

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

November 2024

**Canadian Centre for Occupational Health and Safety
Quarterly Financial Report
for the Quarter Ended September 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 September 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>	2024-25 Budgetary authorities to March 31, 2025	2023-24 Budgetary authorities to March 31, 2024	Variance in budgetary authorities	YTD expenditures as at Q2 2024-25	YTD expenditures as at Q2 2023-24	Variance in expenditures
Vote 25 – Net Operating expenditures	6,320	5,234	1,086	2,766	3,551	(785)
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	388	345	43
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	3,528	3,224	304
Total Budgetary authorities	10,899	9,727	1,172	6,682	7,120	(438)
Non-budgetary authorities	0	0	0	0	0	0
Total authorities	10,899	9,727	1,172	6,682	7,120	(438)

2.1 Statement of voted and statutory authorities

CCOHS's total budgetary authorities available to spend in 2024-25 as of the quarter ended September 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, Q2 expenditures decreased by \$0.264 million (to \$3.239 million) or by 7.53% and YTD expenditures decreased by \$0.438 million or by 6.15%. Q2 Vote 25 Net Operating expenditures decreased by \$0.520 million (to \$1.272 million) or by 29.02% and YTD expenditures decreased by \$0.785 million (to \$2.766 million) or by 22.10%. Q2 Statutory Vote – Employee benefit plans increased by \$0.022 million (to \$0.194 million) or by 12.53% and YTD expenditures increased by \$0.043 million (to \$0.345 million) or by 12.53%. Q2 Spending of revenues carried forward pursuant to section 6(1)(g) of the *Canadian Centre for Occupational Health and Safety Act* increased by \$0.235 million (to \$1.773 million) or by 15.25% and YTD expenditures increased by \$0.304 (to \$3.224 million) or by 9.42%.

As illustrated in the appended table of departmental budgetary expenditures by standard object, the decrease in expenditures of \$0.264 million for Q2 and \$0.438 million YTD by standard object is due to the following:

- \$0.046 million (\$0.106 million YTD) decrease in personnel costs due primarily to a timing difference in employee benefit costs
- \$0.036 million (\$0.006 million YTD) increase in transportation and communications costs primarily attributable to an increase in internet line charges (Cloud Services)
- \$0.001 million (\$0.008 million YTD) decrease in information costs due to the timing of advertising expenditures
- \$0.375 million (\$0.507 million YTD) decrease in professional and special services 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
- \$0.108 million (\$0.161 million YTD) 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
- \$0.009 million (\$0.001 YTD) increase in repair and maintenance due to Audio Visual equipment support and maintenance related to the timing of expenditures
- \$0.006 million (\$0.014 YTD) 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 second quarter of 2024-25.

5. Approval by senior officials

Original signed by:

Chandra Guilday
Vice President Finance and
Chief Financial Officer

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

Hamilton, Canada
November 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 Sept. 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 Sept. 30, 2023	Year to date used at quarter-end
Vote 25 – Net operating expenditures	6,320	1,272	2,776	5,234	1,792	3,551
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	388	690	172	345
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	1,773	3,528	4,500	1,538	3,224
Total budgetary authorities	10,899	3,239	6,682	9,727	3,503	7,120
Non-budgetary authorities	0	0	0	0	0	0
Total authorities	10,899	3,239	6,682	9,727	3,503	7,120

* 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 Sept. 30, 2024	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2024*	Expended during the quarter ended Sept. 30, 2023	Year to date used at quarter-end
Expenditures:						
Personnel	9,174	2,852	5,676	8,002	2,899	5,782
Transportation and communications	276	87	205	263	51	199
Information	68	4	7	68	4	15
Professional and special services	682	68	326	760	443	833
Rentals	647	212	439	504	104	279
Repair and maintenance	15	6	6	16	(3)	5
Utilities, materials and supplies	28	10	23	47	5	9
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
Total gross budgetary expenditures	10,899	3,239	6,682	9,727	3,503	7,120
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
Total revenues netted against expenditures:	0	0	0	0	0	0
Total net budgetary expenditures	10,899	3,239	6,682	9,727	3,503	7,120

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