



Law Commission of Canada
Commission du droit du Canada

Law Commission of Canada

Quarterly Financial Report

For the quarter ended September 30, 2023

Canada

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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](#) and in the form and manner prescribed by the Treasury Board. This quarterly report should be read in conjunction with the Main Estimates. This report has not been subject to an external audit or review.

The purpose of the Law Commission of Canada (LCC) is “to study and keep under systematic review, in a manner that reflects the concepts and institutions of the common law and civil law systems, the law of Canada and its effects with a view to providing independent advice on improvements, modernization and reform that will ensure a just legal system that meets the changing needs of Canadian society and of individuals in that society”. (s.3 [Law Commission of Canada Act](#) S.C. 1996, c.9)

1.1 Basis of Presentation

Management prepared this quarterly report using an expenditure basis of accounting. The accompanying Statement of Authorities includes the LCC’s spending authorities granted by Parliament, and those used by the LCC, consistent with the [Main and Supplementary Estimates](#) (as applicable) for the 2023-2024 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 the Government can spend money. 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 LCC uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

1.2 Law Commission of Canada Financial Structure

The LCC financial structure is comprised of the following budgetary authorities:

- Vote 1 - Operating Expenditures and;
- Statutory authorities related to contributions to the Employee Benefit Plan (EBP).

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

Following the Budget 2021 announcement relating to the revival of the LCC, certain efforts were made to operationalize the LCC in anticipation of filling the positions of President and other Commissioners. The fact that the President was named in February, 2023, with official appointment to the position in June, 2023, resulted in the substantial deferral of operational activities.

The total authorities increased during the second quarter by \$218,540 as a result of the LCC's Operating Budget Carry-Forward which was received in the second quarter.

As the work of the LCC continues and capacity increases, the expenditures of the LCC are expected to increase in upcoming quarters.

There were no expenditures directly attributed to the LCC for fiscal year 2022-23, despite receiving authorities through Supplementary Estimates that year. LCC authorities available for use can be seen in the financial tables of this report.

3. Risks and Uncertainties

Given that this is the inaugural year for the LCC and given the delay in launching operational activities, the LCC's ability to spend authorities will depend on building its capacity and team necessary to design, shape, and provide a policy-based plan for, its goals, measures and results for this year and beyond. As a result, there could be delays in spending its full authorities.

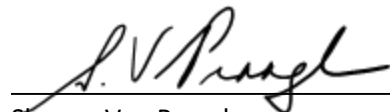
4. Significant Changes in Relation to Operations, Personnel and Programs

There have been no significant changes in relation to operations, personnel and programs during this quarter.

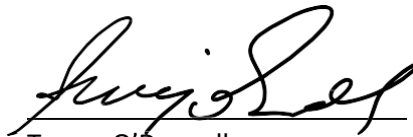
5. Approval by Senior Officials

This section provides the approval of Senior Officials, as required by the [Policy on Financial Management](#).

Approved by:



Shauna Van Praagh
President



Tracey O'Donnell
A/ Chief Financial Officer

Ottawa, Canada
November 21, 2023

Statement of Authorities (unaudited) (in dollars)

	Fiscal year 2023–2024			Fiscal year 2022–2023		
	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	Total available for use for the year ending March 31, 2023*	Used during the quarter ended September 30, 2022 ***	Year to date used at quarter-end ***
Vote 1 - Operating Expenditures **	4,325,486	226,658	276,393	4,370,781	0	0
Budgetary Statutory Authority - Contributions to employee benefit plans	187,042	77,934	93,521	304,288	0	0
Total Authorities	4,512,528	304,592	369,914	4,675,069	0	0

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

** Total authorities increased as a result of the Operating Budget-Carry Forward amount received in Q2.

** The LCC became fully operational June 6, 2023 and as a result no expenditures were incurred by the LCC in 2022-23.

Departmental budgetary expenditures by Standard Object (unaudited) (in dollars)

Expenditures	Fiscal year 2023–2024			Fiscal year 2022–2023		
	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended September 30, 2022	Year to date used at quarter-end
Personnel *	1,489,730	273,515	338,837	1,431,283	0	0
Transportation and communications	170,244	28,532	28,532	182,690	0	0
Information	17,322	0	0	18,588	0	0
Professional and special services	1,409,279	0	0	1,512,308	0	0
Rentals	401,700	0	0	431,067	0	0
Repair and maintenance	512,531	0	0	550,000	0	0
Utilities, materials and supplies	0	2,545	2,545	0	0	0
Acquisition of machinery and equipment	511,723	0	0	549,133	0	0
Other subsidies and payments	0	0	0	0	0	0
Total Net Budgetary Expenditures	4,512,528	304,592	369,914	4,675,069	0	0

* Includes Employee Benefit Plan (EBP) expenses.

** The LCC became fully operational June 6, 2023 and as a result, no expenditures were incurred by the LCC in 2022-23