



Quarterly Financial Reports

2013-2014

Office of the Secretary to the Governor General

For the quarter ended December 31, 2013



OFFICE OF THE SECRETARY TO THE GOVERNOR GENERAL
BUREAU DU SECRÉTAIRE DU GOUVERNEUR GÉNÉRAL

Quarterly Financial Report for the Quarter ended December 31, 2013

Statement outlining results, risks and significant changes in operations, personnel and programming

A) Introduction

Raison d'être of the Office of the Secretary to the Governor General

The Office of the Secretary to the Governor General 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 the 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. It 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. It provides support to former governors general, including pensions to former governors general and their spouses.

Further information on the mandate, roles, responsibilities and programs of the Office can be found on the following website: [2013-2014 - Main Estimates](#).

This quarterly financial report:

- should be read in conjunction with the 2013-2014 *Main Estimates and Canada's Economic Action Plan 2012 (Budget 2012)*;
- has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board;
and
- has not been subject to an external audit or review.

Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Office's spending authorities granted by Parliament and those used by the Office consistent with the *Main Estimates* for the 2013-2014 fiscal year.

This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.



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

The Office uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the *Office Annual Report*. However, the spending authorities voted by Parliament remain on an expenditure basis.

B) Highlights of fiscal quarter and fiscal year to date (YTD) results

Statement of Authorities

As of December 31, 2013, the decrease of \$355,000 or 1.7% in the total available budgetary authorities compared to 2012-2013 is mainly due to a smaller Operating Budget Carry forward - TB Vote 25 for 2013-14.

Budgetary Expenditures by Standard Object

The variance of \$745,000 or 16% in total quarterly spending from the previous year is mainly due to increases in personnel and decreases in professional and special services expenditures.

The quarter-over-quarter increase from 2012-2013 in personnel expenses of \$891,000 or 26.7% is a combination of economic salary increases and ratifications of collective agreements, expenditure based pay timing difference of an additional pay in Q3 of fiscal year 2013-14 as compared to Q3 fiscal year 2012-13, and successful staffing initiatives from approved and funded reference levels.

The year-to-date decrease of \$244,000 or 21.8% in professional and special services expenses is mainly a result of decreases in temporary help (\$89,000), information technology consultants (\$38,000) and other business (\$17,000) services.



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C) Risks and Uncertainties

This Departmental Quarterly Financial Report (QFR) reflects the results of the current fiscal year as per the Main Estimates for which full supply was released on June 20, 2013.

The Office's most significant expenditure remains personnel including employee benefits. It manages its personnel appropriation within approved levels with due diligence while continuing to implement an organizational-wide human resources plan. The ongoing objectives of this plan is to effectively align staffing processes with the priorities of the organization and implement strategies for improving operational efficiencies and value for money.

D) Budget 2013 Implementation

Although the Office was not directly affected by Budget 2013 measures, it will continue to seek innovative, cost efficient ways of addressing risks. The Office will also continue to look for opportunities to work in collaboration with other Government of Canada organizations to achieve efficiencies to deliver on its business goals. With these changes the Office will continue to contribute to the effective management of human resources to the benefit of federal public service departments and agencies, managers, employees and Canadians at large.

E) Significant changes in relation to operations, personnel and programs

No significant changes related to operations, personnel and programs having an impact on financial reporting occurred during the quarter ended December 31, 2013.

Approval by Senior Officials

Mr. Stephen Wallace
Secretary to the Governor General

Mr. Fady Abdul-Nour P. Eng.
Chief Financial Officer

Office of the Secretary to the Governor General-Statement of Authorities



Quarterly Financial Report (*unaudited*)
For the Quarter ended December 31, 2013

<i>(in thousands of dollars)</i>	Fiscal Year 2013-14			Fiscal Year 2012-13		
	Total available for use for the year ending March 31, 2014	Used during the quarter ended Dec 31, 2013	Year to date used at quarter-end	Total available for use for the year ending March 31, 2013	Used during the quarter ended Dec 31, 2012	Year to date used at quarter-end
Vote 1						
Personnel	\$ 12,104.00	\$ 3,651.00	\$ 10,317.00	\$ 11,983.00	\$ 2,792.00	\$ 9,585.00
Operating costs	\$ 5,022.00	\$ 1,031.00	\$ 2,544.00	\$ 5,033.00	\$ 1,179.00	\$ 3,121.00
Operating Budget Carry forward - TB Vote 25	\$ 306.00	\$ -	\$ -	\$ 851.00	\$ -	\$ -
Collective agreements - TB Votes 15	\$ 11.00	\$ -	\$ -	\$ -	\$ -	\$ -
Playlist Requirements - TB Vote 30	\$ -	\$ -	\$ -	\$ 86.00	\$ -	\$ -
Total Operating Budget	\$ 17,443.00	\$ 4,682.00	\$ 12,861.00	\$ 17,953.00	\$ 3,971.00	\$ 12,706.00
Budgetary statutory authorities						
Contributions to employee benefit plans	\$ 2,106.00	\$ 527.00	\$ 1,580.00	\$ 2,109.00	\$ 528.00	\$ 1,582.00
Salary of the Governor General	\$ 271.00	\$ 68.00	\$ 203.00	\$ 138.00	\$ 35.00	\$ 103.00
Annuities payable under the <i>Governor General's Act</i>	\$ 545.00	\$ 136.00	\$ 408.00	\$ 520.00	\$ 134.00	\$ 400.00
Total Budgetary authorities	\$ 20,365.00	\$ 5,413.00	\$ 15,052.00	\$ 20,720.00	\$ 4,668.00	\$ 14,791.00

Note : Includes only authorities available for use and granted by Parliament at quarter-end

Office of the Secretary to the Governor General-Budgetary Expenditures by Standard Object

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For the Quarter ended December 31, 2013



	Fiscal Year 2013-14			Fiscal Year 2012-13		
<i>(in thousands of dollars)</i>	Planned expenditures for the year ending March 31, 2014	Expended during the quarter ended December 31, 2013	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2013	Expended during the quarter ended December 31, 2012	Year to date used at quarter-end
Expenditures						
Personnel (01)	\$ 14,798.00	\$ 4,246.00	\$ 12,100.00	\$ 14,792.00	\$ 3,355.00	\$ 11,270.00
Transportation & communications (02)	\$ 954.00	\$ 249.00	\$ 693.00	\$ 1,069.00	\$ 248.00	\$ 769.00
Information (03)	\$ 351.00	\$ 56.00	\$ 161.00	\$ 392.00	\$ 104.00	\$ 237.00
Professional & special services (04)	\$ 1,557.00	\$ 370.00	\$ 877.00	\$ 1,904.00	\$ 418.00	\$ 1,121.00
Rentals (05)	\$ 452.00	\$ 57.00	\$ 197.00	\$ 489.00	\$ 70.00	\$ 192.00
Purchased repair & maintenance (06)	\$ 25.00	\$ 4.00	\$ 12.00	\$ 10.00	\$ 4.00	\$ 9.00
Utilities, materials & supplies (07)	\$ 829.00	\$ 190.00	\$ 407.00	\$ 898.00	\$ 205.00	\$ 507.00
Acquisition of machinery & equipment (09)	\$ 854.00	\$ 105.00	\$ 197.00	\$ 629.00	\$ 130.00	\$ 286.00
Transfer payments (10)	\$ 545.00	\$ 136.00	\$ 408.00	\$ 537.00	\$ 134.00	\$ 400.00
Total Budgetary Expenditures	\$ 20,365.00	\$ 5,413.00	\$ 15,052.00	\$ 20,720.00	\$ 4,668.00	\$ 14,791.00