



Social Sciences and Humanities Research Council of Canada

Quarterly Financial Report

for the Quarter Ended September 30, 2024

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as represented by the Minister of Innovation, Science and Industry of Canada, 2024

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Statement outlining results, risks and significant changes in operations, personnel and programs

1. Introduction

This Quarterly Financial Report (QFR) 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 2024-25 [Main Estimates](#) and [Supplementary Estimates \(A\)](#). This report has not been subject to an external audit or review.

1.1 Authority, mandate and programs

The Social Sciences and Humanities Research Council of Canada (SSHRC) was established in 1977 by the [Social Sciences and Humanities Research Council Act](#) and is a departmental corporation named in Schedule II of the FAA. SSHRC is a funding agency that promotes and supports postsecondary research and training in the social sciences and humanities to enhance the economic, social and cultural development of Canada, its communities and regions. Social sciences and humanities research builds knowledge about people in the past and present, to help create a better future.

Further information on SSHRC's mandate and program activities can be found [in Part II of the Main Estimates](#).

1.2 Basis of presentation

Management prepared this quarterly report using an expenditure basis of accounting. The accompanying Statement of Authorities includes SSHRC's spending authorities granted by Parliament and those used by the agency, consistent with the Main Estimates and Supplementary Estimates (A) for fiscal year 2024-25. 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.

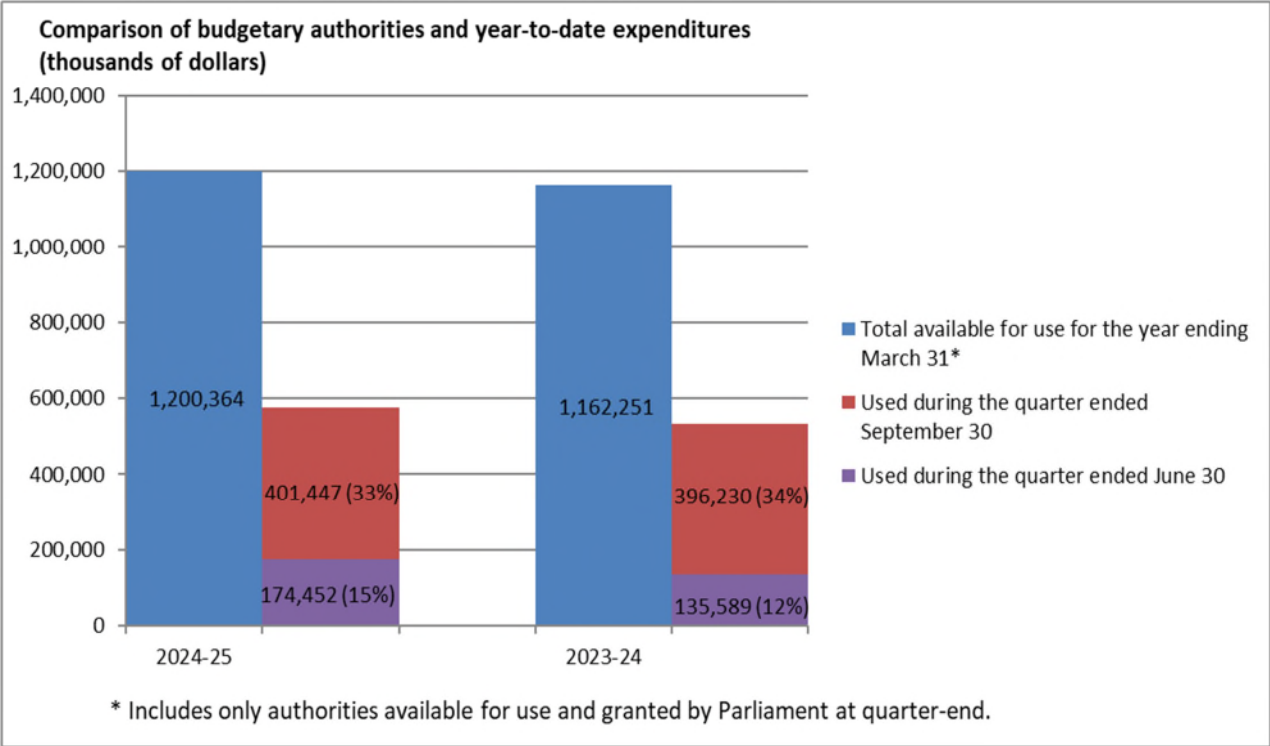
The authority of Parliament is required before the Government of Canada can spend monies. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

SSHRC 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 fiscal quarter and fiscal year-to-date results

This section highlights the significant items that contributed to the change in resources available for the fiscal year, as well as the actual year-to-date expenditures compared with the previous fiscal year.

The following graph provides a comparison of budgetary authorities available for the full fiscal year and budgetary expenditures by quarter for fiscal years 2024-25 and 2023-24.



2.1 Significant changes to budgetary authorities

As of September 30, 2024, SSHRC’s total available authorities for fiscal year 2024-25 amounted to \$1.2 billion. This represents an overall increase of \$38.1 million (3.3%) from the comparative period of the previous year. The major changes in SSHRC’s budgetary authorities between the current and previous fiscal years include:

- an increase of \$36.0 million from Budget 2021 for a reprofile of the Canada Biomedical Research fund;
- a decrease of \$8.4 million from Budget 2021 for the Race, Gender and Diversity Partnership program;
- an increase of \$6.6 million from Budget 2014 for the Canada First Research Excellence Fund to help postsecondary institutions excel globally in research areas that create long-term economic advantages for Canada;
- an increase of \$3.7 million from Budget 2022 for the Sustainable Agriculture and Agri-Food Innovation in a Net-Zero Economy program to support university researchers in developing technologies and crop varieties that will enable net-zero emission agriculture;
- an increase of \$3.1 million for the College and Community Innovation program, transferred from the Natural Sciences and Engineering Research Council, to increase innovation through partnerships among Canadian colleges, universities and local companies; and
- a decrease of \$2.9 million from Budget 2019 for the adjusted distribution of the Canada Graduate Scholarships among the three federal research funding agencies.

2.2 Significant changes to authorities used

Year-to-date spending

The following table provides a comparison of cumulative spending by vote for the current and previous fiscal years.

Year-to-date budgetary expenditures used at quarter-end (millions of dollars)	2024-25	2023-24	Variance
Vote 1—Operating expenditures			
Personnel (includes contributions to employee benefit plans)	21.9	20.0	1.9
Non-personnel	2.4	2.8	(0.4)
Vote 5—Grants and scholarships	551.5	509.0	42.5
Total budgetary expenditures	575.8	531.8	44.0

Total budgetary expenditures amounted to \$575.8 million at the end of the second quarter of fiscal year 2024-25 compared to \$531.8 million reported in the same period of the previous fiscal year.

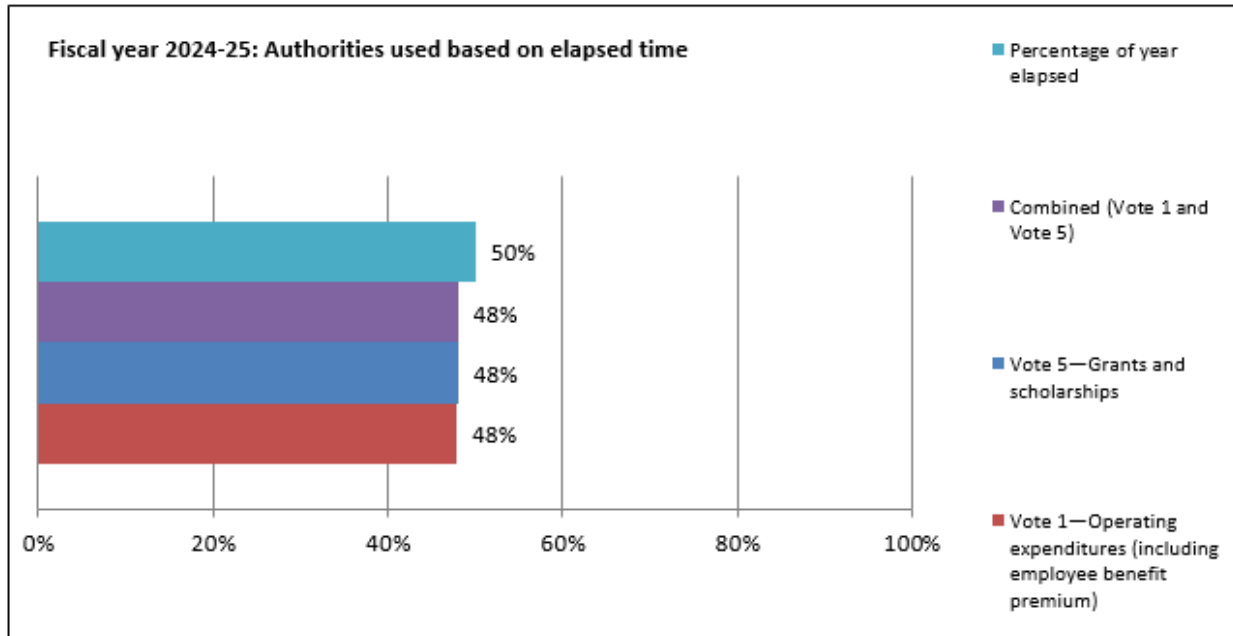
Grants and scholarships

At the end of the second quarter of fiscal year 2024-25, grant and scholarship expenses increased by \$42.5 million compared to those reported in the same period of the previous fiscal year. The increase is due mainly to additional budget authorities (refer to section 2.1) and the timing of award payments.

Operating expenditures

Personnel expenditures, which include contributions to employee benefit plans, have increased by \$1.9 million compared to the same period of the previous year, primarily due to additional resources required to support the Sustainable Agriculture and Agri-Food Innovation in a Net-Zero Economy program, as well as the Canada Excellence Research Chairs program whose funding increased in 2024-25.

Total non-personnel expenditures as of the second quarter of fiscal year 2024-25 have remained largely in line with the comparative period of the previous fiscal year. There was a decrease in professional and special services due to the reduced use of information technology and telecommunications consultants and a decrease in rentals of client software; offset by an increase in the acquisition of client software. See the Departmental budgetary expenditures by standard object table in Section 6 for details.



Total authorities used at the end of the second quarter of fiscal year 2024-25 (\$575.8 million) represent 48% of total available authorities (\$1.200 billion).

Quarterly spending

The total authorities used during the second quarter of fiscal year 2024-25 amounted to \$401.4 million (33.4% of the total available authorities; 33.8% of total authorities for grant and scholarship programs; and 24.6% of total authorities for operating expenditures and employee benefits).

Budgetary expenditures used during the second quarter

(millions of dollars)

Vote 1—Operating expenditures

Personnel (includes contributions to employee benefit plans)

2024-25 2023-24 Variance

11.2 10.2 1.0

Non-personnel

1.3 1.8 (0.5)

Vote 5—Grant and scholarship

388.9 384.2 4.7

Total budgetary expenditures

401.4 396.2 5.2

Grants and scholarships

Transfer payments represent 95.7% of SSHRC's available authorities. Variations occur in transfer payment expenditures between quarters due to the nature of program cycles. During the second quarter of fiscal year 2024-25, SSHRC's transfer payment expenditures increased by \$4.7 million compared with the same quarter of the previous fiscal year.

The variance is due mainly to additional budget authorities (refer to section 2.1) and the timing of award payments.

Operating expenditures

Personnel expenditures (includes contributions to EBP) for the second quarter of fiscal year 2024-25 have increased by \$1.0 million compared to the comparative period of 2023-24, mainly due to additional

resources required to support the Sustainable Agriculture and Agri-Food Innovation in a Net-Zero Economy program, as well as the Canada Excellence Research Chairs program whose funding increased in 2024-25.

Total non-personnel expenditures for the second quarter of fiscal year 2024-25 have remained in line with expenses incurred during the same period of the previous fiscal year. There was a decrease in professional and special services due to the reduced use of information technology and telecommunications consultants and a decrease in rentals of client software. See the Departmental budgetary expenditures by standard object table in section 6 for additional details.

3. Risks and uncertainties

Through the corporate risk identification exercise, SSHRC produces an annual Corporate Risk Profile that includes strategic risks along with risk levels and mitigation activities. SSHRC has linked corporate risk management with its integrated planning process to ensure greater cohesion and executive oversight in delivering its mandate.

The 2024-25 risk assessment exercise provided the level of insight required to properly respond to risk through the allocation of resources, both human and financial, and prioritization of activities. Senior management is closely monitoring the following three key risks:

Risk 1— Managing resources

The continuing ageing of SSHRC's legacy information management and information technology systems, compounded by multiple resource pressures facing the organization (e.g., design and delivery of new programs, expanded collaboration with external stakeholders, modernization of grants management systems and the continued adaptation to the new hybrid workplace), may limit SSHRC's capacity to allocate financial and human resources to support existing and new priorities.

Risk 2—Managing change

The continued volume and complexity of changes facing SSHRC may challenge our ability to create and sustain an inclusive, agile and innovative workplace culture able to manage change.

Risk 3—Managing reputation

SSHRC's reputation as a global leader in social sciences, humanities and interdisciplinary research funding could be adversely affected by public perceptions of our relevance and impact in both official languages, our ability to foster a more equitable and inclusive research environment, our capacity to adapt to changing government priorities, and an evolving research ecosystem that may require new types of infrastructure, collaboration, skills and partnerships.

4. Significant changes related to operations, personnel and programs

On August 30, the three federal research funding agencies—the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council (NSERC) and SSHRC—[released a policy and an interim directive on Indigenous citizenship and membership affirmation](#). The new policy will provide reasonable assurance that federally funded programs, funding opportunities and/or appointments intended for Indigenous persons are held by Indigenous persons. This policy establishes key elements of a new process for affirming Indigenous citizenship and/or membership within the context of programs or

opportunities that may be explicitly designated for Indigenous Peoples. It may also apply in cases where the claim of Indigenous citizenship or membership may be considered in the granting of the award or position.

On September 12, the three federal research funding agencies released their [Tri-agency Research Training Strategy](#), aiming to ensure the suite of scholarships and fellowships the agencies deliver is equitable, inclusive, accessible and effective. The strategy will help support and prepare a diverse population of undergraduate and graduate students and postdoctoral researchers for careers requiring strong research skills in all sectors of society.

On September 18, the three federal research funding agencies, in collaboration with IVADO, announced [the launch of a joint call for Canada-France research proposals on artificial intelligence \(AI\)](#). Canada's granting agencies are partnering with France's French National Research Agency (ANR) to support collaborative multi- and interdisciplinary research projects in the areas of generative AI and the safety of embedded AI. A portion of available funding will be reserved for proposals addressing preparedness for and/or response to pandemics and infectious health emergencies through AI-based approaches to surveillance, predictive modeling and genomics, and for proposals related to cancer. ANR will manage the peer-review process for this initiative.

On September 27, SSHRC, CIHR and Michael Smith Health Research BC [launched a new joint initiative](#) as part of ongoing efforts to support research on research (also known as meta-research) in the Canadian context. Research on research is the application of rigorous methods and analysis to the practice of research itself—its methods, standards and evaluation. This initiative aims to enhance national capacity for meta-research and bring Canadian expertise and perspectives into the international dialogue on improving research funding practices. Meta-research is a vital element of social sciences and humanities research, as well as multidisciplinary research, as it allows for greater insight into the ways in which research is conducted, evaluated and supported. As such, this joint initiative will welcome applications dealing with meta-research in any disciplinary context.

Approved by:

Ted Hewitt, PhD
President

Dominique Osterrath
Vice-President and Chief
Financial Officer

Ottawa, Canada
November 29, 2024

5. Statement of authorities (unaudited)

	Fiscal year 2024-25			Fiscal year 2023-24		
	Total available for use for the year ending March 31, 2025*	Used during the quarter ended September 30, 2024	Year-to-date used at quarter-end	Total available for use for the year ending March 31, 2024*	Used during the quarter ended September 30, 2023	Year-to-date used at quarter-end
<u>(in thousands of dollars)</u>						
Vote 1—Operating expenditures	46,282	11,399	21,973	46,456	10,813	20,276
Vote 5—Grants and scholarships	1,149,278	388,874	551,494	1,110,480	384,175	509,059
Budgetary statutory authorities						
Contributions to the employee benefit plan	4,696	1,174	2,348	5,207	1,242	2,484
Spending of revenues pursuant to subsection 4 (2) of the <i>Social Sciences and Humanities Research Council Act</i>	108	-	-	108	-	-
Total budgetary authorities	1,200,364	401,447	575,815	1,162,251	396,230	531,819

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

6. Departmental budgetary expenditures by standard object (unaudited)

(in thousands of dollars)

	Fiscal year 2024-25			Fiscal year 2023-24		
	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended September 30, 2024	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year-to-date used at quarter-end
Expenditures						
Personnel	39,194	11,218	21,929	39,078	10,264	19,994
Transportation and communications	1,082	146	297	408	174	291
Information	2,051	113	243	1,829	36	263
Professional and special services	5,511	682	1,186	7,082	1,071	1,494
Rentals	1,696	164	346	1,399	233	412
Repair and maintenance	188	-	15	131	26	29
Utilities, materials and supplies	223	9	18	74	13	36
Acquisition of machinery and equipment	1,139	240	287	1,731	237	240
Other subsidies and payments	2	1	-	39	1	1
Transfer payments	1,149,278	388,874	551,494	1,110,480	384,175	509,059
Total budgetary expenditures	1,200,364	401,447	575,815	1,162,251	396,230	531,819