

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, 2022, 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 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 Results 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 through an ongoing process which identifies key risks, assesses the effectiveness of associated key controls, and 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 assess compliance with the Treasury Board Policy on Financial Management. The latest audit was completed in 2019 and the Audit Report and related Management Response are posted on the ATSSC's [web site](#). Following the Management Action Plan (MAP) monitoring exercise launched by OCG on January 6, 2021 the ATSSC has achieved full implementation of all MAPs with respect to the recommendations for the Core Control Audit Phase I and Phase II.

As part of the ongoing effort to strengthen the system of ICFR. The ATSSC conducted initial ICFR assessments that resulted in the completion of entity level and information technology general controls.

The ATSSC will begin gradually leveraging the mandatory use of the self-assessment tools created by the OCG in support of its ongoing assessment of internal controls.

The financial statements of the ATSSC have not been audited.

Orlando Da Silva, LSM
Chief Administrator

Annie Rémillard
Chief Financial Officer

Ottawa, Canada
September 9, 2022

Administrative Tribunals Support Service of Canada

Statement of Financial Position (Unaudited)

As of March 31

(in dollars)	2022	2021
Liabilities		
Accounts payable and accrued liabilities (note 4)	6,465,964	6,246,281
Vacation pay and compensatory leave	5,317,139	5,322,325
Employee future benefits (note 5)	2,120,176	2,517,956
Total liabilities	13,903,279	14,086,562
Financial assets		
Due from Consolidated Revenue Fund	781,414	459,093
Accounts receivable and advances (note 6)	11,434,811	10,679,483
Total financial assets	12,216,225	11,138,576
Departmental net debt	1,687,055	2,947,986
Non-financial assets		
Prepaid expenses	312,297	485,353
Tangible capital assets (note 7)	7,124,381	9,154,922
Total non-financial assets	7,436,678	9,640,275
Departmental net financial position	5,749,623	6,692,289

Contractual obligations (note 8)

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

Orlando Da Silva, LSM
Chief Administrator

Annie Rémillard
Chief Financial Officer

Ottawa, Canada
September 9, 2022

Administrative Tribunals Support Service of Canada

Statement of Operations and Departmental Net Financial Position (Unaudited)

<i>(in dollars)</i>	Planned Results 2021-22	For the Year Ended March 31, 2022	For the Year Ended March 31, 2021
Expenses			
Registry services	19,372,680	19,104,803	18,600,099
Legal services	11,191,852	12,434,775	11,027,825
Mandate and members services	66,302,012	55,698,264	53,711,753
Internal services	28,024,624	28,321,088	28,683,777
Total expenses	124,891,167	115,558,930	112,023,454
Revenues			
Recovery of CPP & EI related costs	42,546,838	31,171,790	30,788,020
Miscellaneous revenues	537	1,238	47
Revenues earned on behalf of Government	(3,891,760)	(5,872,633)	(5,471,248)
Total revenues	38,655,615	25,300,395	25,316,819
Net cost of operations before government funding and transfers	86,235,552	90,258,535	86,706,635
Government funding and transfers			
Net cash provided by Government		72,432,883	69,884,526
Change in due from Consolidated Revenue Fund		322,321	(1,911,017)
Services provided without charge by other government departments (note 9)		16,492,836	17,118,159
Transfer of overpayment to other government departments		67,829	51,469
Total government funding and transfers		89,315,869	85,143,137
Net cost (revenue) of operations after government funding and transfers		942,666	1,563,498
Departmental net financial position - Beginning of year		6,692,289	8,255,787
Departmental net financial position - End of year		5,749,623	6,692,289

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, 2022	For the Year Ended March 31, 2021
Net cost (revenue) of operations after government funding and transfers	942,666	1,563,498
Change due to tangible capital assets		
Acquisition of tangible capital assets (note 7)	1,692,137	2,803,598
Amortization of tangible capital assets (note 7)	(3,722,678)	(2,962,435)
Total change due to tangible capital assets	(2,030,541)	(158,837)
Change due to prepaid expenses	(173,056)	(107,706)
Net increase (decrease) in net debt	(1,260,931)	1,296,955
Departmental net debt - Beginning of year	2,947,986	1,651,031
Departmental net debt - End of year	1,687,055	2,947,986

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, 2022	For the Year Ended March 31, 2021
Operating activities		
Net cost of operations before government funding and transfers	90,258,535	86,706,635
Non-cash items:		
Amortization of tangible capital assets (note 7)	(3,722,678)	(2,962,435)
Services provided without charge by other government departments (note 9)	(16,492,836)	(17,118,159)
Transfer of overpayment to other government departments	(67,829)	(51,469)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	755,328	(191,600)
Increase (decrease) in prepaid expenses	(173,056)	(107,706)
Decrease (increase) in accounts payable and accrued liabilities	(219,683)	2,101,146
Decrease (increase) in vacation pay and compensatory leave	5,186	(1,462,961)
Decrease (increase) in employee future benefits	397,780	167,477
Cash used in operating activities	70,740,746	67,080,928
Capital investing activities		
Acquisition of tangible capital assets (note 7)	1,692,137	2,803,598
Cash used in capital investing activities	1,692,137	2,803,598
Net cash provided by Government of Canada	72,432,883	69,884,526

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, 2022

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*. Through the Act, the ATSSC is responsible for providing support services and facilities to 11 federal administrative tribunals by way of a single, integrated organization. Additionally, the ATSSC provides facilities and administrative support to the National Joint Council and supports the Environmental Protection Tribunal of Canada through a memorandum of understanding (MOU) with Environment and Climate Change Canada.

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:

(through the ATSSC Act)

- 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

(through a MOU with Environment and Climate Change Canada)

- Environmental Protection 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 member services

The Program provides expert research and analysis, 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 Program works closely with tribunal chairs and members to ensure that matters before a tribunal can be heard and disposed of in a timely and efficient manner and within statutory obligations. Services include: processing tribunal documents; maintaining and safeguarding tribunal records; providing information to the public regarding tribunal procedures; assisting in the scheduling and proceedings of tribunal hearings; and assisting in communicating tribunal decisions to the parties and the public. These services are provided by the ATSSC employees such as registry and case file experts.

Legal services

The Program primarily 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 the 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 services 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 Management Services; Materiel Management Services; and Acquisition Management Services.

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (*Unaudited*)

For the Year ended March 31, 2022

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 2021-22 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 2021-22 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, 2022

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, 2022

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>	2022	2021
Net cost of operations before government funding and transfers	90,258,535	86,706,635
<i>Adjustments for items affecting net cost of operations but not affecting authorities:</i>		
Services provided without charge by other government departments	(16,492,836)	(17,118,159)
Amortization of tangible capital assets	(3,722,678)	(2,962,435)
Decrease (increase) in vacation pay and compensatory leave	5,186	(1,462,961)
Decrease (increase) in employee future benefits	397,780	167,477
Refunds / Adjustments to previous years' expenses	266,650	77,603
Total items affecting net cost of operations but not affecting authorities	(19,545,900)	(21,298,475)
<i>Adjustments for items not affecting net cost of operations but affecting authorities:</i>		
Acquisition of tangible capital assets	1,692,137	2,803,598
Increase (decrease) in prepaid expenses	(173,056)	(107,706)
Increase (decrease) in accountable advances	38,973	45,537
Total items not affecting net cost of operations but affecting authorities	1,558,055	2,741,429
Current year authorities used	72,270,690	68,149,589

(b) Authorities provided and used

<i>(in dollars)</i>	2022	2021
Authorities provided:		
Vote 1 - Program expenditures	67,661,703	66,602,730
Statutory – Contributions to employee benefit plans	10,044,861	9,947,533
Statutory – Spending of proceeds from the disposal of surplus Crown assets	1,229	414
Total authorities provided	77,707,793	76,550,677
Less:		
Lapsed: Operating	(5,435,889)	(8,401,073)
Authorities available for future years	(1,214)	(15)
Current year authorities used	72,270,690	68,149,589

Administrative Tribunals Support Service of Canada
Notes to the Financial Statements (Unaudited)
For the Year ended March 31, 2022

4. Accounts payable and accrued liabilities

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

<i>(in dollars)</i>	2022	2021
Accounts payable - Other government departments and agencies	605,308	702,371
Accounts payable - External parties	1,382,546	1,628,463
Total accounts payable	1,987,854	2,330,834
Accrued liabilities	4,478,110	3,915,447
Total accounts payable and accrued liabilities	6,465,964	6,246,281

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 2021-22 expense amounts to \$6,786,308 (\$6,788,196 in 2020–21). For Group 1 members, the expense represents approximately 1.01 times (1.01 times for 2020–21) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times for 2020-21) 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, 2022, 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>	2022	2021
Accrued benefit obligation, beginning of year	2,517,956	2,685,433
Expense for the year	(152,350)	(71,130)
Benefits paid during the year	(245,430)	(96,347)
Accrued benefit obligation, end of year	2,120,176	2,517,956

6. Accounts receivable and advances

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

<i>(in dollars)</i>	2022	2021
Accounts receivable - Other government departments and agencies	5,877,751	5,836,819
Accounts receivable - External parties	5,541,657	4,830,538
Temporary advances	15,403	12,126
Total accounts receivable and advances	11,434,811	10,679,483

Administrative Tribunals Support Service of Canada
Notes to the Financial Statements (Unaudited)
For the Year ended March 31, 2022

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, 2021	Acquisitions	Adjustments	Disposals and Write-Offs	Closing Balance, March 31, 2022
Informatics hardware	4,089,316	61,442	-	-	4,150,759
Informatics software	7,617,602	-	5,864,376	-	13,481,979
Leasehold improvements	10,684,046	-	55,203	-	10,739,249
Machinery and equipment	87,940	-	-	-	87,940
Other equipment, including furniture	2,300,392	-	-	-	2,300,392
Assets under construction	5,144,796	1,630,695	(5,919,579)	-	855,912
	29,924,092	1,692,137	-	-	31,616,231

Accumulated Amortization

<i>(in dollars)</i>	Opening Balance April 1, 2021	Amortization	Adjustments	Disposals and Write-Offs	Closing Balance, March 31, 2022
Informatics hardware	3,462,805	268,570	-	-	3,731,376
Informatics software	7,116,684	1,163,367	-	-	8,280,052
Leasehold improvements	7,919,264	2,235,275	-	-	10,154,539
Machinery and equipment	84,797	3,143	-	-	87,940
Other equipment, including furniture	2,185,620	52,323	-	-	2,237,943
	20,769,170	3,722,678	-	-	24,491,850

Net Book Value

<i>(in dollars)</i>	Opening Balance April 1, 2021	Closing Balance, March 31, 2022
Informatics hardware	626,511	419,383
Informatics software	500,918	5,201,927
Leasehold improvements	2,764,782	584,710
Machinery and equipment	3,143	-
Other equipment, including furniture	114,772	62,449
Assets under construction	5,144,796	855,912
	9,154,922	7,124,381

Administrative Tribunals Support Service of Canada

Notes to the Financial Statements (Unaudited)

For the Year ended March 31, 2022

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>	2022/23	2023/24	2024/25	2025/26 and subsequent	Total
Equipment rental and service contract	133,084	74,248	75,371	83,951	366,654
Total	133,084	74,248	75,371	83,951	366,654

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>	2022	2021
Accommodation	9,958,441	11,195,351
Employer's contribution to the health and dental insurance plans	6,534,395	5,922,808
Total	16,492,836	17,118,159

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 and facilities for hearing.

(b) Other transactions with related parties

<i>(in dollars)</i>	2022	2021
Expenses - Other government departments and agencies	14,865,845	15,135,972
Revenues - Other government departments and agencies	13,631,562	13,990,014

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, 2022

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	2022	2021
<i>(in dollars)</i>						
Expenses						
Salaries and employee benefits	15,228,099	10,825,580	43,698,834	17,455,000	87,207,513	83,781,111
Accommodation	1,738,617	1,241,235	4,992,800	1,985,789	9,958,441	11,195,351
Professional and special services	1,278,806	223,238	3,787,092	3,273,258	8,562,393	7,024,125
Transportation and telecommunications	134,526	600	286,850	471,731	893,707	1,130,368
Rentals	76,428	-	1,468,694	1,629,828	3,174,949	2,860,758
Amortization of tangible capital assets	144,654	-	772,901	2,805,124	3,722,679	2,962,435
Acquisition of small equipment	72,655	8,144	161,340	175,054	417,193	1,471,484
Information	414,399	60,011	265,045	258,442	997,898	798,232
Materials and supplies	16,619	75,968	240,215	42,490	375,293	458,616
Repairs and maintenance	-	-	24,476	215,401	239,877	329,492
Utilities	-	-	-	920	920	3,412
Other	-	-	16	8,051	8,067	8,070
Total expenses	19,104,803	12,434,775	55,698,264	28,321,088	115,558,930	112,023,454
Revenues						
Recovery of CPP & EI related costs	7,788,412	2,306,103	18,610,922	2,466,353	31,171,790	30,788,020
Miscellaneous revenues	-	-	-	1,238	1,238	47
Revenues earned on behalf of Government	(1,467,304)	(434,460)	(3,506,219)	(464,651)	(5,872,633)	(5,471,248)
Total revenues	6,321,108	1,871,643	15,104,703	2,002,940	25,300,395	25,316,819
Net cost of operations before government funding and transfers	12,783,695	10,563,132	40,593,561	26,318,148	90,258,535	86,706,635

11. Rounding

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