



# Canadian Human Rights Commission Quarterly Financial Report

For the quarter ended  
June 30, 2022

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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 2022-23 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 \$2,468,935 (or 7 percent) from \$37,272,286 in 2021-22 to \$39,741,221 in 2022-23. This variance in authorities is mainly attributable to an increase in funds received and/or reprofiled to administer and enforce the ACA and the National Housing Strategy Act for respectively \$2,342,224 and \$785,000; offset by a decrease due to a reduction in funds reprofiled to 2021-22 versus 2022-23 in CHRA for \$943,919.

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 June 30, 2022, of \$7,906,197 represent 20 percent of total authorities for the year of \$39,741,221. Personnel expenditures of \$7,477,696 represent the majority of expenditures at 89 percent of the total gross amount spent of \$8,388,388 as of June 30, 2022.

Total gross budgetary expenditures of \$8,388,388 of the first quarter of 2022-23 have increased by \$520,199 compared with \$7,868,189 for the first quarter of 2021-22. The increase is mainly attributable to an increase of \$594,301 in personnel expenditures from \$6,883,395 in 2021-22 to \$7,477,696 in 2022-23, as a gradual increase in staffing to support the ACA, PEA and the National Housing Strategy Act has occurred since the first quarter of 2021-22 to coincide with the growth and implementation of these mandates.

## **3. Risks and uncertainties**

The Commission continues to face a high demand for services, guidance and expertise on human rights and discrimination complaints-related matters. The consequent strain on our limited resources presents a risk to maintaining appropriate staffing levels to deliver on all of our programs, ultimately undermining our public credibility and reputation as Canada's national human rights institution.

The Commission will be monitoring trends in its complaints processing times and adjusting its processes accordingly, as well as the viability and efficacy of proposed changes and timelines, and addressing concerns raised.

Our transition to digital service delivery continues to reinforce the need to adapt and upgrade the Commission's IT and communications infrastructure. Without the proper IT and communications support for the development of a coordinated and integrated online digital service delivery environment, there is a risk that the Commission's ability to efficiently and effectively deliver all of its programs under its purview will be compromised. To mitigate this risk, the Commission will be clearly identifying the IT and communication needs at the beginning of the fiscal year.

All other risks are mentioned in the [2022-23 Departmental Plan](#).

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

The addition of new mandates with the Commission (pay equity, accessibility, housing) continues to add to existing pressures on program implementation related to all mandates of the Commission, including our responsibilities under the CHRA, the EEA and the UNCRPD. With a lack of sufficient human and financial resources to support all programs, the attainment of program objectives may be delayed. In fact, in 2023-24 funds for the housing program have been significantly reduced. If CHRC is not able to find the necessary funds for this mandate, the National Housing Strategy Act cannot be fully implemented.

Approved by:

[original signed by]

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Marie-Claude Landry, Ad. E.  
Chief Commissioner

Date:

[original signed by]

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Natalie Dagenais  
Chief Financial Officer

**5. Statement of authorities (unaudited) - Fiscal Year 2022-23 (in dollars)**

	<b>Total available for use for the year ending March 31, 2023<sup>1</sup></b>	<b>Used during the quarter ended June 30, 2022</b>	<b>Year to date used at quarter-end</b>
Budgetary Authorities Vote 1 - Program Expenditures	37,604,427	7,334,189	7,334,189
Less: Revenues netted against expenditures	(2,080,000)	(482,191)	(482,191)
Budgetary Statutory Authorities Employee Benefit Plans	4,216,794	1,054,199	1,054,199
<b>Total Budgetary Authorities</b>	<b>39,741,221</b>	<b>7,906,197</b>	<b>7,906,197</b>

**Statement of Authorities (unaudited) - Fiscal Year 2021-22 (in dollars)**

	<b>Total available for use for the year ending March 31, 2022<sup>1</sup></b>	<b>Used during the quarter ended June 30, 2021</b>	<b>Year to date used at quarter-end</b>
Budgetary Authorities Vote 1 - Program Expenditures	35,497,767	6,904,559	6,904,559
Less: Revenues netted against expenditures	(2,080,000)	(454,772)	(454,772)
Budgetary Statutory Authorities Employee Benefit Plans	3,854,519	963,630	963,630
<b>Total Budgetary Authorities</b>	<b>37,272,286</b>	<b>7,413,417</b>	<b>7,413,417</b>

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

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

<b>Expenditures</b>	<b>Planned expenditures for the year ending March 31, 2023</b>	<b>Expended during the quarter ended June 30, 2022</b>	<b>Year to date used at quarter-end</b>
Personnel	32,328,751	7,477,696	7,477,696
Transportation and Communications	422,000	9,551	9,551
Information	848,000	36,699	36,699
Professional and Special Services	6,401,470	659,314	659,314
Rentals	826,000	183,071	183,071
Repair and Maintenance	60,000	2,376	2,376
Utilities, Material and Supplies	130,000	7,177	7,177
Acquisition of land, buildings and works	200,000	-	-
Acquisitions of Machinery and Equipment	600,000	12,504	12,504
Other Payments	5,000	-	-
<b>Total Gross Budgetary Expenditures</b>	<b>41,821,221</b>	<b>8,388,388</b>	<b>8,388,388</b>
<b>Less: Revenues netted against expenditures</b>	<b>(2,080,000)</b>	<b>(482,191)</b>	<b>(482,191)</b>
Internal Support Services			
<b>Less: Revenues netted against expenditures:</b>	<b>(2,080,000)</b>	<b>(482,191)</b>	<b>(482,191)</b>
<b>Total Net Budgetary Expenditures</b>	<b>39,741,221</b>	<b>7,906,197</b>	<b>7,906,197</b>



**Budgetary expenditures by Standard Object (unaudited)**  
**- Fiscal Year 2021-22 (in dollars)**

<b>Expenditures</b>	<b>Planned expenditures for the year ending March 31, 2022</b>	<b>Expended during the quarter ended June 30, 2021</b>	<b>Year to date used at quarter-end</b>
Personnel	29,898,568	6,883,395	6,883,395
Transportation and Communications	1,668,000	29,166	29,166
Information	433,000	82,709	82,709
Professional and Special Services	4,917,718	641,595	641,595
Rentals	809,000	137,598	137,598
Repair and Maintenance	126,000	-	-
Utilities, Material and Supplies	295,000	16,129	16,129
Acquisition of land, buildings and works	350,000	-	-
Acquisitions of Machinery and Equipment	850,000	75,442	75,442
Other Payments	5,000	2,155	2,155
<b>Total Gross Budgetary Expenditures</b>	<b>39,352,286</b>	<b>7,868,189</b>	<b>7,868,189</b>
<b>Less: Revenues netted against expenditures</b>	<b>(2,080,000)</b>	<b>(454,772)</b>	<b>(454,772)</b>
Internal Support Services			
<b>Less: Revenues netted against expenditures:</b>	<b>(2,080,000)</b>	<b>(454,772)</b>	<b>(454,772)</b>
<b>Total Net Budgetary Expenditures</b>	<b>37,272,286</b>	<b>7,413,417</b>	<b>7,413,417</b>