

Administrative Tribunals Support Service of Canada

Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the five-month period ended March 31, 2015 and all information contained in these statements rests with the management of the Administrative Tribunals Support Service of Canada (ATSSC). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the ATSSC's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in the ATSSC's *Departmental Performance Report*, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the ATSSC and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The ATSSC will be subject to periodic core control audits performed by the Office of the Comptroller General and will use the results of such audits to adhere to the Treasury Board *Policy on Internal Control*.

In the interim, the ATSSC has undertaken a risk-based assessment of the system of ICFR for the five-month period ended March 31, 2015, in accordance with the Treasury Board *Policy on Internal Control*, and the results and action plan are summarized in the annex.

The ATSSC's financial statements have not been audited.

Marie-France Pelletier
Chief Administrator

Luc Robitaille
Chief Financial Officer

Ottawa, Canada
September 4, 2015

Administrative Tribunals Support Service of Canada

Statement of Financial Position (*Unaudited*)

As at March 31, 2015

(in dollars)

March 31, 2015

Financial assets	
Due from Consolidated Revenue Fund	3,547,182
Accounts receivable and advances (note 4)	12,338,917
Total financial assets	15,886,099
Liabilities	
Accounts payable and accrued liabilities (note 5)	8,611,210
Vacation pay and compensatory leave	2,194,689
Employee future benefits (note 6)	1,852,447
Total liabilities	12,658,346
Departmental net financial assets	3,227,753
Non-financial assets	
Prepaid expenses	30,903
Tangible capital assets (note 7)	4,948,694
Total non-financial assets	4,979,597
Departmental net financial position	8,207,350

The accompanying notes form an integral part of the financial statements.

Marie-France Pelletier
Chief Administrator

Luc Robitaille
Chief Financial Officer

Ottawa, Canada
September 4, 2015

Administrative Tribunals Support Service of Canada

Statement of Operations and Departmental Net Financial Position (*Unaudited*)

<i>(in dollars)</i>	For the 5-month period ended March 31, 2015
Expenses	
Tribunal specialized and expert support services	16,331,182
Registry services	7,046,004
Payments to tribunal chairs and members	10,600,395
Internal services	8,313,349
Total expenses	42,290,930
Revenues	
Revenues Netted Against Expenditures	11,327,707
Miscellaneous revenues	379
Revenues earned on behalf of Government	(379)
Total revenues	11,327,707
Net cost of operations before government funding and transfers	30,963,223
Government funding and transfers	
Net cash provided by Government	28,928,957
Change in due from Consolidated Revenue Fund	3,547,182
Services provided without charge by other government departments (note 8)	5,953,148
Transfer of assets and liabilities from other government departments (note 9)	743,409
Transfer of the transition payments for implementing salary payments in arrears (note 10)	(2,123)
Net cost (revenue) of operations after government funding and transfers	(8,207,350)
Departmental net financial position - Beginning of year	-
Departmental net financial position - End of year	8,207,350

Segmented information (note 11)

The accompanying notes form an integral part of the financial statements.

Administrative Tribunals Support Service of Canada

Statement of Change in Departmental Net Financial Assets (*Unaudited*)

<i>(in dollars)</i>	For the 5-month period ended March 31, 2015
Net cost (revenue) of operations after government funding and transfers	(8,207,350)
Change due to tangible capital assets	
Acquisition of tangible capital assets (note 7)	544,854
Amortization of tangible capital assets (note 7)	(802,508)
Transfer from other government departments (note 9)	5,222,794
Net loss on disposal of tangible capital assets including adjustments	(16,447)
Total change due to tangible capital assets	4,948,693
Change due to prepaid expenses	30,903
Net increase in net financial assets	(3,227,754)
Departmental net financial assets - Beginning of year	-
Departmental net financial assets - End of year	3,227,754

The accompanying notes form an integral part of the financial statements.

Administrative Tribunals Support Service of Canada

Statement of Cash Flows (Unaudited)

	For the 5-month period ended March 31, 2015
<i>(in dollars)</i>	
Operating activities	
Net cost of operations before government funding and transfers	30,963,223
Non-cash items:	
Amortization of tangible capital assets (note 7)	(802,508)
Loss on disposal of tangible capital assets (note 7)	(16,447)
Services provided without charge by other government departments (note 8)	(5,953,148)
Transition payments for implementing salary payments in arrears (note 10)	2,123
Variations in Statement of Financial Position:	
Increase in accounts receivable and advances	12,338,917
Increase in prepaid expenses	30,903
Increase in accounts payable and accrued liabilities	(8,611,210)
Increase in vacation pay and compensatory leave	(2,194,689)
Increase in employee future benefits	(1,852,447)
Transfer of liabilities and non-capital assets from other government departments (note 9)	4,479,386
Cash used in operating activities	28,384,103
Capital investing activities	
Acquisition of tangible capital assets	544,854
Cash used in capital investing activities	544,854
Net cash provided by Government of Canada	28,928,957

The accompanying notes form an integral part of the financial statements.

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the 5 month-period ended March 31, 2015

1. Authority and objectives

The Administrative Tribunals Support Service of Canada (ATSSC) was established with the coming into force on November 1, 2014, of the *Administrative Tribunals Support Service of Canada Act*. The ATSSC is responsible for providing support services to several federal administrative tribunals by way of a single, integrated organization.

The ATSSC provides the full range of support services and facilities required by the tribunals to meet their statutory obligations. These services include the common functions of corporate services (e.g., human resources, financial services, information technology, accommodations and communications); registry services and core mandate support services (e.g., research and analysis, legal and other case-specific work).

The ATSSC has one strategic outcome: Efficient and effective services which support tribunal chairs and members in exercising their statutory responsibilities and ensure that their independence is protected in a manner which promotes Canadians' confidence in the federal tribunal system. According to the approved Program Alignment Architecture (PAA), the Statement of Operations and Departmental Net Financial Position was detailed by the following programs (business lines):

Tribunal specialized and expert support services

The Tribunal Specialized and Expert Support Services Program provides expert research, analysis, drafting support and advice as well as other support services including investigation and mediation to assist Tribunals in the discharge of their statutory responsibilities. These services are provided by ATSSC employees such as legal counsel, sectoral experts, tribunal assistants and research personnel.

Registry services

The Registry Services Program provides registry services in support of tribunals. The Program works closely with Tribunal Chairs and Members to ensure that matters before the Tribunals are heard and disposed of in a timely, fair, impartial and efficient manner and within statutory obligations. Services provided include: processing tribunal documents; maintaining and safeguarding tribunal records; providing information to the public regarding tribunal procedures; assisting in the scheduling and conduct of tribunal hearings and assisting in communicating tribunal decisions to the parties and the public. The Registry Services Program also is responsible for developing and monitoring service standards, assessing the performance of registry functions and implementing required improvements.

Payments to tribunal chairs and members

The program administers appropriations with respect to tribunal chairs' and members' salaries and other compensation pursuant to the terms of tribunals' enacting legislation and Governor-in-Council appointments.

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across the organization and not those provided specifically to a program.

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the 5 month-period ended March 31, 2015

2. Summary of significant accounting policies

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

(a) Parliamentary authorities

The ATSSC is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the ATSSC do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting.

(b) Net cash provided by Government

The ATSSC operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the ATSSC is deposited to the CRF, and all cash disbursements made by the ATSSC are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements, including transactions between departments of the Government.

(c) Due from the CRF

Amounts due from the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the ATSSC is entitled to draw from the CRF without further authorities to discharge its liabilities.

(d) Revenues

All revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place.

Revenues that are non-respendable are not available to discharge the ATSSC's liabilities. While the department head is expected to maintain accounting control, he or she has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the entity's gross revenues.

(e) Expenses

Expenses are recorded on the accrual basis:

- (i) Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment; and
- (ii) Services provided without charge by other government departments for accommodation and employer contributions to the health and dental insurance plans are recorded as operating expenses at their estimated cost.

(f) Employee future benefits

- (i) Pension benefits: Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The ATSSC's contributions to the Plan are charged to expenses in the year incurred and represent the total ATSSC obligation to the Plan. The ATSSC's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.
- (ii) Severance benefits: Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the 5 month-period ended March 31, 2015

2. Summary of significant accounting policies (continued)

(g) Accounts receivable

Accounts receivable are stated at the lower of cost and net recoverable value. A valuation allowance is recorded for receivables where recovery is considered uncertain.

(h) Tangible capital assets

All tangible capital assets having an initial cost of \$10,000 or more are recorded at their acquisition cost. The ATSSC does not capitalize intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, or assets located on Indian Reserves and museum collections.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset Class	Amortization Period
Informatics hardware	3 years
Informatics software	3 years
Machinery and equipment	5 years
Other equipment, including furniture	10 years
Leasehold improvements	Lesser of the remaining term of lease or useful life of the improvement

Assets under construction are recorded in the applicable capital asset class in the year that they become available for use and are not amortized until they become available for use.

(i) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the 5 month-period ended March 31, 2015

3. Parliamentary authorities

The ATSSC receives its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the ATSSC has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of net cost of operations to current year authorities used

	For the 5-month period ended March 31, 2015
<i>(in dollars)</i>	
Net cost of operations before government funding and transfers	30,963,223
<i>Adjustments for items affecting net cost of operations but not affecting authorities:</i>	
Services provided without charge by other government departments	(5,953,148)
Amortization of tangible capital assets	(802,508)
Decrease in vacation pay and compensatory leave	74,490
Increase in employee future benefits	(165,742)
Refunds / Adjustments to previous years' expenses	298,310
Loss on disposal of tangible capital assets (note 7)	(16,447)
Revenue not available for spending	1,849,896
Other	(72,170)
Total items affecting net cost of operations but not affecting authorities	(4,787,319)
<i>Adjustments for items not affecting net cost of operations but affecting authorities:</i>	
Acquisition of tangible capital assets	544,854
Transition payments for implementing salary payments in arrears	16,717
Total items not affecting net cost of operations but affecting authorities	561,571
Current year authorities used	26,737,475

(b) Authorities provided and used

	For the 5-month period ended March 31, 2015
<i>(in dollars)</i>	
Authorities provided:	
Vote 2 - Program expenditures	28,606,713
Statutory – Contributions to employee benefit plans	3,735,378
Total authorities provided	32,342,091
Less:	
Lapsed: Operating	(5,604,616)
Current year authorities used	26,737,475

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the 5 month-period ended March 31, 2015

4. Accounts receivable and advances

The following table presents details of the ATSSC's accounts receivable and advances:

	March 31, 2015
<i>(in dollars)</i>	
Accounts receivable - Other government departments and agencies	5,351,558
Accounts receivable - External parties	6,987,359
Total accounts receivable and advances	12,338,917

5. Accounts payable and accrued liabilities

The following table presents details of the ATSSC's accounts payable and accrued liabilities:

	March 31, 2015
<i>(in dollars)</i>	
Accounts payable - Other government departments and agencies	2,618,738
Accounts payable - External parties	54,977
Total accounts payable	2,673,715
Accrued liabilities	5,937,495
Total accounts payable and accrued liabilities	8,611,210

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the 5 month-period ended March 31, 2015

6. Employee future benefits

(a) Pension benefits

The ATSSC's employees participate in the Public Service Pension Plan (the Plan), which is sponsored and administered by the Government. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and they are indexed to inflation.

Both the employees and the ATSSC contribute to the cost of the Plan. Due to the amendment of the Public Service Superannuation Act following the implementation of provisions related to the Economic Action Plan 2012, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

For the five-month period ended March 31, 2015, expense amounts to \$2,553,504. For Group 1 members, the expense represents approximately 1.41 times the employee contributions and, for Group 2 members, approximately 1.39 times the employee contributions.

The ATSSC's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

(b) Severance benefits

The ATSSC provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid from future authorities.

As part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees commencing in 2012. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation. Information about the severance benefits, measured as at March 31, is as follows:

	March 31, 2015
<i>(in dollars)</i>	
Accrued benefit obligation, beginning of year	-
Transfer from other government departments (note 9)	1,884,813
Expense for the year	346,510
Benefits paid during the year	(378,876)
Accrued benefit obligation, end of year	1,852,447

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the 5 month-period ended March 31, 2015

7. Tangible capital assets

Cost	Opening Balance November 1, 2014	Acquisitions	Adjustments ⁽¹⁾	Disposals and Write-Offs	Closing Balance March 31, 2015
<i>(in dollars)</i>					
Informatics hardware	-	431,933	2,780,953	(444,393)	2,768,493
Informatics software	-	-	5,609,337	(109,229)	5,500,108
Leasehold improvements	-	-	2,797,255	(60,644)	2,736,611
Machinery and equipment	-	-	153,224	(65,284)	87,940
Other equipment, including furniture	-	42,346	2,713,246	(329,643)	2,425,949
Assets under construction	-	70,575	273,559	-	344,134
	-	544,854	14,327,574	(1,009,193)	13,863,235

Accumulated Amortization	Opening Balance November 1, 2014	Amortization	Adjustments ⁽¹⁾	Disposals and Write-Offs	Closing Balance March 31, 2015
<i>(in dollars)</i>					
Informatics hardware	-	172,221	2,132,602	(439,725)	1,865,098
Informatics software	-	320,710	3,416,118	(109,231)	3,627,597
Leasehold improvements	-	136,048	1,592,510	(50,407)	1,678,151
Machinery and equipment	-	2,114	127,392	(65,284)	64,222
Other equipment, including furniture	-	171,415	1,836,158	(328,100)	1,679,473
	-	802,508	9,104,780	(992,747)	8,914,541

Net Book Value	Opening Balance November 1, 2014				Closing Balance March 31, 2015
<i>(in dollars)</i>					
Informatics hardware	-				903,395
Informatics software	-				1,872,511
Leasehold improvements	-				1,058,460
Machinery and equipment	-				23,718
Other equipment, including furniture	-				746,476
Assets under construction	-				344,134
	-				4,948,694

⁽¹⁾ Adjustments include tangible capital assets with a net book value of \$5,222,795 that were transferred, effective November 1, 2014, from other government departments and agencies (refer to note 9 for further detail on the transfer).

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the 5 month-period ended March 31, 2015

8. Related party transactions

The ATSSC is related as a result of common ownership to all government departments, agencies, and Crown corporations. The ATSSC enters into transactions with these entities in the normal course of business and on normal trade terms. During the year, the ATSSC received common services which were obtained without charge from other government departments as disclosed below.

a) Common services provided without charge by other government departments

During the year, the ATSSC received services without charge from certain common service organizations, related to accommodation and the employer's contribution to the health and dental insurance plans. These services provided without charge have been recorded in the ATSSC's Statement of Operations and Departmental Net Financial Position as follows:

	For the 5-month period ended March 31, 2015
<i>(in dollars)</i>	
Accommodation	4,022,043
Employer's contribution to the health and dental insurance plans	1,931,105
	5,953,148

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Works and Government Services Canada and audit services provided by the Office of the Auditor General are not included in the ATSSC's Statement of Operations and Departmental Net Financial Position.

(b) Other transactions with related parties

	For the 5-month period ended March 31, 2015
<i>(in dollars)</i>	
Expenses - Other government departments and agencies	6,073,209
Revenues - Other government departments and agencies	4,349,567

Expenses and revenues disclosed in (b) exclude common services provided without charge, which are already disclosed in (a).

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the 5 month-period ended March 31, 2015

9. Transfer from other government departments and agencies

Effective November 1, 2014, the ATSSC was transferred the responsibility for providing support services to several federal administrative tribunals in accordance with the Economic Action Plan Act, No. 1 which received Royal Assent on June 19, 2014, including the stewardship responsibility for the assets and liabilities related to these services. Accordingly, the ATSSC received assets and liabilities from the following administrative tribunals on November 1, 2014:

<i>(in dollars)</i>	CART	CIRB	CCPERB	CHRT	CITT	CT	PSDPT	PSLRB	PSST	SST	SCT	TATC	Total
Assets													
Accounts receivable and advances	-	279,253	-	26,310	152,218	12,004	121,213	165,803	95,025	4,350,637	32,108	36,108	5,270,679
Prepaid expenses	-	-	-	-	-	-	60,375	34,842	7,856	-	-	-	103,073
Tangible capital assets	-	848,935	-	3,776	862,862	65,210	188,959	1,760,862	649,944	3,652	828,258	10,337	5,222,795
Total assets received	-	1,128,188	-	30,086	1,015,080	77,214	370,547	1,961,507	752,825	4,354,289	860,366	46,445	10,596,547
Liabilities													
Accounts payable and accrued liability	-	859,098	-	527,672	683,310	80,582	161,502	1,325,499	591,368	1,077,581	158,610	5,109	5,470,331
Vacation pay and compensatory leave	-	417,072	30,176	128,756	486,453	40,677	17,982	508,250	131,552	656,409	45,407	35,260	2,497,994
Employee future benefits	-	571,763	32,855	110,385	336,082	33,528	50,225	-	142,840	546,888	53,394	6,854	1,884,813
Total liabilities received	-	1,847,933	63,030	766,813	1,505,845	154,787	229,709	1,833,749	865,760	2,280,878	257,411	47,223	9,853,138
Adjustment to the departmental net financial position	-	(719,745)	(63,030)	(736,727)	(490,765)	(77,573)	140,838	127,758	(112,935)	2,073,411	602,955	(778)	743,409

Canada Agricultural Review Tribunal (CART)

Canada Industrial Relations Board (CIRB)

Canadian Cultural Property Export Review Board (CCPERB)

Canadian Human Rights Tribunal (CHRT)

Canadian International Trade Tribunal (CITT)

Competition Tribunal (CT)

Public Servants Disclosure Protection Tribunal (PSDPT)

Public Service Labour Relations Board (PSLRB)

Public Service Staffing Tribunal (PSST)

Social Security Tribunal (SST)

Specific Claims Tribunal (SCT)

Transportation Appeal Tribunal of Canada (TATC)

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the 5 month-period ended March 31, 2015

10. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014-15. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the ATSSC. However, it did result in the use of additional spending authorities by the ATSSC. Prior to year-end, the transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

11. Segmented information

Presentation by segment is based on the ATSSC's program alignment architecture. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated for the main programs, by major object of expense and by major type of revenue. The segment results for the period are as follows:

	For the 5-month period ended March 31, 2015				
	Tribunal specialized and expert support services	Registry services	Payments to tribunal chairs and members	Internal services	Total
<i>(in dollars)</i>					
Expenses					
Salaries and employee benefits	12,961,517	5,397,807	8,168,168	2,571,063	29,098,555
Accommodation	1,714,007	710,794	1,061,825	535,417	4,022,043
Professional and special services	836,292	500,667	629,185	1,435,866	3,402,010
Transportation and telecommunications	429,512	227,094	590,627	408,488	1,655,721
Acquisition of small equipment	17,287	9,428	7,306	1,608,322	1,642,343
Rentals	61,413	123,300	19,823	621,810	826,346
Amortization of tangible capital assets	-	-	-	802,509	802,509
Materials and supplies	127,829	19,793	34,319	136,157	318,098
Repairs and maintenance	34,782	1,741	3,529	125,457	165,509
Information	65,627	20,230	15,716	49,019	150,592
Other	82,916	35,150	69,897	19,241	207,204
Total expenses	16,331,182	7,046,004	10,600,395	8,313,349	42,290,930
Revenues					
Revenues Netted Against Expenditures	5,437,299	1,925,710	3,964,698	-	11,327,707
Miscellaneous revenues		5		374	379
Revenues earned on behalf of Government	-	(5)	-	(374)	(379)
Total revenues	5,437,299	1,925,710	3,964,698	-	11,327,707
Net cost of operations before government funding and transfers	10,893,883	5,120,294	6,635,697	8,313,349	30,963,223

12. Comparative information

Comparative figures are not presented as 2014-15 was the ATSSC's first year of operations as a separate entity.