



# Canadian Human Rights Commission Quarterly Financial Report

For the quarter ended  
June 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 Q1 is similar from \$37,755,613 in 2023-24 to \$37,757,130 in 2024-25. These amounts do not include any funding received during the year through the Supplementary Estimates process such as the operating budget carry-forward and reprofiles, and therefore only give a limited picture of CHRC's financial situation.

FY 2024-25 total authorities include additional funding of \$2,321,926 in personnel for the recently signed collective bargaining agreements; however, it was offset by a total decrease of \$2,320,409 for funds received to support the Office of the Federal Housing Advocate, the Accessible Canada Act (ACA), the Pay Equity Act (PEA) and the National Monitoring Mechanism (NMM). The CHRC is seeking additional funding to reduce the impact of that reduction. Failure to secure approval for additional budget will lead to the CHRC considerably reducing its expenditures in 2024-25 to remain within its budgetary authorities.

### **2.2. Statement of department Budgetary Expenditures by Standard Object**

As per the Budgetary Expenditures by Standard Object, total year-to-date net budgetary expenditures as of June 30, 2024, of \$9,402,767 represent 25 percent of total authorities for the year of \$37,757,130. Personnel expenditures of \$8,930,791 represent the majority of expenditures at 90 percent of the total gross amount spent of \$9,921,011 as of June 30, 2024.

Total gross budgetary expenditures of \$9,921,011 of the first quarter of 2024-25 have increased by \$538,419 compared with \$9,382,593 for the first quarter of 2023-24. The increase is mainly attributable to an increase of \$871,209 in personnel expenditures from \$8,059,583 in 2023-24 to \$8,930,791 in 2024-25.

Many occupational groups had revisions to their collective bargaining agreements in 2023-24 that increased the cost of maintaining those employees into 2024-25, which explains the increase in the rate of gross personnel spending. The Commission received funding to match the increases in collective bargaining, but it lost other sources of funding such as the National Monitoring Mechanism and funds associated with the Federal Housing Advocate.

### 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 will 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

The addition of responsibilities to support the more recent mandates within the Commission represents a significant change in operations, personnel and programs, and has a negative impact on the effective implementation of existing Commission programs. In addition, the Commission was unable to secure the funding necessary to mitigate the recent reduction in funding for the national monitoring mechanism and the Federal Housing Advocate, which will significantly impact the Commission's ability to fulfil its monitoring role, as well as the ability to effectively implement the National Housing Strategy Act.

Approved by:

[original signed by]  
Charlotte-Anne Malischewski  
Interim Chief Commissioner

[original signed by]  
Natalie Dagenais  
Chief Financial Officer

Ottawa, Ontario

Date:

**5. Statement of authorities (unaudited) - Fiscal Year 2024-25 (in dollars)**

	<b>Total available for use for the year ending March 31, 2025</b>	<b>Used during the quarter ended June 30, 2024</b>	<b>Year to date used at quarter-end</b>
Budgetary Authorities Vote 1 - Program Expenditures	35,960,938	8,844,824	8,844,824
Less: Revenues netted against expenditures	(2,508,558)	(518,244)	(518,244)
Budgetary Statutory Authorities Employee Benefit Plans	4,304,750	1,076,187	1,076,187
<b>Total Budgetary Authorities</b>	<b>37,757,130</b>	<b>9,402,767</b>	<b>9,402,767</b>

**Statement of Authorities (unaudited) - Fiscal Year 2023-24 (in dollars)**

	<b>Total available for use for the year ending March 31, 2024</b>	<b>Used during the quarter ended June 30, 2023</b>	<b>Year to date used at quarter-end</b>
Budgetary Authorities Vote 1 - Program Expenditures	35,602,865	8,324,406	8,324,406
Less: Revenues netted against expenditures	(2,080,000)	(525,774)	(525,774)
Budgetary Statutory Authorities Employee Benefit Plans	4,232,748	1,058,187	1,058,187
<b>Total Budgetary Authorities</b>	<b>37,755,613</b>	<b>8,856,819</b>	<b>8,856,819</b>

**6. Budgetary expenditures by Standard Object (unaudited)**  
**- Fiscal Year 2024-25 (in dollars)**

<b>Expenditures</b>	<b>Planned expenditures for the year ending March 31, 2025</b>	<b>Expended during the quarter ended June 30, 2024</b>	<b>Year to date used at quarter-end</b>
Personnel	35,498,587	8,930,791	8,930,791
Transportation and Communications	268,530	30,800	30,800
Information	147,239	59,335	59,335
Professional and Special Services	2,960,647	380,512	380,512
Rentals	559,152	504,791	504,791
Repair and Maintenance	33,487	-	-
Utilities, Material and Supplies	65,499	10,801	10,801
Acquisition of land, buildings and works	20,810	-	-
Acquisitions of Machinery and Equipment	701,792	3,981	3,981
Other Payments	9,945	-	-
<b>Total Gross Budgetary Expenditures</b>	<b>40,265,688</b>	<b>9,921,011</b>	<b>9,921,011</b>
<b>Less: Revenues netted against expenditures</b>	<b>(2,508,558)</b>	<b>(518,244)</b>	<b>(518,244)</b>
Internal Support Services			
<b>Less: Revenues netted against expenditures:</b>	<b>(2,508,558)</b>	<b>(518,244)</b>	<b>(518,244)</b>
<b>Total Net Budgetary Expenditures</b>	<b>37,757,130</b>	<b>9,402,767</b>	<b>9,402,767</b>



**Budgetary expenditures by Standard Object (unaudited)**  
**- Fiscal Year 2023-24 (in dollars)**

<b>Expenditures</b>	<b>Planned expenditures for the year ending March 31, 2024</b>	<b>Expended during the quarter ended June 30, 2023</b>	<b>Year to date used at quarter-end</b>
Personnel	32,079,774	8,059,583	8,059,583
Transportation and Communications	320,000	69,733	69,733
Information	530,000	41,529	41,529
Professional and Special Services	5,370,839	664,544	664,544
Rentals	730,000	363,789	363,789
Repair and Maintenance	40,000	4,914	4,914
Utilities, Material and Supplies	90,000	1,678	1,678
Acquisition of land, buildings and works	70,000	-	-
Acquisitions of Machinery and Equipment	600,000	176,823	176,823
Other Payments	5,000	-	-
<b>Total Gross Budgetary Expenditures</b>	<b>39,835,613</b>	<b>9,382,593</b>	<b>9,382,593</b>
<b>Less: Revenues netted against expenditures</b>	<b>(2,080,000)</b>	<b>(525,774)</b>	<b>(525,774)</b>
Internal Support Services			
<b>Less: Revenues netted against expenditures:</b>	<b>(2,080,000)</b>	<b>(525,774)</b>	<b>(525,774)</b>
<b>Total Net Budgetary Expenditures</b>	<b>37,755,613</b>	<b>8,856,819</b>	<b>8,856,819</b>