



# Canadian Human Rights Commission Quarterly Financial Report

For the quarter ended December 31, 2025

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as represented by the Canadian Human Rights Commission, 2025.

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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 2025-26 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 increased by 1.7% from \$41,499,213 in 2024-25 to \$42,220,145 in 2025-26. This includes the funding received through the Supplementary Estimates process and reflects additional funding for collective bargaining adjustments.

Since Q2, the total authorities for the 2025-26 fiscal year have increased. This includes the additional funding of \$801,418 for the National Monitoring Mechanism as well as \$135,350 in personnel due to collective bargaining adjustments.

The Commission continues to look for short-term efficiencies and solutions to help with the upcoming Comprehensive Expenditure Review (CER) reductions that will come into effect next year.

### **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, 2025, are \$28,735,574, representing 68.1 % of total net authorities for the year of \$42,220,145. Salary expenditures of \$27,846,189 remain the most significant gross expenditure category at the end of Q3, accounting for 92.1% of the total gross year-to-date expenditures of \$30,218,608.

Total gross budgetary expenditures of \$10,410,953 in the third quarter of FY 2025-26 have decreased by \$558,741 compared with \$10,969,694 in the third quarter of FY 2024-25. This represents a decrease of 5.4%, which is primarily attributable to lower personnel expenditures in anticipation of upcoming CER reductions.

## **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 has embarked on an initiative to move to a functions-based organization, which is expected to increase efficiencies.

All other risks are mentioned in the [2025-26 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. Although temporary funding was approved for both mandates for this fiscal year, future ongoing funding remains uncertain.

The Commission will also be restructuring the department for the start of next fiscal year, as it will be moving towards a new function-based structure where staff will be grouped by expertise and specialty. This will allow CHRC to work together toward shared outcomes, break down existing silos, and remove duplication to be more efficient and maximize its impact.

Approved by:

[ Original signed by]

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Charlotte-Anne Malischewski  
Interim Chief Commissioner

[ Original signed by]

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Natalie Dagenais  
Chief Financial Officer

Ottawa, Ontario  
Date: February, 2025



## 5. Financial Tables

### 5.1 2025-26 Statement of Authorities (unaudited)

Canadian Human Rights Commission  
Quarterly Financial Report  
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(in dollars)

	Total available for use for the year ending March 31, 2026*	Used during the quarter ended December 31, 2025	Year to date used at quarter-end
<b>Budgetary Authorities</b>			
Vote 1 – Program Expenditures	39,589,258	9,153,476	26,446,175
<b>Less: Revenues Netted Against Expenditures</b>			
Internal Support Services	(2,538,567)	(491,123)	(1,483,034)
<b>Budgetary Statutory Authorities</b>			
Employee Benefit Plans	5,169,454	1,257,478	3,772,433
<b>Total Budgetary Authorities</b>	<b>42,220,145</b>	<b>9,919,831</b>	<b>28,735,574</b>

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

## 5.2 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>29,229,978</b>

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

### 5.3 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 December 31, 2025	Year to date used at quarter-end
<b>Expenditures</b>			
Personnel	38,696,863	9,491,144	27,846,189
Transportation and Communications	489,349	82,936	156,277
Information	260,393	21,022	98,968
Professional and Special Services	3,884,211	712,557	1,438,974
Rentals	1,104,336	48,699	580,474
Repair and Maintenance	36,397	8,064	31,810
Utilities, Material and Supplies	67,021	30,454	35,847
Acquisition of Land, Building and Works	-	-	-
Acquisitions of Machinery and Equipment	220,142	14,978	28,869
Other Payments	-	1,100	1,200
<b>Total Gross Budgetary Expenditures</b>	<b>44,758,712</b>	<b>10,410,954</b>	<b>30,218,608</b>
<b>Less: Revenues Netted Against Expenditures</b>			
Internal Support Services	(2,538,567)	(491,123)	(1,483,034)
<b>Total Net Budgetary Expenditures</b>	<b>42,220,145</b>	<b>9,919,831</b>	<b>28,735,574</b>

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

## 5.4 2024-25 Statement of Budgetary Expenditures by Standard Object (unaudited)

Canadian Human Rights Commission  
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(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	-	-
Acquisitions of Machinery and Equipment	850,406	63,283	77,334
Other Payments	9,945	-	300
<b>Total Gross Budgetary Expenditures</b>	<b>44,007,771</b>	<b>10,969,695</b>	<b>30,726,392</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>29,229,978</b>

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