

**Office of the Commissioner of Official
Languages**

2018-2019

**Quarterly Financial Report
For the Quarter Ended September 30, 2018**

Office of the Commissioner of Official Languages
Quarterly Financial Report
For the Quarter Ended September 30, 2018

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. 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 2018-2019 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 for the 2018-2019 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 results 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.

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Significant changes to authorities

As of September 30, 2018, total authorities available for the fiscal year compared to the same quarter of the prior year have increased by \$0.6 million, or 3%, following the signature of several collective agreements.

Significant changes to budgetary expenditures

OCOL has spent 43% (\$9.5 million) of its authorities as of September 30, 2018, of which 88% (\$8.4 million) relates to personnel costs.

Expenditures to date have decreased by \$0.9 million, or 9%, compared with the same quarter last year. This is primarily due to:

- the payment of retroactive pay following the signature of several collective agreements in the second quarter of 2017-18;

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 could be considered not only as threats but also as opportunities.

Changes to operational priorities, processes and objectives

In 2017-18, OCOL initiated a vision exercise that included a review of its management structure. Following the arrival of the new Commissioner in January 2018, the vision for the next seven years (Vision 2025) was defined and shared with the employees in September 2018. The Vision 2025 strategic plan will inform the development of the next integrated operational plan for the next seven years.

Given that the organization now has a strategic plan for the next seven years, resources will be aligned to support the organizations priorities. The organization has already begun to develop its strategic plan and will be working on action plans to support its vision and align resources. In addition, it should be noted that a quarterly review of the integrated operational plan has been implemented to ensure greater flexibility and to allow the organization to adjust where required to meet its priorities.

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, the Official Language Action Plan, the development of new tools such as the Official Languages Maturity Model and focused intervention strategies in new areas and with new stakeholders. In order to advance its mandate, these opportunities will be considered in the development of the action plans to support its priorities.

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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.

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
November 19, 2018

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Statement of Authorities (unaudited)

(in thousands of dollars)

	Fiscal year 2018-19			Fiscal year 2017-18		
	Total available for use for the year ending March 31, 2019 *	Used during the quarter ended September 30, 2018	Year to date used at quarter end	Total available for use for the year ending March 31, 2018 *	Used during the quarter ended September 30, 2017	Year to date used at quarter end
Vote 1- Program expenditures	20,031	4,191	8,422	19,524	5,383	9,353
Budgetary statutory authorities	2,181	546	1,091	2,134	533	1,067
Total budgetary authorities	22,212	4,737	9,513	21,658	5,916	10,420
Total authorities	22,212	4,737	9,513	21,658	5,916	10,420

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

Departmental budgetary expenditures by Standard Object (unaudited)

(in thousands of dollars)

	Fiscal year 2018-19			Fiscal year 2017-18		
	Planned expenditures for the year ending March 31, 2019	Expended during the quarter ended September 30, 2018	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2018	Expended during the quarter ended September 30, 2017	Year to date used at quarter end
Expenditures:						
Personnel	16,532	3,977	8,186	16,434	5,377	9,438
Transportation and communications	739	110	207	851	133	203
Information	227	9	45	216	49	83
Professional and special services	3,577	536	757	2,857	251	461
Rentals	341	51	194	552	34	120
Repair and maintenance	227	6	31	252	5	27
Utilities, materials and supplies	114	13	39	161	13	31
Acquisition of machinery and equipment	454	35	53	334	54	55
Other subsidies and payments	-	-	1	-	-	-
Total gross budgetary expenditures	22,212	4,737	9,513	21,658	5,916	10,420
Total net budgetary expenditures	22,212	4,737	9,513	21,658	5,916	10,420

