



# Canadian Human Rights Commission Quarterly Financial Report

For the quarter ended  
December 31, 2023

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as represented by the Canadian Human Rights Commission, 2023.

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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. Finally, the Commission provides the Federal Housing Advocate with administrative services and facilities to support their duties and functions.

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 2023-24 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 have increased by \$1,068,306 (or 2.5 percent) from \$43,009,990 in 2022-23 to \$44,078,296 in 2023-24. This variance in authorities is mainly attributable to the funding the Commission received for the Collective Bargaining Agreement.

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.

### **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 December 31, 2023, of \$30,750,740 represent 70 percent of total authorities for the year of \$44,078,296. Personnel expenditures of \$28,025,810 represent the majority of expenditures at 87 percent of the total gross amount spent of \$32,330,803 as of December 31, 2023.

Total gross budgetary expenditures of \$12,640,081 for the third quarter of 2023-24 have increased by \$3,472,259 compared with \$9,167,822 for the third quarter of 2022-23. The variance is mainly attributable to an increase of \$3,329,724 in personnel expenditures from \$7,678,793 in 2022-23 to \$11,008,517 in 2023-24, which coincides with the payments to employees as part of the recent Collective Bargaining Agreement.

## **3. Risks and uncertainties**

The addition of new mandates under the Accessible Canada Act, the Pay Equity Act, and the National Housing Strategy increases 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 [2023-24 Departmental Plan](#).

## 4. Significant changes in relation to operations, personnel and programs

The recent addition of responsibilities to support new 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, if the Commission is unable to secure the funding necessary to mitigate the recent significant reduction in funding for the housing program, the effective implementation of the National Housing Strategy Act will be severely affected. Approved by:

[original signed by]

Charlotte-Anne Malischewski

Interim Chief Commissioner

Date:

[original signed by]

Jeffrey Willbond

Chief Financial Officer

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

	<b>Total available for use for the year ending March 31, 2024<sup>1</sup></b>	<b>Used during the quarter ended December 31, 2023</b>	<b>Year to date used at quarter-end</b>
Budgetary Authorities Vote 1 - Program Expenditures	41,925,548	11,581,894	29,156,242
Less: Revenues netted against expenditures	(2,080,000)	(521,119)	(1,580,063)
Budgetary Statutory Authorities Employee Benefit Plans	4,232,748	1,058,187	3,174,561
<b>Total Budgetary Authorities</b>	<b>44,078,296</b>	<b>12,118,962</b>	<b>30,750,740</b>

**Statement of Authorities (unaudited) (in dollars) - Fiscal Year 2022-23**

	<b>Total available for use for the year ending March 31, 2023<sup>2</sup></b>	<b>Used during the quarter ended December 31, 2022</b>	<b>Year to date used at quarter-end</b>
Budgetary Authorities Vote 1 - Program Expenditures	40,873,196	8,113,623	23,836,020
Less: Revenues netted against expenditures	(2,080,000)	(516,266)	(1,489,624)
Budgetary Statutory Authorities Employee Benefit Plans	4,216,794	1,054,199	3,162,596
<b>Total Budgetary Authorities</b>	<b>43,009,990</b>	<b>8,651,556</b>	<b>25,508,992</b>

<sup>1</sup> Includes only Authorities available for use and granted by Parliament at quarter-end

<sup>2</sup> Includes only Authorities available for use and granted by Parliament at quarter-end

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

<b>Expenditures</b>	<b>Planned expenditures for the year ending March 31, 2024</b>	<b>Expended during the quarter ended December 31, 2023</b>	<b>Year to date used at quarter-end</b>
Personnel	35,287,440	11,008,517	28,025,810
Transportation and Communications	550,974	156,432	301,514
Information	711,499	85,352	250,635
Professional and Special Services	7,457,647	1,087,023	2,573,913
Rentals	1,105,098	89,655	609,441
Repair and Maintenance	53,822	4,324	10,798
Utilities, Material and Supplies	121,403	61,122	73,727
Acquisition of land, buildings and works	86,629	-	-
Acquisitions of Machinery and Equipment	742,535	142,256	479,565
Other Payments	41,249	5,400	5,400
<b>Total Gross Budgetary Expenditures</b>	<b>46,158,296</b>	<b>12,640,081</b>	<b>32,330,803</b>
<b>Less: Revenues netted against expenditures</b>	<b>(2,080,000)</b>	<b>(521,119)</b>	<b>(1,580,063)</b>
<b>Internal Support Services</b>			
<b>Total Net Budgetary Expenditures</b>	<b>44,078,296</b>	<b>12,118,962</b>	<b>30,750,740</b>



**Budgetary expenditures by Standard Object (unaudited) (in dollars)**  
**- Fiscal Year 2022-23**

<b>Expenditures</b>	<b>Planned expenditures for the year ending March 31, 2024</b>	<b>Expended during the quarter ended December 31, 2023</b>	<b>Year to date used at quarter-end</b>
Personnel	33,861,568	7,678,793	23,482,431
Transportation and Communications	422,000	109,881	181,630
Information	848,000	95,631	245,362
Professional and Special Services	8,038,922	1,037,839	2,415,660
Rentals	826,000	93,650	450,027
Repair and Maintenance	60,000	8,776	12,705
Utilities, Material and Supplies	130,000	26,666	55,181
Acquisition of land, buildings and works	200,000	-	-
Acquisitions of Machinery and Equipment	698,500	116,586	155,620
Other Payments	5,000	-	-
<b>Total Gross Budgetary Expenditures</b>	<b>45,089,990</b>	<b>9,167,822</b>	<b>26,998,616</b>
<b>Less: Revenues netted against expenditures Internal Support Services</b>	<b>(2,080,000)</b>	<b>(516,266)</b>	<b>(1,489,624)</b>
<b>Total Net Budgetary Expenditures</b>	<b>43,009,990</b>	<b>8,651,556</b>	<b>25,508,992</b>