Quarterly Financial Report

2023-2024

Office of the Secretary to the Governor General

For the quarter ended September 30, 2023

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

Quarterly Financial Report
for the Quarter ended September 30, 2023

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 2023-24 - 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 as the representative of The King 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: 2023-24 - 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 2023-24 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 money 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'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, 2024 and the variances in actual expenditures for the quarter ended September 30, 2023.

Statement of Authorities

As reflected in the Statement of Authorities, the Office's total available budgetary authorities have a net increase of $280 thousand or 1.1%, when compared to the same quarter in 2022-23. This increase is mainly attributable to funding received for adjustments to compensation ($180 thousand) and an increase in statutory items ($100 thousand).

Budgetary Expenditures by Standard Object

The Office's quarterly expenses decreased by $133 thousand or 2.2% compared to the previous fiscal year, while the year-to-date spending has decreased by $888 thousand or 7.5% when compared to the previous year. The decrease is mainly related to transportation & communications ($277 thousand), information services ($276 thousand), rentals of equipment ($124 thousand) and professional & special services ($179 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 22, 2023.

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.

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

Significant changes during the quarter ended September 30, 2023

On September 8, 2023, the Secretary to the Governor General, Mr. Ian McCowan retired from the Public Service.

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	**Original signed by**
Maia Welbourne A/Secretary to the Governor General	**Maia Welbourne** A/Chief Financial Officer

Ottawa, Canada
November 24, 2023

Office of the Secretary to the Governor General

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Statement of Authorities *(unaudited)*

	Fiscal Year 2023-24			Fiscal Year 2022-23		
(in thousands of dollars)	Total available for use for the year ending March 31, 2024	Used during the quarter ended September 30, 2023	Year to date used at quarter-end	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
Vote 1 - Program expenditures	21,571	5,082	9,177	21,391	5,228	10,111
Budgetary statutory authorities						
Contributions to employee benefit plans	2,258	564	1,129	2,202	550	1,101
Annuities payable under the *Governor General's Act*	970	232	483	934	235	471
Salary of the Governor General	350	88	176	342	86	171
Total Budgetary authorities	**25,149**	**5,966**	**10,965**	**24,869**	**6,099**	**11,854**

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 2023-24			Fiscal Year 2022-23		
(in thousands of dollars)	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended September 30, 2022	Year to date used at quarter-end
Expenditures						
Personnel (01)	17,555	4,863	9,126	17,746	4,622	9,124
Transportation & communications (02)	1,514	244	324	544	375	601
Information (03)	926	54	96	467	195	372
Professional & special services (04)	1,874	265	412	2,735	371	591
Rentals (05)	739	56	118	560	82	242
Repair & maintenance (06)	31	2	3	73	6	8
Utilities, materials & supplies (07)	650	137	209	535	115	191
Acquisition of machinery & equipment (09)	753	99	180	1,072	95	240
Transfer payments (10)	1,084	232	484	983	235	471
Other subsidies and payments (12)	23	14	13	154	3	14
Total Budgetary Expenditures	**25,149**	**5,966**	**10,965**	**24,869**	**6,099**	**11,854**