



Quarterly Financial Report

2025-2026

Office of the Secretary to the Governor General

For the quarter ended December 31, 2025



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

Quarterly Financial Report for the Quarter ended December 31, 2025

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 [2025-26 - 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 (Office) provides support and advice to the governor general of Canada in their unique role as the representative of The King in Canada as well as Commander-in-Chief. The Office assists the governor general in carrying out constitutional responsibilities, in representing Canada internationally, and in encouraging excellence and achievement through the administration of the Canadian Honours System and in the granting of armorial bearings.

The Office also supports the governor general in bringing Canadians together. It manages a visitor services program at both governor general's official residences and oversees the day-to-day operations of these residences. The Office also provides support to former governors general.

Further information on the mandate, roles, responsibilities and programs of the Office can be found on the following website: [2025-26 - 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 2025-26 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.



Quarterly Financial Report for the Quarter ended December 31, 2025

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, 2026, and the variances in actual expenditures for the quarter ended December 31, 2025.

Statement of Authorities

As reflected in the Statement of Authorities, the Office's total available budgetary authorities have a net decrease of \$3.2 million or 10.5%, when compared to the same quarter in 2024-25. This decrease is mainly attributable to one-time funding received in 2024-25 for national honours to mark the transition of the Crown of Canada (\$3.3 million), offset by an increase in statutory items (\$132,000) for 2025-26.

Budgetary Expenditures by Standard Object

The Office's quarterly and year-to-date expenses decreased by \$1.2 million compared to the previous fiscal year and is primarily attributable to the medals bought to mark the transition of the Crown of Canada in previous year as well as a decrease in acquisition of machinery and equipment due to differences in lifecycles of IT equipment bought the year before.

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 May 27, 2025.

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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**Quarterly Financial Report
for the Quarter ended December 31, 2025**

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

Significant changes during the quarter ended December 31, 2025

On December 5, 2025, Philippe Roy-Bélisle became the Chief Financial Officer.

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

Ken MacKillop
Secretary to the Governor General

Ottawa, Canada
February 23, 2026

Original signed by

Phillippe Roy-Bélisle
Chief Financial Officer

Office of the Secretary to the Governor General

Quarterly Financial Report

For the quarter ended December 31, 2025



Statement of Authorities (unaudited)

(in thousands of dollars)	Fiscal Year 2025-26			Fiscal Year 2024-25		
	Total available for use for the year ending March 31, 2026	Used during the quarter ended December 31, 2025	Year to date used at quarter-end	Total available for use for the year ending March 31, 2025	Used during the quarter ended December 31, 2024	Year to date used at quarter-end
Vote 1 - Program expenditures	22,999	5,150	15,590	26,286	6,430	17,041
Budgetary statutory authorities						
Contributions to employee benefit plans	2,487	622	1,866	2,398	558	1,673
Annuities payable under the <i>Governor General's Act</i>	1,020	247	740	991	240	721
Salary of the Governor General	375	95	284	361	91	272
Total Budgetary authorities	26,881	6,114	18,480	30,036	7,319	19,707

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

Office of the Secretary to the Governor General

Quarterly Financial Report

For the quarter ended December 31, 2025



Budgetary Expenditures by Standard Object (unaudited)

<i>(in thousands of dollars)</i>	Fiscal Year 2025-26			Fiscal Year 2024-25		
	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended December 31, 2025	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended December 31, 2024	Year to date used at quarter-end
Expenditures						
Personnel (01)	19,548	4,709	14,493	19,634	4,777	14,262
Transportation & communications (02)	1,447	274	775	2,133	339	915
Information (03)	772	106	355	1,300	93	225
Professional & special services (04)	1,608	234	772	2,691	351	891
Rentals (05)	697	98	271	1,021	153	315
Repair & maintenance (06)	38	1	5	46	0	1
Utilities, materials & supplies (07)	965	353	765	927	1,081	1,683
Acquisition of machinery & equipment (09)	675	90	128	1,113	62	439
Transfer payments (10)	1,093	247	740	1,125	240	721
Other subsidies and payments (12)	38	2	176	46	223	255
Total Budgetary Expenditures	26,881	6,114	18,480	30,036	7,319	19,707