



Quarterly Financial Report

2022-2023

Office of the Secretary to the Governor General

For the quarter ended December 31, 2022



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

Quarterly Financial Report for the Quarter ended December 31, 2022

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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 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: [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 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.



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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 December 31, 2022.

Statement of Authorities

As reflected in the Statement of Authorities, the Office's total available budgetary authorities have a net increase of \$1,016 thousand or 4.1%, when compared to the same quarter in 2021-22. This increase is mainly attributable to funding received for adjustments to compensation (\$651 thousand), an increase in the Paylist Reimbursement (\$133 thousand) and an increase 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 \$513 thousand or 8.6% compared to the previous fiscal year, while the year-to-date spending has increased by \$2 million or 12.5% when compared to the previous year. The increase is mainly related to personnel expenses (\$1.4 million), travel (\$437 thousand), information services (\$214 thousand) and acquisition of IT equipment and software (\$222 thousand) and offset by a decrease in professional & special services (\$243 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



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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 December 31, 2022

On December 19, 2022, a new Assistant Secretary to the Governor General joined the OSGG to oversee operations.

Approval by Senior Officials

Original signed by

Ian McCowan
Secretary to the Governor General

Ottawa, Canada
February 24, 2023

Original signed by

Maia Welbourne
A/Chief Financial Officer

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Statement of Authorities (unaudited)

<i>(in thousands of dollars)</i>	Fiscal Year 2022-23			Fiscal Year 2021-22		
	Total available for use for the year ending March 31, 2023	Used during the quarter ended December 31, 2022	Year to date used at quarter-end	Total available for use for the year ending March 31, 2022	Used during the quarter ended December 31, 2021	Year to date used at quarter-end
Vote 1 - Program expenditures	22,168	5,600	15,706	21,371	5,106	13,831
Budgetary statutory authorities						
Contributions to employee benefit plans	2,202	550	1,651	2,164	541	1,623
Annuities payable under the <i>Governor General's Act</i>	934	235	706	771	230	690
Salary of the Governor General	342	86	257	324	82	142
Total Budgetary authorities	25,646	6,471	18,320	24,630	5,959	16,286

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		
	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended December 31, 2022	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2022	Expended during the quarter ended December 31, 2021	Year to date used at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures						
Personnel (01)	18,530	5,034	14,153	17,993	4,274	12,711
Transportation & communications (02)	544	201	804	1,310	200	367
Information (03)	467	120	493	776	99	278
Professional & special services (04)	2,735	406	997	1,806	665	1,240
Rentals (05)	560	151	393	525	231	391
Repair & maintenance (06)	73	8	17	15	0	2
Utilities, materials & supplies (07)	535	155	345	1,025	182	327
Acquisition of machinery & equipment (09)	1,072	161	400	331	71	179
Transfer payments (10)	983	235	706	778	230	690
Other subsidies and payments (12)	147	0	12	71	7	101
Total Budgetary Expenditures	25,646	6,471	18,320	24,630	5,959	16,286