



Quarterly Financial Report

2024-2025

Office of the Secretary to the Governor General

For the quarter ended September 30, 2024



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

Quarterly Financial Report for the Quarter ended September 30, 2024

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 [2024-25 - Main Estimates \(Part I and II\)](#), the [Supplementary Estimates \(A\)](#) 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: [2024-25 - 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 2024-25 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.



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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.

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, 2025 and the variances in actual expenditures for the quarter ended September 30, 2024.

Statement of Authorities

As reflected in the Statement of Authorities, the Office's total available budgetary authorities have a net increase of \$4.9 million or 19.3%, when compared to the same quarter in 2023-24. This increase is mainly attributable to funding received for national honours to mark the transition of the Crown of Canada (\$3.3 million), for adjustments to compensation (\$1.3 million) and an increase in statutory items (\$172,000).

Budgetary Expenditures by Standard Object

The Office's quarterly expenses increased by \$566,000 or 9.5% compared to the previous fiscal year, while the year-to-date spending has increased by \$1.4 million or 13.0% when compared to the previous year. The increase is related to funds received for national honours to mark the transition of the Crown of Canada, which resulted in increased cost in personnel and utilities, materials and supplies (\$392,000) to support the implementation of the King Charles III Coronation Medal program. The total personnel cost (\$359,000) variation is also due to the increase in salary rates resulting from the signing of collective agreements. The increase in travel (\$252,000), professional & special services (\$129,000) and acquisition of IT equipment (\$197,000) is due to a timing difference in the scheduled events and lifecycles compared to last fiscal year.

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, 2024.



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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.

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

Significant changes during the quarter ended September 30, 2024

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
November 25, 2024

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 2024-25			Fiscal Year 2023-24		
	Total available for use for the year ending March 31, 2025	Used during the quarter ended September 30, 2024	Year to date used at quarter-end	Total available for use for the year ending March 31, 2024	Used during the quarter ended September 30, 2023	Year to date used at quarter-end
Vote 1 - Program expenditures	26,286	5,643	10,611	21,571	5,082	9,177
Budgetary statutory authorities						
Contributions to employee benefit plans	2,398	558	1,115	2,258	564	1,129
Annuities payable under the <i>Governor General's Act</i>	991	240	481	970	232	483
Salary of the Governor General	361	91	181	350	88	176
Total Budgetary authorities	30,036	6,532	12,388	25,149	5,966	10,965

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 2024-25			Fiscal Year 2023-24		
	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended September 30, 2024	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year to date used at quarter-end
Expenditures						
Personnel (01)	19,634	4,871	9,485	17,555	4,863	9,126
Transportation & communications (02)	2,133	338	576	1,514	244	324
Information (03)	1,300	55	132	926	54	96
Professional & special services (04)	2,691	358	541	1,874	265	412
Rentals (05)	1,021	84	162	739	56	118
Repair & maintenance (06)	46	1	1	31	2	3
Utilities, materials & supplies (07)	927	447	601	650	137	209
Acquisition of machinery & equipment (09)	1,113	125	377	753	99	180
Transfer payments (10)	1,125	240	481	1,084	232	484
Other subsidies and payments (12)	46	13	32	23	14	13
Total Budgetary Expenditures	30,036	6,532	12,388	25,149	5,966	10,965