



Canadian Human Rights Commission Quarterly Financial Report

For the quarter ended
September 30, 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 decreased by \$1,906,184 (or 5 percent) from \$41,331,987 in 2022-23 to \$39,425,803 in 2023-24. This variance in authorities is mainly attributable to a decrease in funds received to administer and enforce the National Housing Strategy Act for \$1,813,468.

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 September 30, 2023, of \$18,720,245 represent 47 percent of total authorities for the year of \$39,425,803. Personnel expenditures of \$17,012,595 represent the majority of expenditures at 86 percent of the total gross amount spent of \$19,779,189 as of September 30, 2023.

Total gross budgetary expenditures of \$10,396,596 for the second quarter of 2023-24 have increased by \$954,190 compared with \$9,442,406 for the second quarter of 2022-23. The variance is mainly attributable to an increase of \$627,070 in personnel expenditures from \$8,325,942 in 2022-23 to \$8,953,012 in 2023-24, which coincides with the completion of existing staffing plans at the Commission to support the ACA, PEA and the National Housing Strategy. Future staffing plans have been aligned with the Commission's available authorities.

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

	Total available for use for the year ending March 31, 2024¹	Used during the quarter ended September 30, 2023	Year to date used at quarter-end
Budgetary Authorities Vote 1 - Program Expenditures	37,273,055	9,338,409	17,662,815
Less: Revenues netted against expenditures	(2,080,000)	(533,170)	(1,058,944)
Budgetary Statutory Authorities Employee Benefit Plans	4,232,748	1,058,187	2,116,374
Total Budgetary Authorities	39,425,803	9,863,426	18,720,245

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

	Total available for use for the year ending March 31, 2023²	Used during the quarter ended September 30, 2022	Year to date used at quarter-end
Budgetary Authorities Vote 1 - Program Expenditures	39,195,193	8,388,208	15,722,397
Less: Revenues netted against expenditures	(2,080,000)	(491,167)	(973,358)
Budgetary Statutory Authorities Employee Benefit Plans	4,216,794	1,054,198	2,108,397
Total Budgetary Authorities	41,331,987	8,951,239	16,857,436

¹ Includes only Authorities available for use and granted by Parliament at quarter-end

² 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

Expenditures	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year to date used at quarter-end
Personnel	32,095,501	8,953,012	17,012,595
Transportation and Communications	279,019	103,858	173,591
Information	655,906	145,513	187,042
Professional and Special Services	6,575,726	843,383	1,507,927
Rentals	903,417	156,662	520,451
Repair and Maintenance	49,502	1,535	6,449
Utilities, Material and Supplies	111,380	39,201	40,879
Acquisition of land, buildings and works	86,629	-	-
Acquisitions of Machinery and Equipment	742,535	153,432	330,255
Other Payments	6,188	-	-
Total Gross Budgetary Expenditures	41,505,803	10,396,596	19,779,189
Less: Revenues netted against expenditures Internal Support Services	(2,080,000)	(533,170)	(1,058,944)
Total Net Budgetary Expenditures	39,425,803	9,863,426	18,720,245

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

Expenditures	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year to date used at quarter-end
Personnel	33,010,688	8,325,942	15,803,638
Transportation and Communications	422,000	62,198	71,749
Information	848,000	113,032	149,731
Professional and Special Services	7,211,799	718,507	1,377,821
Rentals	826,000	173,306	356,377
Repair and Maintenance	60,000	1,553	3,929
Utilities, Material and Supplies	130,000	21,338	28,515
Acquisition of land, buildings and works	200,000	-	-
Acquisitions of Machinery and Equipment	698,500	26,530	39,034
Other Payments	5,000	-	-
Total Gross Budgetary Expenditures	43,411,987	9,442,406	17,830,794
Less: Revenues netted against expenditures Internal Support Services	(2,080,000)	(491,167)	(973,358)
Total Net Budgetary Expenditures	41,331,987	8,951,239	16,857,436