Social Sciences and Humanities Research Council of Canada

Conseil de recherches en sciences humaines du Canada

Social Sciences and Humanities Research Council of Canada

Quarterly Financial Report
for the Quarter Ended September 30, 2025

Canada

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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 2025-26 Main Estimates. 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 for fiscal year 2025-26. 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.

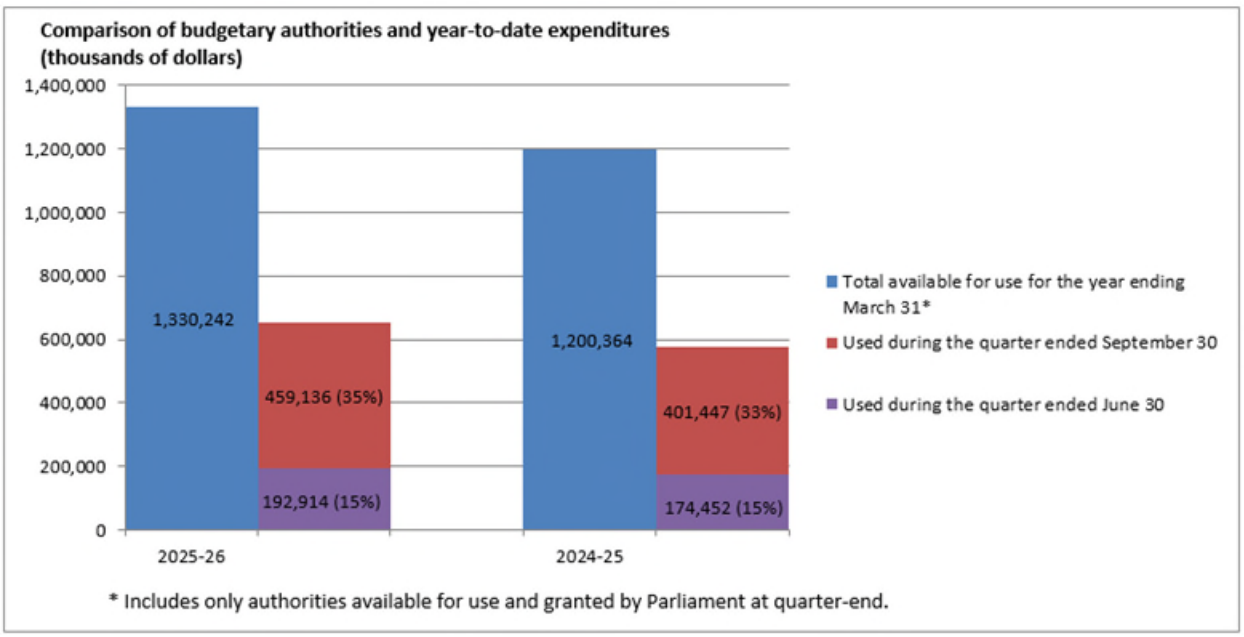
The authority of Parliament is required before the Government of Canada can spend monies. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

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 to the same period of 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 2025-26 and 2024-25.



2.1 Significant changes to budgetary authorities

As of September 30, 2025, SSHRC's total available authorities for fiscal year 2025-26 amounted to $1.3 billion. This represents an overall increase of $129.9 million (10.8%) 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 $61.4 million from Budget 2024 to support graduate students and postdoctoral researchers;
- An increase of $58.2 million from Budget 2024 to increase support for core research grants;
- An increase of $3.4 million for the transfer of funds related to the College and Community Innovation program from the Natural Sciences and Engineering Research Council (NSERC), to increase innovation through partnerships between Canadian colleges, universities and local companies;
- An increase of $2.8 million from Budget 2024 for the new Canada Research Training Awards Suite, to enhance federal support for research and research talent; and
- An increase of $2.5 million from Budget 2024 to support Indigenous participation in research.

2.2 Significant changes to authorities used

Year-to-date spending

The following table provides a comparison of cumulative spending, at the end of the second quarter, by vote for the current and previous fiscal years.

Year-to-date budgetary expenditures used at quarter-end (millions of dollars)	**2025-26**	**2024-25**	**Variance**
Vote 1—Operating expenditures			
Personnel (includes contributions to employee benefit plans)	24.5	21.9	2.6
Non-personnel	2.6	2.4	0.2
Vote 5—Grants and scholarships	625.0	551.5	73.5
Total budgetary expenditures	**652.1**	**575.8**	**76.3**

Total budgetary expenditures amounted to $652.1 million at the end of the second quarter of fiscal year 2025-26 compared to $575.8 million reported in the same period of the previous fiscal year.

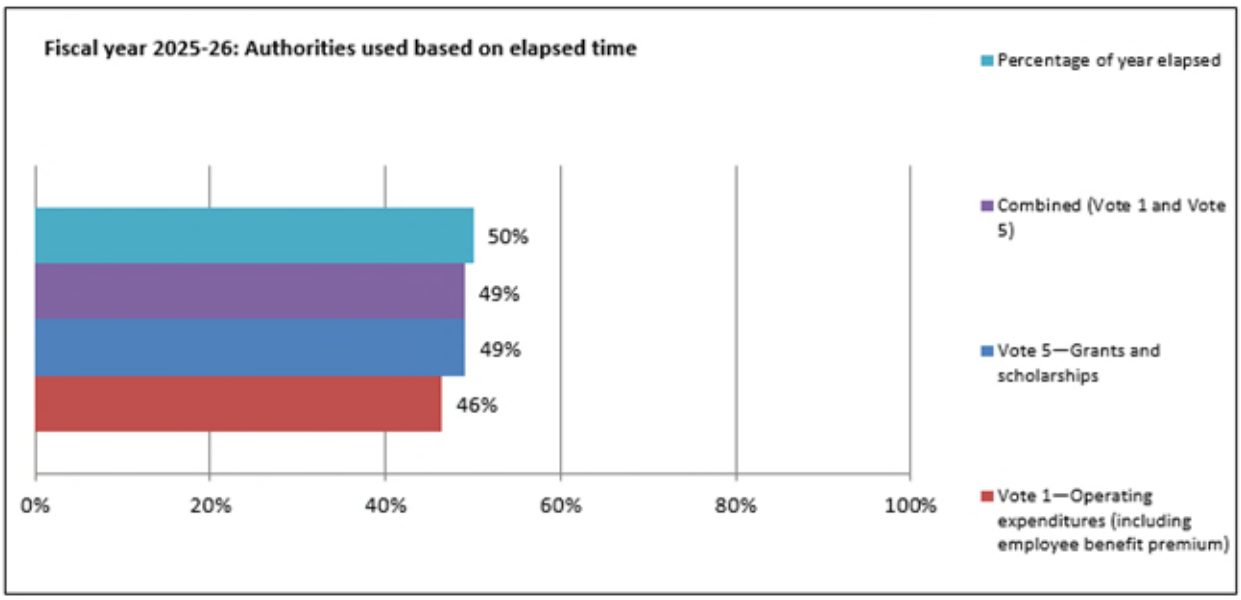
Grants and scholarships

At the end of the second quarter of fiscal year 2025-26, grant and scholarship expenses increased by $73.5 million compared to those reported in the same period of the previous fiscal year. The increase is mainly due 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 $2.6 million compared to the same period of the previous year, mainly due to the implementation of the new collective agreement (October 2024) and related clauses relative to salary increases.

Total non-personnel expenditures as of the second quarter of fiscal year 2025-26 have remained largely in line with the comparative period of the previous fiscal year. There was an increase in acquisition of client software, partially offset by 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 details.



Total authorities used at the end of the second quarter of fiscal year 2025-26 ($652.1 million) represent 49% of total available authorities ($1.3 billion).

Quarterly spending

The total authorities used during the second quarter of fiscal year 2025-26 amounted to $459.1 million (34.5% of the total available authorities; 35.0% of total authorities for grant and scholarship programs; and 23.6% of total authorities for operating expenditures and employee benefits).

Budgetary expenditures used during the quarter (millions of dollars)	2025-26	2024-25	Variance
Vote 1—Operating expenditures			
Personnel (includes contributions to employee benefit plans)	12.3	11.2	1.1
Non-personnel	1.5	1.3	0.2
Vote 5—Grants and scholarships	445.3	388.9	56.4
Total budgetary expenditures	**459.1**	**401.4**	**57.7**

Grants and scholarships

Transfer payments represent 95.6% 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 2025-26, SSHRC's transfer payment expenditures increased by $56.4 million compared to 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 2025-26 have increased by $1.1 million compared to the same period of 2024-25, mainly due to the implementation of the new collective agreement (October 2024) and related clauses relative to salary increases.

Total non-personnel expenditures for the second quarter of fiscal year 2025-26 have remained in line with expenses incurred during the same period of the previous fiscal year. There was an increase in acquisition of client software, partially offset by a decrease in professional and special services due to the reduced use of information technology and telecommunications consultants. 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, 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 2025-26 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 three key risks.

Risk 1—Managing resources

SSHRC's ability to allocate financial and human resources, including the recruitment and retention of talent, to support new and existing priorities may be limited by the implementation of a new grant management solution and the continued maintenance of SSHRC's legacy information management and information technology systems compounded with multiple resource pressures facing the organization (e.g., design and delivery of new programs, expanded collaboration with external stakeholders and the continued adaptation to an evolving environment).

Risk 2—Managing change

The continued volume, complexity and uncertainty of changes facing both SSHRC and the research ecosystem will have a significant impact on SSHRC staff and may challenge SSHRC's ability to successfully deliver core programming and implement new investments and new structures.

Risk 3—Reinforcing the value of research and research training in the social sciences and humanities

SSHRC's influence and role in the Government of Canada's science and innovation strategy and the broader research ecosystem is affected by public perceptions of the value of social science and humanities research, which is directly impacted by how well we identify and communicate, in both official languages, the excellence and impact of the research and training we support and build strong partnerships across sectors.

4. Significant changes related to operations, personnel and programs

This following are significant changes, within SSHRC, which occurred during the current quarter relating to operations, personnel and programs.

To better reflect the evolving role and integration of artificial intelligence (AI) tools in research, the Canadian Institutes of Health Research (CIHR), NSERC, SSHRC and the Canada Foundation for Innovation (CFI) have updated the Guidance on the use of AI in the development and review of research grant proposals. Key revisions include an update regarding disclosure requirements in research proposals, and a clarification that the use of online tools is not permitted by reviewers in the evaluation process. These adjustments aim to increase clarity and lower the administrative burden faced by researchers, while acknowledging the increased complexity of monitoring and enforcing detailed AI disclosures.

SSHRC launched the new Indigenous Innovation and Leadership in Research Network Grants. This funding opportunity affirms and seeks to build on Indigenous knowledge systems and Indigenous ontology, epistemology and methodology. Networks should be holistic, reflecting the full range of collaboration across disciplines and subject areas pertaining to the social sciences and humanities; natural sciences and engineering; and health and wellness.

Approved by:

Ted Hewitt, PhD
President

Dominique Osterrath
Chief Financial Officer and Vice-President, Common Administrative Services Directorate

Ottawa, Canada
November 28, 2025

5. Statement of authorities (unaudited)

(in thousands of dollars)	Fiscal year 2025-26			Fiscal year 2024-25		
	Total available for use for the year ending March 31, 2026*	Used during the quarter ended September 30, 2025	Year-to-date used at quarter-end	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
Vote 1—Operating expenditures	52,312	12,304	24,095	46,282	11,399	21,973
Vote 5—Grants and scholarships	1,271,890	445,349	624,989	1,149,278	388,874	551,494
Budgetary statutory authorities						
Contributions to the employee benefit plan	5,932	1,483	2,966	4,696	1,174	2,348
Spending of revenues pursuant to subsection 4 (2) of the *Social Sciences and Humanities Research Council Act*	108	-	-	108	-	-
Total budgetary authorities	**1,330,242**	**459,136**	**652,050**	**1,200,364**	**401,447**	**575,815**

* 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 2025-26			Fiscal year 2024-25		
	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended September 30, 2025	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended September 30, 2024	Year-to-date used at quarter-end
Expenditures						
Personnel	45,535	12,273	24,499	39,194	11,218	21,929
Transportation and communications	2,126	109	327	1,082	146	297
Information	1,815	166	227	2,051	113	243
Professional and special services	6,213	614	1,144	5,511	682	1,186
Rentals	2,041	181	279	1,696	164	346
Repair and maintenance	56	8	8	188	-	15
Utilities, materials and supplies	55	7	16	223	9	18
Acquisition of machinery and equipment	507	429	562	1,139	240	287
Other subsidies and payments	4	-	(1)	2	1	-
Transfer payments	1,271,890	445,349	624,989	1,149,278	388,874	551,494
Total budgetary expenditures	**1,330,242**	**459,136**	**652,050**	**1,200,364**	**401,447**	**575,815**