



# **Canadian Human Rights Commission Quarterly Financial Report**

For the quarter ended December 31, 2024

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as represented by the Canadian Human Rights Commission, 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 Q3 have declined by 5.9% from \$44,078,296 in 2023-24 to \$41,499,213 in 2024-25. The amount available at Q3 for this year has increased by \$2,699,348 since Q2 to account for the funding that was received for the Office of the Federal Housing Advocate and for compensation adjustments.

Notable changes in the Commission's net authorities in Q3 2024-25 compared with Q3 2023-24 include the following:

- Gross salary funding has increased by \$2,576,018 (8.3%) including:
  - \$1,247,742 related to collective bargaining agreement revisions.
  - \$1,103,034 in temporary funding to support the Office of the Federal Housing Advocate.
- Gross operating & maintenance funds have decreased by \$5,096,364 (46.9%) including:
  - A reduction of \$1,596,824 in CHRC funds due to a decline of \$885,824 in the operating budget carry-forward, a permanent reduction of \$188,000 for Refocusing Government Spending, and the expiration of \$523,000 in other temporary funds.
  - A reduction of \$369,947 for Pay Equity and \$188,971 for Accessibility as reprofiled funds for those programs have been exhausted.
  - A net reduction of \$3,026,334 in temporary funding for the Office of the Federal Housing Advocate.

The impact of the reduction in operating & maintenance funds is significant. The Commission continues to look for efficiencies and solutions. Although salary funds have increased, the impact of that increase is negligible since it reflects the increased cost of salaries due to revised collective agreements that were approved in FY 2023-24.

## **2.2 Statement of Department Budgetary Expenditures by Standard Object**

As shown in the Budgetary Expenditures by Standard Object, total year-to-date net budgetary expenditures as of December 31, 2024, are \$29,229,977. This represents 70 percent of total net authorities for the year of \$41,499,213. Salary expenditures of \$28,366,391 remain the most significant gross expenditure category at the end of Q3, coming in at 92.3 percent of the total.

Total gross budgetary expenditures of \$10,969,695 in the third quarter of FY 2024-25 have decreased by \$1,670,386 compared with \$12,640,081 for the third quarter of FY 2023-24. The decrease is mainly attributable to a lower availability of operating & maintenance funds this year which caused the most notable decline in spending of \$593,866 on professional services, \$78,793 for the acquisition of equipment and \$106,964 for transport and communications compared with Q3 2023-24.

## **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 may 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**

Without additional resources for the National Monitoring Mechanism and the Federal Housing Advocate, the Commission's ability to fulfill these roles may be compromised.

Approved by:

\_\_\_\_\_[Original signed by]\_\_\_\_\_  
Charlotte-Anne Malischewski  
Interim Chief Commissioner

\_\_\_\_\_[Original signed by]\_\_\_\_\_  
Natalie Dagenais  
Chief Financial Officer

Ottawa, Ontario  
Date: February 20<sup>th</sup>, 2025

## 5. Financial Tables

### 5.1 2024-25 Statement of Authorities (unaudited)

Canadian Human Rights Commission

Quarterly Financial Report

For the quarter ended December 31, 2024

(in dollars)

	Total available for use for the year ending March 31, 2025*	Used during the quarter ended December 31, 2024	Year to date used at quarter-end
<b>Budgetary Authorities</b>			
Vote 1 – Program Expenditures	39,405,202	9,893,507	27,497,829
<b>Less: Revenues Netted Against Expenditures</b>			
Internal Support Services	(2,508,558)	(488,689)	(1,496,414)
<b>Budgetary Statutory Authorities</b>			
Employee Benefit Plans	4,602,569	1,076,188	3,228,563
<b>Total Budgetary Authorities</b>	<b>41,499,213</b>	<b>10,481,006</b>	<b>29,229,977</b>

\*Includes only Authorities available for use and granted by Parliament at quarter-end.



## 5.2 2023-24 Statement of Authorities (unaudited)

Canadian Human Rights Commission

Quarterly Financial Report

For the quarter ended December 31, 2023

(in dollars)

	Total available for use for the year ending March 31, 2024*	Used during the quarter ended December 31, 2023	Year to date used at quarter-end
<b>Budgetary Authorities</b>			
Vote 1 – Program Expenditures	41,925,548	11,581,894	29,156,242
<b>Less: Revenues Netted Against Expenditures</b>			
Internal Support Services	(2,080,000)	(521,119)	(1,580,063)
<b>Budgetary Statutory Authorities</b>			
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>

\*Includes only Authorities available for use and granted by Parliament at quarter-end.

### 5.3 2024-25 Statement of Budgetary Expenditures by Standard Object (unaudited)

Canadian Human Rights Commission

Quarterly Financial Report

For the quarter ended December 31, 2024

(in dollars)

	Total available for use for the year ending March 31, 2025*	Used during the quarter ended December 31, 2024	Year to date used at quarter-end
<b>Expenditures</b>			
Personnel	38,233,279	10,275,718	28,366,391
Transportation and Communications	325,395	49,468	138,895
Information	178,419	63,490	137,658
Professional and Special Services	3,587,604	493,157	1,368,277
Rentals	677,559	10,799	615,974
Repair and Maintenance	40,578	11,739	13,526
Utilities, Material and Supplies	79,369	2,041	8,037
Acquisition of Land, Building and Works	25,217	0	0
Acquisitions of Machinery and Equipment	850,406	63,283	77,334
Other Payments	9,945	300	300
<b>Total Gross Budgetary Expenditures</b>	<b>44,007,771</b>	<b>10,969,695</b>	<b>30,726,391</b>
<b>Less: Revenues Netted Against Expenditures</b>			
Internal Support Services	(2,508,558)	(488,689)	(1,496,414)
<b>Total Net Budgetary Expenditures</b>	<b>41,499,213</b>	<b>10,481,006</b>	<b>29,229,977</b>

\*Includes only Authorities available for use and granted by Parliament at quarter-end.

## 5.4 2023-24 Statement of Budgetary Expenditures by Standard Object (unaudited)

Canadian Human Rights Commission

Quarterly Financial Report

For the quarter ended December 31, 2023

(in dollars)

	Total available for use for the year ending March 31, 2024*	Used during the quarter ended December 31, 2023	Year to date used at quarter-end
<b>Expenditures</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, Building and Works	86,629	0	0
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>			
Internal Support Services	(2,080,000)	(521,119)	(1,580,063)
<b>Total Net Budgetary Expenditures</b>	<b>44,078,296</b>	<b>12,118,962</b>	<b>30,750,740</b>

\*Includes only Authorities available for use and granted by Parliament at quarter-end.