



Canadian Human Rights Commission Quarterly Financial Report

For the quarter ended
September 30, 2024

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1. Introduction

This quarterly report has been prepared by management as required by section 65.1 of the *Financial Administration Act* (FAA) and in the form and manner prescribed by the Treasury Board. It should be read in conjunction with the *Main Estimates* and *Supplementary Estimates*. This report has not been subject to an external audit or review.

1.1 Authority, Mandate and Program Activities

The Canadian Human Rights Commission (the Commission) was established in 1977 under Schedule I.1 of the FAA in accordance with the *Canadian Human Rights Act* (CHRA). The Commission leads the administration of the CHRA and works with employers to ensure compliance with the Employment Equity Act (EEA). The CHRA prohibits discrimination, and the EEA promotes equality in the workplace. Under the leadership of the Pay Equity Commissioner and the Accessibility Commissioner, the Commission is also responsible for the administration and enforcement of the Pay Equity Act (PEA) and the Accessible Canada Act (ACA). These laws apply the principles of equal opportunity and non-discrimination to federal government departments and agencies, Crown corporations, and federally regulated private sector organizations. The Commission also provides the Federal Housing Advocate with administrative services and facilities to support their duties and functions.

Another unique characteristic of the Commission's program activities is that the Commission provides internal support services to certain other small government departments and agencies such as finance, human resources, acquisition and information technology services. These internal support services agreements are recorded as revenues as per section 29.2 of the FAA.

Further details on the Commission's authority, mandate and program activities can be found in the [Departmental Plan](#) (DP) and Part II of the [Main Estimates](#).

1.2 Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Commission's spending authorities granted by Parliament and those used by the Commission, consistent with the Main Estimates, Supplementary Estimates and Treasury Board vote transfers for the 2024-25 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.

The Commission uses the full accrual method of accounting to prepare and present its annual financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

2. Highlights of the Fiscal Quarter and Fiscal Year-to-Date (YTD) Results

2.1 Statement of Authorities

As reflected in the Statement of Authorities, the Commission's total authorities available for use as at Q2 has declined by 1.6% from \$39,425,803 in 2023-24 to \$38,799,865 in 2024-25. The amount available at Q2 for this year has increased by \$1,042,735 since Q1 to account for the operating budget-carry forward that was received during the past quarter. These amounts do not include funding that is expected to be received through the Supplementary Estimates process later this fiscal year.

Notable changes in the Commission's net authorities in Q2 2024-25 compared with Q2 2023-24 include the following:

- Net salary funding has increased by \$3,074,335 (11.7%) due to revisions to collective bargaining agreements.
- Net operating & maintenance funds have decreased by \$3,772,275 (41.9%) including:
 - A reduction of \$1,591,825 in CHRC funds related to a lower operating budget carryforward and the expiry of \$706,000 in temporary funding.
 - A reduction of \$369,947 for Pay Equity and \$188,971 for Accessibility as reprofiled funds for those programs have been exhausted.
 - A reduction of \$1,621,532 in temporary funding for the Housing program, which will be offset by the \$1,456,606 in funding received in Q3.

The impact of the reduction in operating & maintenance funds is significant. The Commission continues to look for efficiencies and solutions. Although salary funds have increased, the impact of that increase is negligible since it reflects the increased cost of salaries due to revised collective agreements that were approved in FY 2023-24.

2.2 Statement of Department Budgetary Expenditures by Standard Object

As shown in the Budgetary Expenditures by Standard Object, total year-to-date net budgetary expenditures as of September 30, 2024, are \$18,748,972. This represents 48 percent of total net authorities for the year of \$38,799,865. Salary expenditures of \$18,090,673 remain the most significant gross expenditure category at the end Q2, coming in at 91.5 percent of the \$19,756,697 total.

Total gross budgetary expenditures of \$9,835,686 in the second quarter of FY 2024-25 have decreased by \$560,910 compared with \$10,396,596 for the second quarter of FY 2023-24. The decrease is mainly attributable to a lower availability of operating & maintenance funds this year which caused the most notable declines in spending of \$348,775 on professional services, \$144,679 for the acquisition of equipment and a \$130,680 reduction for spending on information compared with Q2 2023-24. Gross salary expenditures in Q2 2024-25 increased by \$206,870 compared with Q2 2023-24 due to the increase in salary rates compared with the prior year.

3. Risks and Uncertainties

The addition of the more recent mandates under the Accessible Canada Act, the Pay Equity Act, and the National Housing Strategy continues to increase the pressure on the delivery of all programs within the Commission.

With a lack of sufficient human and financial resources to support all programs, the achievement of the Commission's strategic outcomes and the delivery of its internal services may be compromised.

To meet these challenges, the Commission will monitor and evaluate progress across all business lines and, where necessary, adapt its processes accordingly.

All other risks are mentioned in the [2024-25 Departmental Plan](#).

4. Significant Changes in Relation to Operations, Personnel and Programs

Without additional resources for the National Monitoring Mechanism and the Federal Housing Advocate, the Commission's ability to fulfill these roles may be compromised.

Approved by:

[Original signed by]

Charlotte-Anne Malischewski
Interim Chief Commissioner

[Original signed by]

Natalie Dagenais
Chief Financial Officer

Ottawa, Ontario

Date: November 29th, 2024

5. Financial Tables

5.1 2024-25 Statement of Authorities (unaudited)

Canadian Human Rights Commission

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For the quarter ended September 30, 2024

(in dollars)

	Total available for use for the year ending March 31, 2025 ¹	Used during the quarter ended September 30, 2024	Year to date used at quarter-end
Budgetary Authorities			
Vote 1 – Program Expenditures	37,003,673	8,759,498	17,604,322
Less: Revenues Netted Against Expenditures			
Internal Support Services	(2,508,558)	(489,481)	(1,007,725)
Budgetary Statutory Authorities			
Employee Benefit Plans	4,304,750	1,076,188	2,152,375
Total Budgetary Authorities	38,799,865	9,346,205	18,748,972

¹ Includes only Authorities available for use and granted by Parliament at quarter-end.

5.2 2023-24 Statement of Authorities (unaudited)

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(in dollars)

	Total available for use for the year ending March 31, 2024 ²	Used during the quarter ended September 30, 2023	Year to date used at quarter-end
Budgetary Authorities			
Vote 1 – Program Expenditures	37,273,055	9,338,409	17,662,815
Less: Revenues Netted Against Expenditures			
Internal Support Services	(2,080,000)	(533,170)	(1,058,944)
Budgetary Statutory Authorities			
Employee Benefit Plans	4,232,748	1,058,187	2,116,374
Total Budgetary Authorities	39,425,803	9,863,426	18,720,245

² Includes only Authorities available for use and granted by Parliament at quarter-end.

5.3 2024-25 Statement of Budgetary Expenditures by Standard Object (unaudited)

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For the quarter ended September 30, 2024

(in dollars)

	Total available for use for the year ending March 31, 2025 ³	Used during the quarter ended September 30, 2024	Year to date used at quarter-end
Expenditures			
Personnel	35,584,684	9,159,882	18,090,673
Transportation and Communications	322,530	58,626	89,427
Information	176,848	14,833	74,168
Professional and Special Services	3,556,017	494,608	875,120
Rentals	671,594	100,384	605,174
Repair and Maintenance	40,221	1,788	1,788
Utilities, Material and Supplies	78,670	(4,805)	5,996
Acquisition of Land, Building and Works	24,995	1,317	1,317
Acquisitions of Machinery and Equipment	842,919	8,753	12,734
Other Payments	9,945	300	300
Total Gross Budgetary Expenditures	41,308,423	9,835,686	19,756,697
Less: Revenues Netted Against Expenditures			
Internal Support Services	(2,508,558)	(489,481)	(1,007,725)
Total Net Budgetary Expenditures	38,799,865	9,346,205	18,748,972

³ Includes only Authorities available for use and granted by Parliament at quarter-end.

5.4 2023-24 Statement of Budgetary Expenditures by Standard Object (unaudited)

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For the quarter ended September 30, 2023

(in dollars)

	Total available for use for the year ending March 31, 2024 ⁴	Used during the quarter ended September 30, 2023	Year to date used at quarter-end
Expenditures			
Personnel	32,095,501	8,953,012	17,012,595
Transportation and Communications	279,019	103,858	173,591
Information	655,906	145,513	187,042
Professional and Special Services	6,575,726	843,383	1,507,927
Rentals	903,417	156,662	520,451
Repair and Maintenance	49,502	1,535	6,449
Utilities, Material and Supplies	111,380	39,201	40,879
Acquisition of Land, Building and Works	86,629	0	0
Acquisitions of Machinery and Equipment	742,535	153,432	330,255
Other Payments	6,188	0	0
Total Gross Budgetary Expenditures	41,505,803	10,396,596	19,779,189
Less: Revenues Netted Against Expenditures			
Internal Support Services	(2,080,000)	(533,170)	(1,058,944)
Total Net Budgetary Expenditures	39,425,803	9,863,426	18,720,245

⁴ Includes only Authorities available for use and granted by Parliament at quarter-end.