



Financial Statements

For the Year Ended
March 31, 2025

officiallanguages.gc.ca



Office of the Commissioner of Official Languages

Statement of Management Responsibility Including Internal Control over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2025 and all information contained in these financial statements rests with the management of the Office of the Commissioner of Official Languages (OCOL). These financial statements have been prepared by management using the Government of Canada's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of OCOL's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in OCOL's Departmental Results Report, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout OCOL and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments. A risk-based assessment of the system of ICFR for the year ended March 31, 2025 was completed in accordance with the Treasury Board Policy on Financial Management and the results and action plans are summarized in the annex in the 2024-25 Departmental Results Report.

The effectiveness and adequacy of OCOL's system of internal control is reviewed by the work of internal audit staff, who conduct periodic audits of different areas of OCOL's operations, and by the Audit and Evaluation Committee, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

The Auditor General of Canada, the independent auditor for the Government of Canada, has expressed an opinion on the fair presentation of OCOL's financial statements, which does not include an audit opinion on the annual assessment of the effectiveness of OCOL's internal controls over financial reporting.

Raymond Thériège
Commissioner of Official Languages

Éric Trépanier, CPA
Chief Financial Officer
Assistant Commissioner, Corporate Management

Gatineau, Canada
August 29, 2025

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Statement of Financial Position

As at March 31

(in dollars)	2025	2024
Liabilities		
Accounts payable and accrued liabilities (note 4)	2,574,836	2,197,728
Vacation pay and compensatory leave	1,301,357	1,341,654
Employee future benefits (note 5)	75,961	111,614
Total liabilities	3,952,154	3,650,996
Financial assets		
Due from Consolidated Revenue Fund	2,435,908	2,026,271
Accounts receivable and advances (note 6)	140,496	161,875
Total financial assets	2,576,404	2,188,146
Net debt	1,375,750	1,462,850
Non-financial assets		
Prepaid expenses	45,136	14,419
Tangible capital assets (note 7)	1,616,587	1,731,018
Total non-financial assets	1,661,723	1,745,437
Net financial position	285,973	282,587

Contractual obligations (note 8)

The accompanying notes form an integral part of these financial statements.

Raymond Thériège
Commissioner of Official Languages

Éric Trépanier, CPA
Chief Financial Officer
Assistant Commissioner, Corporate Management

Gatineau, Canada
August 29, 2025

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES
Statement of Operations and Net Financial Position
For the Year Ended March 31

(in dollars)	Planned results (note 2a)		
	2025	2025	2024
Expenses			
Protection of rights related to official languages	10,231,763	10,238,848	10,068,992
Advancement of English and French in Canadian society	9,647,015	9,034,168	8,882,803
Internal Services	9,223,831	10,471,542	9,975,112
Net cost of operations before government funding	29,102,609	29,744,558	28,926,907
Government funding			
Net cash provided by Government of Canada	25,615,093	25,731,538	24,688,490
Change in due from Consolidated Revenue Fund	(235,225)	409,637	326,620
Services provided without charge from common service organizations (note 9)	3,529,423	3,589,458	3,682,917
Transfer of accounts receivables from other government organizations	-	17,311	27,767
Net cost (revenue) of operations after government funding	193,318	(3,386)	201,113
Net financial position - Beginning of year	216,980	282,587	483,700
Net financial position - End of year	23,662	285,973	282,587

Segmented information (note 10)

The accompanying notes form an integral part of these financial statements.

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES
Statement of Change in Net Debt
For the Year Ended March 31

	Planned results (note 2a)		
(in dollars)	2025	2025	2024
Net cost (revenue) of operations after government funding	193,318	(3,386)	201,113
Change due to tangible capital assets			
Acquisition of tangible capital assets (note 7)	300,000	313,520	173,240
Amortization of tangible capital assets (note 7)	(423,422)	(427,951)	(487,592)
Total change due to tangible capital assets	(123,422)	(114,431)	(314,352)
Change due to prepaid expenses	(7,658)	30,717	2,313
Net increase (decrease) in net debt	62,238	(87,100)	(110,926)
Net debt - Beginning of year	1,601,587	1,462,850	1,573,776
Net debt - End of year	1,663,825	1,375,750	1,462,850

The accompanying notes form an integral part of these financial statements.

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES
Statement of Cash Flows
For the Year Ended March 31

(in dollars)	2025	2024
Operating activities		
Net cost of operations before government funding	29,744,558	28,926,907
Non-cash items:		
Amortization of tangible capital assets (note 7)	(427,951)	(487,592)
Services provided without charge from common service organizations (note 9)	(3,589,458)	(3,682,917)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	(21,379)	28,855
Transfer of accounts receivable from other government organizations	(17,311)	(27,767)
Increase in prepaid expenses	30,717	2,313
(Increase) in accounts payable and accrued liabilities (notes 4, 7)	(342,184)	(471,137)
Decrease in vacation pay and compensatory leave	40,297	54,882
Decrease in employee future benefits	35,653	55,430
Cash used in operating activities	25,452,942	24,398,974
Capital investing activities		
Acquisition of tangible capital assets (note 7)	278,596	289,516
Cash used in capital investing activities	278,596	289,516
Net cash provided by Government of Canada	25,731,538	24,688,490

The accompanying notes form an integral part of these financial statements.

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Notes to the Financial Statements

For the Year Ended March 31

1. Authority and objectives

The Parliament of Canada adopted the first *Official Languages Act* in 1969. This *Act* provides that "English and French are the official languages of Canada and have equality of status and equal rights and privileges as to their use in all institutions of the Parliament and government of Canada".

Under the *Act*, therefore, the Commissioner of Official Languages 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.

The Commissioner of Official Languages is appointed by commission under the Great Seal, after approval by resolution of the House of Commons and the Senate, for a seven-year term. The Commissioner of Official Languages reports directly to Parliament.

The Office of the Commissioner of Official Languages (OCOL), which serves the public from its offices in Gatineau and its five regional offices, supports the Commissioner of Official Languages in fulfilling his mandate.

OCOL has two core responsibilities and internal services.

Core responsibility 1: **Protection of rights related to official languages**

As part of this core responsibility, the Office of the Commissioner takes the appropriate steps, including complaints processing, audits, and interventions, to ensure compliance with the Act and language rights in Canada.

Core responsibility 2: **Advancement of English and French in Canadian society**

As part of this core responsibility, the Office of the Commissioner has a keen interest in issues related to the advancement of the equal status of English and French in federal institutions and Canadian society, while supporting the development and vitality of official language minority communities.

Internal Services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 10 categories of internal services:

Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Materiel Services and Acquisition Services.

Since legal remedies are set out in the *Act*, the Office of the Commissioner of Official Languages' Legal Services are excluded from its Internal Services and are an integral part of its Protection of rights related to official languages program. As well, given their specific mandate, its Communications Services are not included in Internal Services, but rather form part of its Advancement of English and French in Canadian society program.

OCOL is named in Schedule I.1 of the *Financial Administration Act (FAA)* and is funded through annual parliamentary authorities.

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Notes to the Financial Statements

For the Year Ended March 31

2. Summary of significant accounting policies

These financial statements are prepared using the Government of Canada's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

(a) Parliamentary authorities

OCOL is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to OCOL do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament.

Note 3 provides a reconciliation between the bases of reporting. The planned results amounts in the "Expenses" section of the Statement of Operations and Net Financial Position are the amounts reported in the Future-oriented Statement of Operations included in the 2024-25 Departmental Plan. The planned results amounts in the "Government funding" section of the Statement of Operations and Net Financial Position and in the Statement of Change in Net Debt were prepared for internal management purposes and have not been previously published.

Liquidity risk is the risk that OCOL will encounter difficulty in meeting its obligations associated with financial liabilities. OCOL's objective for managing liquidity risk is to manage operations and cash expenditures within the appropriation authorized by Parliament or allotment limits approved by the Treasury Board.

Each year, OCOL presents information on planned expenditures to Parliament through the tabling of Estimates publications. These estimates result in the introduction of supply bills (which, once passed into legislation, become appropriation acts) in accordance with the reporting cycle for government expenditures. OCOL exercises expenditure initiation processes such that unencumbered balances of budget allotments and appropriations are monitored and reported on a regular basis to help ensure sufficient authority remains for the entire period and appropriations are not exceeded.

Consistent with Section 32 of the *Financial Administration Act*, OCOL's policy to manage liquidity risk is that no contract or other arrangement providing for a payment shall be entered into with respect to any program for which there is an appropriation by Parliament or an item included in estimates then before the House of Commons to which the payment will be charged unless there is a sufficient unencumbered balance available out of the appropriation or item to discharge any debt that, under the contract or other arrangement, will be incurred during the fiscal year in which the contract or other arrangement is entered into.

OCOL's risk exposure and its objectives, policies and processes to manage and measure this risk did not change significantly from the prior year.

(b) Net cash provided by Government of Canada

OCOL operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by OCOL is deposited to the CRF, and all cash disbursements made by OCOL are paid from the CRF. The net cash provided by Government of Canada is the difference between all cash receipts and all cash disbursements, including transactions between departments of the Government of Canada.

(c) Due from Consolidated Revenue Fund (CRF)

Amounts due from the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that OCOL is entitled to draw from the CRF without further authorities to discharge its liabilities.

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Notes to the Financial Statements

For the Year Ended March 31

2. Summary of significant accounting policies (continued)

(d) Expenses

Expenses are recorded on the accrual basis. Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

(e) Employee future benefits

i. Pension benefits: Eligible employees participate in the Public Service Pension Plan (Plan), a multiemployer pension plan administered by the Government of Canada. OCOL's contributions to the Plan are charged to expenses in the year incurred and represent the total obligation to the Plan. OCOL's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance benefits: The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. Due to the size of OCOL, the remaining obligation for employees who did not withdraw benefits is calculated using employee specific information.

(f) Accounts receivable

Accounts receivable are stated at the lower of cost and net recoverable value. A valuation allowance is recorded for accounts receivable where recovery is considered uncertain.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. OCOL is not exposed to significant credit risk. OCOL provides services to other government departments and agencies and to external parties in the normal course of business. Accounts receivable are due on demand. The majority of accounts receivable are due from other Government of Canada departments and agencies where there is minimal potential risk of loss. The maximum exposure OCOL has to credit risk equal to the carrying value of its accounts receivable.

(g) Contingent liabilities

Contingent liabilities are potential liabilities, which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a provision is accrued and an expense recorded to other expenses. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(h) Tangible capital assets

All tangible capital assets are recorded at their acquisition cost. OCOL does not capitalize intangible assets.

Amortization of capital assets is done on a straight-line basis as follows:

Asset class	Amortization Period
Equipment and material	5 years
Informatics hardware	4 years
Furniture	5 years
Informatics software	3 years
Motor vehicles	7 years
Leasehold improvements	Lesser of the remaining term of the lease or the useful life of the improvement

Assets under construction are recorded in the applicable capital asset class in the year they become available for use and are not amortized until they become available for use.

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Notes to the Financial Statements

For the Year Ended March 31

2. Summary of significant accounting policies (continued)

(i) Related party transactions

Inter-entity transactions

OCOL is related, in terms of common ownership, to all government departments, agencies, and Crown corporations. OCOL enters into transactions with these entities in the normal course of business, which are measured at the carrying amount, except for the following:

- i. Inter-entity transactions are measured at the exchange amount when undertaken on similar terms and conditions to those adopted if the entities were dealing at arm's length, or where costs provided are recovered.
- ii. Goods or services received without charge between commonly controlled entities, when used in the normal course of the operations and would otherwise have been purchased, are recorded as revenues and expenses at their carrying amount.

Other related party transactions

Related parties also include key management personnel (KMP) having authority and responsibility for planning, directing and controlling the activities of OCOL, as well as their close family members. OCOL has defined its KMP to be the Commissioner, Assistant Commissioners, and General Counsel.

These related party transactions are recorded at the exchange amount.

(j) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported and disclosed amounts of assets, liabilities and expenses reported in the financial statements and accompanying notes at March 31. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect OCOL's best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are the liability for vacation pay and compensatory leave, employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Notes to the Financial Statements

For the Year Ended March 31

3. Parliamentary authorities

OCOL receives its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Net Financial Position and the Statement of Financial Position in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, OCOL has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of net cost of operations to current year authorities used

(in dollars)	2025	2024
Net cost of operations before government funding	29,744,558	28,926,907
<i>Adjustments for items affecting net cost of operations but not affecting authorities:</i>		
Services provided without charge from common service organizations (note 9)	(3,589,458)	(3,682,917)
Amortization of tangible capital assets (note 7)	(427,951)	(487,592)
Decrease in vacation pay and compensatory leave	40,297	54,882
Expenditures not charged to authorities	-	15,000
Decrease in employee future benefits	35,653	55,430
Other	759	28,320
<i>Total items affecting net cost of operations but not affecting authorities</i>	<i>(3,940,700)</i>	<i>(4,016,877)</i>
<i>Adjustments for items not affecting net cost of operations but affecting authorities:</i>		
Acquisition of tangible capital assets (note 7)	313,520	173,240
Increase in prepaid expenses	30,717	2,313
<i>Total items not affecting net cost of operations but affecting authorities</i>	<i>344,237</i>	<i>175,553</i>
Current year authorities used	26,148,095	25,085,583

(b) Reconciliation of authorities provided and used

(in dollars)	2025	2024
<i>Authorities provided</i>		
Vote 1 – Program expenditures	25,840,565	23,579,546
Statutory – Contributions to employee benefit plans	2,886,492	2,821,387
Statutory – Proceeds from the disposal of surplus Crown assets	-	587
	28,727,057	26,401,520
<i>Less:</i>		
Lapsed: Operating	(2,578,962)	(1,315,937)
Authorities available for future years	-	-
Current year authorities used	26,148,095	25,085,583

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES

Notes to the Financial Statements

For the Year Ended March 31

4. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities are measured at cost, the majority of which are due within three months of year-end.

The following table presents details of the OCOL's accounts payable and accrued liabilities:

(in dollars)	2025	2024
Other government departments and organizations	488,257	561,071
External parties	596,405	362,125
Total accounts payable	1,084,662	923,196
Accrued liabilities	1,490,174	1,274,532
Total accounts payable and accrued liabilities	2,574,836	2,197,728

5. Employee future benefits

(a) Pension benefits

OCOL's employees participate in the Public Service Pension Plan (the "Plan"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plan benefits and they are indexed to inflation.

Both the employees and OCOL contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to Economic Action Plan 2012, employee contributors have been divided into two groups – Group 1 related to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2024-25 expense amounts to \$1,851,396 (\$1,670,543 in 2023-24). For Group 1 members, the expense represents approximately 1.02 times (1.02 times in 2023-24) the employee contributions and, for Group 2 members, approximately 1.00 time (1.00 time in 2023-24) the employee contributions.

OCOL's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the Consolidated Financial Statements of the Government of Canada, as the Plan's sponsor.

(b) Severance benefits

Severance benefits provided to OCOL's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. As at March 31, 2025, substantially all settlements for immediate cash out were completed and the remaining obligation will be disbursed upon departure from the public service. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligation during the year are as follows:

(in dollars)	2025	2024
Accrued benefit obligation - Beginning of year	111,614	167,044
Expense for the year	22,863	(12,716)
Benefits paid during the year	(58,516)	(42,714)
Accrued benefit obligation - End of year	75,961	111,614

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES
Notes to the Financial Statements
For the Year Ended March 31

6. Accounts receivable and advances

The following table presents details of OCOL's accounts receivable and advances balances:

(in dollars)	2025	2024
Receivables - Other government departments and organizations	107,652	123,538
Employee advances and overpayments	32,844	38,337
Total accounts receivable and advances	140,496	161,875

7. Tangible capital assets

Cost (in dollars)	Opening Balance	Acquisitions	Disposals, Write-Offs and Transfers	Closing Balance
Equipment and material	550,238	-	(93,267)	456,971
Informatics hardware	825,940	-	(148,868)	677,072
Furniture	639,125	222,874	(11,008)	850,991
Informatics software	154,684	-	-	154,684
Motor vehicles	30,557	-	-	30,557
Leasehold improvements	2,758,767	-	176,700	2,935,467
Assets under construction	86,054	90,646	(176,700)	-
	5,045,365	313,520	(253,143)	5,105,742

Accumulated Amortization (in dollars)	Opening Balance	Amortization	Disposals, Write-Offs and Transfers	Closing Balance
Equipment and material	438,644	37,301	(93,267)	382,678
Informatics hardware	577,457	86,852	(148,868)	515,441
Furniture	467,802	62,308	(11,008)	519,102
Informatics software	150,716	2,801	-	153,517
Motor vehicles	26,282	4,275	-	30,557
Leasehold improvements	1,653,446	234,414	-	1,887,860
	3,314,347	427,951	(253,143)	3,489,155

Net Book Value (in dollars)	Opening Balance	Closing Balance
Equipment and material	111,594	74,293
Informatics hardware	248,483	161,631
Furniture	171,323	331,889
Informatics software	3,968	1,167
Motor vehicles	4,275	-
Leasehold improvements	1,105,321	1,047,607
Assets under construction	86,054	-
	1,731,018	1,616,587

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES
Notes to the Financial Statements
For the Year Ended March 31

7. Tangible capital assets (continued)

The "Acquisition of tangible capital assets" and the "Increase in accounts payables and accrued liabilities" presented in the Statement of Cash Flows include an amount of \$6,035 in relation to the acquisition of tangible capital assets, as the amount relates to capital investing activities in 2023-24 that were paid in 2024-25 and excludes an amount of \$40,959 as the amount relates to capital investing activities in 2024-25 that remain to be paid as at March 31, 2025.

8. Contractual obligations

The nature of OCOL's activities may result in some large multi-year contracts and obligations whereby OCOL will be obligated to make future payments when the services/goods are received. Significant contractual obligations that can be reasonably estimated are summarized as follows:

(in dollars)	2025-26	2026-27	2027-28	2028-29	2029-30
Total contractual obligations	154,335	38,322	36,750	15,313	-

9. Related party transactions

(a) Services provided without charge from common service organizations

During the year, OCOL received services without charge from common service organizations and these services have been recorded in OCOL's Statement of Operations and Net Financial Position as follows:

(in dollars)	2025	2024
Accommodation	1,703,140	1,806,569
Employer's contribution to the health and dental insurance plans	1,708,318	1,719,348
Audit services	178,000	157,000
Total	3,589,458	3,682,917

(b) Other transactions with related parties

OCOL incurred expenses from transactions in the normal course of business with other government departments, agencies and Crown corporations. These expenses exclude services received without charge, which are already disclosed in (a). Other transactions with related parties are summarized below :

(in dollars)	2025	2024
Accounts receivable	107,652	123,538
Accounts payable	466,260	537,792
Expenses	3,851,357	3,708,245
Acquisition of tangible capital assets	187,613	-

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES
Notes to the Financial Statements
For the Year Ended March 31

10. Segmented information

Presentation by segment is based on OCOL's core responsibilities and internal services. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 2. The following table presents the expenses incurred for the core responsibilities and internal services, by major object of expenses. The segment results for the period are as follows:

(in dollars)	Protection of rights related to official languages	Advancement of English and French in Canadian society	Internal Services	Total 2025	Total 2024
Expenses					
Salaries and employee benefits	9,151,507	7,314,656	7,689,489	24,155,652	23,393,005
Accommodation	647,917	510,732	544,491	1,703,140	1,806,569
Professional and special services	219,438	650,714	1,226,788	2,096,940	1,765,142
Amortization of tangible capital assets	162,139	129,554	136,258	427,951	487,592
Communications and printing	5,867	277,108	17,043	300,018	413,736
Equipment and supplies	35,251	3,120	187,707	226,078	389,124
Transportation and telecommunications	15,927	138,048	216,468	370,443	293,847
Rentals	569	6,839	345,893	353,301	220,678
Repairs, maintenance and others	233	3,397	107,405	111,035	157,214
Total operating expenses	10,238,848	9,034,168	10,471,542	29,744,558	28,926,907