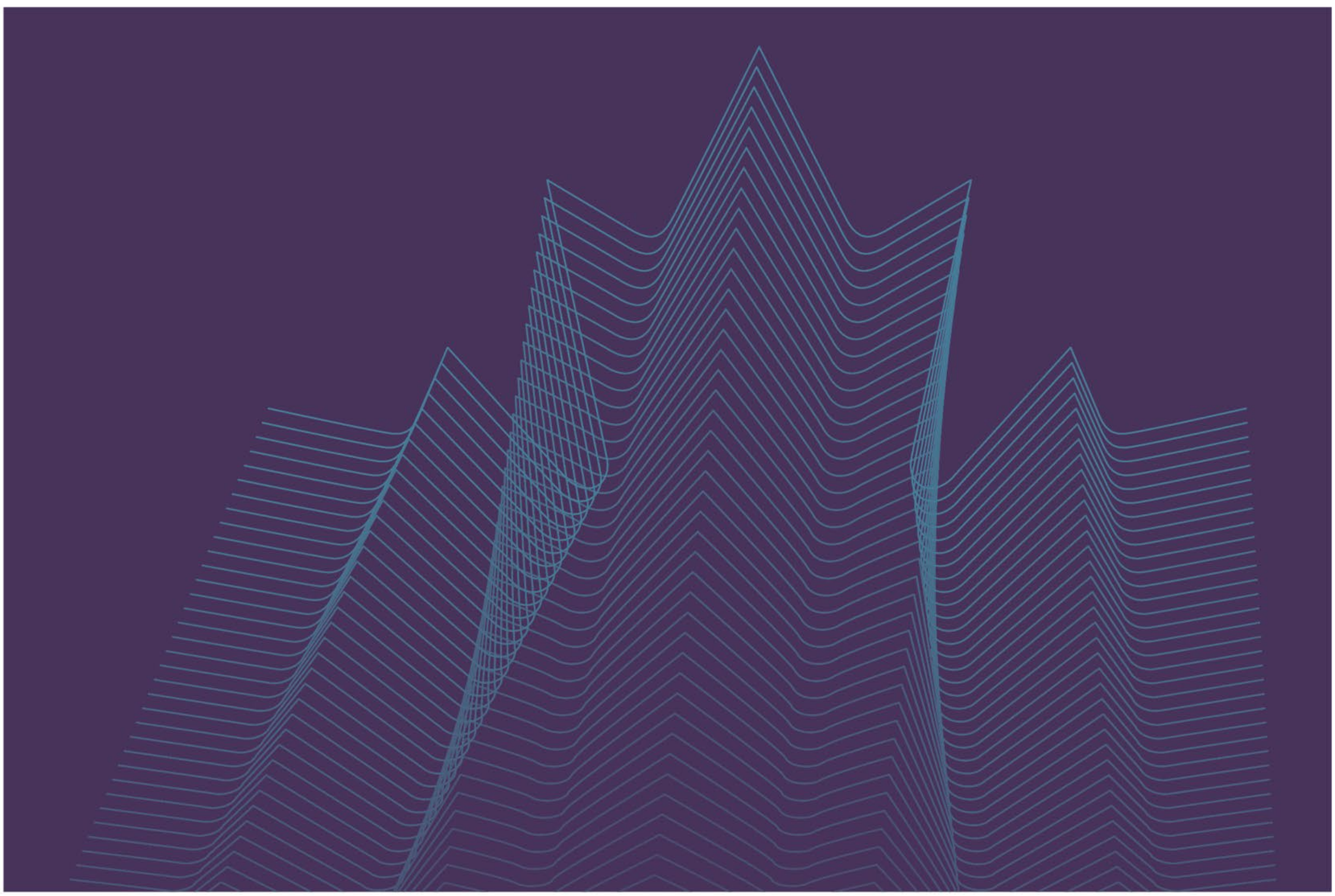
Canada School of Public Service École de la fonction publique du Canada

Quarterly Financial Report

For the quarter ended June 30, 2026



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1. Introduction

This quarterly financial report should be read in conjunction with the Main Estimates for fiscal year 2026-2027. It has been prepared by management, as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report.

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

1.1 Authority and objectives

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

A summary description of the School's programs can be found in the 2026-2027 Departmental Plan.

1.2 Basis of presentation

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

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

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

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

1.3 Financial structure

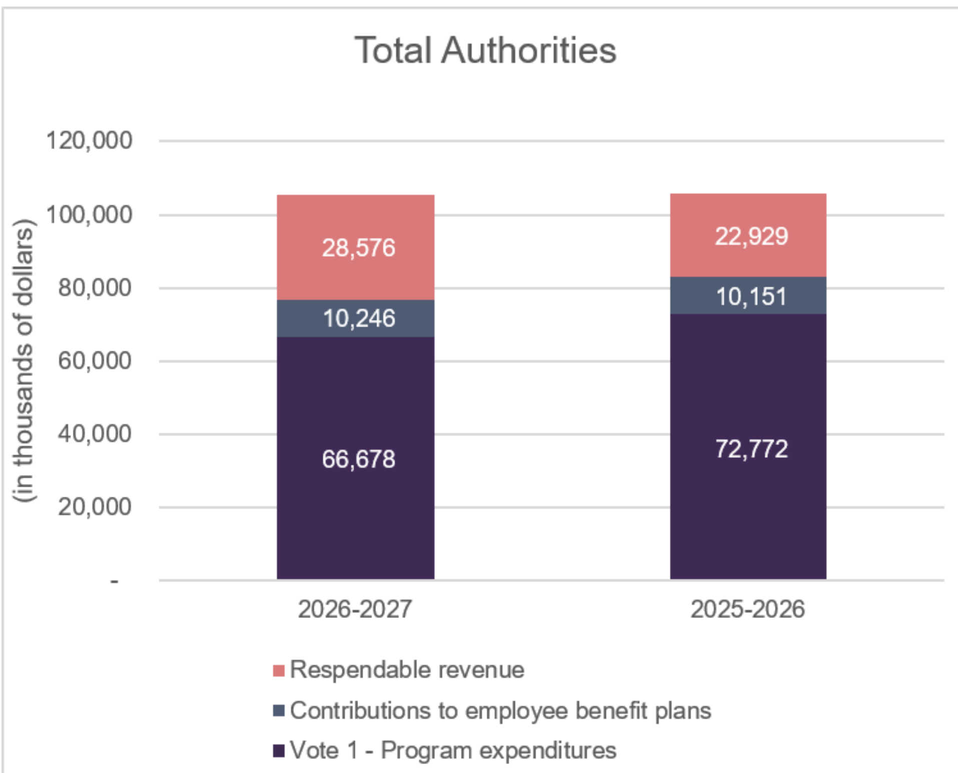
The School has a financial structure comprised of voted budgetary authorities for program expenditures which are paid from the Consolidated Revenue Fund. In addition, the School has statutory authorities for contributions to employee benefit plans and the authority to re-spend revenues.

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

2.1 Total authorities for fiscal year 2026–2027

The authorities available for use in fiscal year 2026–2027 amount to $105.5 million, including $66.7 million in voted appropriations and $38.8 million in statutory authorities. Statutory authorities include $17.3 million in forecasted respendable revenue, $11.3 million in respendable revenue carried forward from the previous fiscal year under subsection18(2) of the *Canada School of Public Service Act*, and $10.2 million for employee benefit plans.

Total authorities available for use in fiscal year 2026–2027 decreased by $0.4 million or 0.4% compared with the $105.9 million available in fiscal year 2025–2026. The $6.1 million decrease in voted authorities is primarily attributable to the Refocusing Government Spending initiative, the Comprehensive Expenditure Review, and the sunsetting of funding for the Advanced Leadership Program. These decreases were partially offset by increased funding to support Canada's Black Justice Strategy. The $5.7 million increase in statutory authority is primarily attributable to a timing difference in the collection of respendable revenues. In 2025–2026, the dissolution of Parliament affected all departments, resulting in delays in revenue collection during that fiscal year.



2.2 Planned expenditures for fiscal year 2026–2027

The School has planned expenditures of $105.5 million for fiscal year 2026–2027, consisting of $82.6 million for salaries and benefit plans and $22.9 million for operating and maintenance expenditures. Compared with the same quarter of the previous fiscal year, planned expenditures decreased by $0.4 million. This decrease is primarily attributable to lower personnel costs resulting from the Refocusing Government Spending initiative and the Comprehensive Expenditure Review. These decreases were partially offset by an increase in other subsidies and payments due to the change in the accounting methodology for revenues.

2.3 Expenditures for the quarter ended June 30, 2026

Compared with the same quarter of the previous year, total expenditures decreased by $0.8 million ($20.7 million versus $21.5 million), primarily due to:

- Personnel: decrease of $0.3 million, mainly related to the Refocusing Government Spending initiative and the Comprehensive Expenditure Review; and
- Professional and special services: decrease of $0.5 million, primarily attributable to a timing difference in the payment of invoices for IT specialized consultants, computer services, and development and training consultants.

3. Risks and uncertainties

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

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

There have been no other significant changes in relation to operations, personnel and programs over the last quarter.

Original signed by:

Nathalie Laviades Jodouin
Acting President

August 27, 2026

Original signed by:

Jodi Brouillard
Vice-President, Chief Digital Officer, and interim Chief Financial Officer Business Services Branch

August 26, 2026

Statement of Authorities (unaudited)

(*in thousands of dollars*)	Fiscal year 2026-2027		
	Total available for use for the year ending March 31, 2027*	**Used during the quarter ended June 30, 2026**	**Year to date used at quarter-end**
Vote 1 - Program expenditures	66,678	17,914	17,914
Budgetary Statutory Authority - Contributions to employee benefit plans	10,246	2,562	2,562
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the *Canada School of Public Service Act*	24,076	-	-
Budgetary Statutory Authority - Expenditures pursuant to subsection 29.1(1) of the Financial Administration *Act*	4,500	206	206
Total authorities	**105,500**	**20,682**	**20,682**

(*in thousands of dollars*)	Fiscal year 2025-2026		
	Total available for use for the year ending March 31, 2026*	**Used during the quarter ended June 30, 2025****	**Year to date used at quarter-end****
Vote 1 - Program expenditures	72,772	18,962	18,962
Budgetary Statutory Authority - Contributions to employee benefit plans	10,151	2,538	2,538
Budgetary Statutory Authority - Spending of revenues pursuant to subsection 18(2) of the *Canada School of Public Service Act*	18,429	-	-
#Budgetary Statutory Authority - Expenditures pursuant to subsection 29.1(1) of the Financial Administration *Act*	4,500	-	
Total authorities	**105,852**	**21,500**	**21,500**

** Includes only Authorities available for use and granted by Parliament at quarter-end.*
*** Certain comparative figures have been reclassified to conform to the current year's presentation.*

Departmental Budgetary Expenditures by Standard Object (unaudited)

(in thousands of dollars)	Fiscal year 2026-2027			Fiscal year 2025-2026		
	Planned expenditures for the year ending March 31, 2027*	Expended during the quarter ended June 30, 2026	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2026*	Expended during the quarter ended June 30, 2025**	Year to date used at quarter-end**
Expenditures						
Personnel	82,632	18,490	18,490	85,758	18,747	18,747
Transportation and communications	570	141	141	720	142	142
Information	311	1	1	561	31	31
Professional and special services	7,360	675	675	7,491	1,134	1,134
Rentals	12,029	1,223	1,223	11,991	1,250	1,250
Repair and maintenance	257	6	6	184	18	18
Utilities, materials and supplies	79	21	21	81	2	2
Acquisition of land, buildings and works	450	-	-	700	-	-
Acquisition of machinery and equipment	1,762	98	98	1,387	125	125
Other subsidies and payments	50	27	27	(3,021)	51	51
Total budgetary expenditures	**105,500**	**20,682**	**20,682**	**105,852**	**21,500**	**21,500**

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