



## **Quarterly Financial Report**

**2019-2020**

**Office of the Secretary to the Governor General**

**For the quarter ended December 31, 2019**



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

## **Quarterly Financial Report for the Quarter ended December 31, 2019**

### **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 [2019-20 - 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: [2019-20 - 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 2019-20 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.



## **Quarterly Financial Report for the Quarter ended December 31, 2019**

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, 2020 and the variances in actual expenditures for the quarter ended December 31, 2019.

#### Statement of Authorities

As reflected in the Statement of Authorities, the Office's total available budgetary authorities have a net increase of \$110 thousand or 0.5%, when compared to the same quarter in 2018-19. This increase is mainly attributable to statutory items.

#### Budgetary Expenditures by Standard Object

The Office's quarterly spending has increased by \$283 thousand or 5% compared to the previous year while the year-to-date spending has increased by \$1.6 million or 10% when compared to the previous year. These increases are mainly attributable to the staffing of vacant positions. The increase is also due to a contribution to the upcoming implementation of the Office Departmental Financial System.

### **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 25, 2019.

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. Furthermore, the Office continues to seek innovative, cost efficient ways of generating savings and addressing risks. 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. 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.



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

No other significant changes related to operations, personnel and programs having an impact on financial reporting occurred during the quarter ended December 31, 2019.

**Approval by Senior Officials**

**Original signed by**

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Ms. Assunta Di Lorenzo  
Secretary to the Governor General

**Original signed by**

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

Ottawa, Canada  
February 24, 2020

Office of the Secretary to the Governor General

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Statement of Authorities (unaudited)

	Fiscal Year 2019-20			Fiscal Year 2018-19		
	Total available for use for the year ending March 31, 2020	Used during the quarter ended December 31, 2019	Year to date used at quarter-end	Total available for use for the year ending March 31, 2019	Used during the quarter ended December 31, 2018	Year to date used at quarter-end
<i>(in thousands of dollars)</i>						
<b>Vote 1 - Program expenditures</b>	20,958	5,086	14,830	20,954	4,773	13,323
<b>Budgetary statutory authorities</b>						
Contributions to employee benefit plans	2,155	539	1,617	2,069	517	1,551
Annuities payable under the <i>Governor General's Act</i>	740	124	558	728	182	546
Salary of the Governor General	302	80	229	294	74	222
<b>Total Budgetary authorities</b>	<b>24,155</b>	<b>5,829</b>	<b>17,234</b>	<b>24,045</b>	<b>5,546</b>	<b>15,642</b>

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

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**Budgetary Expenditures by Standard Object (unaudited)**

<i>(in thousands of dollars)</i>	Fiscal Year 2019-20			Fiscal Year 2018-19		
	Planned expenditures for the year ending March 31, 2020	Expended during the quarter ended December 31, 2019	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2019	Expended during the quarter ended December 31, 2018	Year to date used at quarter-end
<b>Expenditures</b>						
Personnel (01)	17,358	4,162	12,394	16,385	3,665	11,068
Transportation & communications (02)	1,665	217	1,189	1,974	560	1,295
Information (03)	800	203	506	800	125	347
Professional & special services (04)	1,558	584	1,281	2,051	452	1,091
Rentals (05)	540	87	299	509	112	225
Repair & maintenance (06)	16	4	9	16	5	8
Utilities, materials & supplies (07)	1,062	174	602	1,062	250	594
Acquisition of machinery & equipment (09)	343	128	235	447	186	451
Transfer payments (10)	740	124	558	728	182	546
Other subsidies and payments (12)	73	146	161	73	9	17
<b>Total Budgetary Expenditures</b>	<b>24,155</b>	<b>5,829</b>	<b>17,234</b>	<b>24,045</b>	<b>5,546</b>	<b>15,642</b>