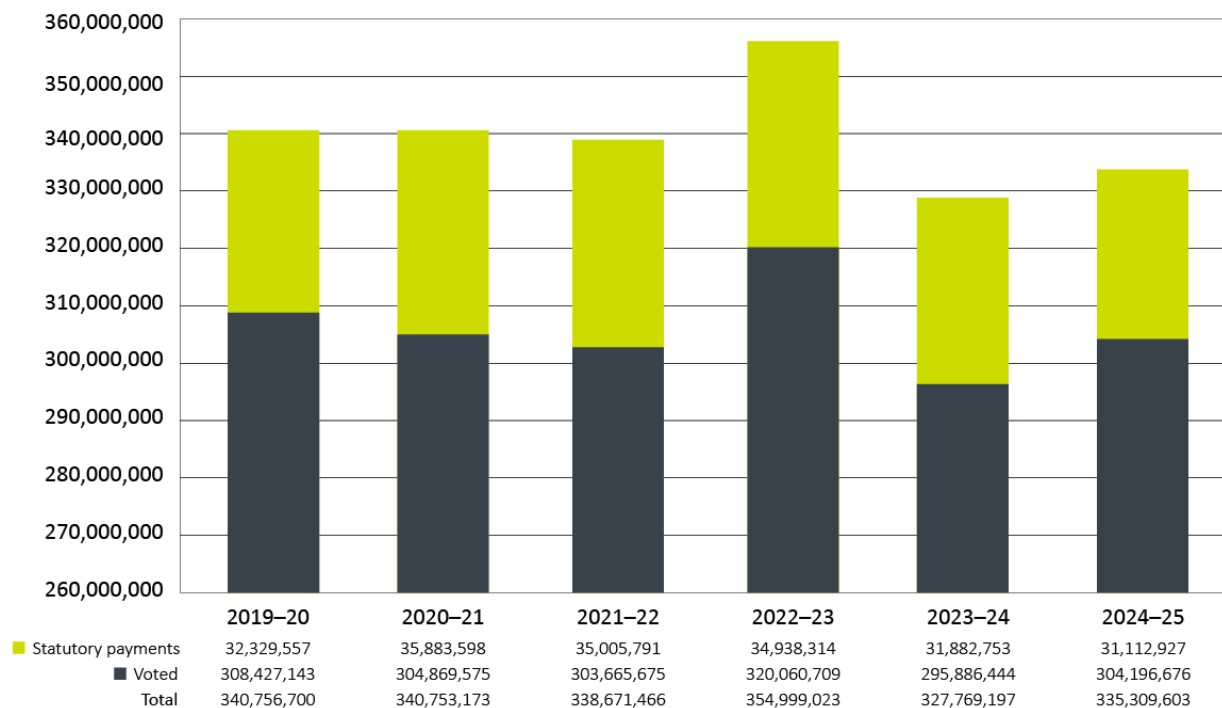


**Total public service employer payments (Vote 20):**  
**\$10,729.3 million**

These payments include the employer's share of employee and pensioner benefit plans, provincial health care premiums and other payroll taxes, as well as statutory payments, which relate mostly to pensions.

Figure 3 presents planned (voted and statutory spending) over time. 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.

**Figure 3:** Departmental spending trends for program expenditures (Vote 1)  
(dollars)



As shown in Figure 3, TBS's program expenditures decreased by \$2.1 million, from 2020–21 to 2021–22 due to:

- ▶ the modernization of the financial management transformation systems program
- ▶ lower expenditures for Phoenix stabilization and HR-to-Pay initiatives (Budget 2021)
- ▶ a reduction in communication services and information technology projects

The decrease in expenditures is partially offset by increases in:

- ▶ demand for critical digital products and services related to the COVID-19 pandemic
- ▶ funding requirements to advance public service job classification (Budget 2021)
- ▶ funding requirements for implementing the *Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police*, and funding for Phoenix stabilization and HR-to-Pay initiatives (Budget 2021)
- ▶ requirements for legal services
- ▶ work associated with bringing more departments into the Central Agency Cluster Shared Systems and with helping departments that use Free Balance migrate to other financial systems

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For 2022–23 to 2024–25, total planned spending for TBS’s core responsibilities is projected to decrease by \$19.7 million, mostly due to the sunsetting of the following programs or initiatives, although some may be subject to the renewal process:

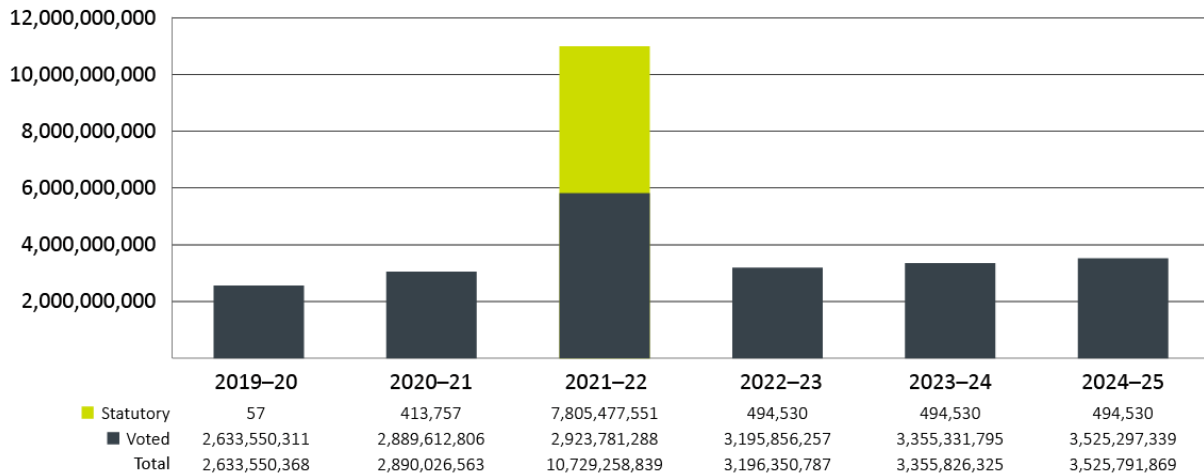
- ▶ Phoenix stabilization and HR-to-Pay initiatives (Budget 2021)
- ▶ *Policy on COVID-19 Vaccination for the Core Public Administration including the Royal Canadian Mounted Police*
- ▶ support for implementing proactive pay equity in the federal public service (Budget 2019)
- ▶ fostering a diverse and inclusive public service
- ▶ advancing public service job classification (Budget 2021)
- ▶ access to information review and action plan (Budget 2021)
- ▶ Office of Public Service Accessibility (Budget 2021)
- ▶ regulatory reviews and the External Advisory Committee on Regulatory Competitiveness (Budget 2021)
- ▶ Centralized Enabling Workplace Fund
- ▶ funding to establish the Centre of Expertise for Real Property to improve federal asset management (Budget 2021)
- ▶ Joint Learning Program

The decreases in planned spending are offset by increases in the funding needed to implement the federal Low-carbon Fuel Procurement Program (Budget 2021).

Figure 4 shows TBS’s spending on public service employer payments and statutory items for the core public administration over time.



**Figure 4:** Departmental spending trends for public service employer payments (Vote 20) and various statutory items (dollars)



The \$256.5-million increase in actual spending from 2019–20 to 2020–21 stems mainly from lump-sum payments and from a 20% increase in premiums under the public service disability insurance plan, both of which were made to help restore the financial health of the plan.

The \$7,839.2-million increase in actual spending from 2020–21 to 2021–22 is due to an increase in public service employer payments. This increase stems mainly from a \$7,805-million contribution to the Public Service Pension Plan to address an actuarial shortfall under the Public Service Superannuation Account in accordance with the triennial actuarial valuation of the plan as at March 31, 2020.

Actual spending in 2021–22 for public service employer payments is \$7,680.7 million higher than planned spending of \$3,048.6 million. This difference results mainly from the \$7,805-million actuarial adjustment to the Public Service Pension Plan noted above.

## Budgetary performance summary for core responsibilities and internal services (dollars)

The “Budgetary performance summary for core responsibilities and internal services” table presents the budgetary financial resources allocated for TBS’s core responsibilities and for internal services.

Core responsibilities and internal services	2021–22 Main Estimates	2021–22 planned spending	2022–23 planned spending	2023–24 planned spending	2021–22 total authorities available for use	2019–20 actual spending (authorities used)	2020–21 actual spending (authorities used)	2021–22 actual spending (authorities used)
Spending oversight	3,703,065,027	3,703,065,027	4,344,824,192	4,217,963,540	1,681,106,230	40,565,104	39,858,663	40,194,758
Administrative leadership	104,430,352	104,430,352	113,447,186	120,425,118	118,202,002	119,029,983	116,655,799	111,850,599
Employer	3,114,085,837	3,114,085,837	3,290,670,526	3,421,423,065	10,947,473,459	2,712,328,676	2,969,957,193	10,809,702,394
Regulatory oversight	9,039,679	9,039,679	11,716,665	9,899,265	11,318,505	9,293,307	10,022,274	10,218,687
<b>Subtotal</b>	<b>6,930,620,895</b>	<b>6,930,620,895</b>	<b>7,760,658,569</b>	<b>7,769,710,988</b>	<b>12,758,100,196</b>	<b>2,881,217,070</b>	<b>3,136,493,929</b>	<b>10,971,966,438</b>
Internal services	91,541,058	91,541,058	92,997,137	89,477,534	98,193,259	93,089,998	94,285,807	95,963,867
<b>Total</b>	<b>7,022,161,953</b>	<b>7,022,161,953</b>	<b>7,853,655,706</b>	<b>7,859,188,522</b>	<b>12,856,293,455</b>	<b>2,974,307,068</b>	<b>3,230,779,736</b>	<b>11,067,930,305</b>

The largest portion of TBS’s planned spending in 2021–22 consisted of:

- ▶ government-wide funds (55% through central votes 5, 10, 15, 25, 30 and 35), which the Treasury Board approves for transfer to other federal organizations for items such as government contingencies, government-wide initiatives, compensation adjustments, operating and capital budget carry-forward, and payroll requirements
- ▶ public service employer payments (45% through Vote 20)

TBS’s total funding available for use in its reference levels was reduced accordingly.

As shown in the “Budgetary performance summary for core responsibilities and internal services” table, total planned spending is expected to increase by \$831.5 million in 2022–23.

This is mainly due to funding announced in 2020–21 for the public service insurance plans and for the public service disability insurance plan, as well as increases to TBS’s Vote 25 Operating Budget Carry-Forward and Vote 35 Capital Budget Carry-Forward authorities. These authorities were no longer sufficient to cover organizations’ anticipated carry-forward limits.

Actual spending increased by \$7,837.2 million from 2020–21 to 2021–22. The increase is due to an increase in public service employer payments that stemmed mainly from a \$7,805-million contribution to the Public Service Pension Plan to address an actuarial shortfall under the Public Service Superannuation Account in accordance with the triennial actuarial valuation of the plan as at March 31, 2020.





Actual spending increased by \$256.5 million from 2019–20 to 2020–21. The increase is mainly attributable to Budget 2018 funding provided in 2019–20 for public service employer payments to meet price and volume fluctuations.

## Human resources

The “Human resources summary for core responsibilities and internal services” table presents the full-time equivalents allocated to each of TBS’s core responsibilities and to internal services.

### Human resources summary for core responsibilities and internal services

Core responsibilities and internal services	2019–20 actual full-time equivalents	2020–21 actual full-time equivalents	2021–22 planned full-time equivalents	2021–22 actual full-time equivalents	2022–23 planned full-time equivalents	2023–24 planned full-time equivalents
Spending oversight	297	292	303	284	302	302
Administrative leadership	786	771	608	754	612	579
Employer	532	545	414	606	566	416
Regulatory oversight	55	61	57	66	73	59
<b>Subtotal</b>	<b>1,670</b>	<b>1,669</b>	<b>1,382</b>	<b>1,710</b>	<b>1,553</b>	<b>1,356</b>
Internal services	643	661	642	659	649	642
<b>Total</b>	<b>2,313</b>	<b>2,330</b>	<b>2,024</b>	<b>2,369</b>	<b>2,202</b>	<b>1,998</b>

For 2019–20 to 2020–21, TBS’s full-time equivalents increased slightly.

For 2020–21 to 2021–22, TBS’s full-time equivalents increased by 39, mainly due to:

- ▶ additional funding received during the fiscal year:
  - › to advance public service job classification (Budget 2021)
  - › to implement the *Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police*
  - › for Phoenix stabilization and HR-to-Pay initiatives (Budget 2021)
  - › for Greening Government Operations for innovative approaches to reduce greenhouse gas emissions in government operations
- ▶ additional full-time equivalents hired to:
  - › provide critical COVID-19 digital products and services based on a higher demand
  - › onboard new departments to the Central Agency Cluster Shared Systems and due the creation of the Enterprise Resource Planning Central Component Team

- 
- › support new initiatives such as the Financial Community Development Programs, Inclusion, Diversity, Equity and Accessibility
  - › fill vacant positions across the department

The increase in full-time equivalents is partially offset by the modernization of the financial management transformation systems program.

For 2022–23 to 2023–24, the reasons for the decrease of 204 full-time equivalents are similar to the reasons for the decrease in spending shown in Figure 3 for 2022–23 to 2024–25, namely, the sunsetting of various programs subject to the renewal process.

## Expenditures by vote

For information on Treasury Board of Canada Secretariat's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2021](#).<sup>lxxi</sup>

## Government of Canada spending and activities

Information on the alignment of TBS's spending with Government of Canada's spending and activities is available in [GC InfoBase](#).<sup>lxxii</sup>

## Financial statements and financial statement highlights

### Financial statements

Treasury Board of Canada Secretariat's financial statements (unaudited) for the year ended March 31, 2022, are available on the departmental website.

### Financial statement highlights

The highlights presented in this section are drawn from TBS's financial statements. 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.



Condensed Statement of Operations (unaudited) for the year ended March 31, 2022  
(dollars)

Financial information	2021–22 planned results*	2021–22 actual results	2020–21 actual results	Difference (2021–22 actual results minus 2021–22 planned results)	Difference (2021–22 actual results minus 2020–21 actual results)
Total expenses	3,401,122,388	11,094,562,511	3,212,632,130	7,693,440,123	7,881,930,381
Total revenues	8,394,868	16,881,564	15,068,402	8,486,696	1,813,162
Net cost of operations before government funding and transfers	3,392,727,520	11,077,680,947	3,197,563,728	7,684,953,427	7,880,117,219

\* The 2021–22 planned results information is provided in the TBS's [Future-Oriented Statement of Operations \(unaudited\) for the year ending March 31, 2022](#) of the [Treasury Board of Canada Secretariat 2021–22 Departmental Plan](#).

TBS's total expenses of \$11,095 million consists of:

- ▶ public service employer payments (\$10,722 million in 2021–22 and \$2,853 million in 2020–21), which TBS makes as the employer for the core public administration; these payments include the employer's share of employee and pensioner benefit plans, provincial payroll taxes, as well as statutory payments related mostly to pensions
- ▶ departmental program expenses (\$373 million in 2021–22 and \$360 million in 2020–21)

The \$7,882-million (245%) increase in total expenses from 2020–21 to 2021–22 is due to an increase in public service employer payments that stems mainly from a \$7,805-million contribution to the Public Service Pension Plan to address an actuarial shortfall under the Public Service Superannuation Account in accordance with the triennial actuarial valuation of the plan as at March 31, 2020. See the [Actuarial Report \(19th\) on the Pension Plan for the Public Service of Canada as at 31 March 2020](#) for more information.<sup>lxxiii</sup>

The difference of \$7,693 million between planned and actual results for 2021–22 total expenses is due to the \$7,805-million actuarial adjustment to the Public Service Pension Plan noted above, partially offset by lapsed authorities mostly related to contingency funding for public service employer payments.

TBS's total revenues consist mainly of recovered costs it incurs for:

- ▶ the administration of the Public Service Pension Plan
- ▶ providing other government departments with internal support services related to shared financial and human resources management systems, accounting, and mail services

The increase of \$1.8 million in total revenues from 2020–21 to 2021–22 is mainly due to the recovery of additional costs incurred for the administration of the Public Service Pension Plan.



The difference of \$8.5 million between planned and actual results for 2021–22 total revenues is due to the renewal in 2021–22 of the authority to recover the costs for the administration of the Public Service Pension Plan.

Condensed Statement of Financial Position (unaudited) as of March 31, 2022  
(dollars)

Financial information	2021–22	2020–21	Difference (2021–22 minus 2020–21)
Total net financial assets	515,525,787	655,560,518	– 140,034,731
Total liabilities	505,598,039	654,829,856	– 149,231,817
Departmental net financial assets	9,927,748	730,662	9,197,086
Total non-financial assets	104,081,032	100,681,809	3,399,223
Departmental net financial position	114,008,780	101,412,471	12,596,309

TBS's assets consist mainly of accounts receivable from other government departments to pay for their share of employer contributions to employee benefit plans, as well as amounts due from the Consolidated Revenue Fund that may be disbursed without further charges to TBS's authorities. The decrease of \$140 million in total net financial assets from 2020–21 to 2021–22 is mostly the result of a decrease 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 to other government departments related to employer contributions to employee benefit plans, accrued employee claims for benefits under the public service health and dental care plans, and amounts due to the Consolidated Revenue Fund for accounts receivable previously credited to TBS's authorities. The decrease of \$149 million in total liabilities from 2020–21 to 2021–22 is mostly due to a decrease in accounts payable to other government departments for provincial payroll taxes and employer contributions to employee benefit plans.

The departmental net financial position has increased by \$12.6 million because of a \$9.2-million increase in departmental net financial assets and a \$3.4-million increase in total non-financial assets.



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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 increase of \$9.2 million from 2020–21 to 2021–22 stems mainly from decreases in accrued employee claims for benefits under the public service health and dental care plans and accrued vacation pay and compensatory leave; partially offset by a decrease in accrued revenues related to contributions to group insurance plans from plan members and certain organizations.

TBS's non-financial assets consist mainly of tangible capital assets. The increase of \$3.4 million from 2020–21 to 2021–22 is mostly due to an asset under construction related to the Digital Comptrollership Program.

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## Corporate information

### Organizational profile

**Appropriate minister:** The Honourable Mona Fortier, President of the Treasury Board

**Institutional head:** Graham Flack, Secretary of the Treasury Board

**Ministerial portfolio:** The Treasury Board portfolio consists of the Treasury Board of Canada Secretariat (TBS) 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 instruments:** The *Financial Administration Act* is the act that establishes the Treasury Board itself and gives it powers with respect to the financial, personnel and administrative management of the public service, and the financial requirements of Crown corporations.

**Year of incorporation / commencement:** 1966

### Raison d'être, mandate and role: who we are and what we do

"Raison d'être, mandate and role: who we are and what we do" is available on TBS's website.

For more information on the department's organizational mandate letter commitments, see the [President's mandate letter](#).<sup>lxxiv</sup>

### Operating context

Information on the operating context is available on TBS's website.

### Reporting framework

TBS's Departmental Results Framework and Program Inventory of record for 2021–22 are shown below.



Departmental Results Framework	<b>Core responsibility 1:</b> spending oversight	
	<b>Departmental result:</b> Treasury Board proposals contain information that helps Cabinet ministers make decisions	<b>Indicator:</b> percentage of Treasury Board submissions for complex projects or programs that transparently disclose financial risk
	<b>Departmental result:</b> government organizations measure, evaluate and report on their performance	<b>Indicator:</b> percentage of government programs that have suitable measures for tracking performance and informing decision-making
Program Inventory	<b>Program:</b> Oversight and Treasury Board Support	
	<b>Program:</b> Expenditure Data, Analysis and Reviews	
	<b>Program:</b> Government-Wide Funds	

Departmental Results Framework	<b>Core responsibility 2:</b> administrative leadership	
	<b>Departmental result:</b> government service delivery is digitally enabled and meets the needs of Canadians	<b>Indicator:</b> degree to which clients are satisfied with the delivery of Government of Canada services, expressed as a score out of 100
		<b>Indicator:</b> percentage of high-volume Government of Canada services that meet service standards
		<b>Indicator:</b> percentage of high-volume Government of Canada services that are fully available online
		<b>Indicator:</b> usage of high-volume Government of Canada online services, as a percentage of all service delivery channels, including in-person and telephone
		<b>Indicator:</b> percentage of Government of Canada websites that provide digital services to citizens securely
		<b>Indicator:</b> degree to which clients complete tasks on Government of Canada websites
	<b>Departmental result:</b> Canadians have timely access to government information	<b>Indicator:</b> number of datasets available to the public
		<b>Indicator:</b> percentage of access to information requests responded to within legislated timelines
		<b>Indicator:</b> percentage of personal information requests responded to within legislated timelines

	<b>Departmental result:</b> government has good asset and financial management practices	<b>Indicator:</b> percentage of key financial management processes for which a system of internal controls has been established and that have reached the continuous monitoring stage
		<b>Indicator:</b> percentage of departments that maintain and manage their assets over their life cycle
	<b>Departmental result:</b> government demonstrates leadership in making its operations net-zero carbon	<b>Indicator:</b> level of overall government greenhouse gas emissions
Program Inventory	<b>Program:</b> Financial Management Policies and Initiatives	
	<b>Program:</b> Financial Management Transformation	
	<b>Program:</b> Digital Strategy, Planning and Oversight	
	<b>Program:</b> Management Accountability Framework	
	<b>Program:</b> Canadian Digital Service	
	<b>Program:</b> Public Service Accessibility	
	<b>Program:</b> Acquired Services and Assets Policies and Initiatives	
	<b>Program:</b> Internal Audit Policies and Initiatives	
	<b>Program:</b> Digital Policy	
	<b>Program:</b> Communications and Federal Identity Policies and Initiatives	
	<b>Program:</b> Greening Government Operations	
Departmental Results Framework	<b>Core responsibility 3:</b> employer	
	<b>Departmental result:</b> public service attracts and retains a skilled and diverse workforce	<b>Indicator:</b> percentage of institutions where communications in designated bilingual offices “nearly always” occur in the official language chosen by the public
		<b>Indicator:</b> percentage of executive employees (compared with workforce availability) who are members of a visible minority group
		<b>Indicator:</b> percentage of executive employees (compared with workforce availability) who are women
		<b>Indicator:</b> percentage of executive employees (compared with workforce availability) who are Indigenous people
		<b>Indicator:</b> percentage of executive employees (compared with workforce availability) who are persons with a disability





	<b>Departmental result:</b> the workplace is healthy, safe and inclusive	<b>Indicator:</b> percentage of employees who believe their workplace is psychologically healthy
		<b>Indicator:</b> percentage of employees who indicate that they have been the victim of harassment on the job in the past 12 months
		<b>Indicator:</b> percentage of employees who indicate that they have been the victim of discrimination on the job in the past 12 months
		<b>Indicator:</b> percentage of employees who indicate that their organization respects individual differences (for example, culture, work styles and ideas)
		<b>Indicator:</b> percentage of employees who indicate that they have been the victim of discrimination on the job in the past 12 months
	<b>Departmental result:</b> terms and conditions of employment are fairly negotiated	<b>Indicator:</b> percentage of Public Service Labour Relations and Employment Board outcomes that confirm that the Government of Canada is bargaining in good faith
Program Inventory	<b>Program:</b> Executive and Leadership Development	
	<b>Program:</b> Employment Conditions and Labour Relations	
	<b>Program:</b> Pension and Benefits Management	
	<b>Program:</b> People Management Systems and Processes	
	<b>Program:</b> Public Service Employer Payments	
	<b>Program:</b> Workplace Policies and Services	
	<b>Program:</b> Research, Planning and Renewal	
Departmental Results Framework	<b>Core responsibility 4:</b> regulatory oversight	
	<b>Departmental result:</b> government regulatory practices and processes are open, transparent and informed by evidence	<b>Indicator:</b> percentage of regulatory initiatives that report on early public consultation undertaken prior to first publication
		<b>Indicator:</b> percentage of regulatory proposals that have an appropriate impact assessment (for example, cost-benefit analysis)
		<b>Indicator:</b> ranking of Canada's regulatory system by the organisation for economic cooperation and development
		<b>Indicator:</b> number of federal regulatory programs that have a regulatory cooperation work plan

	<b>Departmental result:</b> regulatory cooperation among jurisdictions is advanced	<b>Indicator:</b> percentage of significant regulatory proposals (for example, high and medium impact) that promote regulatory cooperation considerations, when relevant
<b>Program Inventory</b>	<b>Program:</b> Regulatory Policy, Oversight and Cooperation	



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## Supporting information on the program inventory

Financial, human resources and performance information for TBS's program inventory is available in [GC InfoBase](#).<sup>lxxv</sup>

## Supplementary information tables

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

- ▶ [Details on transfer payment programs](#)<sup>lxxvi</sup>
- ▶ [Gender-based analysis plus](#)<sup>lxxvii</sup>
- ▶ [Phoenix pay system expenditures for 2021–22](#)<sup>lxxviii</sup>
- ▶ [Response to parliamentary committees and external audits](#)<sup>lxxix</sup>
- ▶ [United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals](#)<sup>lxxx</sup>

## 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](#).<sup>lxxxi</sup> 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.

## Organizational contact information

### Mailing address:

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

**Telephone:** 613-369-3200

**Email:** [questions@tbs-sct.gc.ca](mailto:questions@tbs-sct.gc.ca)

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



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## Appendix: 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, organizations 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 3-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.



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**experimentation** (*expérimentation*)

The conducting of activities that seek to first explore, then test and compare the effects and impacts of policies and interventions in order to inform evidence-based decision-making, and improve outcomes for Canadians, by learning what works, for whom and in what circumstances. Experimentation is related to, but distinct from innovation (the trying of new things), because it involves a rigorous comparison of results. For example, using a new website to communicate with Canadians can be an innovation; systematically testing the new website against existing outreach tools or an old website to see which one leads to more engagement, is experimentation.

**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 support the development of responsive and inclusive policies, programs, and other initiatives; and understand how factors such as sex, race, national and ethnic origin, Indigenous origin or identity, age, sexual orientation, socio-economic conditions, geography, culture and disability, impact experiences and outcomes, and can affect access to and experience of government programs.

**government-wide priorities** (*priorités pangouvernementales*)

For the purpose of the 2021–22 Departmental Results Report, government-wide priorities refer to those high-level themes outlining the government's agenda in the 2020 Speech from the Throne, namely: Protecting Canadians from COVID-19; Helping Canadians through the pandemic; Building back better—a resiliency agenda for the middle class; The Canada we're fighting for.

**horizontal initiative** (*initiative horizontale*)

An initiative where two or more federal organizations 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.

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**performance** (*rendement*)

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

**performance reporting** (*production de rapports sur le rendement*)

The process of communicating evidence-based performance information. Performance reporting supports decision-making, accountability and transparency.

**plan** (*plan*)

The articulation of strategic choices, which provides information on how an organization 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.



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**result** (*résultat*)

A consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program, or initiative; instead, they are within the area of the organization's influence.

**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 an organization, 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.

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