

**Canadian Centre for Occupational Health and Safety  
Quarterly Financial Report  
For the Quarter Ended  
June 30, 2024 (Unaudited)**

August 2024

**Canadian Centre for Occupational Health and Safety  
Quarterly Financial Report  
for the Quarter Ended June 30, 2024**

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## **Statement outlining results, risks and significant changes in operations, personnel and programs**

### **1. Introduction**

This quarterly report has been prepared by management, as required by section [65.1 of the \*Financial Administration Act\*](#), and in the form and manner prescribed by the Treasury Board Secretariat. The report should be read in conjunction with the Main Estimates and Supplementary Estimates.

This quarterly report has not been subject to an external audit or review.

#### **1.1 Authority and mandate**

The Canadian Centre for Occupational Health and Safety (CCOHS) operates under the legislative authority of the *Canadian Centre for Occupational Health and Safety Act* S.C., 1977-78, c. 29 which was passed by unanimous vote in the Canadian Parliament. The purpose of this Act is to promote the fundamental right of Canadians to a healthy and safe working environment by creating a national institute (CCOHS) concerned with the study, encouragement and co-operative advancement of occupational health and safety.

CCOHS is Canada's national occupational health and safety resource which is dedicated to the advancement of occupational health and safety performance by providing necessary services including information and knowledge transfer; training and education; cost-effective tools for improving occupational health and safety performance; management systems services supporting health and safety programs; injury and illness prevention initiatives and promoting the total well-being – physical, psychosocial and mental health - of working people. The Centre was created to provide a common focus for, and coordination of, information in the area of occupational health and safety.

CCOHS functions as an independent departmental corporation under Schedule II of the *Financial Administration Act* and is accountable to Parliament through the Minister of Labour and Seniors. Further information on the mandate, roles, responsibilities and programs of CCOHS can be found in the Canadian Centre for Occupational Health and Safety 2024-2025 Main Estimates, available on the following website: [Main Estimates \(Part II\)](#).

#### **1.2 Basis of presentation**

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities table (see appendix) includes the department's spending authorities granted by Parliament and those used by the department, consistent with the Main Estimates and Supplementary Estimates for both the 2023-24 and 2024-25 fiscal years. 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 moneys 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.

As part of the departmental performance reporting process, CCOHS prepares its annual departmental financial statements on a full accrual basis in accordance with Treasury Board accounting policies, which are based on Canadian generally accepted accounting principles for the public sector. However, the spending authorities voted by parliament remain on an expenditure basis.

## 2. Highlights of fiscal quarter and fiscal year to date (YTD) results

This section highlights the significant items that contributed to the net change in authorities and actual expenditures for the quarter and year-to-date (YTD) ended June 30, 2024.

**Table 1: Highlights of the fiscal quarter and fiscal year-to-date results (\$ thousands)  
 Statement of voted and statutory authorities**

<i>(In thousands of dollars)</i>	<b>2024-25 Budgetary authorities to March 31, 2025</b>	<b>2023-24 Budgetary authorities to March 31, 2024</b>	<b>Variance in budgetary authorities</b>	<b>YTD expenditures as at Q1 2024-25</b>	<b>YTD expenditures as at Q1 2023-24</b>	<b>Variance in expenditures</b>
Vote 25 – Net Operating expenditures	6,320	5,234	1,086	1,494	1,759	(265)
CCOHS Frozen allotment – Adjustment for Vote Netting Revenue from Governor General Warrants	(697)	(697)	0	0	0	0
Statutory Vote – Employee benefit plans	776	690	86	194	172	22
Spending of revenues carried forward pursuant to section 6(1)(g) of the <i>Canadian Centre for Occupational Health and Safety Act</i>	4,500	4,500	0	1,755	1,686	69
<b>Total Budgetary authorities</b>	<b>10,899</b>	<b>9,727</b>	<b>1,172</b>	<b>3,443</b>	<b>3,617</b>	<b>(174)</b>
Non-budgetary authorities	0	0	0	0	0	0
<b>Total authorities</b>	<b>10,899</b>	<b>9,727</b>	<b>1,172</b>	<b>3,443</b>	<b>3,617</b>	<b>(174)</b>

## 2.1 Statement of voted and statutory authorities

CCOHS's total budgetary authorities available to spend in 2024-25 as of the quarter ended June 30, 2024, have increased by \$1.172 million (to \$10.899 million) or by 12.05%. Overall authorities for 2024-25 are higher due to negotiated salary adjustments for economic increases.

Contributions to employee benefit plans have increased by \$0.086 million (to \$0.776 million) or by 12.53% as new funding was received from Treasury Board Secretariat for negotiated salary adjustments for economic increases.

Spending of revenues carried forward pursuant to section 6(1)(g) of the *Canadian Centre for Occupational Health and Safety Act*. This authority remains the same (at \$4.5 million).

CCOHS revenues account for at least 40% to 55% of its total budget.

## 2.2 Expenditure analysis

As illustrated in the appended statement of authorities table, Q1 expenditures decreased by \$0.174 million (to \$3.443 million) or by 4.81%. Q1 Vote 25 Net Operating expenditures decreased by \$0.265 million (to \$1.494 million) or by 15.06%, while Statutory Vote – Employee benefit plans increased by \$0.022 million (to \$0.194 million) or by 12.53%. Spending of revenues carried forward pursuant to section 6(1)(g) of the *Canadian Centre for Occupational Health and Safety Act* increased by \$0.069 million (to \$1.755 million) or by 4.10%.

As illustrated in the appended table of departmental budgetary expenditures by standard object, the decrease in expenditures of \$0.174 million for Q1 and YTD by standard object is due to the following:

- \$0.059 million decrease in personnel costs due primarily to a timing difference in employee benefit costs
- \$0.029 million decrease in transportation and communications costs primarily attributable to a decrease in internet line charges (Cloud Services)
- \$0.007 million decrease in information costs due to the timing of advertising expenditures
- \$0.132 million decrease in professional and special services primarily attributable to professional services decrease by \$0.044 million, security decrease by \$0.037 million, and royalties decrease by \$0.051 million
- \$0.053 million increase in software rentals, primarily driven by the reallocation of certain royalties and professional services costs, as the nature of these services has evolved to align more closely with software rentals
- \$0.008 million decrease in repair and maintenance due to Audio Visual equipment support and maintenance related to the timing of expenditures during the transition to a new service provider
- \$0.008 million increase in utilities, materials and supplies due to purchases of computer equipment and ergonomic furniture for CCOHS staff and facilities

CCOHS carefully monitors its expenditures to ensure adequate funding.

### **3. Risks and uncertainties**

CCOHS is partially funded through voted parliamentary spending authorities and statutory authorities for personnel, operating expenditures, and capital expenditures. CCOHS is also partially funded through responsible revenue from the sale of goods and services.

Delivering departmental programs and services may depend on several risk factors such as economic fluctuations, political climate, scientific development, government priorities, and central agency or government-wide initiatives.

CCOHS sells its products and services to workplaces and attempts to earn up to approximately 50% of its budget through these sales. Our products and services are subject to risk due to changing general market conditions.

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

There have been no significant changes in relation to personnel, operations, or programs during the first quarter of 2024-25.

### **5. Approval by senior officials**

Original signed by:

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Anne Tennier, P.Eng. EP  
President and Chief Executive Officer  
and Acting Chief Financial Officer

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Jennifer Reeves, CPA  
Deputy Chief Financial Officer

Hamilton, Canada  
August 29, 2024

## Appendix

**Table 2: Statement of authorities  
 (unaudited)**

<i>(In thousands of dollars)</i>	Fiscal year 2024-2025			Fiscal year 2023-2024		
	Total available for use for the year ending March 31, 2025*	Used during the quarter ended June 30, 2024	Year to date used at quarter-end	Total available for use for the year ending March 31, 2024*	Used during the quarter ended June 30, 2023	Year to date used at quarter-end
Vote 25 – Net operating expenditures	6,320	1,494	1,494	5,234	1,759	1,759
CCOHS Frozen allotment – adjustment for vote netting revenue from Governor General warrants	(697)	0	0	(697)	0	0
Statutory Vote – Employee benefit plans	776	194	194	690	172	172
Spending of revenues carried forward pursuant to section 6(1)(g) of the <i>Canadian Centre for Occupational Health and Safety Act</i>	4,500	1,755	1,755	4,500	1,686	1,686
<b>Total budgetary authorities</b>	<b>10,899</b>	<b>3,443</b>	<b>3,443</b>	<b>9,727</b>	<b>3,617</b>	<b>3,617</b>
Non-budgetary authorities	0	0	0	0	0	0
<b>Total authorities</b>	<b>10,899</b>	<b>3,443</b>	<b>3,443</b>	<b>9,727</b>	<b>3,617</b>	<b>3,617</b>

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



**Table 3: Departmental budgetary expenditures by standard object  
 (unaudited)**

<i>(In thousands of dollars)</i>	Fiscal year 2024-2025			Fiscal year 2023-2024		
	Planned expenditures for the year ending March 31, 2025*	Expended during the quarter ended June 30, 2024	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2024*	Expended during the quarter ended June 30, 2023	Year to date used at quarter-end
<b>Expenditures:</b>						
Personnel	9,174	2,824	2,824	8,002	2,883	2,883
Transportation and communications	276	118	118	263	148	148
Information	68	3	3	68	11	11
Professional and special services	682	258	258	760	390	390
Rentals	647	227	227	504	174	174
Repair and maintenance	15	0	0	16	8	8
Utilities, materials and supplies	28	13	13	47	4	4
Acquisition of land, buildings and works	0	0	0	0	0	0
Acquisition of machinery and equipment	9	0	0	67	0	0
Transfer payments	0	0	0	0	0	0
Public debt charges	0	0	0	0	0	0
Other subsidies and payments	0	0	0	0	0	0
<b>Total gross budgetary expenditures</b>	<b>10,899</b>	<b>3,443</b>	<b>3,443</b>	<b>9,727</b>	<b>3,617</b>	<b>3,617</b>
Less Revenues netted against expenditures:	0	0	0	0	0	0
Revenues type 1	0	0	0	0	0	0
Revenues type 2	0	0	0	0	0	0
<b>Total revenues netted against expenditures:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total net budgetary expenditures</b>	<b>10,899</b>	<b>3,443</b>	<b>3,443</b>	<b>9,727</b>	<b>3,617</b>	<b>3,617</b>

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