

# Administrative Tribunals Support Service of Canada

## Statement of Management Responsibility Including Internal Control Over Financial Reporting

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Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2023, 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.

As part of the ongoing effort to strengthen the system of ICFR, the ATSSC conducted some assessments that resulted in the completion of Compensation Control Framework review where only one area for improvement was identified and will be addressed during the next fiscal year.

Furthermore, the ATSSC introduced a risk-based Standard on Account Verification (SAV) quality assurance practice. During 2022-23 all transactions underwent verification, and the full adoption of a risk-based approach is planned to be completed by the end of 2023-24.

The ATSSC began leveraging the mandatory use of the self-assessment tools created by the Office of the Comptroller General (OCG) starting with the Financial Delegation Control Matrix. This tool has demonstrated that the ATSSC is fully compliant with the assessed criteria.

The financial statements of the ATSSC have not been audited.

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Orlando Da Silva, LSM  
Chief Administrator

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Annie Rémillard  
Chief Financial Officer

Ottawa, Canada  
September 15, 2023

# Administrative Tribunals Support Service of Canada

## Statement of Financial Position (*Unaudited*)

As of March 31

(in dollars)	2023	2022
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 4)	8,618,523	6,465,964
Vacation pay and compensatory leave	5,217,531	5,317,139
Employee future benefits (note 5)	2,123,059	2,120,176
<b>Total liabilities</b>	<b>15,959,113</b>	<b>13,903,279</b>
<b>Financial assets</b>		
Due from Consolidated Revenue Fund	3,532,101	781,414
Accounts receivable and advances (note 6)	10,797,992	11,434,811
<b>Total financial assets</b>	<b>14,330,093</b>	<b>12,216,225</b>
<b>Departmental net debt</b>	<b>1,629,020</b>	<b>1,687,055</b>
<b>Non-financial assets</b>		
Prepaid expenses	414,155	312,297
Tangible capital assets (note 7)	7,570,711	7,124,381
<b>Total non-financial assets</b>	<b>7,984,866</b>	<b>7,436,678</b>
<b>Departmental net financial position</b>	<b>6,355,846</b>	<b>5,749,623</b>

Contractual obligations (note 8)

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

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Orlando Da Silva, LSM  
Chief Administrator

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Annie Rémillard  
Chief Financial Officer

Ottawa, Canada  
September 15, 2023

# Administrative Tribunals Support Service of Canada

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

<i>(in dollars)</i>	Planned Results 2022–23	For the Year Ended March 31, 2023	For the Year Ended March 31, 2022
<b>Expenses</b>			
Registry services	19,306,927	22,034,998	19,104,803
Legal services	11,072,877	13,156,462	12,434,775
Mandate and members services	62,386,736	65,579,909	55,698,264
Internal services	27,092,507	27,663,147	28,321,088
<b>Total expenses</b>	<b>119,859,047</b>	<b>128,434,516</b>	<b>115,558,930</b>
<b>Revenues</b>			
Recovery of CPP & EI related costs	40,459,150	35,846,544	31,171,790
Miscellaneous revenues	465	107	1,238
Revenues earned on behalf of Government	(3,787,412)	(6,367,474)	(5,872,633)
<b>Total revenues</b>	<b>36,672,203</b>	<b>29,479,177</b>	<b>25,300,395</b>
<b>Net cost of operations before government funding and transfers</b>	<b>83,186,844</b>	<b>98,955,339</b>	<b>90,258,535</b>
<b>Government funding and transfers</b>			
Net cash provided by Government		79,680,754	72,432,883
Change in due from Consolidated Revenue Fund		2,750,687	322,321
Services provided without charge by other government departments (note 9)		17,125,741	16,492,836
Transfer of overpayment to other government departments		4,380	67,829
<b>Total government funding and transfers</b>		<b>99,561,562</b>	<b>89,315,869</b>
<b>Net cost (revenue) of operations after government funding and transfers</b>		<b>(606,223)</b>	<b>942,666</b>
<b>Departmental net financial position - Beginning of year</b>		<b>5,749,623</b>	<b>6,692,289</b>
<b>Departmental net financial position - End of year</b>		<b>6,355,846</b>	<b>5,749,623</b>

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, 2023	For the Year Ended March 31, 2022
<b>Net cost (revenue) of operations after government funding and transfers</b>	(606,223)	942,666
<b>Change due to tangible capital assets</b>		
Acquisition of tangible capital assets (note 7)	2,715,143	1,692,137
Amortization of tangible capital assets (note 7)	(2,250,812)	(3,722,678)
Net (loss) or gain on disposal of tangible capital assets	(18,001)	-
<b>Total change due to tangible capital assets</b>	446,330	(2,030,541)
<b>Change due to prepaid expenses</b>	101,859	(173,056)
<b>Net increase in net financial assets</b>	(58,034)	(1,260,931)
<b>Departmental net debt - Beginning of year</b>	1,687,055	2,947,986
<b>Departmental net debt - End of year</b>	1,629,020	1,687,055

*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, 2023	For the Year Ended March 31, 2022
<b>Operating activities</b>		
Net cost of operations before government funding and transfers	98,955,339	90,258,535
Non-cash items:		
Amortization of tangible capital assets (note 7)	(2,250,812)	(3,722,678)
Net (loss) or gain on disposal of tangible capital assets	(18,001)	-
Services provided without charge by other government departments (note 9)	(17,125,741)	(16,492,836)
Transfer of overpayment to other government departments	(4,380)	(67,829)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	(636,819)	755,328
Increase (decrease) in prepaid expenses	101,859	(173,056)
Decrease (increase) in accounts payable and accrued liabilities	(2,152,559)	(219,683)
Decrease (increase) in vacation pay and compensatory leave	99,608	5,186
Decrease (increase) in employee future benefits	(2,883)	397,780
<b>Cash used in operating activities</b>	<b>76,965,611</b>	<b>70,740,746</b>
<b>Capital investing activities</b>		
Acquisition of tangible capital assets (note 7)	2,715,143	1,692,137
<b>Cash used in capital investing activities</b>	<b>2,715,143</b>	<b>1,692,137</b>
<b>Net cash provided by Government of Canada</b>	<b>79,680,754</b>	<b>72,432,883</b>

*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, 2023

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#### 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, 2023

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## 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 2022-23 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 2022-23 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, 2023**

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**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, 2023**

**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>	2023	2022
<b>Net cost of operations before government funding and transfers</b>	<b>98,955,339</b>	<b>90,258,535</b>
<i>Adjustments for items affecting net cost of operations but not affecting authorities:</i>		
Services provided without charge by other government departments	(17,125,741)	(16,492,836)
Amortization of tangible capital assets	(2,250,812)	(3,722,678)
Gain (loss) on disposal of tangible capital assets	(18,001)	-
Decrease (increase) in vacation pay and compensatory leave	99,608	5,186
Decrease (increase) in employee future benefits	(2,883)	397,780
Refunds / Adjustments to previous years' expenses	76,740	266,650
<b>Total items affecting net cost of operations but not affecting authorities</b>	<b>(19,221,089)</b>	<b>(19,545,900)</b>
<i>Adjustments for items not affecting net cost of operations but affecting authorities:</i>		
Acquisition of tangible capital assets	2,715,143	1,692,137
Increase (decrease) in prepaid expenses	101,859	(173,056)
Increase (decrease) in accountable advances	44,174	38,973
<b>Total items not affecting net cost of operations but affecting authorities</b>	<b>2,861,176</b>	<b>1,558,055</b>
<b>Current year authorities used</b>	<b>82,595,426</b>	<b>72,270,690</b>

*(b) Authorities provided and used*

<i>(in dollars)</i>	2023	2022
<b>Authorities provided:</b>		
Vote 1 - Program expenditures	72,920,325	67,661,703
Statutory – Contributions to employee benefit plans	11,861,206	10,044,861
Statutory – Spending of proceeds from the disposal of surplus Crown assets	1,250	1,229
<b>Total authorities provided</b>	<b>84,782,781</b>	<b>77,707,793</b>
<b>Less:</b>		
Lapsed: Operating	(2,187,319)	(5,435,889)
Authorities available for future years	(36)	(1,214)
<b>Current year authorities used</b>	<b>82,595,426</b>	<b>72,270,690</b>

**Administrative Tribunals Support Service of Canada**  
**Notes to the Financial Statements (Unaudited)**  
**For the Year ended March 31, 2023**

**4. Accounts payable and accrued liabilities**

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

<i>(in dollars)</i>	2023	2022
Accounts payable - Other government departments and agencies	1,345,720	605,308
Accounts payable - External parties	1,959,541	1,382,546
Total accounts payable	3,305,261	1,987,854
Accrued liabilities	5,313,262	4,478,110
<b>Total accounts payable and accrued liabilities</b>	<b>8,618,523</b>	<b>6,465,964</b>

**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 2022-23 expense amounts to \$7,748,926 (\$6,786,308 in 2021–22). For Group 1 members, the expense represents approximately 1.02 times (1.01 times for 2021–22) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times for 2021-22) 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, 2023, 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>	2023	2022
<b>Accrued benefit obligation, beginning of year</b>	<b>2,120,176</b>	<b>2,517,956</b>
Expense for the year	132,399	(152,350)
Benefits paid during the year	(129,516)	(245,430)
<b>Accrued benefit obligation, end of year</b>	<b>2,123,059</b>	<b>2,120,176</b>

**6. Accounts receivable and advances**

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

<i>(in dollars)</i>	2023	2022
Accounts receivable - Other government departments and agencies	5,036,290	5,877,751
Accounts receivable - External parties	5,749,690	5,541,657
Temporary advances	12,012	15,403
<b>Total accounts receivable and advances</b>	<b>10,797,992</b>	<b>11,434,811</b>

**Administrative Tribunals Support Service of Canada**  
**Notes to the Financial Statements (Unaudited)**  
**For the Year ended March 31, 2023**

**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:

<b>Asset Class</b>	<b>Amortization Period</b>
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>	<b>Opening Balance April 1, 2022</b>	<b>Acquisitions</b>	<b>Adjustments</b>	<b>Disposals and Write-Offs</b>	<b>Closing Balance, March 31, 2023</b>
Informatics hardware	4,150,759	43,385	-	-	4,194,144
Informatics software	13,481,979	327,304	125,950	-	13,935,233
Leasehold improvements	10,739,249	80,837	-	-	10,820,085
Machinery and equipment	87,940	-	-	-	87,940
Other equipment, including furniture	2,300,392	-	-	-	2,300,392
Assets under construction	855,912	2,263,617	(125,950)	(18,001)	2,975,579
	<b>31,616,231</b>	<b>2,715,143</b>	<b>-</b>	<b>(18,001)</b>	<b>34,313,373</b>

**Accumulated Amortization**

<i>(in dollars)</i>	<b>Opening Balance April 1, 2022</b>	<b>Amortization</b>	<b>Adjustments</b>	<b>Disposals and Write-Offs</b>	<b>Closing Balance, March 31, 2023</b>
Informatics hardware	3,731,376	252,691	-	-	3,984,067
Informatics software	8,280,052	1,405,702	-	-	9,685,754
Leasehold improvements	10,154,539	540,096	-	-	10,694,635
Machinery and equipment	87,940	-	-	-	87,940
Other equipment, including furniture	2,237,943	52,323	-	-	2,290,266
	<b>24,491,850</b>	<b>2,250,812</b>	<b>-</b>	<b>-</b>	<b>26,742,662</b>

**Net Book Value**

<i>(in dollars)</i>	<b>Opening Balance April 1, 2022</b>	<b>Closing Balance, March 31, 2023</b>
Informatics hardware	419,383	210,077
Informatics software	5,201,927	4,249,479
Leasehold improvements	584,710	125,450
Machinery and equipment	-	-
Other equipment, including furniture	62,449	10,126
Assets under construction	855,912	2,975,579
	<b>7,124,381</b>	<b>7,570,711</b>

# Administrative Tribunals Support Service of Canada

## Notes to the Financial Statements (Unaudited)

For the Year ended March 31, 2023

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### 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>	2023/24	2024/25	2025/26	2026/27 and subsequent	Total
Equipment rental and service contract	7,157,450	234,591	192,386	90,879	7,675,306
<b>Total</b>	<b>7,157,450</b>	<b>234,591</b>	<b>192,386</b>	<b>90,879</b>	<b>7,675,306</b>

### 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>	2023	2022
Accommodation	10,009,441	9,958,441
Employer's contribution to the health and dental insurance plans	7,116,300	6,534,395
<b>Total</b>	<b>17,125,741</b>	<b>16,492,836</b>

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>	2023	2022
Expenses - Other government departments and agencies	18,273,136	14,865,845
Revenues - Other government departments and agencies	16,422,511	13,631,562

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, 2023**

**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	2023	2022
<i>(in dollars)</i>						
<b>Expenses</b>						
Salaries and employee benefits	16,922,529	11,575,046	51,641,347	19,708,513	99,847,435	87,207,513
Accommodation	1,703,631	1,153,903	5,173,808	1,978,099	10,009,441	9,958,441
Professional and special services	2,409,735	238,638	4,063,638	2,177,351	8,889,362	8,562,393
Transportation and telecommunications	137,817	29,645	950,496	632,920	1,750,878	893,707
Rentals	93,969	-	1,597,755	1,339,839	3,031,563	3,174,949
Amortization of tangible capital assets	225,466	-	1,168,872	856,474	2,250,812	3,722,679
Acquisition of small equipment	46,313	4,034	150,668	535,412	736,427	417,193
Information	444,518	79,429	612,254	263,314	1,399,515	997,898
Materials and supplies	20,246	75,767	220,301	29,598	345,912	375,293
Repairs and maintenance	30,773	-	360	107,804	138,937	239,877
Utilities	-	-	-	-	-	920
Other	-	-	410	33,823	34,233	8,067
<b>Total expenses</b>	<b>22,034,998</b>	<b>13,156,462</b>	<b>65,579,909</b>	<b>27,663,147</b>	<b>128,434,516</b>	<b>115,558,930</b>
<b>Revenues</b>						
Recovery of CPP & EI related costs	8,235,071	2,026,450	23,014,128	2,570,895	35,846,544	31,171,790
Miscellaneous revenues	-	-	-	107	107	1,238
Revenues earned on behalf of Government	(1,462,808)	(359,961)	(4,088,033)	(456,672)	(6,367,474)	(5,872,633)
<b>Total revenues</b>	<b>6,772,263</b>	<b>1,666,489</b>	<b>18,926,095</b>	<b>2,114,330</b>	<b>29,479,177</b>	<b>25,300,395</b>
<b>Net cost of operations before government funding and transfers</b>	<b>15,262,735</b>	<b>11,489,973</b>	<b>46,653,814</b>	<b>25,548,817</b>	<b>98,955,339</b>	<b>90,258,535</b>

**11. Rounding**

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