

OFFICE OF THE COMMISSIONER OF OFFICIAL LANGUAGES
Future-Oriented Statement of Operations (Unaudited)
For the year ending March 31

(in dollars)	Forecast Results 2025–26	Planned Results 2026–27
Expenses		
Protection of Rights Related to Official Languages	10,866,269	10,487,848
Advancement of English and French in Canadian Society	9,907,480	9,562,296
Internal Services	11,319,285	10,953,466
Total expenses	32,093,034	31,003,610
Net cost of operations before government funding and transfers	32,093,034	31,003,610

The accompanying notes form an integral part of this Future-Oriented Statement of Operations.

Office of the Commissioner of Official Languages

NOTES TO THE FUTURE-ORIENTED STATEMENT OF OPERATIONS (Unaudited)

1. Methodology and significant assumptions

The Future-Oriented Statement of Operations has been prepared based on government priorities and the Office of the Commissioner of Official Languages' (OCOL) plans as described in the Departmental Plan.

The information in the forecast results for fiscal year 2025–26 is based on actual results as at December 31, 2025, and on forecasts for the remainder of the fiscal year. Forecasts have been made for the planned results for 2026–27 fiscal year.

The main assumptions underlying the forecasts are as follows:

- (a) OCOL's activities will remain substantially the same as for the previous year.
- (b) Expenses, including the determination of amounts internal and external to the government, are based on experience. The general historical pattern is expected to continue.
- (c) Estimated year end information for 2025–26 is used as the opening position for the 2026–27 planned results.

These assumptions are made as at December 31, 2025.

2. Variations and changes to the forecast financial information

Although every attempt has been made to forecast final results for the remainder of 2025–26 and for 2026–27, actual results achieved for both years are likely to differ from the forecast information presented, and this variation could be material.

In preparing this Future-Oriented Statement of Operations, OCOL has made estimates and assumptions about the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances, and are continually evaluated.

Factors that could lead to material differences between the Future-Oriented Statement of Operations and the historical statement of operations include:

- (a) the timing and amount of acquisitions and disposals of capital assets, which may affect gains, losses and amortization expenses;
- (b) the implementation of new collective agreements; and
- (c) other changes to the operating budget, such as new initiatives or technical adjustments made later in the fiscal year.

After the Departmental Plan is tabled in Parliament, OCOL will not be updating the forecasts for any changes in financial resources made in ensuing supplementary estimates. Variances will be explained in the Departmental Results Report.

3. Summary of significant accounting policies

The Future-Oriented Statement of Operations has been prepared using the Government of Canada's accounting policies in effect for fiscal year 2025–26 and is 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.

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Significant accounting policies are as follows:

(a) Expenses

Expenses are generally recorded when goods are received or services are rendered and include expenses related to personnel, professional and special services, repair and maintenance, utilities, materials and supplies, as well as amortization of tangible capital assets. Provisions to reflect changes in the value of assets or liabilities, such as provisions for bad debts, loans, investments and advances and inventory obsolescence, as well as utilization of inventories and prepaid expenses, and other are also included in other expenses.

4. Parliamentary authorities

OCOL is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to OCOL differs from financial reporting according to generally accepted accounting principles because authorities are based mainly on cash flow requirements. Items recognized in the Future-Oriented Statement of Operations in one year may be funded through parliamentary authorities in prior, current, or future years. Accordingly, OCOL has different net cost 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 requested authorities

(in dollars)	Forecast results 2025–26	Planned results 2026–27
Net cost of operations before government funding and transfers	32,093,034	31,003,610
Adjustment for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(3,539,062)	(3,560,672)
Amortization of tangible capital assets	(460,115)	(446,968)
Decrease in employee future benefits	16,368	0
Decrease (increase) in vacation pay and compensatory leave	(203,785)	9,108
Total items affecting net cost of operations but not affecting authorities	(4,186,594)	(3,998,532)
Adjustment for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	46,581	25,000
Increase (decrease) in prepaid expenses	(26,368)	3,839
Total items not affecting net cost of operations but affecting authorities	20,213	28,839
Requested authorities forecasted to be used	27,926,653	27,033,917

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(b) Authorities requested

(in dollars)

	Forecast results 2025–26	Planned results 2026–27
Authorities requested		
Vote 1 - Program expenditures	25,056,850	23,939,974
Statutory - Contributions to employee benefit plans	2,869,803	3,093,943
Total authorities requested	27,926,653	27,033,917