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Quarterly Financial Report: For the quarter ended December 31, 2014

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1.0 Introduction

This quarterly financial report has been prepared by management as required by [section 65.1 of the *Financial Administration Act*](#), in the form and manner prescribed by the [Treasury Board Accounting Standard 1.3](#). This quarterly financial report should be read in conjunction with the Main Estimates, Supplementary Estimates (A) and (B), as well as *Canada's Economic Action Plan 2012 (Budget 2012)*, *Canada's Economic Action Plan 2013 (Budget 2013)* and *Canada's Economic Action Plan 2014 (Budget 2014)*.

This quarterly financial report has not been subject to an audit. However, it has been reviewed by the Departmental Audit Committee prior to approval by senior officials.

1.1 Authority, Mandate and Program

Public Safety Canada plays a key role in discharging the Government's fundamental responsibility for the safety and security of its citizens. The *Department of Public Safety and Emergency Preparedness Act 2005* and the *Emergency Management Act 2007* set out two essential roles for the Department: (i) support the Minister's responsibility for all matters, except those assigned to another federal minister, related to public safety and emergency management, including national leadership; and (ii) coordinate the efforts of Public Safety Portfolio agencies, as well as provide guidance on their strategic priorities.

The Department provides strategic policy advice and support to the Minister of Public Safety and Emergency Preparedness on a range of issues, including: national security, border strategies, countering crime and emergency management. The Department also delivers a number of grant and contribution programs related to emergency management, national security, and community safety.

Further information on the mandate, roles, responsibilities and program of Public Safety can be found in the 2014-15 [Report on Plans and Priorities](#) and the 2014-15 [Main Estimates](#).

1.2 Basis of Presentation

This quarterly report has been prepared using an expenditure basis of accounting. The accompanying [Statement of Authorities](#) includes the Department's spending authorities granted by Parliament, or received from Treasury Board Central Votes, and those used by the Department consistent with the Main Estimates and the Supplementary Estimates (A) and (B) for the 2014-15 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet the information needs concerning the use of spending authorities.

The authority of Parliament is required before funds can be spent by the Government. Approvals are given in the form of annual limits provided through *Appropriation Acts* or through legislation in the form of statutory spending authority for specific purposes.

As part of the departmental performance reporting process, Public Safety prepares its annual departmental financial statements on a full accrual basis in accordance with Treasury Board accounting policies, which are based on Canadian generally accepted accounting principles for the public sector. However, the spending authorities voted by Parliament remain on an expenditure basis, as do the expenditures presented in this report.

As part of the Parliamentary business of supply, the Main Estimates must be tabled in Parliament on or before March 1 preceding the new fiscal year.

1.3 Public Safety Canada Financial Structure

Public Safety has a financial structure composed mainly of voted budgetary authorities that include Vote 1 – Operating Expenditures, Vote Netted Revenues and Vote 5 – Grants and Contributions. The Department's statutory authorities consist of contributions to Employee Benefit Plans (EBP) and Minister of Public Safety and Emergency Preparedness – Salary and motor car allowance.

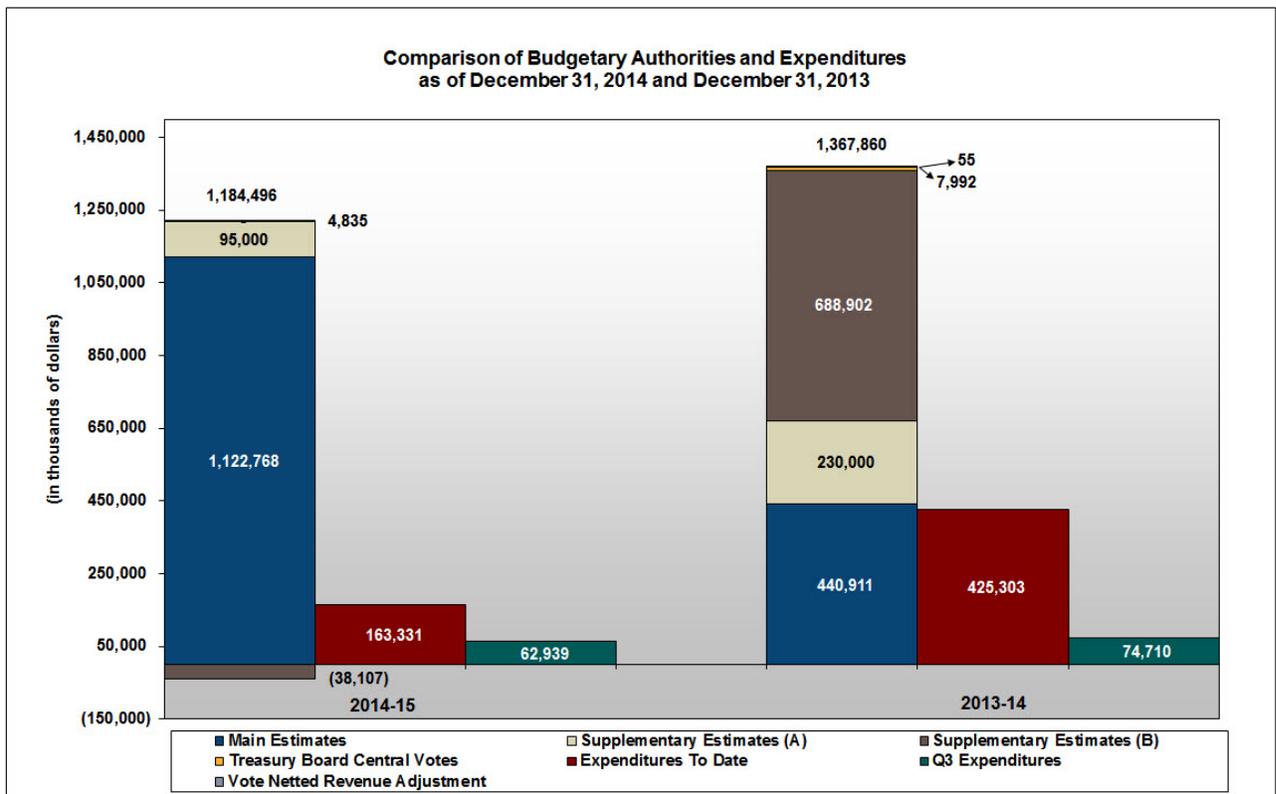
About 88.3 percent of the Department's budget is devoted to delivering transfer payment programs related to emergency management, national security and community safety. The largest programs include payments made pursuant to the Disaster Financial Assistance Arrangements (DFAA) contribution program, the First Nations Policing Program (FNPP), as well as providing financial support to the Province of Quebec for response and recovery costs

from the explosion following the train derailment in Lac-Mégantic, Quebec and to the Provinces and Territories for the 2011 Flood Mitigation Investments.

2.0 Highlights of Fiscal Quarter and Fiscal Year-to-Date (YTD) Results

The numbers presented in the report are in accordance with the government-wide chart of accounts for Canada for 2014-15 and Treasury Board Accounting Standard 1.3.

The following graph provides a comparison of the net budgetary authorities and expenditures as of December 31, 2014 and December 31, 2013 for the Department's combined Vote 1, Vote 5 and Statutory Votes.



Budgetary Authorities and Expenditures Comparison

Starting from the left hand side, the "first" column in the graph indicates that the Department authorities are at \$1,184.5 million for fiscal year 2014-15. The year-to-date expenditures of \$163.3 million reported at the end of the third quarter of the 2014-15 fiscal year are shown under the "second" column. The expenditures of \$62.9 million for the period ended December 31, 2014 (i.e. third quarter) are presented under the "third" column. The fourth column in the graph depicts the 2013-14 authorities which were at \$1,367.9 million at the end of December 2013. The 2013-14 year-to-date expenditures of \$425.3 million are shown under the "fifth" column. The Departments' actual expenditures incurred in the third quarter of 2013-14 were \$74.7 million and are shown under the "sixth" column of the graph.

2.1 Significant Changes to Authorities

For the period ending December 31, 2014, the authorities provided to the Department included Main Estimates, Supplementary Estimates (A) and (B), and the Treasury Board Central Votes transfers for Compensation Adjustments and Operating Budget Carry-Forward. The 2013-14 authorities for the same period included the same types of authorities, with the addition of a Treasury Board Central Vote transfer for Eligible Paylist Expenditures and a Vote Netted Revenue adjustment. The [Statement of Authorities](#) presents a decrease of \$183.4 million or 13.4 percent in Public Safety's total authorities as at December 31, 2014 compared to those of the previous year for the same period (from \$1,367.9 million to \$1,184.5 million).

This change in authorities is comprised of a decrease in Vote 1 – Operating Expenditures (\$8.6 million), a decrease in Vote 5 – Grants and Contributions (\$173.4 million) and a decrease in Budgetary Statutory Authorities (\$1.4 million).

Vote 1 – Operating Expenditures

The Department's Vote 1 decreased by \$8.6 million or 6.5 percent, mainly due to:

- **A decrease of \$7.0 million** as a result of the saving measures announced in Budget 2012 (of note, details on the implementation of incremental and savings measures announced in Budgets 2012 are found in the [Budget 2012 Implementation](#) section);
- **A decrease of \$4.1 million** for Treasury Board Central Vote transfers for Eligible Paylist Expenditures received in the third quarter of 2013-14;
- **A decrease of \$1.5 million** for funding previously required to implement the local regional offices that provide operational capacity to implement the Department's role in emergency response;
- **A decrease of \$1.2 million** in funding for the Canada's Cyber Security Strategy which aims to strengthen the security of federal cyber systems; and
- **A decrease of \$0.4 million** for a permanent transfer to Shared Services Canada for services related to the acquisition and provision of hardware and software for workplace technology devices.

Offset by:

- **An increase of \$3.7 million** for an advertising initiative entitled: Anti-Cyberbullying;
- **An increase of \$0.8 million** to support enhanced national security review of foreign investments under the *Investment Canada Act*;
- **An increase of \$0.7 million** for collective agreements signed or other compensation adjustments made between August 1, 2011 and December 31, 2011, as well as between April and July 31, 2012; and
- **An increase of \$0.6 million** to support the Government of Canada's provision of essential federal services to the Toronto 2015 Pan American and Parapan American Games.

Vote 5 - Grants and Contributions (G&C)

The Department's Vote 5 decreased by \$173.4 million or 14.2 percent, mainly due to:

- **An decrease of \$257.0 million** previously required to supplement Public Safety's existing reference levels for the Disaster Financial Assistance Arrangements (DFAA) contribution program for non-discretionary requirements to address existing and future obligations under the DFAA; and
- **A decrease of \$1.0 million** as a result of savings measures announced in Budget 2012; (of note, details on the implementation of incremental and savings measures announced in Budgets 2012 is found in the [Budget 2012 Implementation](#) section).

Offset by:

- **An increase of \$70.0 million** to provide financial assistance to the Province of Quebec for decontamination costs associated with the explosion following the train derailment in Lac-Mégantic, Quebec; and
- **An increase of \$12.8 million** in financial support to Provinces and Territories for 2011 Flood Mitigation Investments.

Budgetary Statutory Authorities

The decrease of \$1.4 million or 8.7 percent in 2014-15 is in most part related to the Employee Benefit Plans (EBP) costs associated with the change in the Department budgetary requirements for salary.

2.2 Explanation of Significant Variances from Previous Year Expenditures

The total year-to-date (YTD) expenditures decreased by \$262.0 million, or 61.6 percent, in 2014-15, compared to 2013-14, from \$425.3 million to \$163.3 million. This decrease is mostly due to lower spending in Transfer Payments, which decreased by \$258.7 million or 79.3 percent from \$326.3 million in 2013-14 to \$67.6 million in 2014-15. For a detailed explanation of variances in expenditures in the first and second quarters, please refer to the Quarterly Financial Report for the quarter ended June 30, 2014 and the quarter ended September 30, 2014. The cumulative effect of these variances, as well as the variances in the third quarter detailed below, explain the decrease in YTD expenditures.

Compared to the previous year, the total expenditures in the third quarter, ending December 31, 2014, have decreased by \$11.8 million, from \$74.7 million to \$62.9 million as per the table of [Departmental Budgetary Expenditures by Standard Object](#). This represents a decrease of 15.8 percent against expenditures recorded for the same period in 2013-14.

This overall decrease in spending is a combination of a net decrease in Vote 1 – Operating Expenditures of \$1.7 million (from \$30.5 million to \$28.8 million), a decrease in Vote 5 – Grants and Contributions of \$9.7 million (from \$40.3 million to \$30.5 million), as well as a minor net decrease of \$0.3 million in Budgetary Statutory Authorities.

For the most part, the decrease in spending in the third quarter of 2014-15 is explained by the Transfer Payment decrease of \$9.7 million, or 24.2 percent, compared to those of the previous year for the same period (from \$40.3 million in 2013-14 to \$30.5 million in 2014-15). This decrease represents 82.8 percent of the total variance in the expenditures expended during the third quarter of 2013-14 and 2014-15. The decrease is mainly attributed to a \$10.0 million payment to the Province of New Brunswick for the 2010 December Spring Rainstorm and 2012 Spring Freshet paid in the third quarter of 2013-14 under the Disaster Financial Assistance Arrangements (DFAA) program.

Personnel expenditures, which include expenditures related to Employee Benefit Plans (EBP) and the Minister's salary and motor car allowance, have decreased by \$2.6 million, compared to those of the previous year for the same period (from \$26.3 million to \$23.7 million). The decrease is mainly attributed to a net decrease of \$2.6 million in expenditures incurred for salary and wages in the third quarter of 2014-15. This includes a decrease of \$2.3 million for regular salaries of continuing employees and \$0.4 million for acting pay, offset by an increase of \$0.4 million for secondments and other similar employment arrangements.

Other operating expenditures have increased by \$1.0 million, compared to those of the previous year for the same period (from \$8.4 million to \$9.4 million). The overall net increase is mainly attributed to increases in expenditures in the third quarter of 2014-15 of \$1.6 million in Information related to advertising services and \$0.1 million in Utilities, Material and Supplies largely due to electrical costs and paper and photocopy supplies. These increases are offset by a decrease of \$0.7 million in Repair and Maintenance expenditures in the third quarter of 2014-15 for office building repairs.

Lastly, revenues netted against expenditures collected for interdepartmental provision of internal support services increase by \$0.4 million in the third quarter of 2014-15 compared to the same period of 2013-14 (from \$0.2 million to \$0.7 million).

3.0 Risks and Uncertainty

The Department's mandate spans from public safety and security, intelligence and national security functions, social interventions for youth-at-risk, to readiness for all manner of emergencies. The Department is called to rapidly respond to emerging threats and ensure the safety and security of Canadians. Its ability to deliver its programs and services is subject to several risk sources, such as, the rapidly changing asymmetrical threat environment, its ability to respond to natural or man-made disasters, government priorities, and central agencies' or government-wide initiatives. To deliver this mandate effectively, the collaboration of many departments and agencies, provincial and territorial governments, international partners, private sector and first responders is required. Without the collaboration of all these partners, the Department is at risk in the delivery of its mandate and objectives, making the effectiveness of these relationships crucial.

Fiscal Restraint

Public Safety continues to face pressures that have been previously identified. Collectively these pressures have reduced the Department's funding base and its flexibility to reallocate funding to achieve expected results.

In recognition of this tightening fiscal environment, Public Safety examined all of its departmental program spending, balancing resource allocations against identified priorities by shifting from lower to higher priorities. The Department continues to explore actions to mitigate and manage the impact of the changing fiscal environment on the organization. As such, the Department announced in December 2013 a realignment of departmental functions. (Of note, details on the realignment of departmental functions are found in the [Significant Changes in Relation to Operations](#) section).

2013 Operating Budget Freeze

In keeping with the Government's commitment to implement measures to return to balanced budgets in 2015, *Economic Action Plan 2014 (Budget 2014)* announced a number of whole-of government initiatives to control the size and cost of government operations.

The November 2013 Update of Economic and Fiscal Projections reintroduced a freeze on departmental operating budgets. This freeze applies for two years beginning in 2014–15. The operating budget freeze is expected to generate government-wide savings by introducing a number of whole-of government initiatives to contain costs and increase efficiencies. One of these initiatives is related to compensation adjustments.

Compensation Adjustment

2014-15 marks the beginning of a new round of collective bargaining between the Government of Canada and federal public service bargaining agents. The Government will work with these bargaining agents to renew all 27 of its collective agreements.

Treasury Board will not allocate funding for wage and salary increases that take effect during the freeze period (in 2014–15 and 2015–16), or for the ongoing impact of those adjustments. Organizations are required to absorb these costs.

Since the outcome of these negotiations is unsure, Public Safety's exact share of the savings has yet to be determined. Nonetheless, the Department is provisioning for these amounts to alleviate the potential financial risk. Using historical data, and employment classification data available at the time this report was prepared, it has been reasonably estimated that the savings would be \$0.7 million in 2014-15 and \$1.0 million in 2015-16 and ongoing.

Canada School of Public Service new Funding Model

In May 2014, the Clerk of the Privy Council highlighted the importance of investing in the learning and development of federal public sector employees. Destination 2020 announced an enterprise-wide commitment to learning, with the Canada School of Public Service (CSPS) playing a central role in the design and delivery of a common curriculum for all public servants.

These changes will shift the School from being operated on a partial cost-recovery basis, to a full appropriation basis. To support this new approach, the majority of the School's funding will come from departmental reallocation. To allow time for both departments and the School to adjust to the new model, implementation will be phased in fiscal year 2014-15, with full implementation in 2016-17.

Public Safety's share of the contribution to CSPS is \$53.0 thousand in 2014-15, \$106.0 thousand in 2015-16 and \$221.7 thousand in 2016-17 and future years. This funding was reduced from the Department's available authorities by means of a frozen allotment in the third quarter of 2014-15 and was permanently transferred as part of future years' reference levels.

Web Renewal

To facilitate access to the wealth of information and services available to Canadians through the Web channel, the Government of Canada launched a new user-centric web presence (Canada.ca) at the end of 2013. By 2016, the government is committed, under the Web Renewal Initiative, to reduce 1,500 government websites to one (Canada.ca) and to improve the overall effectiveness and efficiency of web publishing and social media account management across all departments and agencies.

In addition to reallocating communication resources to support the work, Public Safety is providing \$29.1 thousand on an ongoing basis towards the Web Renewal initiative. The funds support Service Canada in its new role as Principle Publisher for the consolidated web presence. This funding was reduced from the Department's available authorities by means of a frozen allotment in the second quarter of 2014-15 and was permanently transferred as part of future years' reference levels.

4.0 Significant Changes in Relation to Operations, Programs and Personnel

4.1 Significant Changes in Relation to Operations

Transition Payment for Pay in Arrears

In April 2014, the Government of Canada implemented payment in arrears, an industry standard payroll practice, which will improve pay services to employees through timelier processing of changes in their pay, increased transparency and predictability in earnings.

Historically, employees' pay were calculated and processed in advance of the work being performed. Adopting payment in arrears means that employees are now paid for the ten days worked that concludes the two weeks prior to the pay day. In order to avoid any financial hardship to employees as the Government transitioned to payment in arrears, existing employees continued to be paid their "regular" salary every two weeks, by issuing a one-time transition payment in the first quarter of 2014-15 (May 21, 2014). Public Safety's one-time transition payment was \$3.3 million and is accounted for under standard object "Other subsidies and payments".

Organizations have been asked to cash-manage these payments where possible. However, those organizations that find they are unable to absorb some or all of the incremental cost may seek relief through reimbursement from central sources in the fourth quarter of 2014-15, provided that their operating budget lapse will not exceed the amount eligible for carry forward into the following fiscal year.

Departmental Realignment

As of the end of December 2014, the majority of executive staffing actions related to the realignment have been carried out.

To assist in implementing the realignment of non-executive structures, the Resource Management Committee (RMC) was established in November 2014 to provide a forum for departmental consultation and deliberation. As end-state organizational structures are finalized, the RMC has acted as a mechanism to coordinate approaches among branches to ensure consistency and continuity across the department. The committee has also provided a conduit to engage with employees in each branch, to consider areas where approaches can be adjusted, and to share successful practices. As of January 2015, the RMC will also begin consultations with union representatives.

As part of the non-executive realignment, a financial review of each of the branches is also being conducted to ensure appropriate alignment of resources.

In December, the end-state structure for the Emergency Management and Programs Branch was finalized and announced to employees. Other branches' end state structures were nearly finalized by the end of December, and slated to be announced early in the following quarter.

4.2 Significant Changes in Relation to Programs

Disaster Financial Assistance Arrangements

The Disaster Financial Assistance Arrangements (DFAA) contribution program was established in 1970 to provide a consistent and equitable mechanism for federal sharing of provincial or territorial costs for natural disaster response and recovery where such costs would place an undue burden on a provincial or territorial economy.

There are currently 68 natural disasters for which Orders-in-Council (OiCs) have been approved, authorizing the provision of federal financial assistance under DFAA, and for which final payments have not yet been made. Taking into account all the expected DFAA final payments, the total estimated outstanding federal liability at the end of the third quarter was \$2.6 billion, the majority of which is expected to be paid out over the next five years.

The four most significant events represent 68 percent of Public Safety's current liabilities under the DFAA. They are the Alberta 2013 June Flood estimated at \$1.1 billion, the Saskatchewan 2014 June Rainstorm at \$357.7 million, the Manitoba 2011 Spring Flood at \$196.5 million, and the Ontario 2013 December Ice Storm at \$152.9 million.

Lac Mégantic, Quebec

In response to the train derailment in Lac-Mégantic, Quebec on July 6, 2013, the Government of Canada committed on July 22, 2013, \$25 million for immediate response and recovery needs from Public Safety to help support the longer-term economic recovery and rebuilding of this community and this region. Public Safety received this funding in the third quarter of 2013-14 through the Supplementary Estimates (B).

On November 21, 2013, Prime Minister Stephen Harper announced significant additional support for Lac-Mégantic, which will be used to decontaminate the town's soil and water, contributing to the town's reconstruction and recovery. The new support will contribute to cleaning up the estimated 31 hectares of affected soil, disposing of contaminated waste, decontaminating Lac-Mégantic and the Chaudière River, helping to restore the integrity of the town's sewer system, cleaning up buildings and infrastructure, and demolishing contaminated buildings. An estimated \$190 million is to be cost-shared between the Government of Quebec and the federal government, amounting up to \$95 million for each party. An amount of \$95 million was approved in the first quarter of 2014-15 through the Supplementary Estimates (A).

Advertising initiative entitled: Anti-Cyberbullying

The October 2013 Speech from the Throne committed the introduction of legislation giving police and prosecutors new tools to effectively address cyberbullying that involves criminal

invasion of privacy, intimidation and personal abuse. This legislation would create a new criminal offence prohibiting the non-consensual distribution of intimate images. To this effect, a national advertising campaign to combat cyberbullying was developed.

The objective of this campaign is to raise awareness among Canadians of the Government of Canada's "whole community" approach to address the issue of cyberbullying. It is expected that at the end of this campaign, Canadians will be better informed to take action to prevent cyberbullying and report it. Plus, be better informed regarding the steps the Government is taking to address cyberbullying including legislation, research, education, awareness-raising and enforcement activities.

In order to develop this national advertising campaign, Public Safety received \$3.7 million in the fourth quarter of 2013-14 through the Supplementary Estimates (C) and an additional amount of \$3.7 million was approved in the third quarter of 2014-15 through the Supplementary Estimates (B).

4.3 Significant Changes in Relation to Personnel

There have been no significant changes in relation to personnel in the quarter ended December 31, 2014.

5.0 Budget 2012 Implementation

This section provides an overview of the savings measures announced in Budget 2012 that will be implemented in order to refocus government and programs; make it easier for Canadians and business to deal with their government; and, modernize and reduce the back office.

Public Safety is doing its part to support the federal government's return to a balanced budget, reduce the deficit, and deliver on its commitments to Canadians.

The Department will achieve Budget 2012 savings of \$24.7 million by fiscal year 2014-15 through organizational restructuring as well as by transforming some of its business activities, while also minimizing service reductions to priority policies and programs.

The Department is achieving Budget 2012 savings of \$24.7 million in 2014-15.

Vote 1 - Operating Expenditures saving measures account for \$13.0 million, Vote 5 - Grants and contributions account for \$10.2 million and the Statutory Vote - Employee Benefit Plans account for the remaining \$1.5 million.

Public Safety is well positioned to undertake these changes. The Department has developed action plans for each initiative and is currently monitoring to ensure it meets its financial obligations. The initiatives arising from Budget 2012 will further enable Public Safety to focus its resources on the Department's key priorities and core mandate, while at the same time ensuring the Department will continue to build a safe and secure Canada.

6.0 Approval by Senior Officials

The printed version signed by:

François Guimont, Deputy Minister
Public Safety Canada
Ottawa, Canada
February 10, 2015

Mark Perlman, CPA, CMA, Chief Financial Officer and Assistant Deputy Minister
of the Corporate Management Branch
Public Safety Canada
Ottawa, Canada
February 9, 2015

7.0 Statement of Authorities (unaudited)

Fiscal year 2014-2015 (in thousands of dollars)			
	Total available for use for the year ending March 31, 2015*	Used during the quarter ended December 31, 2014	Year to date used at quarter-end
Vote 1 - Net Operating Expenditures	123,742	28,786	84,796
Vote 5 - Grants and Contributions	1,046,154	30,503	67,585
Employee Benefit Plans (EBP)	14,520	3,630	10,890
Minister's Salary and Motor Car Allowance	80	20	60
TOTAL AUTHORITIES	1,184,496	62,939	163,331

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

Note: Totals may not add and may not agree with details provided elsewhere due to rounding.

Fiscal year 2013-2014 (in thousands of dollars)			
	Total available for use for the year ended March 31, 2014*	Used during the quarter ended December 31, 2013	Year to date used at quarter-end
Vote 1 - Net Operating Expenditures	132,334	30,475	87,073
Vote 5 - Grants and Contributions	1,219,531	40,251	326,280
Employee Benefit Plans (EBP)	15,916	3,965	11,896
Minister's Salary and Motor Car Allowance	79	20	54
TOTAL AUTHORITIES	1,367,860	74,710	425,303

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

Note: Totals may not add and may not agree with details provided elsewhere due to rounding.

8.0 Departmental budgetary expenditures by Standard Object (unaudited)

Fiscal year 2014-2015 (in thousands of dollars)			
	Planned expenditures for the year ending March 31, 2015*	Expended during the quarter ended December 31, 2014	Year to date used at quarter-end
Expenditures:			
Personnel	102,829	23,692	75,214
Transportation and communications	3,998	784	1,737
Information	5,706	2,383	3,007
Professional and special services	16,364	4,985	11,098
Rentals	3,853	664	1,761
Repair and maintenance	1,010	216	743
Utilities, material and supplies	552	187	431
Acquisition of land, buildings and works	2,546	-	-
Acquisition of machinery and equipment	4,135	165	508
Transfer payments	1,046,154	30,503	67,585
Public debt charges	-	-	-
Other subsidies and payments	49	29	3,303
Total gross budgetary expenditures	1,187,196	63,608	165,387
Less Revenues netted against expenditures:			
Interdepartmental Provision of Internal Support Services	2,700	669	2,056
Total net budgetary expenditures	1,184,496	62,939	163,331

* Includes only planned expenditures against authorities available for use and granted by Parliament at quarter end.

Note: Totals may not add and may not agree with details provided elsewhere due to rounding.

Fiscal year 2013-2014 (in thousands of dollars)			
	Planned expenditures for the year ended March 31, 2014*	Expended during the quarter ended December 31, 2013	Year to date used at quarter- end
Expenditures:			
Personnel	111,559	26,322	84,067
Transportation and communications	5,162	991	2,210
Information	2,543	732	1,122
Professional and special services	19,845	4,913	9,779
Rentals	5,087	412	1,215
Repair and maintenance	2,006	935	1,151
Utilities, material and supplies	958	76	350
Acquisition of land, buildings and works	1,207	-	-
Acquisition of machinery and equipment	2,840	296	803
Transfer payments	1,219,531	40,251	326,280
Public debt charges	-	-	-
Other subsidies and payments	121	26	35
Total gross budgetary expenditures	1,370,860	74,955	427,012
Less Revenues netted against expenditures:			
Interdepartmental Provision of Internal Support Services	3,000	244	1,709
Total net budgetary expenditures	1,367,860	74,710	425,303

*** Includes only planned expenditures against authorities available for use and granted by Parliament at quarter end.**

Note: Totals may not add and may not agree with details provided elsewhere due to rounding.