

**Office of the Commissioner of Official
Languages**

2017-2018

**Quarterly Financial Report
For the Quarter Ended December 31, 2017**

Introduction

This quarterly financial 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 Treasury Board. It should be read in conjunction with the Main Estimates and Supplementary Estimates. This quarterly report has not been subject to an external audit or review.

Mandate and programs

The Office of the Commissioner of Official Languages (OCOL) supports the Commissioner of Official Languages in fulfilling his mandate, which consists of taking all actions and measures within his authority to ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the *Official Languages Act* in the administration of the affairs of federal institutions, including any of their activities relating to the advancement of English and French in Canadian society.

Further information about OCOL's programs can be found in the 2017-2018 Departmental Plan and in the 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 OCOL's spending authorities granted by Parliament and used by OCOL, consistent with the Main Estimates and Supplementary Estimates for the 2017-2018 fiscal year. This quarterly report has also 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.

OCOL uses the full accrual method of accounting to prepare and present its annual financial statements, which are part of the organization's performance reporting process. However, the spending authorities voted by Parliament are prepared on an expenditure basis.

Highlights of Fiscal Quarter and Fiscal Year to Date

This section presents a brief analysis of significant variances in relation to actual expenditures and planned expenditures that affected both the quarter and the year-to-date results, compared to the same periods of the preceding fiscal year.

Office of the Commissioner of Official Languages
Quarterly Financial Report
For the Quarter Ended December 31, 2017

Significant changes to authorities

As of December 31, 2017, total authorities available for the fiscal year have not significantly changed compared to the same quarter of the prior year.

Significant changes to budgetary expenditures

OCOL has spent 66% (\$14.6 million) of its authorities as of December 31, 2017, of which 89% (\$13.0 million) relate to personnel costs.

Expenditures to date have increased by \$0.2 million or, or 1%, compared with the same quarter last year. This is primarily due to an increase of \$0.8 million in personnel costs mainly attributable to pay increases and retroactive payments for signed collective agreements. This increase is offset by a decrease of \$0.6 million in professional services due to fewer consulting contracts and temporary staff.

Risks and Uncertainties

The risks OCOL had to take into account are caused by factors related to its operating environment. Risks related to changes to operational priorities, processes and objectives as well as OCOL's reputation to support its mandate can be considered not only threats but also opportunities.

Changes to operational priorities, processes and objectives

There is a threat that changes to the volume of work, the work environment, and priorities will impact strategic and operational plans. However, these changes could also bring many opportunities to support OCOL's mandate.

OCOL's reputation to support its mandate

There is a threat that the organization may not be able to meet the demand and/or have authority to properly enforce/support the Official Languages Act. However, there are also opportunities to build OCOL's reputation with the new leadership, Vision 2025 exercise, the Courts Challenges Program and focused intervention strategies in new areas and with new stakeholders.

Significant Changes in Relation to Operations, Personnel and Programs

There have been no significant changes in relation to operations, personnel and programs during the current quarter, however on January 29, 2018, Raymond Théberge was appointed Commissioner of Official Languages.

Office of the Commissioner of Official Languages
Quarterly Financial Report
For the Quarter Ended December 31, 2017

Approval by Senior Officials

Approved by:

Raymond Th  berge
Commissioner of Official Languages

  ric Tr  panier, CPA, CGA
Chief Financial Officer
Assistant Commissioner
Corporate Management

Gatineau, Canada
February 15, 2018

Office of the Commissioner of Official Languages
 Quarterly Financial Report
 For the Quarter Ended December 31, 2017

Statement of Authorities (*unaudited*)

<i>(in thousands of dollars)</i>	Fiscal year 2017-18			Fiscal year 2016-17		
	Total available for use for the year ending March 31, 2018 *	Used during the quarter ended December 31, 2018	Year to date used at quarter end	Total available for use for the year ending March 31, 2017 *	Used during the quarter ended December 31, 2016	Year to date used at quarter end
	Vote I - Program expenditures	20,073	3,687	13,040	19,524	4,552
Budgetary statutory authorities	2,134	534	1,601	2,332	583	1,749
Total budgetary authorities	22,207	4,221	14,641	21,856	5,135	14,477
Total authorities	22,207	4,221	14,641	21,856	5,135	14,477

* Includes only Authorities available for use and granted by Parliament at quarter end.

Departmental budgetary expenditures by Standard Object (*unaudited*)

<i>(in thousands of dollars)</i>	Fiscal year 2017-18			Fiscal year 2016-17		
	Planned expenditures for the year ending March 31, 2018	Expended during the quarter ended December 31, 2017	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2017	Expended during the quarter ended December 31, 2016	Year to date used at quarter end
	Expenditures:					
Personnel	16,983	3,295	12,733	16,460	4,090	11,884
Transportation and communications	851	150	353	637	144	373
Information	216	32	117	135	37	102
Professional and special services	2,857	601	1,062	3,701	672	1,713
Rentals	552	68	188	274	55	178
Repair and maintenance	252	1	28	327	2	49
Utilities, materials and supplies	161	36	67	266	32	67
Acquisition of machinery and equipment	334	35	90	55	103	111
Other subsidies and payments	-	3	3	1	-	-
Total gross budgetary expenditures	22,207	4,221	14,641	21,856	5,135	14,477
Total net budgetary expenditures	22,207	4,221	14,641	21,856	5,135	14,477