Office of the Commissioner of Official Languages

2025-26

Quarterly Financial Report
For the Quarter Ended June 30, 2025

Office of the Commissioner of Official Languages
Quarterly Financial Report
For the Quarter Ended June 30, 2025

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.

The Commissioner of Official Languages oversees the full implementation of the *Official Languages Act*, protects the language rights of Canadians, and promotes linguistic duality. Under the Act, therefore, the Commissioner is required to take every measure within his power to ensure that the three main objectives of the *Official Languages Act* are met:

- The equality of the status and use of English and French in Parliament, the Government of Canada, the federal administration and the institutions subject to the Act;
- The development of official language communities in Canada; and
- The advancement of the equality of English and French in Canadian society.

Further information about the Office of the Commissioner of Official Languages' (OCOL) core responsibilities can be found in the 2025-2026 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 those used by OCOL consistent with the Main Estimates for the 2025-26 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.

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.

When Parliament is dissolved for the purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

OCOL uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the organization results reporting process. However, the spending authorities voted by Parliament remain 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.

Significant changes to authorities

As at June 30, 2025, total authorities for the year have increased by $1.3 million or 5.3% over the previous year.

This increase is mainly due to:

- Funding related to the modernization of the *Official Languages Act*; and
- New collective agreements and associated adjustments to budgetary statutory authorities related to employee benefit plans

Significant changes to budgetary expenditures

OCOL spent $6.3 million (23.4%) of its authorities as of June 30, 2025, of which $5.6 million (90.1%) relate to personnel expenditures.

Expenditures to date have increased by $0.8 million (15%) compared to the same quarter last year mainly explained by an increase in overall personnel costs and services related to information technology and telecommunications consultants.

Risks and Uncertainties

OCOL's 2025-26 Corporate Risk Profile identified risks in the areas of governance and strategic direction, human resources management, information / knowledge management, policy development / implementation, and political environment.

OCOL's internal and management controls in these risk areas have reduced the level of risk to a manageable level and are within the organization's span of control. Despite some uncertainties with the federal political environment, OCOL, overall is stable internally and externally.

OCOL's management team has introduced initiatives to improve governance, risk management, and decision-making in support of its modernization and renewal priorities, including:

- → Ensuring new business processes, procedures, and systems are designed effectively to implement its new powers under the amended *Official Languages Act*.
- → Quarterly strategic and operational risk monitoring and reporting to the Executive Committee.
- → Quarterly budget reviews and reporting to the Executive Committee to help ensure alignment of resources with organizational strategic and operational priorities.

Significant Changes in Relation to Operations, Personnel and Programs

No significant change related to operations, personnel or programs occurred during the first quarter of 2025-26.

Approval by Senior Officials

Approved by:

2025.07.31
09:29:05 -04'00'

Raymond Théberge
Commissioner of Official Languages

Trepanier, Eric
Digitally signed by Trepanier, Eric
Reason: I am approving this document
Date: 2025.07.30 14:01:41 -04'00'

Éric Trépanier, CPA
Chief Financial Officer

Gatineau, Canada
July 30, 2025

Office of the Commissioner of Official Languages
Quaterly Financial Report
For the quarter ended June 30, 2025

Statement of Authorities *(unaudited)*

(in thousands of dollars)	Fiscal year 2025-26			Fiscal year 2024-25		
	Total available for use for the year ending March 31, 2026 *	Used during the quarter ended June 30, 2025	Year to date used at quarter end	Total available for use for the year ending March 31, 2025 *	Used during the quarter ended June 30, 2024	Year to date used at quarter end
Vote 1 - Program expenditures	23,831	5,533	5,533	22,891	4,819	4,819
Budgetary statutory authorities	2,870	717	717	2,463	616	616
Total budgetary authorities	26,701	6,250	6,250	25,354	5,435	5,435
Total authorities	26,701	6,250	6,250	25,354	5,435	5,435

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

Office of the Commissioner of Official Languages
Quaterly Financial Report
For the quarter ended June 30, 2025

Departmental budgetary expenditures by Standard Object *(unaudited)*

(in thousands of dollars)	Fiscal year 2025-26			Fiscal year 2024-25		
	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended June 30, 2025	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended June 30, 2024	Year to date used at quarter end
Expenditures:						
Personnel	21,627	5,630	5,630	20,312	5,096	5,096
Transportation and communications	406	81	81	504	46	46
Information	380	47	47	277	47	47
Professional and special services	2,842	385	385	2,774	142	142
Rentals	330	59	59	353	30	30
Repair and maintenance	254	18	18	252	23	23
Utilities, materials and supplies	101	1	1	101	2	2
Acquisition of machinery and equipment	761	30	30	757	18	18
Public debt charges	-	-	-	25	-	-
Other subsidies and payments	-	(1)	(1)	-	31	31
Total gross budgetary expenditures	26,701	6,250	6,250	25,354	5,435	5,435
Total net budgetary expenditures	26,701	6,250	6,250	25,354	5,435	5,435