



Quarterly Financial Reports

2014-2015

Office of the Secretary to the Governor General

For the quarter ended June 30, 2014



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

Quarterly Financial Report for the Quarter ended June 30, 2014

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

A) Introduction

This quarterly financial report should be read in conjunction with the 2014-2015 *Main Estimates and Canada's Economic Action Plan 2012 (Budget 2012)*. It 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. This quarterly report has not been subject to an external audit or review

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: [2014-2015 - Main Estimates](#).

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 2014-2015 fiscal year.



Quarterly Financial Report for the Quarter ended June 30, 2014

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.

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 June 30, 2014, there is no significant variance in the total available budgetary authorities compared to the same quarter of the previous year.

Budgetary Expenditures by Standard Object

The only significant variance to report for the first quarter of this fiscal year is the increase of \$422,000 in other subsidies and payments. This increase is mainly due to a one-time transition payment of \$420,000 for implementing salary payment in arrears by the Government of Canada.

There are no other significant variances in total quarterly spending from the previous year. The decrease in Personnel expenses is the result of lower overtime costs while the decrease in Professional and special services is due to lower costs for temporary help services and for information technology consultants.



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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 23, 2014.

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 2012 Implementation

Although the Office was not directly affected by Budget 2012 measures, it will continue to seek innovative, cost efficient ways of generating savings and 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 June 30, 2014.

Approval by Senior Officials

Mr. Stephen Wallace
Secretary to the Governor General

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

Ottawa, Canada
August 28th, 2014

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Statement of Authorities (unaudited)

	Fiscal Year 2014-15			Fiscal Year 2013-14		
	Total available for use for the year ending March 31, 2015	Used during the quarter ended June 30, 2014	Year to date used at quarter-end	Total available for use for the year ending March 31, 2014	Used during the quarter ended June 30, 2013	Year to date used at quarter-end
<i>(in thousands of dollars)</i>						
Vote 1 - Program expenditures	\$17,150	\$4,315	\$4,315	\$17,126	\$3,985	\$3,985
Budgetary statutory authorities						
Contributions to employee benefit plans	\$2,008	\$502	\$502	\$2,106	\$526	\$526
Annuities payable under the <i>Governor General's Act</i>	\$555	\$137	\$137	\$545	\$136	\$136
Salary of the Governor General	\$274	\$69	\$69	\$271	\$68	\$68
Total Budgetary authorities	\$19,987	\$5,023	\$5,023	\$20,048	\$4,715	\$4,715

Note : Includes only Authorities available for use and granted by Parliament at quarter-end. Comparative figures have been reclassified to conform to the current year's presentation.

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Budgetary Expenditures by Standard Object (unaudited)

	Fiscal Year 2014-15			Fiscal Year 2013-14		
<i>(in thousands of dollars)</i>	Planned expenditures for the year ending March 31, 2015	Used during the quarter ended June 30, 2014	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2014	Used during the quarter ended June 30, 2013	Year to date used at quarter-end
Expenditures						
Personnel (01)	\$14,453	\$3,714	\$3,714	\$14,481	\$3,772	\$3,772
Transportation & communications (02)	\$1,046	\$292	\$292	\$954	\$294	\$294
Information (03)	\$398	\$50	\$50	\$351	\$12	\$12
Professional & special services (04)	\$1,643	\$183	\$183	\$1,557	\$251	\$251
Rentals (05)	\$373	\$81	\$81	\$452	\$115	\$115
Purchased repair & maintenance (06)	\$25	\$0	\$0	\$25	\$8	\$8
Utilities, materials & supplies (07)	\$698	\$125	\$125	\$829	\$116	\$116
Acquisition of machinery & equipment (09)	\$697	\$19	\$19	\$854	\$11	\$11
Transfer payments (10)	\$555	\$137	\$137	\$545	\$136	\$136
Other subsidies and payments (12)	\$100	\$422	\$422	\$0	\$0	\$0
Total Budgetary Expenditures	\$19,987	\$5,023	\$5,023	\$20,048	\$4,715	\$4,715