



## **Quarterly Financial Reports**

**2014-2015**

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

**For the quarter ended September 30, 2014**



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

## **Quarterly Financial Report for the Quarter ended September 30, 2014**

### **Statement outlining results, risks and significant changes in operations, personnel and programming**

#### **A) Introduction**

This quarterly financial report should be read in conjunction with the 2014-2015 *Main Estimates and Canada's Economic Action Plan 2012 (Budget 2012)*. It 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 Treasury Board. 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: [2014-2015 - Main Estimates](#).

#### 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 2014-2015 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 September 30, 2014**

The Office uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the *Office 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**

#### Statement of Authorities

As of September 30, 2014, the increase of \$609 thousand or 3% in the total available budgetary authorities compared to 2013-2014 is mainly due to a timing difference in the approval of the Operating Budget Carry Forward which has been received during the second quarter for 2014-15 but was not received in 2013-14 until the third quarter.

#### Budgetary Expenditures by Standard Object

The Office's quarterly spending is comparable to the previous year with an overall decrease of \$90 thousand or 1.8%. The decrease in personnel expenses is attributable to attrition due to retirements and vacant positions. The increase in transportation and communications cost is due to a timing difference compared to last quarter, as a result of a delay in the recovery process of travel expenditures with other government departments related to Governor General events.

The year-to-date spending has increased by \$219 thousand or 2.3% compared to the previous year. This increase is mainly due to a one-time transition payment for implementing salary payment in arrears by the Government of Canada combined with the decrease in personnel expenses and increase in travel cost as outlined above.

### **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 20, 2014.

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.



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**D) Budget 2012 Implementation**

Although the Office was not directly affected by Budget 2012 measures, it will continue to seek innovative, cost efficient ways of generating savings and addressing risks. The Office will also continue 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.

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

No significant changes related to operations, personnel and programs having an impact on financial reporting occurred during the quarter ended September 30, 2014.

**Approval by Senior Officials**

Mr. Stephen Wallace  
Secretary to the Governor General

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

Ottawa, Canada  
November 26, 2014

Office of the Secretary to the Governor General

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Statement of Authorities (unaudited)

	Fiscal Year 2014-15			Fiscal Year 2013-14		
	Total available for use for the year ending March 31, 2015	Used during the quarter ended September 30, 2014	Year to date used at quarter-end	Total available for use for the year ending March 31, 2014	Used during the quarter ended September 30, 2013	Year to date used at quarter-end
<i>(in thousands of dollars)</i>						
<b>Vote 1 - Program expenditures</b>	17,820	4,125	8,440	17,126	4,192	8,177
<b>Total Operating Budget</b>	<b>17,820</b>	<b>4,125</b>	<b>8,440</b>	<b>17,126</b>	<b>4,192</b>	<b>8,177</b>
<b>Budgetary statutory authorities</b>						
Contributions to employee benefit plans	2,008	502	1,004	2,106	527	1,053
Annuities payable under the <i>Governor General's Act</i>	555	137	275	545	136	272
Salary of the Governor General	274	69	138	271	68	136
<b>Total Budgetary authorities</b>	<b>20,657</b>	<b>4,833</b>	<b>9,857</b>	<b>20,048</b>	<b>4,923</b>	<b>9,638</b>

**Note :** Includes only Authorities available for use and granted by Parliament at quarter-end. Comparative figures have been reclassified to conform to the current year's presentation.

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

	Fiscal Year 2014-15			Fiscal Year 2013-14		
<i>(in thousands of dollars)</i>	Planned expenditures for the year ending March 31, 2015	Used during the quarter ended September 30, 2014	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2014	Used during the quarter ended September 30, 2013	Year to date used at quarter-end
<b>Expenditures</b>						
Personnel (01)	15,123	3,877	7,591	14,481	4,082	7,854
Transportation & communications (02)	1,046	258	550	954	149	443
Information (03)	398	78	128	351	92	104
Professional & special services (04)	1,643	282	465	1,557	256	507
Rentals (05)	373	65	146	452	26	141
Purchased repair & maintenance (06)	25	1	1	25	0	8
Utilities, materials & supplies (07)	698	74	199	829	100	216
Acquisition of machinery & equipment (09)	697	27	46	854	82	93
Transfer payments (10)	555	137	275	545	136	272
Other subsidies and payments (12)	99	34	456	0	0	0
<b>Total Budgetary Expenditures</b>	<b>20,657</b>	<b>4,833</b>	<b>9,857</b>	<b>20,048</b>	<b>4,923</b>	<b>9,638</b>