



Quarterly Financial Report

2021-2022

Office of the Secretary to the Governor General

For the quarter ended September 30, 2021



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

Quarterly Financial Report for the Quarter ended September 30, 2021

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 [2021-22 - 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: [2021-22 - 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 2021-22 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 on March 31, 2022 and the variances in actual expenditures for the quarter which ended September 30, 2021.

Statement of Authorities

An increase of \$5.5 million in the authorities available for use is due to the timing difference in the reception of the full supply between both fiscal years.

In 2020-21, the Office received full supply for the 2020-21 Main Estimates on December 14, 2020. Due to the COVID-19 pandemic and limited sessions in the spring for Parliament to study supply, the Standing Orders of the House of Commons were amended to extend the study period.

In 2021-22, the Office received full supply for the 2021-22 Main Estimates on June 24, 2021.

Budgetary Expenditures by Standard Object

The Office's quarterly expenses increased by \$553 thousand or 10.5% compared to the previous fiscal year, while the year-to-date spending has increased by \$319 thousand or 3.2% when compared to the previous year. The increase is primarily related to personnel expenditures due to revised salary rates and retroactive salary payments as a result of the signature of expired collective agreements, as well as a general increase in expenditures as the Office's operations begin to recover from the impact of the COVID-19 pandemic.

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, 2021.

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 to implement strategies for improving operational efficiencies and value for money. Furthermore, the Office continues to seek innovative, cost efficient ways to address risks during the COVID-19 pandemic.



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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.

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

July 26, 2021 – Swearing-in of the new Governor General, Her Excellency the Right Honourable Mary May Simon, replacing the Right Honourable Julie Payette.

Approval by Senior Officials

Original signed by

Mr. Ian McCowan
Secretary to the Governor General

Ottawa, Canada
November 26, 2021

Original signed by

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

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Statement of Authorities (unaudited)

<i>(in thousands of dollars)</i>	Fiscal Year 2021-22			Fiscal Year 2020-21		
	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	Total available for use for the year ending March 31, 2021	Used during the quarter ended September 30, 2020	Year to date used at quarter-end
Vote 1 - Program expenditures	21,228	4,804	8,684	15,803	4,466	8,377
Budgetary statutory authorities						
Contributions to employee benefit plans	2,164	721	1,082	2,111	528	1,055
Annuities payable under the <i>Governor General's Act</i>	771	230	460	756	190	379
Salary of the Governor General	324	60	60	309	78	155
Total Budgetary authorities	24,487	5,815	10,285	18,979	5,262	9,966

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 2021-22			Fiscal Year 2020-21		
	Planned expenditures for the year ending March 31, 2022	Expended during the quarter ended September 30, 2021	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2021	Expended during the quarter ended September 30, 2020	Year to date used at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures						
Personnel (01)	17,850	4,676	8,437	13,836	3,972	7,908
Transportation & communications (02)	1,310	64	160	978	92	134
Information (03)	777	160	179	579	72	101
Professional & special services (04)	1,806	350	571	1,349	491	721
Rentals (05)	525	39	137	390	60	193
Repair & maintenance (06)	15	1	2	11	2	2
Utilities, materials & supplies (07)	1,025	132	144	767	151	177
Acquisition of machinery & equipment (09)	331	78	107	248	57	175
Transfer payments (10)	778	228	460	756	190	379
Other subsidies and payments (12)	70	87	88	65	175	176
Total Budgetary Expenditures	24,487	5,815	10,285	18,979	5,262	9,966