



Financial Statements of the

Office of the Secretary to the Governor General

For the Year Ended March 31, 2022

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Statement of Management Responsibility Including Financial Control over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2022 and all information contained in these financial statements rests with the management of the Office of the Secretary to the Governor General (the Office). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Office's financial transactions. Financial information submitted in the preparation of the *Public Accounts of Canada* is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Office and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The Office of the Secretary to the Governor General is subject to periodic Core Control Audits performed by the Office of the Comptroller General and uses the results of such audits to comply with the Treasury Board *Policy on Financial Management*.

The financial statements of the Office have not been audited.

Original signed by

Mr. Ian McCowan

Secretary to the Governor General and Herald Chancellor
Deputy Head

Ottawa, Canada

August 29, 2022

Original signed by

Mr. Philippe Coyte

Acting Director General, Corporate Services
and Chief Financial Officer

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Statement of Operations and Departmental Net Financial Position (Unaudited)

For the year ended March 31

(in dollars)	2022	2021
Expenses		
Governor General support	20,687,828	24,744,099
Internal services	13,227,108	15,360,998
Total expenses	33,914,936	40,105,097
Revenues		
Heraldic user fees	15,225	10,875
Miscellaneous revenues	-	-
Revenues earned on behalf of Government	(15,225)	(10,875)
Total revenues	-	-
Net cost of operations before government funding	33,914,936	40,105,097
Government funding		
Net cash provided by Government	23,304,561	24,786,520
Change in due from Consolidated Revenue Fund	542,438	(427,849)
Services provided without charge by other government departments (note 11)	9,971,983	14,641,352
Transfer of assets from (to) other government departments	14,331	5,367
Total Government funding	33,833,313	39,005,390
Net cost of operations after government funding	81,623	1,099,707
Departmental net financial position - Beginning of year	335,269	1,434,976
Departmental net financial position - End of year	253,646	335,269

Segmented information (note 12)

The accompanying notes form an integral part of the financial statements.

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Statement of Change in Departmental Net Debt (Unaudited)

For the year ended March 31

(in dollars)	2022	2021
Net cost of operations after government funding	81,623	1,099,707
Change due to tangible capital assets		
Acquisition of tangible capital assets	295,690	178,365
Amortization of tangible capital assets	(732,212)	(751,603)
Total change due to tangible capital assets	(436,522)	(573,238)
Change due to inventory	(40,701)	44,808
Change due to prepaid expenses	(25,039)	(5,126)
Net increase (decrease) in departmental net debt	(420,639)	566,151
Departmental net debt - Beginning of year	1,778,420	1,212,269
Departmental net debt - End of year	1,357,781	1,778,420

The accompanying notes form an integral part of the financial statements.

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Statement of Cash Flows (Unaudited)

For the year ended March 31

(in dollars)	2022	2021
Operating activities		
Net cost of operations before government funding	33,914,936	40,105,097
Non-cash items:		
Services provided without charge by other government departments (note 11)	(9,971,983)	(14,641,352)
Amortization of tangible capital assets	(732,212)	(751,603)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	260,389	(270,616)
Decrease in prepaid expenses	(25,039)	(5,126)
Increase (decrease) in medals and official gifts	(40,701)	44,808
Decrease (increase) in accounts payable and accrued liabilities	(498,244)	345,968
Decrease (increase) in vacation pay and compensatory leave	85,825	(288,522)
Increase in deferred revenue and other liabilities	-	(1,510)
Decrease in future employee benefits	30,231	76,378
Transfer of other assets	(14,331)	(5,367)
Cash used in operating activities	23,008,871	24,608,155
Capital investing activities		
Acquisitions of tangible capital assets	295,690	178,365
Cash used in capital investing activities	295,690	178,365
Net cash provided by Government of Canada	23,304,561	24,786,520

The accompanying notes form an integral part of the financial statements.

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Notes to the Financial Statements (Unaudited)

For the year ended March 31

1. Authority and objectives

The Office of the Secretary to the Governor General (the Office) was designated an agency for purposes of the *Financial Administration Act* (FAA) by P.C. 1952-1903 dated March 31, 1952.

The primary objectives of the Office are to enable the Governor General, representing the Crown in Canada, to fulfill constitutional, state, ceremonial and public duties, including the recognition of excellence. The Office also provides for expenditures in respect of pensions and activities performed by former Governors General. To reflect these objectives, the operations of the Office are divided into two program activities:

(a) Governor General Support - The Office provides support and advice to the Governor General of Canada in his/her unique role as the representative of The Queen in Canada as well as commander-in-chief. The Office assists the Governor General in carrying out constitutional responsibilities, in representing Canada at home and abroad, in bringing Canadians together, and in granting armorial bearings. The Office also supports the Governor General in encouraging excellence through the administration of the Canadian Honours System and by organizing the presentations of national honours, decorations, medals and awards. The Office manages a visitor services program at both of the Governor General's official residences and oversees the day-to-day operations of these residences. The Office also provides support to former Governors General, including pensions to former Governors General and their spouses.

(b) Internal Services - Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

2. Summary of significant accounting policies

These financial statements are prepared using Government of Canada accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

(a) Parliamentary authorities

The Office is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the Office do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Office Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting.

(b) Net cash provided by Government

The Office operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Office is deposited to the CRF, and all cash disbursements made by the Office are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements, including transactions between departments of the Government.

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Notes to the Financial Statements (Unaudited)

For the year ended March 31

2. Summary of significant accounting policies (continued)

(c) Amounts due from or to the CRF

Amounts due from or to the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Office is entitled to draw from the CRF without further authorities to discharge its liabilities.

(d) Revenues

- ✓ Revenues from regulatory fees are recognized based on the services provided in the year.
- ✓ Funds received from external parties for specified purposes are recorded upon receipt as deferred revenues. These revenues are recognized in the period in which the related expenses are incurred.
- ✓ Deferred revenue consists of amounts received in advance of the delivery of goods and rendering of services that will be recognized as revenue in a subsequent fiscal year as it is earned.
- ✓ Other revenues are recognized in the period the event giving rise to the revenues occurred.
- ✓ Revenues that are non-respensible are not available to discharge the Office's liabilities. While the Secretary is expected to maintain accounting control, the Secretary has no authority regarding the disposition of non-respensible revenues. As a result, non-respensible revenues are considered to be earned on behalf of the Government of Canada and are therefore presented as a reduction of the entity's gross revenues.

(e) Expenses

- ✓ Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.
- ✓ Services provided without charge by other government departments for accommodation and employer contributions to the health and dental insurance plans are recorded as operating expenses at their carrying value.

(f) Employee future benefits

- ✓ **Pension benefits:** Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Office's contributions to the Plan are charged to expenses in the year incurred and represent the total Office obligation to the Plan. The Office's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.
- ✓ **Severance benefits:** The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(g) Accounts receivable

Accounts receivable are initially recorded at cost. When necessary, an allowance for valuation is recorded to reduce the carrying value of accounts receivable to amounts that approximate their net recoverable value.

(h) Non-financial assets

The costs of acquiring equipment and other capital property are capitalized as tangible capital assets and are amortized to expense over the estimated useful lives of the assets, as described in Note 9. All tangible capital assets having an initial cost of \$5,000 or more are recorded at their acquisition cost. Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*, works of art, museum collection and Crown land to which no acquisition cost is attributable; and intangible assets.

Medals and official gifts, comprised of medals for the Order of Canada insignia and other honours as well as official gifts held for distribution in the future, are valued at original cost or net realizable value.

(i) Contingent liabilities

Contingent liabilities are potential liabilities that may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a provision is accrued and an expense recorded to other expenses. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Notes to the Financial Statements (Unaudited)

For the year ended March 31

2. Summary of significant accounting policies (continued)

(j) Annuity payments to former Governors General

Pursuant to provisions contained within the *Governor General's Act* and the *Supplementary Retirement Benefits Act*, taxable annuities are paid to: (i) former Governors General; and (ii) surviving spouses of former Governors General. These annuities are indexed annually to the Consumer Price Index and are recognized as an expense in the period in which payment is due.

(k) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported and disclosed amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying notes at March 31. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government's best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

(l) Related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount.

Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis and are measured at the carrying amount, except for the following:

- ✓ Services provided on a recovery basis are recognized as revenues and expenses on a gross basis and measured at the exchange amount.
- ✓ Certain services received on a without charge basis are recorded for departmental financial statement purposes at the carrying amount.

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Notes to the Financial Statements (Unaudited)

For the year ended March 31

3. Parliamentary authorities

The Office receives most of its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the Office has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of net cost of operations to current year authorities used

(in dollars)	2022	2021
Net cost of operations before government funding	33,914,936	40,105,097
<i>Adjustments for items affecting net cost of operations but not affecting authorities:</i>		
Services provided without charge by other government departments	(9,971,983)	(14,641,352)
Medals and official gifts issued	(581,370)	(38,386)
Increase Employee future benefits	30,232	76,377
Amortization of tangible capital assets	(732,212)	(751,603)
Increase Vacation pay and compensatory leave	85,825	(288,522)
Refund of previous year expenditures	135,026	32,751
Other	157,174	(86,286)
	(10,877,308)	(15,697,021)
<i>Adjustments for items not affecting net cost of operations but affecting authorities:</i>		
Purchase of medals and official gifts	540,669	83,195
Acquisitions of tangible capital assets	295,690	178,365
Increase in accounts receivable for salary overpayments	4,881	12,666
Decrease in prepaid expenses	(25,039)	(5,126)
	816,201	269,100
Current year authorities used	23,853,829	24,677,176

(b) Authorities provided and used

(in dollars)	2022	2021
Authorities provided:		
Vote 1 - Program expenditures	21,390,564	21,926,096
Statutory amounts	3,310,482	3,378,545
Less:		
Authorities available for future years	(35,605)	-
Lapsed authorities: Program expenditures	(811,612)	(627,465)
Current year authorities used	23,853,829	24,677,176

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Notes to the Financial Statements (Unaudited)

For the year ended March 31

4. Accounts payable and accrued liabilities

The following table presents details of the Office's accounts payable and accrued liabilities:

(in dollars)	2022	2021
Accounts payable - Other government departments and agencies	37,725	287,038
Accounts payable - External parties	1,111,243	88,173
Total accounts payable	1,148,968	375,211
Accrued liabilities	1,238,740	1,514,253
Total accounts payable and accrued liabilities	2,387,708	1,889,464

5. Deferred revenue and other liabilities

(a) Deferred revenue

Deferred revenue represents the balance at year-end of unearned revenues received as gifts, donations and bequests to Rideau Hall. It also represents funds received for collaborative agreements from private organizations and individuals to fund specific initiatives. Revenue is recognized in the period in which these expenditures are incurred or in which the service is performed. Details of the transactions related to this account are as follows:

(in dollars)	2022	2021
Opening balance	165,003	163,493
Amounts received	-	1,510
Revenues recognized	-	-
Closing balance	165,003	165,003

(b) Other liabilities

Other liabilities represent amounts for collaborative agreements. Funds are received by the Office from external parties to cover future expenditures related to these agreements. Details of the transactions related to this account are as follows:

(in dollars)	2022	2021
Opening balance	977	977
Amounts received	-	-
Payments and other charges	-	-
Closing balance	977	977
Net Closing balance	165,980	165,980

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Notes to the Financial Statements (Unaudited)

For the year ended March 31

6. Employee future benefits

(a) Pension benefits

The Office's employees participate in the Public Service Pension Plan (the "Plan"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plan benefits and they are indexed to inflation.

Both the employees and the Office contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to *Economic Action Plan 2012*, employee contributors have been divided into two groups – Group 1 related to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2021-2022 expense amounts to \$1,433,747 (\$1,594,651 in 2020-2021). For Group 1 members, the expense represents approximately 1.01 times (1.01 times in 2020-2021) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2020-2021) the employee contributions.

The Office's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the Consolidated Financial Statements of the Government of Canada, as the Plan's sponsor.

(b) Severance benefits

Severance benefits provided to the Office's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2022, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

(in dollars)	2022	2021
Accrued benefit obligation, beginning of year	414,696	491,074
Expense for the year	(22,745)	(76,378)
Benefits paid during the year	(7,486)	-
Accrued benefit obligation, end of year	384,465	414,696

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Notes to the Financial Statements (Unaudited)

For the year ended March 31

7. Accounts receivable and advances

The following table presents details of the Office's accounts receivable and advances balances:

(in dollars)	2022	2021
Receivables - Other government departments and agencies	290,820	68,941
Receivables - External parties	62,310	27,455
Employee advances	6,355	2,700
Total accounts receivable and advances	359,485	99,096

8. Inventory

The following table presents details of the inventory:

(in dollars)	2022	2021
Medals and official gifts	482,546	523,247
Total inventory	482,546	523,247

The cost of consumed inventory recognized as an expense in the Statement of Operations and Departmental Net Financial Position is \$581,370 in 2021-2022 (\$38,386 in 2020-2021).

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Notes to the Financial Statements (Unaudited)

For the year ended March 31

9. Tangible capital assets

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Capital assets class	Amortization period
Computer Hardware	3 years
Computer Software	7 years
Vehicles	5 years
Other Equipment	10 years

Capital Asset Class

Cost (in dollars)	Opening Balance	Acquisitions	Disposal and Write-Offs	Closing Balance
Computer hardware	2,008,656	217,823	-	2,226,479
Computer software	1,044,098	77,867	(15,548)	1,106,417
Vehicles	290,976	-	(74,076)	216,900
Other equipment	389,244	-	-	389,244
Total	3,732,974	295,690	(89,624)	3,939,040

Accumulated amortization (in dollars)	Opening Balance	Amortization	Disposal and Write-Offs	Closing Balance
Computer hardware	1,301,008	501,667	-	1,802,675
Computer software	555,250	148,222	(15,548)	687,924
Vehicles	129,054	43,381	(74,076)	98,359
Other equipment	197,510	38,942	-	236,452
Total	2,182,822	732,212	(89,624)	2,825,410

Net book value (in dollars)	2021	2022
Computer hardware	707,648	423,804
Computer software	488,848	418,493
Vehicles	161,922	118,541
Other equipment	191,734	152,792
Total	1,550,152	1,113,630

10. Contingent liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown.

Claims and litigation

Claims have been made against the Office in the normal course of operations. These claims include items with pleading amounts. The Office has recorded an allowance for claims and litigations where it is likely that there will be a future payment and a reasonable estimate of the loss can be made.

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Notes to the Financial Statements (Unaudited)

For the year ended March 31

11. Related party transactions

The Office is related as a result of common ownership to all government departments, agencies, and Crown corporations. Related parties also include individuals who are members of key management personnel or close family members of those individuals, and entities controlled by, or under shared control of, a member of key management personnel or a close family member of that individual.

The Office enters into transactions with these entities in the normal course of business and on normal trade terms.

(a) Common services provided without charge by other government departments

During the year, the Office received services without charge from the National Capital Commission (NCC) and Public Services and Procurement Canada (PSPC) related to accommodation. In addition, the employer's contribution to the health and dental insurance plans is provided by Treasury Board Secretariat (TBS). These services provided without charge have been recorded at the carrying value in the Office's Statement of Operations and Net Financial Position as follows:

(in dollars)	2022	2021
Accommodation	8,606,437	13,372,943
Employer's contribution to the health and dental insurance plans	1,365,546	1,268,409
Total	9,971,983	14,641,352

In addition to the support provided by the Office, four federal government departments and agencies are also mandated to support the activities of the Governor General. The level of support and services provided to the Office is determined by each of the contributors and funded out of the budgets of those organizations. The various contributing departments are responsible for allocating and managing the funds they provide to support the activities of the Governor General and the Office and are subject to Treasury Board guidelines. The amounts spent by the departments in question do not appear in the accounts of the Office nor are they recorded as operating expenses by the Office:

- ✓ The Department of National Defence (DND) provides logistical support and transportation (similar to the support provided to the prime minister) to the Governor General in an official capacity;
- ✓ The Royal Canadian Mounted Police (RCMP) provides support in matters related to the security and personal protection services (similar to the support provided to the prime minister) for the Governor General and his or her spouse, domestically and abroad;
- ✓ The Global Affairs Canada (GAC) advises the Governor General on all matters related to foreign policy and funds activities related to incoming State visits, as well as the Governor General's international program and activities undertaken at the request of the prime minister; and
- ✓ The Office also works closely with other agencies such as the Department of Canadian Heritage (PCH), which is the lead department for activities including Royal visits, State funerals, national memorial services and special anniversary celebrations.

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Services and Procurement Canada and audit services provided by the Office of the Auditor General are also not included in the Office's Statement of Operations and Net Financial Position.

(b) Other transactions with related parties

(in dollars)	2022	2021
Expenses - Other Government departments and agencies	3,339,347	3,608,924
Revenues - Other Government departments and agencies	-	435

Expenses and revenues disclosed in (b) exclude common services provided without charge, which are already disclosed in (a).

OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL

Notes to the Financial Statements (Unaudited)

For the year ended March 31

12. Segmented Information

Presentation by segment is based on the Office's departmental results framework. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated by core responsibilities, by major object of expense and by major type of revenue. The segment results for the period are as follows:

(in dollars)	Governor General Support	Internal services	2022	2021
Operating Expenses				
Salaries and employee benefits	11,969,047	6,514,816	18,483,863	19,550,894
Accommodation	5,414,237	3,192,200	8,606,437	13,372,943
Professional and other services	975,174	1,038,552	2,013,726	2,412,602
Materials and supplies	833,419	342,333	1,175,752	1,179,103
Pensions to former Governors General	924,909	-	924,909	789,703
Amortization expense	-	732,212	732,212	751,603
Rentals	51,152	471,766	522,918	494,295
Information services	326,478	152,352	478,830	412,340
Telecommunication services	21,436	361,394	382,830	439,431
Miscellaneous expenditures	21,717	189,029	210,746	601,797
Purchase repair and maintenance	4,507	194,717	199,224	64,481
Travel	109,053	11,072	120,125	6,835
Postage, freight, express, and cartage	33,510	26,665	60,175	23,306
Utilities	3,189	-	3,189	5,764
Total Operating expenses	20,687,828	13,227,108	33,914,936	40,105,097
Revenues				
Heraldic user fees	-	15,225	15,225	10,875
Revenues earned on behalf of Government	-	(15,225)	(15,225)	(10,875)
Total revenues	-	-	-	-
Net cost of operations before government funding	20,687,828	13,227,108	33,914,936	40,105,097

13. Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.