



Canadian Institutes of Health Research  
Instituts de recherche en santé du Canada



# **Canadian Institutes of Health Research**

**Quarterly Financial Report**  
for the Quarter Ended June 30, 2024

## **1. Introduction**

This quarterly financial 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. It should be read in conjunction with the 2024-25 [Main Estimates](#). It has not been subject to an external audit or review nor has it been subject to the approval of the Audit Committee.

### ***1.1 Authority, mandate and programs***

The Canadian Institutes of Health Research (CIHR) is the Government of Canada's health research funding agency. It was created in June 2000 by the *Canadian Institutes of Health Research Act* with a mandate “to excel, according to internationally accepted standards of scientific excellence, in the creation of new knowledge and its translation into improved health for Canadians, more effective health services and products and a strengthened Canadian health care system.”

CIHR invests in high quality health research and health research personnel to help create and apply new knowledge that can improve health outcomes for Canadians, lead to innovative products and services that improve Canada's health care system, and create high quality employment and commercial opportunities.

Further details on CIHR's mandate and programs can be found in [Part II of the Main Estimates](#) and the [Department Plan](#).

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

This quarterly report has been prepared by CIHR management using an expenditure basis of accounting. The accompanying Statement of Authorities includes CIHR's spending authorities granted by Parliament and those used by CIHR, consistent with the Main Estimates supplied thus far 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 monies can be spent by the Government of Canada (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.

CIHR uses the full accrual method of accounting to prepare and present its annual departmental 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 fiscal quarter and fiscal year to date (YTD) results**

This quarterly financial report reflects the results of the current fiscal period in comparison to the authorities supplied by the Main Estimates to date for fiscal year 2024-25, as well as budget adjustments approved by Treasury Board up to June 30, 2024.

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## ***2.1 Financial Highlights – Statement of Authorities (Refer to Section 5)***

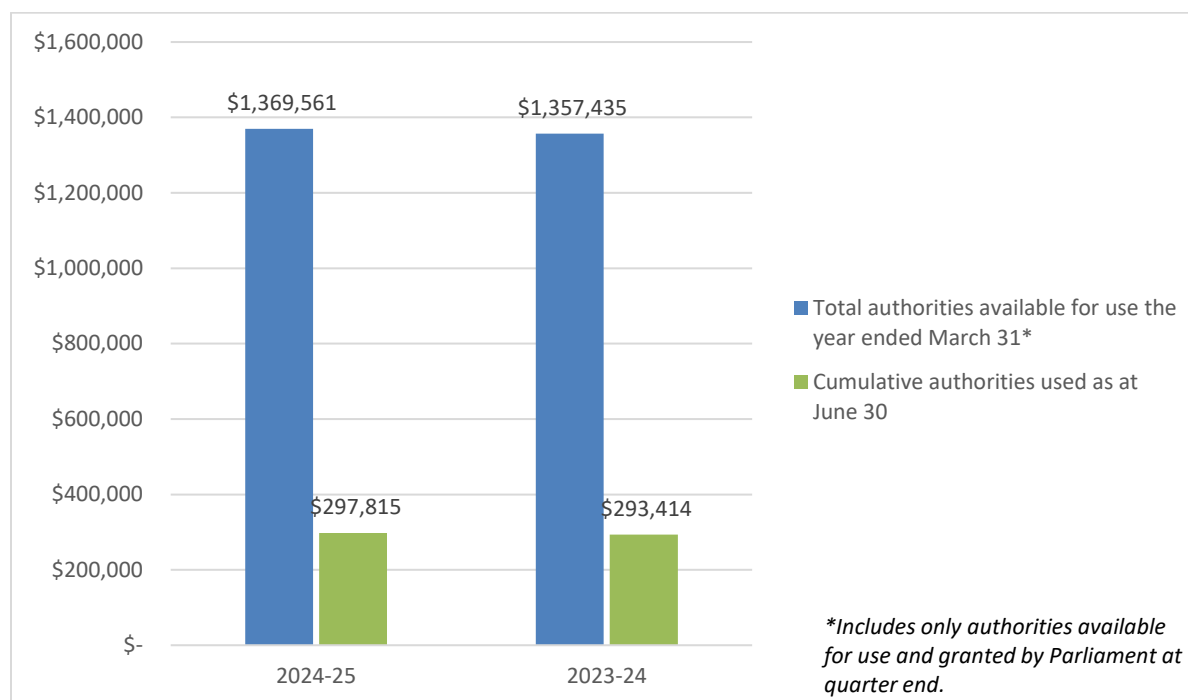
As of June 30, 2024, total authorities available for use for CIHR have increased by \$12.1 million (0.9%) compared to June 30, 2023 as shown in the table below. The increase to CIHR's total authorities available is due to:

- \$12.8 million increase resulting from CIHR's participation in tri-agency programs in collaboration with the Natural Sciences and Engineering Research Council (NSERC) and the Social Sciences and Humanities Research Council (SSHRC). Funding for these programs varies by fiscal year as CIHR is allocated funding following each distinct competition depending on the successful applicants' alignment with CIHR's health-related mandate. CIHR received more funds in 2024-25 for the Canada First Research Excellence Fund (\$11.2 million), Canada Excellence Research Chairs (\$1.5 million), College and Community Innovation Program (\$0.5 million) and fewer funds for the Network Centres of Excellence (\$0.4 million).
- \$9.9 million of new funding to build a World-Class Health Data System for Canadians;
- \$6.4 million increase in funding for compensation adjustments for employee salaries;
- \$3.8 million increase in net transfers from other government departments for specific programs and initiatives;
- \$2.2 million increase in funding for Dementia and Brain Health in Aging (Budget 2022);
- \$0.7 million increase in funding for Canada's Black students and postdoctoral fellows;
- \$1.2 million decrease due to employee benefit plan adjustments from the Treasury Board Secretariat;
- \$1.4 million decrease due to reductions to travel and professional services through Budget 2023;
- \$2.1 million decrease in funding for Eliminating Cervical Cancer in Canada (sunsetting);
- \$4.4 million decrease in funding for the Clinical Trials Fund; and
- \$14.6 million decrease in funding for Pediatric Cancer (sunsetting).

Total authorities used as of June 30, 2024 increased by \$4.4 million (1.5%) compared to the prior fiscal year due mainly to the grant payments related to the increased funding mentioned above. CIHR has used 21.7% (21.6% in 2023-24) of its available authorities through the first quarter which is consistent with its annual spending pattern.

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**Figure 2.1.1 Total annual authorities available and cumulative authorities used.**  
 (\$ thousands)



**Table 2.1.1 – Changes to annual authorities available and authorities used during the first quarter (Q1) by vote.**  
 (\$ thousands)

	2024-25			2023-24			Variance	
	Annual authorities available	Q1 authorities used	% used	Annual authorities available	Q1 authorities used	% used	(1) vs (3)	(2) vs (4)
	(1)	(2)		(3)	(4)			
Vote 1 - Operating Expenditures	76,151	18,664	24.5%	72,522	17,573	24.2%	5.0%	6.2%
Vote 5 - Grants	1,284,600	276,949	21.6%	1,276,047	273,625	21.4%	0.7%	1.2%
Statutory Authorities – Employee benefits plan	8,810	2,202	25.0%	8,866	2,216	25.0%	(0.6%)	(0.6%)
<b>Total</b>	<b>1,369,561</b>	<b>297,815</b>	<b>21.7%</b>	<b>1,357,435</b>	<b>293,414</b>	<b>21.6%</b>	<b>0.9%</b>	<b>1.5%</b>

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## Vote 1 – Operating Expenditures

Total authorities available for use for Vote 1 - Operating expenditures increased by \$3.6 million (5.0%) as at June 30, 2024 compared to the prior fiscal year.

This increase is due to:

- \$5.4 million increase in funding for compensation adjustments for employee salaries;
- \$0.9 million of new funding to build a World-Class Health Data System for Canadians;
- \$0.1 million increase in funding due to various immaterial adjustments;
- \$0.3 million decrease in net transfers from other government departments for specific programs and initiatives;
- \$0.4 million decrease in funding for Pediatric Cancer (sunsetting).
- \$0.7 million decrease in funding for the Clinical Trials Fund; and
- \$1.4 million decrease due to reductions to travel and professional services through Budget 2023.

Authorities used during the first quarter for Vote 1 – Operating Expenditures have increased by \$1.1 million (6.2%) as compared to the prior fiscal year. This variance is primarily due to an increase in personnel costs (\$1.1M) due to yearly salary increases, an increase in information services (\$0.3M) for database access and subscription services and an increase in the acquisition of equipment (\$0.1M). This increase is mainly offset by a decrease in transportation and communication costs (\$0.2M) resulting from a decrease in telecommunication services, a decrease in public servant travel and a decrease in professional services (\$0.2M). The percentage of operating authorities used has slightly increased from the prior year (24.5% and 24.2% respectively) as a result of the aforementioned reasons.

Overall spending as of June 30, 2024 is consistent with CIHR management expectations and with the prior fiscal year (through the first quarter).

## Vote 5 – Grants

Authorities available for use for Vote 5 – Grants as of June 30, 2024 were \$1,284.6 million and included funding for the following transfer payment programs:

- Grants for research projects and personnel support – \$1,142.5 million
- Canada First Research Excellence Fund (CFREF) – \$58.4 million
- Canada Graduate Scholarships (CGS) – \$41.9 million
- Institute support grants – \$15.6 million
- Canada Excellence Research Chairs (CERC) – \$13.1 million
- Vanier Canada Graduate Scholarships – \$8.4 million
- Canada 150 Research Chairs (C150) – \$2.7 million
- College and Community Innovation Program (CCI) – \$2.0 million

Vote 5 authorities available for use increased by \$8.6 million (0.7%) as of June 30, 2024 as compared to the prior fiscal year. This increase is due to the following:

- \$12.8 million increase resulting from CIHR’s participation in tri-agency programs in collaboration with the Natural Sciences and Engineering Research Council (NSERC) and the Social Sciences and Humanities Research Council (SSHRC). Funding for these programs varies by fiscal year as CIHR is allocated funding following each distinct competition depending on the successful applicants’ alignment with CIHR’s health-related mandate. CIHR received more funds in 2024-25 for the Canada

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First Research Excellence Fund (\$11.2 million), Canada Excellence Research Chairs (\$1.5 million), College and Community Innovation Program (\$0.5 million) and fewer funds for the Network Centres of Excellence (\$0.4 million).

- \$8.8 million of new funding to build a World-Class Health Data System for Canadians;
- \$4.1 million increase in net transfers from other government departments for specific programs and initiatives;
- \$2.2 million increase in funding for Dementia and Brain Health in Aging (Budget 2022);
- \$0.7 million increase in funding for Canada's Black students and postdoctoral fellows;
- \$0.1 million decrease in funding due to various immaterial adjustments;
- \$2.1 million decrease in funding for Eliminating Cervical Cancer in Canada (sunsetting);
- \$3.7 million decrease in funding for the Clinical Trials fund; and
- \$14.1 million decrease in funding for Pediatric Cancer (sunsetting).

Grant authorities used during the first quarter of 2024-25 modestly increased by \$3.3 million (1.2%) compared to the prior fiscal year quarter due to grant payments related to the increased funding mentioned above. The percentage of grant authorities used is consistent with the prior year (21.6% and 21.4% respectively) as grants are typically paid out in monthly installments throughout the year.

Overall spending as of June 30, 2024 is consistent with CIHR management expectations and with the prior fiscal year (through the first quarter).

## Statutory Authorities

### Contribution to employee benefit plans

Budgetary statutory authorities representing CIHR's contribution to employee benefit plans available for use decreased year over year by \$0.1 million (0.6%). The decrease to CIHR's statutory authorities available is due to:

- \$0.2 million of new funding to build a World-Class Health Data System for Canadians;
- \$0.1 million decrease in funding for Pediatric Cancer (sunsetting); and
- \$0.2 million decrease due to employee benefit plan adjustments from the Treasury Board Secretariat.

Actual spending for statutory authorities in the first quarter of 2024-25 is 25.0% of the total available authorities for use for the year, which is consistent with CIHR management expectations given that this expenditure is distributed equally throughout the fiscal year.

## ***2.2 Financial Highlights – Statement of Departmental Budgetary Expenditures by Standard Object (Refer to Section 6)***

As of June 30, 2024, total authorities available for use by CIHR increased by \$12.1 million (0.9%) compared to the prior fiscal year. Total authorities used as of June 30, 2024 increased by \$4.4 million (1.5%) compared to the prior fiscal year. These variances are reflected in Table 2.2.1 (where expenditure types are re-grouped into three categories: Personnel, Other Operating Expenditures and Transfer Payments) for further analysis.

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**Table 2.2.1 – Changes to annual authorities available and authorities used during the first quarter (Q1) by expenditure type.**

(\$ thousands)

	2024-25			2023-24			Variance	
	Annual authorities available	Q1 authorities used	% used	Annual authorities available	Q1 authorities used	% used	(1) vs (3)	(2) vs (4)
	(1)	(2)		(3)	(4)			
Personnel	72,648	18,767	25.8%	67,193	17,667	26.3%	8.1%	6.2%
Other Operating Expenditures	12,313	2,099	17.0%	14,195	2,122	14.9%	(13.3%)	(1.1%)
Transfer Payments	1,284,600	276,949	21.6%	1,276,047	273,625	21.4%	0.7%	1.2%
<b>Total</b>	<b>1,369,561</b>	<b>297,815</b>	<b>21.7%</b>	<b>1,357,435</b>	<b>293,414</b>	<b>21.6%</b>	<b>0.9%</b>	<b>1.5%</b>

## Personnel and Other Operating Expenditures

Authorities available for Personnel Expenditures for the period ended June 30, 2024 increased by \$5.4 million (8.1%) as compared to the prior year. Authorities available for Other Operating Expenditures decreased by \$1.9 million (13.3%). These variances are due to:

- \$6.4 million (Personnel) increase in funding for compensation adjustments for employee salaries;
- \$0.9 million (Personnel) and \$0.2 million (Other) of new funding to build a World-Class Health Data System for Canadians;
- \$0.1 million (Personnel) increase due to other immaterial adjustments;
- \$0.3 million (Personnel) and \$0.4 million (Other) decrease in funding for the Clinical Trials fund;
- \$0.3 million (Other) decrease in net transfers from other government departments for specific programs and initiatives;
- \$0.5 million (Personnel) decrease in funding for Pediatric Cancer (sunsetting);
- \$1.2 million (Personnel) decrease due to employee benefit plan adjustments from the Treasury Board Secretariat; and
- \$1.4 million (Other) decrease due to reductions to travel and professional services through Budget 2023.

Personnel authorities used in the first quarter increased by \$1.1 million (6.2%) compared to the prior fiscal year, mainly due to yearly salary increases. The percentage of authorities used for Personnel Expenditures in the first quarter (25.8%) is reasonable for this type of expenditure and is consistent with the prior year (26.3%).

Other Operating Expenditures used in the first quarter are comparable to the prior fiscal year as there was an immaterial decrease of 1.1%.

Overall spending as of June 30, 2024 is consistent with CIHR management expectations and with the prior fiscal year (through the first quarter).

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## Transfer Payments

Authorities available for the period ended June 30, 2024 increased by \$8.6 million (0.7%) over the prior year due primarily to additional health research funding discussed in Section 2.1. Authorities used during the quarter ended June 30, 2024 increased by \$3.3 million (1.2%) compared to the prior fiscal year. The percentage of grant authorities used in the first quarter of 2024-25 (21.6%) is similar to the authorities used in the first quarter of 2023-24 (21.4%).

## 2.3 Other Non-Financial Highlights

Other non-financial highlights for the first quarter of 2024-25 include:

- On April 16, Minister Freeland announced in [Budget 2024 – Fairness for Every Generation](#), that the government will create a new capstone research funding organization to provide better coordination across the federally funded research ecosystem. The granting councils will continue to exist within this new organization, as will the research Institutes, and continue supporting excellence in investigator-driven research, including linkages with the Health portfolio.
- On May 29, Minister Holland and Minister Champagne [announced](#) the recipients of the 2024 Vanier Canada Graduate Scholarships and Banting Postdoctoral Fellowships. These two award programs help Canadian institutions attract and retain highly qualified trainees, establishing Canada as a global centre for research training and career support.
- On June 3, Minister Saks [announced](#) an investment under the Integrated Youth Services Network of Networks (IYS-Net) initiative that will help strengthen and expand integrated youth service networks across Canada. The investment will help these networks take their work to the next level, enabling them to do more research; collect, process and share data; and coordinate their work.
- On June 20, Minister Holland [announced](#) a joint investment with the Government of Nunavut and partners to establish the Nunavut Strategy for Patient-Oriented Research (SPOR) Support for People and Patient-Oriented Research and Trials (SUPPORT) Unit. This new SPOR SUPPORT Unit will connect local health research with local patient needs so that evidence-based solutions are used to improve health care and the health and wellness of Inuit communities in Nunavut.
- In June, CIHR released its [Research Excellence Framework](#), a major step in advancing the agency's strategic plan commitment to research excellence in all its diversity. This Framework positions CIHR on a clear path towards achieving its vision where Canadian health research is recognized as inclusive, collaborative, transparent, culturally safe, and focused on real-world impact.

## 3. Risks and uncertainties

CIHR is funded through voted parliamentary spending authorities and statutory authorities for operating expenditures and transfer payments. As a result, its operations are impacted by any changes to funding approved through Parliament. Delivering programs and services may depend on several risk factors such as economic fluctuations, technological and scientific development, evolving government priorities, and central agency or government-wide initiatives.



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CIHR is committed to a disciplined, risk management process in its daily operations. In 2023–24, CIHR developed a new Corporate Risk Profile (CRP) through a cross-organizational consultation process led by an external consulting firm to identify current risks for the Agency. The CRP provides a proactive response to manage and monitor risks to ensure CIHR's ability to deliver on its mandate. The key risks identified for implementation in 2023–24 and 2024–25 are as follows.

## Risk 1 - Corporate Prioritization

*There is a risk that CIHR's current corporate prioritization process may not allow for sufficient oversight and controls to ensure new Agency priorities are sufficiently resourced (e.g., infrastructure, staff, funding), and that overall existing priorities are resourced properly.*

## Risk 2 - CIHR/Institutes' Authorities, Roles, and Responsibilities

*There is a risk that the lack of a clear governance framework within CIHR and between CIHR and the Institutes, including the authorities, roles, and responsibilities, may cause an important misalignment in terms of who is accountable for what, and how decisions are made, leading to potential reputational damage to CIHR as well as inefficient decision-making and use of limited resources.*

## Risk 3 - Tri-Agency Grants Management Solution (TGMS)

*There is a risk that CIHR may not be able to respond adequately to the expectations of its stakeholder community with regards to a modern, user-friendly, and flexible granting system, predicated on a harmonized granting business process approach. This risk is coupled with the risk that TGMS uptake on the part of the research community may be slow and protracted due to inadequate change management and legacy system transition practices. Should these risks materialize, health research stakeholders would significantly lose confidence in CIHR's role as an innovative leader in the health research eco-system.*

## Risk 4 – Cybersecurity

*There is a risk that CIHR's current IM/IT infrastructure (e.g., systems, software) and support framework (e.g., strategies, policies, procedures, expertise) may allow for significant cybersecurity incidents affecting confidentiality, integrity, and availability of services (core and/or critical).*

## Risk 5 – Research Funding Partnerships

*CIHR and partners can have different and sometimes conflicting mandates and accountabilities (i.e., taxpayers, boards, donors) which can create policy and process misalignment and tension within the partnership. A formally documented policy on consulting and collaborating, subject to periodic review and updates, is needed to allow CIHR and partners to work collaboratively and efficiently together. Without this framework there is a risk associated with partnered competitions and initiatives, specifically: 1) the inconsistent interpretation and application of Central Agency policies by CIHR, and 2) conflicting or misaligned policies and/or delivery requirements between CIHR and its partners. This could affect CIHR's reputation and potentially lead to an uneven application of the research funding delivery process.*

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

On May 8, [CIHR announced](#) that Dr. Tammy Clifford was appointed Acting President of CIHR through a Governor in Council appointment.

### **Approval by Senior Officials**

Approved by:

[original signed by]

[original signed by]

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Tammy Clifford, PhD  
Acting President

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Jimmy Fecteau, MBA, CPA, CMA  
Chief Financial Officer

Ottawa, Canada  
August 28, 2024

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**5. Statement of Authorities (unaudited)**

**For the quarter ended June 30, 2024**

<i>(in thousands of dollars)</i>	<b>Fiscal year 2024-25</b>			<b>Fiscal year 2023-24</b>		
	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 1 – Operating expenditures	76,151	18,664	18,664	72,522	17,573	17,573
Vote 5 - Grants	1,284,600	276,949	276,949	1,276,047	273,625	273,625
Budgetary statutory authorities						
Contributions to employee benefit plans	8,810	2,202	2,202	8,866	2,216	2,216
<b>Total budgetary authorities</b>	<b>1,369,561</b>	<b>297,815</b>	<b>297,815</b>	<b>1,357,435</b>	<b>293,414</b>	<b>293,414</b>

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

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6. Departmental budgetary expenditures by Standard Object (*unaudited*)  
**For the quarter ended June 30, 2024**

<i>(In thousands of dollars)</i>	<b>Fiscal year 2024-25</b>			<b>Fiscal year 2023-24</b>		
	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	72,648	18,767	18,767	67,193	17,667	17,667
Transportation and communications	753	79	79	1,488	233	233
Information	615	342	342	747	46	46
Professional and special services	6,311	371	371	8,880	524	524
Rentals	4,209	1,152	1,152	2,178	1,167	1,167
Repair and maintenance	162	27	27	27	48	48
Utilities, materials and supplies	28	4	4	220	85	85
Acquisition of machinery and equipment	235	109	109	655	16	16
Transfer payments	1,284,600	276,949	276,949	1,276,047	273,625	273,625
Other subsidies and payments	-	15	15	-	3	3
<b>Total budgetary expenditures</b>	<b>1,369,561</b>	<b>297,815</b>	<b>297,815</b>	<b>1,357,435</b>	<b>293,414</b>	<b>293,414</b>

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