

**Office of the Commissioner of Official
Languages**

2019-2020

**Quarterly Financial Report
For the Quarter Ended September 30, 2019**

Office of the Commissioner of Official Languages
Quarterly Financial Report
For the Quarter Ended September 30, 2019

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 [2019-2020 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 2019-2020 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 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.

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.

Office of the Commissioner of Official Languages
Quarterly Financial Report
For the Quarter Ended September 30, 2019

Significant changes to authorities

As of September 30, 2019, total authorities available for the fiscal year compared to the same quarter of the prior year have increased by \$0.4 million, or 2%, following salary increases negotiated by Treasury Board and the reception of a frozen allotment. This also includes an increase of the budgetary statutory authorities related to the employee benefit plan.

Significant changes to budgetary expenditures

OCOL spent 45% (\$10.1 million) of its authorities as of September 30, 2019, of which 83% (\$8.4 million) relates to personnel costs.

Expenditures to date have increased by \$0.6 million, or 6%, compared with the same quarter last year. This increase is primarily due to the life cycle renewal of OCOL's IT hardware.

Risks and Uncertainties

The risks OCOL has considered 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 2018-2019, the organization completed a vision exercise for the next seven years (Vision 2025). As a result, the Commissioner has defined the areas of intervention (axes) on which his attention will be focused in the coming years as well as the means with which OCOL can have a continuing influence on linguistic duality in federal institutions and in Canadian society in order to ensure the vitality of official language communities.

OCOL's 2019-2025 strategic plan is comprised of the Vision 2025 axes and reflects potential changes to organizational priorities arising from external stakeholder reports and regulatory changes.

The Vision 2025 strategic map ensures OCOL remains flexible by establishing its core business as part of the strategic planning process to adapt to these organizational changes

OCOL's reputation to support its mandate

In 2018-2019, the organization completed a vision exercise for the next seven years (Vision 2025). As a result, the Commissioner has defined the areas of intervention (axes) on which his attention will be focused in the coming years as well as the means with which OCOL can have a continuing influence on linguistic duality in federal institutions and in Canadian society in order to ensure the vitality of official language communities.

Office of the Commissioner of Official Languages
Quarterly Financial Report
For the Quarter Ended September 30, 2019

A Director's Business Committee was created to analyze official languages challenges and propose intervention strategies.

OCOL finalized the development of the Official Languages Maturity Model (OLMM). It provides a more integrated and horizontal look at official languages. Institutions using the OLMM will be better equipped to identify their official languages strengths and weaknesses based on concrete examples, will be able to determine how to better integrate official languages into their decision-making and operational processes and better meet their obligations in terms of official languages under the *Official Languages Act*. The tool was launched in June 2019.

Significant Changes in Relation to Operations, Personnel and Programs

There have been no significant changes in relation to operations and programs during the current quarter.

Approval by Senior Officials

Approved by:

Raymond Théberge
Commissioner of Official Languages

Eric Trépanier, CPA, CGA
Chief Financial Officer

Gatineau, Canada
November 20, 2019

Office of the Commissioner of Official Languages
 Quarterly Financial Report
 For the Quarter Ended September 30, 2019

Statement of Authorities (unaudited)

(in thousands of dollars)

	Fiscal year 2019-20			Fiscal year 2018-19		
	Total available for use for the year ending March 31, 2020 *	Used during the quarter ended September 30, 2019	Year to date used at quarter end	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
Vote 1- Program expenditures	20,325	4,562	8,931	20,031	4,191	8,422
Budgetary statutory authorities	2,306	576	1,153	2,181	546	1,091
Total budgetary authorities	22,631	5,138	10,084	22,212	4,737	9,513
Total authorities	22,631	5,138	10,084	22,212	4,737	9,513

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

(in thousands of dollars)

	Fiscal year 2019-20			Fiscal year 2018-19		
	Planned expenditures for the year ending March 31, 2020	Expended during the quarter ended September 30, 2019	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2019	Expended during the quarter ended September 30, 2018	Year to date used at quarter end
Expenditures:						
Personnel	17,630	4,021	8,448	16,532	3,977	8,186
Transportation and communications	750	146	201	739	110	207
Information	300	39	67	227	9	45
Professional and special services	2,801	463	655	3,577	536	757
Rentals	400	12	101	341	51	194
Repair and maintenance	200	42	42	227	6	31
Utilities, materials and supplies	150	16	46	114	13	39
Acquisition of machinery and equipment	400	399	524	454	35	53
Other subsidies and payments	-	0	0	-	-	1
Total gross budgetary expenditures	22,631	5,138	10,084	22,212	4,737	9,513
Total net budgetary expenditures	22,631	5,138	10,084	22,212	4,737	9,513