



Quarterly Financial Report

2022-2023

Office of the Secretary to the Governor General

For the quarter ended September 30, 2022



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

Quarterly Financial Report for the Quarter ended September 30, 2022

ISSN 2818-0879

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

A) Introduction

This quarterly report 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 [Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report](#). This quarterly report should be read in conjunction with the [2022-23 - Main Estimates \(Part I and II\)](#) and previous Quarterly Financial Reports. 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 (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 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: [2022-23 - Main Estimates \(Part I and II\)](#).

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 2022-23 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.

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.



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The Office uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the Office's *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

This section highlights the significant items that contributed to the variances in available authorities for use for the fiscal year ending March 31, 2023 and the variances in actual expenditures for the quarter ended September 30, 2022.

Statement of Authorities

As reflected in the Statement of Authorities, the Office's total available budgetary authorities have a net increase of \$382 thousand or 1.6%, when compared to the same quarter in 2021-22. This increase is attributable to funding received for adjustments to compensation (\$83 thousand), an increase in the Operating Budget Carry-Forward (\$80 thousand) and in statutory items (\$219 thousand).

Budgetary Expenditures by Standard Object

With the Office operations normalizing as local public health COVID-19 restrictions are relaxed or removed, the Office's quarterly expenses increased by \$284 thousand or 4.9% compared to the previous fiscal year, while the year-to-date spending has increased by \$1.6 million or 15.2% when compared to the previous year. The increase is mainly related to personnel expenses (\$687 thousand), travel (\$441 thousand), information services (\$193 thousand) and acquisition of IT equipment and software (\$133 thousand).

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 24, 2022.

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 are to effectively align staffing processes with the priorities of the organization and implement strategies for improving operational efficiencies and value for money. The Office continues to look for opportunities to work in collaboration with other Government of Canada organizations to achieve efficiencies to deliver on its business goals. 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.



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

Significant changes during the quarter ended September 30, 2022

No other significant changes related to operations, personnel and programs having an impact on financial reporting occurred during the reported quarter.

Approval by Senior Officials

Original signed by

Mr. Ian McCowan
Secretary to the Governor General

Ottawa, Canada
November 25, 2022

Original signed by

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

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Statement of Authorities (unaudited)

	Fiscal Year 2022-23			Fiscal Year 2021-22		
<i>(in thousands of dollars)</i>	Total available for use for the year ending March 31, 2023	Used during the quarter ended September 30, 2022	Year to date used at quarter-end	Total available for use for the year ending March 31, 2022	Used during the quarter ended September 30, 2021	Year to date used at quarter-end
Vote 1 - Program expenditures	21,391	5,228	10,111	21,228	4,804	8,684
Budgetary statutory authorities						
Contributions to employee benefit plans	2,202	550	1,101	2,164	721	1,082
Annuities payable under the <i>Governor General's Act</i>	934	235	471	771	230	460
Salary of the Governor General	342	86	171	324	60	60
Total Budgetary authorities	24,869	6,099	11,854	24,487	5,815	10,285

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

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Budgetary Expenditures by Standard Object *(unaudited)*

	Fiscal Year 2022-23			Fiscal Year 2021-22		
<i>(in thousands of dollars)</i>	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended September 30, 2022	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2022	Expended during the quarter ended September 30, 2021	Year to date used at quarter-end
Expenditures						
Personnel (01)	17,746	4,622	9,124	17,850	4,676	8,437
Transportation & communications (02)	544	375	601	1,310	64	160
Information (03)	467	195	372	777	160	179
Professional & special services (04)	2,735	371	591	1,806	350	571
Rentals (05)	560	82	242	525	39	137
Repair & maintenance (06)	73	6	8	15	1	2
Utilities, materials & supplies (07)	535	115	191	1,025	132	144
Acquisition of machinery & equipment (09)	1,072	95	240	331	78	107
Transfer payments (10)	983	235	471	778	228	460
Other subsidies and payments (12)	154	3	14	70	87	88
Total Budgetary Expenditures	24,869	6,099	11,854	24,487	5,815	10,285