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Office of the Commissioner of Official Languages

2026-27

Quarterly Financial Report
For the Quarter Ended June 30, 2026

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* (the Act), protects the language rights of Canadians, and promotes linguistic duality.

Therefore, the Commissioner is required to take every measure within his power to ensure that the three main objectives of the 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 2026-2027 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 2026-27 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 of June 30, 2026, total authorities available for the fiscal year amounted to $27.0 million, an increase of $0.3 million (1.2%) compared to the previous fiscal year.

This increase is mainly attributable to new collective agreements and related adjustments to statutory authorities for employee benefit plans.

Significant changes to budgetary expenditures

As of June 30, 2026, OCOL had used $6.2 million (22.9%) of its authorities, of which $5.8 million (94.1%) related to personnel expenditures.

Year-to-date expenditures decreased by $63 thousand (1.0%) compared to the same quarter of the previous fiscal year. This variance is mainly due to a decrease of professional and special services expenditures.

Risks and Uncertainties

In its 2026–27 Corporate Risk Profile, OCOL identified a moderate financial risk related to the current economic and political environment, as well as ongoing funding constraints.

The main financial risk lies in the possibility that the cost of personnel, goods and services, required investments and emerging priorities may increase faster than the operating budget. In addition, changes in the official languages regulatory environment could increase demand for OCOL’s services and activities. Without appropriate funding, this may put further pressure on available resources.

OCOL will continue to monitor and manage these risks through careful planning, regular budget reviews and ongoing priority-based decision-making.

Significant Changes in Relation to Operations, Personnel and Programs

No significant change related to operations, personnel or programs occurred during the first quarter of 2026-27.

Approval by Senior Officials

Approved by:

Kelly Burke Commissioner of Official Languages	Éric Trépanier, CPA Chief Financial Officer

Gatineau, Canada
June 30, 2026

Office of the Commissioner of Official Languages
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Statement of Authorities *(unaudited)*

(in thousands of dollars)	Fiscal year 2026-27			Fiscal year 2025-26		
	Total available for use for the year ending March 31, 2027 *	Used during the quarter ended June 30, 2026	Year to date used at quarter end	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
Vote 1 - Program expenditures	23,940	5,414	5,414	23,831	5,533	5,533
Budgetary statutory authorities	3,094	773	773	2,870	717	717
Total budgetary authorities	**27,034**	**6,187**	**6,187**	**26,701**	**6,250**	**6,250**
Total authorities	**27,034**	**6,187**	**6,187**	**26,701**	**6,250**	**6,250**

* 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 2026-27			Fiscal year 2025-26		
	Planned expenditures for the year ending March 31, 2027	Expended during the quarter ended June 30, 2026	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended June 30, 2025	Year to date used at quarter end
Expenditures:						
Personnel	21,960	5,822	5,822	21,627	5,630	5,630
Transportation and communications	533	91	91	406	81	81
Information	381	76	76	380	47	47
Professional and special services	2,740	146	146	2,842	385	385
Rentals	355	12	12	330	59	59
Repair and maintenance	254	39	39	254	18	18
Utilities, materials and supplies	101	2	2	101	1	1
Acquisition of machinery and equipment	710	-	-	761	30	30
Other subsidies and payments	-	(1)	(1)	-	(1)	(1)
Total gross budgetary expenditures	**27,034**	**6,187**	**6,187**	**26,701**	**6,250**	**6,250**
Total net budgetary expenditures	**27,034**	**6,187**	**6,187**	**26,701**	**6,250**	**6,250**