

ANNUAL REPORT

2023-24

Treasury Board Secretariat



MESSAGE FROM THE PRESIDENT OF TREASURY BOARD

As the President of the Treasury Board and the Minister responsible for Treasury Board Secretariat (TBS), a category one government entity, I am pleased to present the 2023-24 Annual Performance Report for TBS, in alignment with the responsibilities outlined in the **Transparency and Accountability Act**. This report highlights the achievements and advancements made in meeting the objectives set for the 2023-24 fiscal year.

Throughout the year, TBS has continued to provide effective and people-centred human resource services, provided decision-makers with evidence to inform decisions, continued its implementation of the Accountability Framework throughout the public sector, and continued to improve financial management across departments, agencies, boards, and commissions.

My signature below is indicative of my accountability for the preparation of this report and the achievement of identified objectives. I extend my gratitude to all TBS staff for their dedication and professionalism in delivering high-level programs and services.

A handwritten signature in black ink, appearing to read 'Siobhan Coady', written in a cursive style.

Hon. Siobhan Coady
President of Treasury Board

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Departmental Overview

Treasury Board Secretariat (TBS) is responsible for providing government-wide comptrollership oversight to ensure accountability for the use of public funds, financial management, and reporting. TBS supports the role of the Treasury Board Committee of Cabinet, whose responsibilities fall within the **Financial Administration Act**. TBS guides key accountability structures across government, and prioritizes employee needs by offering leadership, strategic advice, and support in human resource management. This process involves tailored support for employees and departments, such as benefits administration, job evaluations, policy development, programs, and services. Moreover, it negotiates collective agreement terms and conditions of employment for bargaining unit employees. As of March 31, 2024, the Secretariat had 269 staff members with an estimated budget of \$132,427,000 in 2023-24.

Mandate

The TBS mandate is to provide:

- Timely analysis and advice to government departments, agencies, boards, and commissions, Cabinet, and the Committees of Cabinet, particularly Treasury Board;
- Government-wide financial management and comptrollership oversight to ensure the appropriate use of and reporting of public funds, as well as compensation and benefits services including pensioner payroll, and direction on the **Financial Administration Act**;
- Leadership, strategic advice, and support for effective human resource management, policy development, and delivery of services to support the needs of employees, including collective bargaining and benefits administration; and
- Leadership of government's commitment to enhanced accountability, evaluation, and continuous improvement.

Lines of Business

TBS engages in multiple lines of business:

Treasury Board Operations

- Supports the Treasury Board Committee of Cabinet, including analysis of financial, human resource, and administrative submissions to the committee, and management of the committee process.
- Maintains and administers job evaluation processes for government departments and select agencies, boards, and commissions.
- Provides consultative and strategic services related to organizational structure reviews, and information management services for Treasury Board Secretariat.

Human Resources

- Manages and develops human resource advisory and consulting services to address the needs of employees and advance strategic partnerships with client departments.
- Provides strategic labour relations, employee relations advice and services to Treasury Board, government departments, and public sector organizations.
- Provides oversight of Government of Newfoundland and Labrador sponsored pension plans, and administration of benefits programs.
- Negotiates public service collective agreements and represents the employer in grievance and arbitration processes.

Comptrollership

- Administers and controls the Consolidated Revenue Fund concerning the receipt and payment of public money.
- Provides oversight of financial and human resource management systems and accounting policy.
- Prepares the Public Accounts through financial reporting and analysis.
- Provides internal auditing, payroll, banking, and other related services.

Evaluation and Accountability

- Develops, implements, and oversees the Accountability Framework for departments, entities, and community-based organizations.
- Oversees the Treasury Board Accountability Cycle in support of improved linkage between budgeting, planning, and performance.
- Develops and sets the framework for corporate human resource policy, planning, and research for the public service.
- Assists with the consistent application of Treasury Board policies throughout the public service.

Highlights and Partnerships

Highlights

By working with internal and external partners from April 1, 2023, to March 31, 2024, TBS:

- Assisted with the implementation of a modernized Medical Transportation Assistance Program with the Department of Labrador Affairs and the Office of the Chief Information Officer (OCIO) and upgraded the Financial Management System databases.
- Implemented the Public Sector Accounting Board's new Asset Retirement Obligations, Financial Instruments, Foreign Currency Translation, Portfolio Investments, and Financial Statement Presentation in the March 31, 2023, Public Accounts.
- Led and supported departments and entities with the upcoming implementation of the Public Sector Accounting Board's new Revenue and Public Private Partnerships standards, as well as the Purchased Intangibles guideline for the 2024 fiscal year.
- Supported the Department of Education (EDU) with the January 1, 2024, transition of Newfoundland and Labrador English School District (NLESD) into core government, including the development, issuance, and implementation of

directives and guidelines with respect to the legislative, financial, accounting, and reporting requirements and processes applicable to NLESD post-integration.

- Assisted the implementation and development of online payment services for Vehicle Registration Re-Print, Dealers' Web, and Annual Mining Taxes.
- Received a clean, unqualified audit opinion from the Office of the Auditor General on the 2023 Public Accounts and met the required legislative deadline for tabling in the House of Assembly under the **Financial Administration Act**.
- Achieved annual compliance with the Payment Card Industry Data Security Standard in relation to the processing, storage, and transmission of credit card information.
- Implemented and completed the annual audit plan for fiscal March 31, 2024, within departments (authority per **Financial Administration Act**) as well as government entities when requested by the President of Treasury Board (authority under **Transparency and Accountability Act**).
- Assisted with professional development for designated Chartered Professional Accountants.
- Successfully negotiated and signed 13 collective agreements with two bargaining groups reaching tentative agreements and signing scheduled for the first quarter of 2024-25. TBS was in active negotiations with the Newfoundland and Labrador Medical Association for the renewal of the Memorandum of Agreement.
- Fully upgraded Peoplesoft in June 2023 with no impact to employees and related operations. The upgrade ensures a stable and robust Human Resource Management System (HRMS) that will provide opportunities for future expansion and new services.
- Continued implementation of the Accountability Framework throughout government and public bodies to build a culture of continuous improvement and evaluation of performance.
- Launched an accountability cycle to strengthen linkages between budgeting, planning, and performance.
- Ensured pay equity compliant job evaluation.

- Classified more than 200 position files throughout core government and the agencies, boards, and commissions.

Partnerships

The Office of the Comptroller General (OCG) continued to partner with comptrollers across Canada through the Canadian Council of Comptrollers to share and develop best practices concerning accounting standards. The OCG is nearing completion of the implementation of three new accounting standards. The OCG also participated in monthly meetings to increase the platform for internal controls across the country, the OCG hosted the federal-provincial-territorial conference for the Government Internal Auditors Council of Canada in September 2023.

TBS completed a Human Resource Metrics Data Collection report and collaborated with the Public Service Commission on a Government of Newfoundland and Labrador Human Resource Profile, which is compiled with profiles from other federal, provincial, and territorial jurisdictions. These reports are summarized as part of the reference materials for the Annual Public Service Commissioners Conference for the purpose of identification of common concerns and objectives, lessons learned, and tools and resources, to facilitate analysis of human resource issues and the advancement of best practices amongst jurisdictions.

As part of the implementation of the Accountability Framework, TBS has partnered with entities to support evaluation and performance measurement activities to enhance monitoring and reporting of performance throughout the public sector.

Report on Performance

This section provides a performance report on the 2023-24 outcomes for the following three strategic issues:

- Effective Human Resource Services;
- High-Quality Evidence to Support Evidence-Based Decision-Making; and
- Responsible Financial Management.

Issue One - Effective Human Resource Services

TBS prioritizes effective delivery of human resource services throughout the public sector, assisting clients in meeting their human resource needs while ensuring compliance with government policies and collective agreements. The use of continuous improvement strategies and enhanced reporting on consulting and advisory services is crucial to ensuring proper human resource oversight.

Goal

By March 31, 2026, TBS will have modernized human resource services for the public service.

2023-24 Objective and Indicators

Objective: By March 31, 2024, TBS will have begun to introduce innovative approaches to enhance human resource services.

Indicator 1: Increased employees' awareness of job evaluation and human resource management.

During 2023-24, TBS facilitated three job evaluation training sessions with various stakeholders. In these sessions, TBS highlighted the importance of job evaluation and emphasized the role we all play in ensuring positions are classified and evaluated in the most effective manner possible. Policy and processes related to job evaluation were also presented.

Indicator 2: Implemented new and/or updated policies.
<p>During 2023-24, TBS:</p> <ul style="list-style-type: none"> ▪ Updated the Holiday, Paid Leave, and Parental Leave policies and developed the Family Violence Leave policy. ▪ Revised the Smoke-Free Workplace Policy in September 2023 as a commitment to supporting actions that reduce nicotine addiction and promote healthy living and well-being in our communities, including within the public service. This policy prohibits smoking/vaping on all government property including buildings, grounds, government-owned and leased vehicles, and parking lots, and applies to all employees, visitors, and contractors.
Indicator 3: Implemented terms and conditions of negotiated collective agreements.
<p>During 2023-24, TBS:</p> <ul style="list-style-type: none"> ▪ Implemented the provisions of collective agreements negotiated in 2022-23 and most provisions of those negotiated in 2023-24.
Indicator 4: Redeveloped Treasury Board Secretariat's Electronic Document Management System to increase use and efficiency.
<p>During 2023-24, TBS:</p> <ul style="list-style-type: none"> ▪ Rebuilt its Electronic Document Management System in consultation with all lines of business to ensure it met their needs. The system went live in June 2023, with a fully re-structured classification and security profile. All lines of business subsequently received customized training and support on the system.
Indicator 5: Introduced processes to ensure new core government employees obtain appropriate onboarding program training.
<p>During 2023-24, TBS:</p> <ul style="list-style-type: none"> ▪ Developed an onboarding package that includes Government of Newfoundland and Labrador policies and practices. This package is designed to introduce new employees to appropriate onboarding courses, TBS policies, and pertinent information related to their division.

<ul style="list-style-type: none"> Created a New Professionals Group at TBS to support the professional development and networking of new TBS employees. This group will ensure that all new employees are aware of the various lines of business within TBS and are given the resources and support to help them succeed.
Indicator 6: Reduced the abandonment rate of Human Resource Client Service Centre phone calls to below five per cent of total calls.
<p>During 2023-24, TBS:</p> <ul style="list-style-type: none"> Reduced the abandonment rate below five per cent in 2023-24. All positions were filled during this time frame, which assisted with the ability to provide service excellence.
Indicator 7: Supported the integration of the Newfoundland and Labrador English School District (NLESD) into core government.
<p>During 2023-24, TBS:</p> <ul style="list-style-type: none"> Worked with EDU and NLESD to update accounting processes, including treatment of school-generated funds to support NLESD's January 1, 2024, transition into government. Developed and issued seven directives and four guidelines to EDU concerning the various new legislative, financial, and accounting requirements applicable to NLESD post-integration; areas covered include invoice approvals, commitments, budgetary controls, delegated financial authority, expense claims, payments, bank accounts, tangible capital assets, period-end and year-end processes, and cheque signature controls. Worked with EDU and NLESD to complete a fit-gap analysis of NLESD and Government of Newfoundland and Labrador processes. Directives were developed to ensure compliance where NLESD processes were not aligned with the Financial Administration Act. Further analysis and development are required to integrate systems, reduce manual effort, and improve efficiencies.

- Provided labour relations, employee relations and HR support for the integration of employees and union partners into NL Schools. This included providing HR guidance to executive, working groups and the steering committee. TBS led open and transparent consultation and communication with union stakeholders and implemented change management strategies and the integration of HR policy.

2024-25 Objective

By March 31, 2025, TBS will have continued to enhance human resource services for the public service.

Indicators

- Reviewed and revised policies as necessary and implemented new policies.
- Number of grievances active; Number of grievances in queue (received); Number of grievances referred to arbitration; Number of arbitrations active; Number of grievances active with dates set for continued arbitrations (or under preparation); Number of arbitration decisions/settled outside of arbitration.
- Reduced the percentage of outstanding grievances prior to 2020 by 10 per cent.
- Completed development and implementation of the Onboarding Program for all Government of Newfoundland and Labrador employees.
- Enhanced clarity of the Job Evaluation System by revising job evaluation information available online.
- Delivered information sessions on the Job Evaluation System to both internal and external stakeholders.
- Reduced the abandonment rate of Human Resource Service Centre phone calls to below four per cent of total calls.
- Supported the integration of NL Schools into core government to integrate systems, reduce manual effort, and improve efficiencies.
- Introduced and conducted exit interviews and surveys for retirees and individuals who resigned from permanent positions in core government.

Issue Two: High-Quality Evidence to Support Evidence-Based Decision-Making

The increased complexity of program and service design requires high-quality evidence to support decision-making. There is a critical need for proactive planning, data collection, and the evaluation of performance to provide reliable and meaningful information. TBS works in collaboration with government entities to ensure new initiatives and programs consider key governance, accountability, and evaluation principles to improve outcomes.

Goal

By March 31, 2026, TBS will have enhanced monitoring and reporting of data to measure performance and support decision-making throughout the public service.

2023-24 Objective and Indicators

Objective: By March 31, 2024, TBS will have strengthened the knowledge base of evidence-based decision-making and performance monitoring across government departments and select entities.

Indicator 1: Increased understanding of evidence-based decision-making, indicator development, and performance measurement and monitoring.

During 2023-24, TBS:

- Developed and facilitated a series of training materials for government entities about performance indicator development and evaluation principles.
- Worked closely with government departments in support of key projects aimed at streamlining processes, evaluating performance, and/or developing indicators by which to measure success of programs/services.
- Issued guidance to departments on appropriate internal control considerations for emergency financial support programs.

Indicator 2: Improved data collection and monitoring plans across government departments and select entities.

During 2023-24, TBS:

- Distributed a demographic survey to core government employees in December 2023. The information collected provides insight into current demographics, promotes workplace inclusivity, and provides a better understanding of employees' sense of belonging in the workplace.
- Assisted departments and entities, upon request, on evaluation methods, including data collection, developing high-quality indicators of success, and implementation of results.
- Continued follow up of prior Professional Services and Internal Audit's audit reports to determine implementation status of recommendations for departments and select entities.
- Created a new Financial Management Circular on Corporate Charge Cards to guide the necessary management oversight and monitoring of employee card usage.

Indicator 3: Developed and released a Request for Proposals for a group insurance market study to inform the negotiation of the group insurance administrator.

During 2023-24, TBS:

- Began development of a Request for Proposals (RFP) for a group insurance administrator in conjunction with the Public Procurement Agency (PPA) and Eckler (government's benefits consultant). The planned RFP was not released in the 2023-24 fiscal year, and instead was released on April 23, 2024. The "Negotiated Requests for Proposals" (NRFP) methodology, as required by the Public Procurement Agency, required additional time to develop and execute than was projected at the time the indicator was established.

2024-25 Objective

By March 31, 2025, TBS will have further supported the linkages between departmental budgeting, planning, and performance for strengthened evidence-based decision-making.

Indicators

- Completed the development and release of a Request for Proposals for a group insurance market study to inform the negotiation of the group insurance administrator.
- Collaborated with departments and entities to support evaluation and continuous improvement priorities to support effective and efficient service delivery.
- Implemented accountability requirements for government entities to support performance measurement and monitoring.
- Continued to provide support for updates to departmental financial systems to provide more electronic services.

Issue Three - Responsible Financial Management

As outlined in the **Financial Administration Act**, the provincial financial management responsibility lies with Treasury Board, while the Comptroller General manages and oversees the province's accounts and finances.

Given the current global fiscal pressures, efficient financial management is vital to ensure the province's financial stability. TBS is dedicated to upholding the Government's vision of a robust and transparent financial management system. This commitment will be fulfilled by combining strong corporate controllership functions with the Accountability Framework. In strengthening connections between departmental budgeting, planning, and performance, TBS aims to cultivate a culture of ongoing improvement.

Goal

By March 31, 2026, TBS will have strengthened the culture of accountability and continuous improvement across the public service.

2023-24 Objective and Indicators

Objective: By March 31, 2024, TBS will have increased awareness and understanding of financial and accountability principles throughout government departments and select entities.

Indicator 1: Completed education and awareness on the current financial management environment for government

During 2023-24, TBS:

- Delivered virtual learning sessions to departments on Supplier Maintenance Best Practices and Expense Claims Management System Best Practices to enhance knowledge and efficiencies in the processes.
- Coordinated with the Department of Finance to hold three professional development days to assist in building financial capacity in the public sector.
- Provided support to individuals working through the Chartered Professional Accountant Training Office Program and offered tuition support to employees across government pursuing a professional finance/accounting designation.
- Provided a presentation to departments and entities on the Fraud Management Program as part of a Professional Development Day.
- Provided Fraud Management Overview to a department and released a Public Service Notice regarding fraud.
- Provided a presentation to departmental controllers on Fraud Risk Survey Results.
- Ensured that TBS employees were up to date on the completion of the Fraud Management and Detection Course on PSAccess with a completion rate of 96.6 per cent.

Indicator 2: Increased awareness of continuous improvement processes in departments

During 2023-24, TBS:

- Provided support to government entities, at the request of the entity, on process improvement methodology, framework, and implementation. Training to departments and entities was also provided on the development of performance indicators.
- Engaged with departments to develop an inventory of key evaluation and continuous improvement initiatives across government.
- Implemented annual audit plan for fiscal March 31, 2024, which included departments and entities. Recommendations were provided to tighten controls and oversight where necessary.
- Held quarterly meetings with departmental controllers to discuss financial management, accounting, budgeting, areas for improvement in the Public Accounts, and other financial administration matters.

Indicator 3: Number of Treasury Board meetings held; Treasury Board submissions received; Number of Treasury Board minutes/authorities issued; Number of analyses prepared for Treasury Board Committee.

- During 2023-24, the Treasury Board Committee of Cabinet held 45 meetings and issued 180 Treasury Board Minutes and 225 Treasury Board Authorities. TBS completed reviews of 380 Treasury Board submissions and prepared 153 analyses for the committee.

Indicator 4: Completed a review of information technology priorities in payroll services.

During 2023-24, TBS:

- Completed a full review of the Peoplesoft Human Resource Management System (HRMS) to create a roadmap for future opportunities to support government operations. Consultations with all stakeholders resulted in identifying priorities for road map recommendations.

Indicator 5: Supported departments in the development of expectation letters for select entities outlining government priorities and expectations including specific principles of transparency, accountability, and prudent financial management

During 2023-24, TBS:

- Worked in close collaboration with select government entities on the achievement of key accountability requirements as part of the implementation of the Accountability Framework. As implementation of the Framework continues, expectations and evaluation priorities will evolve.

Indicator 6: Successful negotiation of collective agreements

As of March 31, 2024, TBS:

- Successfully negotiated and signed the following collective agreements:
 - Canadian Union of Public Employees – Hospital Support
 - Canadian Union of Public Employees – School Boards 1560
 - Canadian Union of Public Employees – School Boards Master
 - Canadian Union of Public Employees – Government House
 - Canadian Union of Public Employees – Group Homes
 - Canadian Union of Public Employees – Newfoundland and Labrador Housing
 - Canadian Union of Public Employees – Provincial Information and Libraries Resource Board
 - Registered Nurses' Union of Newfoundland and Labrador
 - Newfoundland and Labrador Teachers' Association
 - Royal Newfoundland Constabulary Association
 - The Newfoundland and Labrador Association of Public and Private Employees (NAPE) Marine Services
 - NAPE Correctional Officers
 - International Brotherhood of Electrical Workers and Newfoundland and Labrador Housing

2024-25 Objective

By March 31, 2025, TBS will have enhanced monitoring and reporting structures across departments and select entities.

Indicators

- Created a project plan to eliminate the Time Claims and Attendance System for Teacher's Payroll and implement Peoplesoft Time and Labour.
- Facilitated engagement with government entities to enhance progress on key evaluation priorities.
- Implemented a process to review additional year-end departmental compliance activities in the areas of purchase orders and purchase order increases, grants, journal entries, and direct payments.
- Improved the reporting structure for performance, evaluation, and the value of provincial investments with the development of a Treasury Board Accountability Cycle to inform budgetary decisions.

Opportunities and Challenges

Opportunities

With access to information becoming increasingly important, TBS continues to develop a solid information management program. An updated comprehensive Electronic Document Management System is now available. This newly designed system provides better workflows for employees to access the information they need efficiently, achieving smarter, more deliberate outcomes for our lines of business. TBS collaborated with multiple departments on information technology initiatives, including the Office of the Chief Information Officer, the Office of the Comptroller General, Digital Government and Service NL, the Department of Industry, Energy and Technology, and the Department of Fisheries, Forestry, and Agriculture.

TBS also implemented several system changes to improve efficiency for the Service Centre access to required data to answer employee calls. This includes the process for hiring new employees by eliminating non-required steps and implementing a new Service Centre access tile in Peoplesoft to provide quicker responses for inquiry responses.

TBS continues to collaborate with departments and entities to develop and implement performance measurement and evaluation principles as well as the interpretation and application of policies to support the public service.

Additionally, the Government of Newfoundland and Labrador will also be hosting the Fall 2024 Eastern Regional Comptroller Conference, promoting Atlantic Comptrollership collaboration throughout the associated provinces.

Challenges

As observed in other departments, entities, and sectors, TBS continues to encounter challenges in the recruitment and retention of skilled, qualified, professional staff due to the current climate within the labour market and competitive wages in the private sector. TBS continues to address these issues by working with the Public Service Commission to explore innovative attraction efforts and retention initiatives and is developing a retention strategy plan to assist in this process.

Adapting to new business administration systems to improve service delivery will continue to be a focus for TBS. This includes payroll systems as well as job evaluation systems. Both the Job Evaluation System and the Hay methodology that are utilized to classify positions within core government and select agencies, boards and commissions were pay equity compliant as of April 1, 2023. As positions are submitted for review, they are subject to the applicable methodology and work is ongoing to review the volume of requests received in a timely manner.

REPORT ON THE PROGRAM EXPENDITURES AND REVENUES OF THE CONSOLIDATED FUND

DEPARTMENT OF EXECUTIVE COUNCIL (CONTINUED)

	Estimates		
	Actual	Amended	Original
	\$	\$	\$
TREASURY BOARD SECRETARIAT			
TREASURY BOARD SECRETARIAT			
<i>CURRENT</i>			
3.1.01. OFFICE OF THE PRESIDENT OF TREASURY BOARD			
01. Salaries	135,122	197,400	200,400
Operating Accounts:			
<i>Transportation and Communications</i>	1,918	4,000	1,000
<i>Supplies</i>	-	500	500
02. Operating Accounts	1,918	4,500	1,500
Total: Office of the President of Treasury Board	137,040	201,900	201,900
3.1.02 EXECUTIVE SUPPORT			
01. Salaries	1,405,287	1,566,500	1,566,500
01. Salaries (Statutory)	145,124	145,200	145,200
Operating Accounts:			
<i>Employee Benefits</i>	1,870	-	-
<i>Transportation and Communications</i>	185,278	202,600	202,600
<i>Supplies</i>	17,708	27,300	27,300
<i>Professional Services</i>	-	2,500	2,500
<i>Purchased Services</i>	7,691	13,500	13,500
<i>Property, Furnishings and Equipment</i>	52,903	24,900	24,900
02. Operating Accounts	265,450	270,800	270,800
	1,815,861	1,982,500	1,982,500
02. Revenue - Provincial	(53,999)	(56,800)	(56,800)
Total: Executive Support	1,761,862	1,925,700	1,925,700
3.1.03. SECRETARIAT OPERATIONS			
01. Salaries	16,768,170	18,723,800	18,778,900
Operating Accounts:			
<i>Employee Benefits</i>	85,406	144,100	144,100
<i>Transportation and Communications</i>	143,056	201,400	201,400
<i>Supplies</i>	102,766	105,100	105,100
<i>Professional Services</i>	450,640	699,400	699,400
<i>Purchased Services</i>	501,946	303,700	303,700
<i>Property, Furnishings and Equipment</i>	9,126	-	-
02. Operating Accounts	1,292,940	1,453,700	1,453,700
	18,061,110	20,177,500	20,232,600
02. Revenue - Provincial	(413,957)	(605,100)	(605,100)
Total: Secretariat Operations	17,647,153	19,572,400	19,627,500

REPORT ON THE PROGRAM EXPENDITURES AND REVENUES OF THE CONSOLIDATED FUND

DEPARTMENT OF EXECUTIVE COUNCIL (CONTINUED)

	Estimates		
	Actual	Amended	Original
	\$	\$	\$
TREASURY BOARD SECRETARIAT			
TREASURY BOARD SECRETARIAT			
<i>CURRENT</i>			
3.1.04. GOVERNMENT PERSONNEL COSTS			
Operating Accounts:			
<i>Employee Benefits</i>	82,011,818	83,180,700	83,180,700
02. Operating Accounts	82,011,818	83,180,700	83,180,700
	82,011,818	83,180,700	83,180,700
01. Revenue - Federal	-	(83,900)	(83,900)
02. Revenue - Provincial	(273,255)	(325,000)	(325,000)
Total: Government Personnel Costs	81,738,563	82,771,800	82,771,800
3.1.05. FINANCIAL ASSISTANCE			
10. Grants and Subsidies	-	813,100	27,900,000
Total: Financial Assistance	-	813,100	27,900,000
<i>CAPITAL</i>			
3.1.06. FINANCIAL ASSISTANCE			
08. Loans, Advances and Investments	10,000,000	10,000,100	100
10. Grants and Subsidies	-	-	10,000,000
	10,000,000	10,000,100	10,000,100
02. Revenue - Provincial	-	(10,000,000)	(10,000,000)
Total: Financial Assistance	10,000,000	100	100
TOTAL: TREASURY BOARD SECRETARIAT	111,284,618	105,285,000	132,427,000
TOTAL: TREASURY BOARD SECRETARIAT	111,284,618	105,285,000	132,427,000