Canadian human rights commission | Commission canadienne des droits de la personne

Canadian Human Rights Commission Quarterly Financial Report

For the quarter ended September 30, 2026

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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 2026-27 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 Q2 have increased by 2.6% from $41,283,377 in 2025-26 to $42,368,455 in 2026-27. These amounts include funding received during the year through the Supplementary Estimates process and from the operating budget carry-forward.

Authorities were impacted by both increases and decreases during the year. While funding of $2,278,935 received for the Office of the Federal Housing Advocate and the National Monitoring

Mechanism for People with Disabilities, and $1,820,749 in Operating Budget Carry Forward funding increased available authorities, these gains were partially offset by reductions of $476,666 stemming from the Comprehensive Expenditure Review (CER). Overall, authorities increased between Q1 and Q2; however, the impact of CER reductions is expected to be substantially greater in future years.

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 September 30, 2026, are $19,465,052. This represents 45.9 % of total net authorities for the year of $42,368,455. Personnel expenditures of $18,804,481 remain the most significant gross expenditure category at the end of Q2, coming in at 96.6 % of the total.

Total gross budgetary expenditures of $10,348,519 in the second quarter of 2026-27 have increased by $552,357 compared with $9,796,162 for the second quarter of 2025-26. The increase is mainly attributable to the pay increases as per collective bargaining funding, as well as an increase in operating & maintenance spending from Q2 of 2025-26 to Q2 of 2026-27.

3. Risks and Uncertainties

The Commission continues to operate in a complex environment shaped by its expanded legislative responsibilities, including mandates under the *Accessible Canada Act*, the *Pay Equity Act*, and the *National Housing Strategy Act*. These responsibilities, together with ongoing financial and human resource pressures, increasing workloads, and evolving operational demands, continue to present risks to the timely delivery of programs and services, and the achievement of the Commission’s strategic outcomes.

To address these challenges, the Commission is implementing a "One Commission” approach through a transition to a functions-based organizational model. This transformation is intended to better integrate the Commission's mandates, reduce duplication, strengthen internal collaboration, clarify roles and responsibilities, and improve the strategic alignment of resources. The new structure is expected to enhance organizational agility, support more efficient decision-making, and optimize the use of employee expertise, enabling the Commission to respond more effectively to emerging priorities while ensuring the long-term sustainability of its operations.

All other risks are mentioned in the 2026-27 Departmental Plan.

4. Significant Changes in Relation to Operations, Personnel and Programs

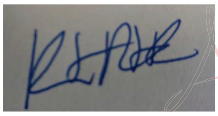
The Commission is implementing a significant organizational transformation through the adoption of a “One Commission” approach and the transition to a functions-based organizational model. These changes, together with government-wide expenditure reduction measures, have required adjustments to the Commission’s operations, workforce and resource allocation.

The Commission has taken steps to support the transition, mitigate impacts and maintain the effective delivery of its mandate and programs. The new organizational model is expected to strengthen collaboration, enhance operational efficiency and ensure the effective stewardship of public resources.

Approved by:



Charlotte-Anne Malischewski
Chief Commissioner



Kevin P. Petit-Frère
Chief Financial Officer

Ottawa, Ontario
Date: TBC

5. Financial Tables

5.1 2026-27 Statement of Authorities (unaudited)

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(in dollars)

	Total available for use for the year ending March 31, 2027*	Used during the quarter ended September 30, 2026	Year to date used at quarter-end
Budgetary Authorities			
Vote 1 – Program Expenditures	39,278,688	9,050,652	17,853,443
Less: Revenues Netted Against Expenditures			
Internal Support Services	(2,538,567)	(496,428)	(984,124)
Budgetary Statutory Authorities			
Employee Benefit Plans	5,628,334	1,297,867	2,595,733
Total Budgetary Authorities	**42,368,455**	**9,852,091**	**19,465,052**

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

5.2 2025-26 Statement of Authorities (unaudited)

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(in dollars)

	Total available for use for the year ending March 31, 2026*	Used during the quarter ended September 30, 2025	Year to date used at quarter-end
Budgetary Authorities			
Vote 1 – Program Expenditures	38,792,034	8,538,684	17,292,700
Less: Revenues Netted Against Expenditures			
Internal Support Services	(2,538,567)	(490,225)	(991,911)
Budgetary Statutory Authorities			
Employee Benefit Plans	5,029,910	1,257,478	2,514,955
Total Budgetary Authorities	**41,283,377**	**9,305,937**	**18,815,744**

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

5.3 2026-27 Statement of Budgetary Expenditures by Standard Object (unaudited)

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(in dollars)

	Total available for use for the year ending March 31, 2027*	Used during the quarter ended September 30, 2026	Year to date used at quarter-end
Expenditures			
Personnel	38,901,642	9,582,428	18,804,481
Transportation and Communications	575,521	36,842	98,353
Information	121,912	12,390	68,727
Professional and Special Services	3,835,129	385,026	745,897
Rentals	1,007,054	96,495	464,383
Repair and Maintenance	160,986	11,176	34,941
Utilities, Material and Supplies	46,944	8,677	11,605
Acquisition of Land, Building and Works	0	0	0
Acquisitions of Machinery and Equipment	256,317	43,977	49,281
Public Debt Charges	1,517	0	0
Other Payments	0	171,508	171,508
Total Gross Budgetary Expenditures	**44,907,022**	**10,348,519**	**20,449,176**
Less: Revenues Netted Against Expenditures			
Internal Support Services	(2,538,567)	(496,428)	(984,124)
Total Net Budgetary Expenditures	**42,368,455**	**9,852,091**	**19,465,052**

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

5.4 2025-26 Statement of Budgetary Expenditures by Standard Object (unaudited)

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(in dollars)

	Total available for use for the year ending March 31, 2026*	Used during the quarter ended September 30, 2025	Year to date used at quarter-end
Expenditures			
Personnel	37,905,141	9,252,509	18,355,045
Transportation and Communications	477,640	26,894	73,341
Information	254,162	57,813	77,946
Professional and Special Services	3,791,271	345,499	726,418
Rentals	1,077,912	75,785	531,775
Repair and Maintenance	35,526	23,746	23,746
Utilities, Material and Supplies	65,417	5,354	5,393
Acquisition of Land, Building and Works	0	0	0
Acquisitions of Machinery and Equipment	214,875	8,512	13,891
Other Payments	0	50	100
Total Gross Budgetary Expenditures	**43,821,944**	**9,796,162**	**19,807,655**
Less: Revenues Netted Against Expenditures			
Internal Support Services	(2,538,567)	(490,225)	(991,911)
Total Net Budgetary Expenditures	**41,283,377**	**9,305,937**	**18,815,744**

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