

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 year ended March 31, 2019, 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 of Canada'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 provide 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 Results Framework*, 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 is subject to periodic Core Control Audits performed by the Office of the Comptroller General of Canada (OCG) and uses the results of such audits to comply with the Treasury Board *Policy on Financial Management*.

The first Core Control Audit of the ATSSC was conducted by the OCG in two phases in 2017-18 and 2018-19. The Audit Report and related Management Action Plan were tabled at and approved by the Small Departments Audit Committee (SDAC). The Audit Report is posted on the ATSSC's web site.

The financial statements of the ATSSC have not been audited.

Marie-France Pelletier
Chief Administrator

Christopher Bucar, CPA, CMA
Chief Financial Officer

Ottawa, Canada
September 6, 2019

Administrative Tribunals Support Service of Canada

Statement of Financial Position (Unaudited)

As of March 31

<i>(in dollars)</i>	2019	2018
Liabilities		
Accounts payable and accrued liabilities (note 4)	14,094,806	10,365,620
Vacation pay and compensatory leave	3,228,548	3,293,781
Employee future benefits (note 5)	2,849,992	3,098,591
Total liabilities	20,173,346	16,757,992
Financial assets		
Due from Consolidated Revenue Fund	4,669,505	4,354,792
Accounts receivable and advances (note 6)	14,875,771	10,500,309
Total financial assets	19,545,276	14,855,101
Departmental net debt	628,070	1,902,891
Non-financial assets		
Prepaid expenses	869,176	91,040
Tangible capital assets (note 7)	10,215,297	5,514,565
Total non-financial assets	11,084,473	5,605,605
Departmental net financial position	10,456,403	3,702,715

Contractual obligations (note 8)

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

Marie-France Pelletier
Chief Administrator

Christopher Bucar, CPA, CMA
Chief Financial Officer

Ottawa, Canada
September 6, 2019

Administrative Tribunals Support Service of Canada

Statement of Operations and Departmental Net Financial Position (Unaudited)

<i>(in dollars)</i>	Planned Results 2018-19	For the Year Ended March 31, 2019	For the Year Ended (Restated Note 11) March 31, 2018
Expenses			
Registry services	19,997,154	16,206,638	18,132,590
Legal services	7,874,117	9,934,408	6,987,583
Mandate and members services	59,422,857	52,894,514	52,740,790
Internal services	23,225,417	25,597,826	25,377,562
Total expenses	110,519,545	104,633,386	103,238,525
Revenues			
Recovery of CPP & EI related costs	34,416,805	31,095,435	28,293,715
Miscellaneous revenues	727	1,111	1,726
Revenues earned on behalf of Government	(4,037,153)	(4,590,379)	(5,117,576)
Total revenues	30,380,379	26,506,167	23,177,865
Net cost of operations before government funding and transfers	80,139,166	78,127,219	80,060,660
Government funding and transfers			
Net cash provided by Government		69,223,529	63,940,492
Change in due from Consolidated Revenue Fund		314,713	1,912,268
Services provided without charge by other government departments (note 9)		15,341,534	16,105,749
Transfer of overpayment to other government departments		1,131	3,116
Total government funding and transfers		84,880,907	81,961,625
Net cost (revenue) of operations after government funding and transfers		(6,753,688)	(1,900,965)
Departmental net financial position - Beginning of year		3,702,715	1,801,751
Departmental net financial position - End of year		10,456,403	3,702,715

Segmented information (note 10)

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

Administrative Tribunals Support Service of Canada

Statement of Change in Departmental Net Debt (*Unaudited*)

<i>(in dollars)</i>	For the Year Ended March 31, 2019	For the Year Ended March 31, 2018
Net cost (revenue) of operations after government funding and transfers	(6,753,688)	(1,900,965)
Change due to tangible capital assets		
Acquisition of tangible capital assets (note 7)	6,685,927	3,266,396
Amortization of tangible capital assets (note 7)	(1,985,195)	(1,516,329)
Total change due to tangible capital assets	4,700,732	1,750,067
Change due to prepaid expenses	778,135	(241)
Net increase in net financial assets	(1,274,821)	(151,137)
Departmental net debt - Beginning of year	1,902,891	2,054,027
Departmental net debt - End of year	628,070	1,902,891

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

Administrative Tribunals Support Service of Canada

Statement of Cash Flows (*Unaudited*)

<i>(in dollars)</i>	For the Year Ended March 31, 2019	For the Year Ended March 31, 2018
Operating activities		
Net cost of operations before government funding and transfers	78,127,219	80,060,660
Non-cash items:		
Amortization of tangible capital assets (note 7)	(1,985,195)	(1,516,329)
Services provided without charge by other government departments (note 9)	(15,341,534)	(16,105,749)
Transfer of overpayment to other government departments	(1,131)	(3,116)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	4,375,462	1,347,242
Increase (decrease) in prepaid expenses	778,135	(241)
Decrease (increase) in accounts payable and accrued liabilities	(3,729,186)	(2,818,472)
Decrease (increase) in vacation pay and compensatory leave	65,233	(90,338)
Decrease (increase) in employee future benefits	248,599	(199,564)
Cash used in operating activities	62,537,602	60,674,095
Capital investing activities		
Acquisition of tangible capital assets (note 7)	6,685,927	3,266,396
Cash used in capital investing activities	6,685,927	3,266,396
Net cash provided by Government of Canada	69,223,529	63,940,492

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 Year ended March 31, 2019

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 and facilities to 11 federal administrative tribunals by way of a single, integrated organization.

These services include the specialized services required to support the mandate of each tribunal (e.g., registry, research and analysis, legal and other case- and mandate-specific work), as well as internal services (e.g., human resources, financial services, information management and technology, accommodation, security and communications).

The 11 tribunals are:

- Canada Agricultural Review Tribunal
- Canada Industrial Relations Board
- Canadian Cultural Property Export Review Board
- Canadian Human Rights Tribunal
- Canadian International Trade Tribunal
- Competition Tribunal
- Public Servants Disclosure Protection Tribunal
- Federal Public Sector Labour Relations and Employment Board
- Social Security Tribunal
- Specific Claims Tribunal
- Transportation Appeal Tribunal of Canada

The ATSSC has one core responsibility: To provide support services and facilities to federal administrative tribunals and their members. According to the approved framework, the Statement of Operations and Departmental Net Financial Position was detailed by the following programs (business lines):

Mandate and members services

The Mandate and Members Services Program provides expert research, analysis, drafting support and advisory services, outreach and training activities, investigation support services, mediation as well as policy and procedure development to assist tribunals in the discharge of their statutory responsibilities. These services are provided by ATSSC employees such as sectoral experts, tribunal assistants and research personnel. This program also includes the payment of tribunal member salaries and other expenses related to their duties.

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 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 conducting of tribunal hearings and assisting in communicating tribunal decisions to the parties and the public. These services are provided by ATSSC employees such as legal counsel and judicial assistants.

Legal services

The Legal Services Program provides legal advice, legal research, and legislative and regulatory support services to the tribunals on their case files and other matters related to the tribunals' mandates. These services are provided by ATSSC employees such as legal counsel and judicial assistants.

Internal services

Internal services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal services refers to the activities and resources of the 10 distinct service categories that support Program delivery in the organization, regardless of the Internal services delivery model in a department. The 10 service categories are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the Year ended March 31, 2019

2. Summary of significant accounting policies

These financial statements are 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. The planned results amounts in the "Expenses" and "Revenues" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-oriented Statement of Operations included in the 2018-19 Departmental Plan. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the 2018-19 Departmental Plan.

(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 or to the CRF

Amounts due from or to 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 recognized in the period the event giving rise to the revenues occurred. 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 as a 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.
- (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 carrying value.

(f) Employee future benefits

- (i) Pension benefits: Eligible employees participate in the Public Service Pension Plan, a multi-employer 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: The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits 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 Year ended March 31, 2019

2. Summary of significant accounting policies (continued)

(g) Accounts receivable

Accounts receivable are initially recorded at cost. When necessary, an allowance for valuation is recorded to reduce the carrying value of accounts receivable to amounts that approximate their net recoverable value.

(h) Non-financial assets

The costs of acquiring buildings, equipment and other capital property are capitalized as tangible capital assets and are amortized to expense over the estimated useful lives of the assets, as described in Note 7. All tangible capital assets and leasehold improvements having an initial cost of \$10,000 or more are recorded at their acquisition cost. Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*, works of art, museum collection and Crown land to which no acquisition cost is attributable; and intangible assets.

(i) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported and disclosed amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying notes at March 31. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government's best estimate of the related amount at the end of the reporting period. 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.

(j) Related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount.

Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis and are measured at the carrying amount, except for the following:

- (i) Services provided on a recovery basis are recognized as revenues and expenses on a gross basis and measured at the exchange amount.
- (ii) Certain services received on a without-charge basis are recorded for departmental financial statement purposes at the carrying amount.

Administrative Tribunals Support Service of Canada
Notes to the Financial Statements (Unaudited)
For the Year ended March 31, 2019

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

<i>(in dollars)</i>	2019	2018
Net cost of operations before government funding and transfers	78,127,219	80,060,660
<i>Adjustments for items affecting net cost of operations but not affecting authorities:</i>		
Services provided without charge by other government departments	(15,341,534)	(16,105,749)
Amortization of tangible capital assets	(1,985,195)	(1,516,329)
Decrease (increase) in vacation pay and compensatory leave	65,233	(90,338)
Decrease (increase) in employee future benefits	248,599	(199,564)
Refunds / Adjustments to previous years' expenses	930,773	32,451
Total items affecting net cost of operations but not affecting authorities	(16,082,124)	(17,879,528)
<i>Adjustments for items not affecting net cost of operations but affecting authorities:</i>		
Acquisition of tangible capital assets	6,685,927	3,266,396
Increase (decrease) in prepaid expenses	778,135	(241)
Increase (decrease) in accountable advances	21,833	67,608
Total items not affecting net cost of operations but affecting authorities	7,485,895	3,333,764
Current year authorities used	69,530,990	65,514,897

(b) Authorities provided and used

<i>(in dollars)</i>	2019	2018
Authorities provided:		
Vote 1 - Program expenditures	62,104,025	61,734,908
Statutory – Contributions to employee benefit plans	8,778,521	8,072,465
Statutory – Spending of proceeds from the disposal of surplus Crown assets	2,659	2,487
Total authorities provided	70,885,205	69,809,860
Less:		
Lapsed: Operating	(1,353,148)	(4,293,371)
Authorities available for future years	(1,067)	(1,592)
Current year authorities used	69,530,990	65,514,897

Administrative Tribunals Support Service of Canada
Notes to the Financial Statements (Unaudited)
For the Year ended March 31, 2019

4. Accounts payable and accrued liabilities

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

<i>(in dollars)</i>	2019	2018
Accounts payable - Other government departments and agencies	1,271,210	1,272,858
Accounts payable - External parties	4,345,368	3,536,987
Total accounts payable	5,616,578	4,809,845
Accrued liabilities	8,478,228	5,555,775
Total accounts payable and accrued liabilities	14,094,806	10,365,620

5. 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 of Canada. 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.

The 2018-19 expense amounts to \$6,122,140 (\$5,497,349 in 2017-18). For Group 1 members, the expense represents approximately 1.01 times (1.01 times for 2017-18) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times for 2017-18) 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 Consolidated Financial Statements of the Government of Canada, as the Plan's sponsor.

(b) Severance benefits

Severance benefits provided to the ATSSC's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2019, all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

<i>(in dollars)</i>	2019	2018
Accrued benefit obligation, beginning of year	3,098,591	2,899,027
Expense for the year	40,671	519,222
Benefits paid during the year	(289,270)	(319,658)
Accrued benefit obligation, end of year	2,849,992	3,098,591

6. Accounts receivable and advances

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

<i>(in dollars)</i>	2019	2018
Accounts receivable - Other government departments and agencies	9,380,366	5,985,394
Accounts receivable - External parties	5,483,180	4,510,864
Temporary advances	12,225	4,051
Total accounts receivable and advances	14,875,771	10,500,309

Administrative Tribunals Support Service of Canada
Notes to the Financial Statements (Unaudited)
For the Year ended March 31, 2019

7. Tangible capital assets

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 to 10 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 asset class in the year they are put into service and are not amortized until they are put into service.

Cost

<i>(in dollars)</i>	Opening Balance April 1, 2018	Acquisitions	Adjustments	Disposals and Write-Offs	Closing Balance, March 31, 2019
Informatics hardware	3,488,592	443,092	-	-	3,931,684
Informatics software	7,405,275	90,964	-	-	7,496,239
Leasehold improvements	3,599,924	3,174,546	3,634,515	-	10,408,985
Machinery and equipment	87,940	-	-	-	87,940
Other equipment, including furniture	2,300,392	-	-	-	2,300,392
Assets under construction	1,481,597	2,977,325	(3,634,515)	-	824,407
	18,363,720	6,685,927	-	-	25,049,647

Accumulated Amortization

<i>(in dollars)</i>	Opening Balance April 1, 2018	Amortization	Adjustments	Disposals and Write-Offs	Closing Balance, March 31, 2019
Informatics hardware	2,717,351	229,248	-	-	2,946,599
Informatics software	5,643,751	850,668	-	-	6,494,419
Leasehold improvements	2,451,190	813,939	-	-	3,265,129
Machinery and equipment	74,509	3,429	-	-	77,938
Other equipment, including furniture	1,962,354	87,911	-	-	2,050,265
	12,849,155	1,985,195	-	-	14,834,350

Net Book Value

<i>(in dollars)</i>	Opening Balance April 1, 2018	Closing Balance, March 31, 2019
Informatics hardware	771,241	985,085
Informatics software	1,761,524	1,001,820
Leasehold improvements	1,148,734	7,143,856
Machinery and equipment	13,431	10,002
Other equipment, including furniture	338,038	250,127
Assets under construction	1,481,597	824,407
	5,514,565	10,215,297

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (Unaudited)

For the Year ended March 31, 2019

8. Contractual obligations

The nature of the ATSSC's activities may result in some large multi-year contracts and obligations whereby the ATSSC will be obligated to make future payments in order to rent equipment and for professional services. Significant contractual obligations that can be reasonably estimated are summarized as follows:

<i>(in dollars)</i>	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Equipment rental and service contract	91,304	68,816	68,817	66,507	-	295,444
Total	91,304	68,816	68,817	66,507	-	295,444

9. Related party transactions

The ATSSC is related as a result of common ownership to all government departments, agencies, and Crown corporations. Related parties also include individuals who are members of key management personnel or close family members of those individuals, and entities controlled by, or under shared control of, a member of key management personnel or a close family member of that individual.

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 at the carrying value in the ATSSC's Statement of Operations and Departmental Net Financial Position as follows:

<i>(in dollars)</i>	2019	2018
Accommodation	10,023,115	10,573,102
Employer's contribution to the health and dental insurance plans	5,318,419	5,532,647
Total	15,341,534	16,105,749

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 Services and Procurement 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.

The ATSSC also received services without charge from Employment and Social Development Canada specifically for the administration of the Social Security Tribunal. These services are related to the administration of IT services, Finance and Procurement services, Security service, mailroom service, facilities for hearing and the call center service.

(b) Other transactions with related parties

<i>(in dollars)</i>	2019	2018
Expenses - Other government departments and agencies	18,091,264	14,088,018
Revenues - Other government departments and agencies	18,210,467	14,199,558

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 Year ended March 31, 2019

10. Segmented information

Presentation by segment is based on the ATSSC's core responsibilities. 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:

	Registry services	Legal services	Mandate and members services	Internal services	2019	2018
<i>(in dollars)</i>						
Expenses						
Salaries and employee benefits	12,357,026	8,433,313	40,631,088	14,996,547	76,417,974	73,942,138
Accommodation	1,627,496	1,085,861	5,346,331	1,963,427	10,023,115	10,573,102
Professional and special services	955,981	171,003	2,574,931	2,823,213	6,525,128	7,157,303
Transportation and telecommunications	487,289	119,471	1,932,142	615,993	3,154,895	3,977,897
Rentals	331,466	3,650	1,619,309	1,399,130	3,353,555	3,506,390
Amortization of tangible capital assets	-	-	-	1,985,195	1,985,195	1,516,329
Acquisition of small equipment	42,373	5,923	137,990	1,130,598	1,316,884	1,099,008
Information	351,584	53,630	224,236	297,088	926,538	699,489
Materials and supplies	50,328	55,843	396,959	76,308	579,438	487,538
Repairs and maintenance	3,073	5,714	25,168	273,383	307,338	224,519
Utilities	9	-	-	25,475	25,484	33,300
Other	12	-	6,360	11,470	17,842	21,512
Total expenses	16,206,638	9,934,408	52,894,514	25,597,826	104,633,386	103,238,525
Revenues						
Recovery of CPP & EI related costs	(1,602,215)	3,499,248	22,943,581	6,254,821	31,095,435	28,293,715
Miscellaneous revenues	-	-	-	1,111	1,111	1,726
Revenues earned on behalf of Government	(743,185)	(490,427)	(2,414,173)	(942,594)	(4,590,379)	(5,117,576)
Total revenues	(2,345,400)	3,008,821	20,529,408	5,313,338	26,506,167	23,177,865
Net cost of operations before government funding and transfers	18,552,038	6,925,587	32,365,106	20,284,488	78,127,219	80,060,660

11. Comparative information

In 2018-19, the ATSSC replaced its Program Alignment Architecture with the Departmental Results Framework (DRF). The new structure resulted in changes in the programs, aside from the Registry Services Program and the Internal Services Program. For presentation and comparison purposes, the financial statements have been prepared in accordance with the new DRF.

Restatement of Expenses of 2017-18	Before	Effect of change	After
Tribunal specialized and expert support services	34,937,914	(34,937,914)	-
Payment to tribunal chairs and members	24,790,459	(24,790,459)	-
Registry services	18,132,590	-	18,132,590
Internal services	25,377,562	-	25,377,562
Mandate and members services		52,740,790	52,740,790
Legal services		6,987,583	6,987,583

12. Rounding

Due to rounding, figures may not add up to the totals shown.