



Final Response

ATIPP Request # 22-719

Source of Records: Corporate Services

Health and Social Services

From: [Rob.Ganzer](#)
To: [HSS-EMC](#)
Cc: [Melanie.Wallace](#); [Vincent.Cleiren](#); [Kim.Williams](#); [Charlie.Furchner](#); [Julie.Candow](#); [Jody.Laws](#); [Michelle.Erdman](#); [Maggie.McIvor](#); [Jason.Metcalf](#); [Will.Chetcuti](#); [Valerie.Laurie](#); [Lauri.Hill](#); [Liam.Shannon](#); [Aditya.Jain](#)
Subject: 2023/24 Budgeting Process and timelines
Date: August 19, 2022 1:44:35 PM
Attachments: [image001.png](#)
[Budget Detail Instructions 2023-24.pdf](#)
[2023-24 Budget Submissions.pdf](#)
[15 HSS - 2023-24 Budget -Targets to Departments.docx](#)
[2022-accounting-month-end-close-calendar.xlsx](#)

Hello,

I would like to start this note by providing very clear and direct feedback, regarding expectations for the 2023/24 budgeting process. Management Board has provided us clear expectations in what it is expected for our 2023/24 budget, and while the opportunity exists for us to ask for additional funding, it is expected that the appropriate rigor is done to ensure that it is an absolute requirement and cannot be funded within, or decisions cannot be made to facilitate the funding through reallocation and the management of our current expenses. All new requests must be supported by sufficient rational to understand the identified need and what gaps exist within your current budget that does not allow for it to be self funded.

s.74(1)(a)

I have attached the budget documentation provide to HSS from the Depart of Finance (Management Board) that outlines the process, deadlines and the initial target for HSS. I have also attached an updated fiscal delivery calendar to outline expectations and timelines that allow us to meet internal deadlines and provide the information to Management Board as required.

Vince will email the pressure document to each Divisions finance lead that was used as part of the P4 process, I would like to ask the group to refrain from entering budget change orders into Questica until the budget has been approved by DMEC. The information needed to assess a request should be included in the pressure document so it is available for review by the Budget Subcommittee and DMEC.

Management Board Submissions: if the submission with be reviewed by the Management Board prior to the budget due date (October 7th), it does not need to be included as a budget request/pressure, if the submission will be reviewed after Oct 7th, we do need to include the information as well as our best cost estimate to act as a place holder. If you are unclear about timing or process, please include the item in the pressure document and in the notes clarify that it requires a follow up discussion.

It is expected that all requests will be validated by the appropriate ADM before being sent to Corporate Finance

Items to include:

- Expense Pressures
- Management Board Submission info that will **not** be reviewed by the secretariat before Oct 7th
- Changes to recovery expectations, based on changes to the program, or expected allowable recoveries
- Any new possible recoveries that have become available
- FTE requests – include all pertinent information (Term, Perm, AOC, Length of time, expected cost and rational as to why they are required)
- Costs that have become ONGOING and REQUIRED due to COVID (COVID funding will no longer be provided) (please make it clear when a pressure is due to COVID funding ending)
- Capital – I have spoken to CPO (Capital Planning Office) and we will be looking to combine operational equipment budgets to allow for more flexibility, but need all Capital requests to be identified for discussion
- A 5 year Capital Outlook by Division (a second sheet will follow for all capital requests)
- Any TPA's increases that are required (agree upon via an agreement or otherwise) such as COLA increases, or operational requests
- Corporate will calculate the impact of annual increase to staff (I will consult with Management Board to get guidance)

When completing the Pressure sheet, please ensure you complete all columns to allow for us to properly capture and review the information, and ensure notes are clear, concise and contain relevant information to aid in the decision making process.

Additional Notes

- If you have any large asks, please let Corporate know ASAP so I can discuss internally and possibly with Management Board Secretariat to ensure that a submission is not required.
- Management Board will provide us an increase for YEU costs once an agreement is complete.
- If a budget transfer is required, either within a Division or within the Department please let Vince and I know by August 31st. In the event that the transfer is Departmental, please work with the appropriate corresponding division Finance lead to ensure that the transfer offsets, and both ADM's have reviewed and approved.
- First Draft is due August 31 to allow for consolidation and questions before the Budget Subcommittee Meeting on September 6th

Please cascade to anyone you feel that I have missed.

Thanks,

**Robert Ganzer CPA, CMA**

Director - Strategic Finance
Health and Social Services
C 867-332-3650
Rob.Ganzer@yukon.ca

Title: 2023-24 Budget Call Instructions

Department/Corporation: Finance

These are the instructions for completing the 2023-24 budget submission. The O&M Target call letter contains information relating to criteria and parameters for the target funding amounts.

67(3)(a)

A large, solid grey rectangular area covers the majority of the page, indicating that the content has been redacted under section 67(3)(a) of the Access to Information Act.

The Questica budget system will be used again this year to process the five-year plan for the O&M and capital budget submissions. Data entry in Questica for 2023-24 budget entry is now available. If departments/corporations encounter any issues, please e-mail the Management Board Secretariat at Questica-Budget@gov.yk.ca. Also, information and answers to frequently asked questions are available on the Questica Budget SharePoint site.

To maintain the integrity of the system, departments requiring the creation of new capital projects in Questica, that have been approved by the Capital Planning Office (CPO) need to send details related to the project to Questica-Budget@gov.yk.ca.

FTE data is managed through the salary module of Questica. Departments/corporations must update position information as necessary.

The Capital Planning Office (CPO) will continue to lead updates to the Five-Year Capital Plan. Departments will work with CPO to identify changes to the Capital Plan, and how those potential changes align with Management Board's fiscal goals and targets, government priorities, and the Capital Planning Principles and Objectives.

The Public Sector Accounting Board (PSAB) standard PS3280 – Asset Retirement Obligations (ARO) came into effect on April 1, 2022. An ARO policy is in development, for now departments are asked to review new TCAs and identify any associated asset retirement obligations. A guideline for identifying AROs is attached.

Once a department's/corporation's budget forecast is finalized, the Finance Director will be required to promote the file in Questica. A quick reminder that once a budget has been promoted, it cannot be changed. All budgets will be locked on the deadline whether or not they have been promoted.

There are a number of forms that are not available in Questica at this time that must be completed. These are posted on the Management Board SharePoint site. The forms are:

- Changes in Tangible Capital Assets and Amortization
- Changes in Land Held for Sale
- Environmental Liabilities
- Restricted Funds

All departments/corporations must have the following documents approved by their Minister and Deputy Minister and provide a hard copy to Management Board Secretariat on or before the dates provided. These reports are included in Questica and are identified as:

- Bud1 – O&M Department Summary
- Capital Department Summary

Thank You

Glen Traverse

Attachment

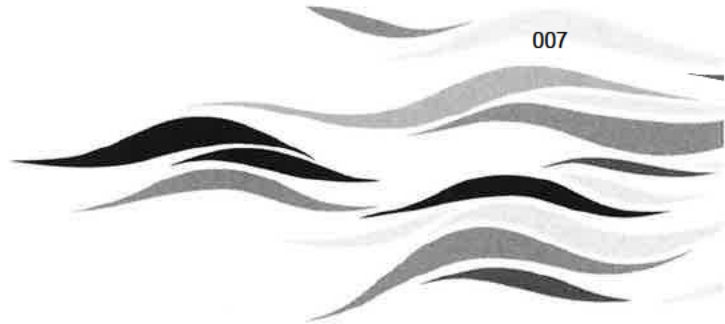
Capital 2023-24 Budget Information

The Capital Planning Office in Highways and Public Works will be updating the Five-year Capital Plan for 2023-24 to 2027-28. This will include updates on projects included in the current (2022-23 to 2026-27) capital plan. Departments are encouraged to contact the Capital Planning Office (scott.whitehead@yukon.ca) early to discuss priorities and to identify any new significant pressures that have emerged that would require revisions to the current plan. This includes budget revisions, new projects and revised scope on existing projects. All updated capital budget information is to be submitted via the Questica budgeting system.

To support better and more coordinated planning for major building projects, departments are reminded that Highways and Public Works – Property Management Division will be receiving, reviewing and prioritizing all major building capital (new construction, renovations and repairs) and providing recommendations to the Capital Planning Office on their inclusion in the update of the Five-year Capital Plan. Departments are to coordinate any departmental submissions of building capital with the Realty and Capital Planning branch of the Property Management Division. Please contact Anthony.Delorenzo@yukon.ca for further information.

In September of 2017, Management Board endorsed a set of principles for capital planning. The following principles will inform, in part, how the Capital Planning Office will review, analyze and prioritize capital submissions for inclusion in the update to the Five-year Capital Plan.

- **Partnership:** The Government of Yukon will work in partnership with all communities, First Nations and municipalities to ensure community priorities are reflected in planning.
- **Needs First:** Capital infrastructure priorities for Yukon will be set based on identified community service needs first; we will then determine whether federal funding programs can be applied to those projects.
- **Balanced Spending:** Capital investment will be managed across sectors and budget cycles in order to support capacity development while managing cost escalations caused by sector overheating, including consideration of private sector, municipal, and First Nation infrastructure plans.
- **Strategic Procurement:** The Government of Yukon will procure infrastructure strategically, considering both the capital and O&M costs in order to maximize economic benefits and local opportunities for the benefit of all of Yukon.
- **Maximize Federal Funding:** The Government of Yukon will maximize the use of federal funds through a hybrid decision-making model which allows for some formula-based funding allocations, criteria-based and some jointly determined allocations.
- **Create Efficiencies:** We will strive to create efficiencies for government and for the private sector.
- **Evidence Based Decisions:** We will ensure there are sufficient data for evidence-based, fully informed capital decision-making; we will also improve capital decision processes to support better planning and execution of capital builds.
- **Honour our Commitments:** We will honour our responsibilities and obligations as described in the Umbrella Final Agreement and other agreements.
- **We Do What We Say:** We will utilize thorough planning and professional management to minimize the project and contract risks so that the capital projects we commit to are delivered as expected.



Memorandum

Date: August 10, 2022
To: Deputy Ministers
Subject: 2023-24 Budget Submissions

67(3)(a)

A large, solid gray rectangular area covering the majority of the page below the header and subject line, indicating that the content has been redacted.

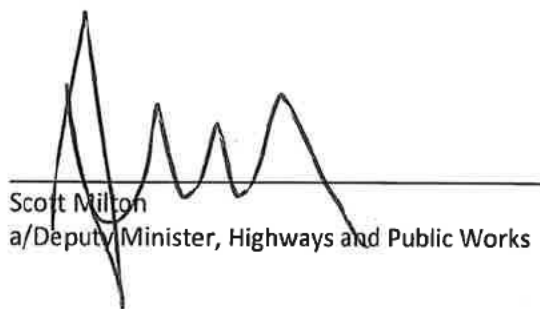
67(3)(a)

Thank you,



D. Scott Thompson
Deputy Minister, Finance

Cc Departmental Administrators



Scott Milton
a/Deputy Minister, Highways and Public Works

2023-24 Approved O&M Targets

Health and Social Services

As communicated in the Call letter to Deputy Ministers sent recently, Management Board Secretariat has undertaken an O&M target-setting exercise for each department/corporation.


Details are provided below as to how targets were determined for your department/corporation.


Management Board approved the following targets for your department/corporation, including for FTEs. Note that FTE increases are included only where there is a budgeted amount attached.


(\$000s)	2021-22 Main Estimates	2022-23 Main Estimates	2023-24 Approved Target
O&M Expenditure	s.74(1)(a)		
Change from prior year (\$)			
Change from prior year (%)			
Recoveries			
Change from prior year (\$)			
Change from prior year (%)			
Revenues			
Change from prior year (\$)			
Change from prior year (%)			
Net O&M Expenditure (of recoveries)			
Change from prior year (\$)			
Change from prior year (%)			
FTEs			
Change from prior year			
Change from prior year (%)			

	Expenditure	Recovery	Net	FTEs	Category
Target Details:	s.74(1)(a)				
2022-23 Main Estimates					
Implementation of Forging Ahead - COVID-19 (MBM#22-003-05)					
Mental Wellness and Substance Use and Social Services for COVID-19 and Substance Use Health Emergency (MBM#22-003-05)					
Supervised Consumption Site (MBM#21-107-01) 3.5 FTEs approved to August 31, 2022					
Territorial Health Investment Fund - carry over from 2021-22					
Territorial Health Investment Fund - 2 year extension - expires					
First Nations - Prenatal Program and Curriculum - expires March					
Substance Use and Addictions Program (SUAP)					
Cultural Connections (MBM#21-113-02-04) cash flow adjustment as per agreement with Indigenous Services Canada					
ELCC - Child Care Board - Transfer from HSS (missed in 2021-22)					
Safe Supply of Opioids - Phase 2 (Ongoing) (MBM#22-003-06)					
Dental Care (MBM#22-002-03) Expires March 2025					
Yukon Hospital Corporation - Operational funding growth at 4%					
Putting People First - Community Nursing and Nurse Practitioner Funding (Ongoing) (MBM#21-122-02)					
Youth Criminal Justice					
Chronic Disease Surveillance					
Opioid Treatment					
Health Canada - Official					
Whitehorse Emergency Shelter - FTE as part of transfer of operations					

Do not hesitate to contact your Management Board Analyst if you have questions about your target or budget submission.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1			2022																
41		19		20		21	□ Variance Notes due back to Corp	22	□ Corp to consolidate notes and prepare DMEC	23		24		25		38			
42		26		27		28	□ Variance Reporting to DMEC □ Final 2023/24 Budget Review DMEC	29	□ LAST BUSINESS DAY OF THE MONTH TO FINANCE	30	□ National Day for Truth and Reconciliation	1		2		39			
43		3	□ Departmental Overview and program descriptions (estimated due date)	4	□ Budget Subcommittee	5		6		7	□ DATA CONTROL COMPLETES JOURNALS BY END OF THE DAY □ O&M and Capital Budget Documents Due □ 5 Year Capital Plan Due	8		9		40			
44	OCT '22	10	□ Thanksgiving	11	□ GST JOURNAL DUE	12	□ PERIOD CLOSED. G/L AVALAIBLE	13		14	□ Corporate Finance to send out variance model	15		16		41	07		
45		17		18		19	□ Variance Notes due back to Corp	20	□ Corp to consolidate notes and prepare DMEC	21		22		23		42			
46		24		25		26	□ Variance Reporting to DMEC	27		28		29		30		43			
47		31	□ LAST BUSINESS DAY OF THE MONTH TO FINANCE	1		2	□ Budget Subcommittee	3		4		5		6		44			
48		7	□ DATA CONTROL COMPLETES JOURNALS BY END OF THE DAY	8	□ GST JOURNAL DUE	9	□ PERIOD CLOSED. G/L AVALAIBLE	10	□ Corporate Finance to send out variance model	11	□ Remembrance Day	12		13		45			
49		14		15		16		17	□ Variance Notes due back to Corp	18	□ Corp to consolidate notes and prepare DMEC	19		20		46	08		
50	NOV '22	21	□ Period 8 Variance Due in Queslica	22		23	□ Period 8 Variance Report Due to DMEC. □ Variance Reporting to DMEC.	24		25		26		27		47			
51		28	□ Period 8 Variance Report Due to DM's.	29		30	□ LAST BUSINESS DAY OF THE MONTH TO FINANCE	1		2	□ Period 8 Variance Report Due to Minister.	3		4		48			
52		5		6	□ Budget Subcommittee	7	□ Period 8 Variance Due. □ DATA CONTROL COMPLETES JOURNALS BY END OF THE DAY	8	□ GST JOURNAL DUE	9	□ PERIOD CLOSED. G/L AVALAIBLE	10		11		49			
53	DEC '22	12		13	□ Corporate Finance to send out variance model	14		15		16	□ Variance Notes due back to Corp	17		18		50	09		
54		19	□ Corp to consolidate notes and prepare DMEC	20		21	□ Variance Reporting to DMEC	22		23		24		25	□ Christmas	51			
55		26	□ Boxing Day	27	□ Stat Holiday	28		29		30		31		1	□ New Year's Day	52			
56		2	□ Stat Holiday	3		4	□ DATA CONTROL COMPLETES JOURNALS BY END OF THE DAY	5	□ GST JOURNAL DUE □ Budget Subcommittee	6	□ PERIOD CLOSED. G/L AVALAIBLE	7		8		1			
57		9		10	□ Corporate Finance to send out variance model	11		12		13		14		15		2			
58	Jan '23	16	□ Variance Notes due back to Corp	17	□ Corp to consolidate notes and prepare DMEC	18		19		20		21		22		3	10		
59		23		24		25	□ Variance Reporting to DMEC	26		27		28	□ LAST BUSINESS DAY OF THE MONTH TO FINANCE	29		4			
60		30		31		1	□ DATA CONTROL COMPLETES JOURNALS BY END OF THE DAY	2	□ GST JOURNAL DUE	3	□ PERIOD CLOSED. G/L AVALAIBLE	4		5		5			
61		6	□ Budget Subcommittee	7	□ Corporate Finance to send out variance model	8		9		10		11		12		6			
62	FEB '23	13		14	□ Corp to consolidate notes and prepare DMEC	15	□ Variance Reporting to DMEC	16		17		18		19		7	11		
63		20		21		22	□ Variance Reporting to DMEC	23		24	□ Heritage Day	25		26		8			
64		27		28	□ LAST BUSINESS DAY OF THE MONTH TO FINANCE	1		2		3		4		5		9			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1				2022															
65	MAR '23	6 □ Budget Subcommittee	7 □ DATA CONTROL COMPLETES JOURNALS BY END OF THE DAY	8 □ GST JOURNAL DUE	9 □ PERIOD CLOSED. G/L AVAILABLE	10 □ Corporate Finance to send out variance model	11	12	10	12									
66		13	14 □ Variance Notes due back to Corp	15 □ Corp to consolidate notes and prepare DMEC	16	17	18	19	11										
67		20	21	22 □ Variance Reporting to DMEC	23	24	25	26	12										
68		27	28	29	30	31	1	2	13										
69		3	4 □ Budget Subcommittee	5	6	7	8	9	14										
70	APR '23	10	11	12	13	14	15	16	15	01									
71		17	18	19	20	21	22	23	16										
72		24	25	26	27	28	29	30	17										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1				2022															
73	MAY '23	1	2	3	4	5	6	7	18	02									
74		8	9	10	11	12	13	14	19										
75		15	16	17 ☐ Period 12 Variance Due in Questica	18	19	20	21	20										
76		22	23	24 ☐ Period 12 Variance Report Due to DMEC.	25	26 ☐ Period 12 Variance Report Due to DM's.	27	28	21										
77		29	30 ☐ Period 12 Variance Report Due to Minister.	31	1	2 ☐ Period 12 Variance Report Due	3	4	22										
82	<p>Colour Legend:</p> <p>Red☐ Holidays</p> <p>Blue☐ Month-end</p> <p>Green☐ Variance Reporting P4/P7/P12</p> <p>Purple☐ Variance Reporting</p> <p>Orange☐ Budget Sub Committee</p>																		
83																			

From: [Rob.Ganzer](#)
To: [Tiffany.Boyd](#); [Paul.Payne](#)
Subject: RE: 2023-24 Budget Recommendations
Date: February 6, 2023 6 08:14 PM
Attachments: [image001.png](#)

I few items stand out to me,

- 1) Proof of Vaccine Fund has been approved by Minister Duclair and can add that in P4.
- 2) Pressure to address COLA increases from NGO's s.74(1)(a)
- 3) Management Merit increases s.74(1)(a)

Thanks,

Rob

From: Tiffany.Boyd <Tiffany.Boyd@yukon.ca>
Sent: February 6, 2023 11:47 AM
To: Paul.Payne <Paul.Payne@yukon.ca>; Rob.Ganzer <Rob.Ganzer@yukon.ca>
Subject: FW: 2023-24 Budget Recommendations

FYI – please let me know if anything stands out or is critical or me to highlight to the Minister before tomorrow morning.

Thanks,
Tiffanyh

From: Kevin.Hannam <Kevin.Hannam@yukon.ca>
Sent: February 6, 2023 10:29 AM
To: Tiffany.Boyd <Tiffany.Boyd@yukon.ca>; Ed.Van Randen <Ed.vanRanden@yukon.ca>
Cc: Rob.Ganzer <Rob.Ganzer@yukon.ca>; Glen.Traverse <Glen.Traverse@yukon.ca>; Marie-Alexis.Dangreau <Marie-Alexis.Dangreau@yukon.ca>
Subject: 2023-24 Budget Recommendations

Good morning,

Please find attached a document that highlights changes in the 2023-24 budget recommendations for your department since Management Board met on January 18th. These changes are included in the package that Management Board will consider at its meeting on February 9th as it makes its final recommendations on O&M and Capital budgets for 2023-24.

Please ensure your Minister is briefed on key elements of these recommendations to inform discussions at the upcoming meeting.

If you have questions or concerns about the attached content, please let me know.

Thank you.

Regards,



Kevin Hannam
Management Board Analyst
Department of Finance | Management Board Secretariat
867-471-0934 | Yukon.ca