Quarterly Financial Report

2024-2025

Office of the Secretary to the Governor General

For the quarter ended December 31, 2024

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for the Quarter ended December 31, 2024

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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 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 and Supplementary Estimates (A) 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 December 31, 2024.

Statement of Authorities

As reflected in the Statement of Authorities, the Office's total available budgetary authorities have a net increase of $3.4 million or 12.8%, when compared to the same quarter in 2023-24. This increase is mainly attributable to one-time funding received in 2024-25 for national honours to mark the transition of the Crown of Canada ($3.3 million) and statutory items ($172,000).

Budgetary Expenditures by Standard Object

The Office's quarterly expenses decreased by $31,000 or 0.4% compared to the previous fiscal year, while the year-to-date spending has increased by $1.4 million or 7.6% when compared to the previous year.

The variance is mainly related to increased cost in personnel, utilities, materials and supplies to support the implementation of the King Charles III Coronation Medal program.

The increase is partially offset by a decrease in personnel cost attributable to retroactive payments that occurred in 2023-24 following the signing of expired collective agreements.

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.

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 December 31, 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

Original signed by

Maia Welbourne
A/Chief Financial Officer

Ottawa, Canada
February 21, 2025

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Statement of Authorities *(unaudited)*

(in thousands of dollars)	Fiscal Year 2024-25: Total available for use for the year ending March 31, 2025	Fiscal Year 2024-25: Used during the quarter ended December 31, 2024	Fiscal Year 2024-25: Year to date used at quarter-end	Fiscal Year 2023-24: Total available for use for the year ending March 31, 2024	Fiscal Year 2023-24: Used during the quarter ended December 31, 2023	Fiscal Year 2023-24: Year to date used at quarter-end
Vote 1 - Program expenditures	26,286	6,430	17,041	23,052	6,469	15,646
Budgetary statutory authorities						
Contributions to employee benefit plans	2,398	558	1,673	2,258	564	1,693
Annuities payable under the *Governor General's Act*	991	240	721	970	229	712
Salary of the Governor General	361	91	272	350	88	264
Total Budgetary authorities	**30,036**	**7,319**	**19,707**	**26,630**	**7,350**	**18,315**

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 2024-25			Fiscal Year 2023-24		
(in thousands of dollars)	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended December 31, 2024	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended December 31, 2023	Year to date used at quarter-end
Expenditures						
Personnel (01)	19,634	4,777	14,262	19,036	5,915	15,041
Transportation & communications (02)	2,133	339	915	1,514	310	634
Information (03)	1,300	93	225	926	82	178
Professional & special services (04)	2,691	351	891	1,874	407	819
Rentals (05)	1,021	153	315	739	167	285
Repair & maintenance (06)	46	0	1	31	0	4
Utilities, materials & supplies (07)	927	1,081	1,683	650	192	401
Acquisition of machinery & equipment (09)	1,113	62	439	753	45	225
Transfer payments (10)	1,125	240	721	1,084	229	713
Other subsidies and payments (12)	46	223	255	23	3	15
Total Budgetary Expenditures	**30,036**	**7,319**	**19,707**	**26,630**	**7,350**	**18,315**