

Statement Outlining Results, Risks and Significant Changes in Operations, Personnel and Programs

1. Introduction

This quarterly financial report has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board. It should be read in conjunction with the [Main Estimates](#) and [Supplementary Estimates](#). This quarterly financial report has not been subject to an external audit or review.

The Administrative Tribunals Support Service of Canada (ATSSC) is responsible for providing support services and facilities to several federal administrative tribunals by way of a single, integrated organization. These services include the specialized services required by each tribunal (e.g., registry, research and analysis, legal and other mandate or case activities specific to each tribunal), as well as internal services (e.g., human resources, financial services, information management and technology, accommodations, security, planning and communications).

Further information on the mandate, roles, responsibilities and programs of the ATSSC can be found in the organization's [2024-25 Departmental Plan](#).

1.1. Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes ATSSC's spending authorities granted by Parliament, and those used by the department consistent with the Main Estimates and Supplementary Estimates for the 2024-2025 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before money can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts, or through legislation in the form of statutory spending authority for specific purposes.

When Parliament is dissolved for purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

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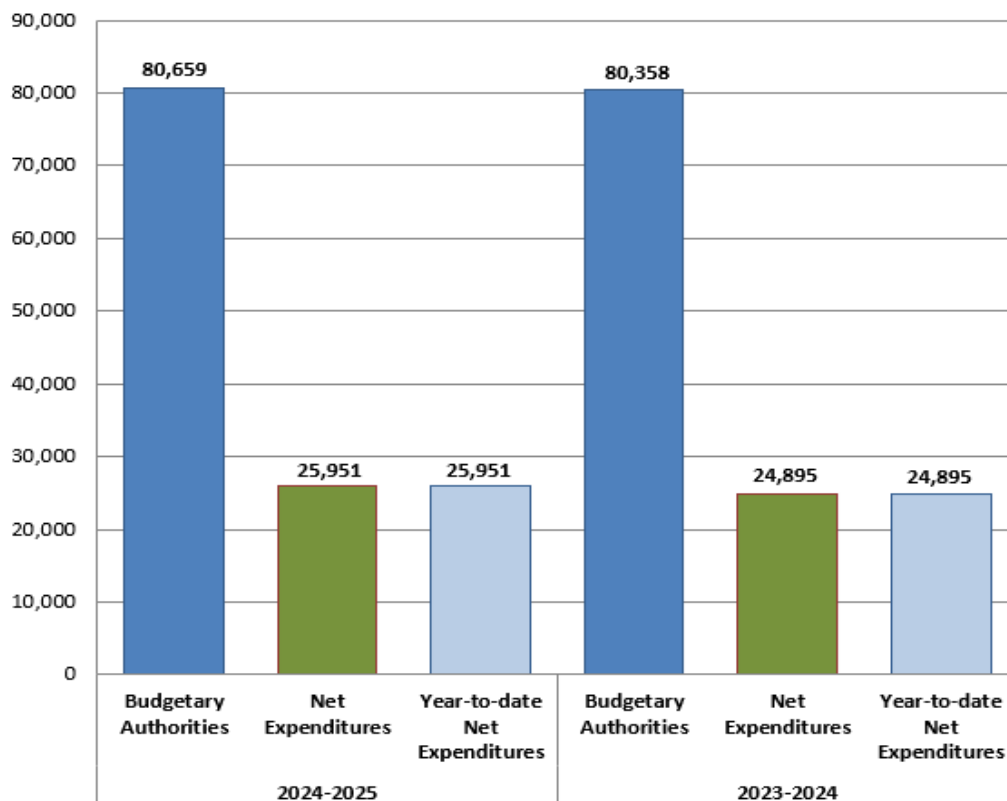
ATSSC uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

2. Highlights of Fiscal Quarter and Fiscal Year-to-Date Results

This section highlights the significant items that contributed to the net increase or decrease in authorities available for the year, and actual expenditures for the quarter ended June 30, 2024.

The ATSSC's financial structure is mainly composed of voted budgetary authorities, namely Vote 1—Net Program Expenditures, Vote Netted Revenue (VNR) authority, as well as budgetary statutory authority for contributions to employee benefit plans. The VNR authority gives the ATSSC authority to recover expenditures from the Canada Pension Plan (CPP) and the Employment Insurance (EI) operating accounts. Graph 1 below shows the ATSSC's budgetary authorities and expenditures for the first quarter of 2024-2025. For more details, refer to the Statement of Authorities table presented in Annex A.

Graph 1: Total authorities available for use and total expenditures for the first quarter (in thousands of dollars)



The ATSSC expended \$26.0 million (32% of total authorities available for use) in the first quarter of 2024-2025. This compares to \$24.9 million (31% of total authorities available for use) in the same quarter of

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2023-2024. The majority of expenditures in the first quarter of 2024-2025 are related to personnel and totaled \$23.7 million (91% of gross expenditures). The remaining \$2.3 million primarily related to professional and special services (mainly informatics services, translation costs and consulting services) and rental costs.

2.1. Significant Changes to Authorities

(Please refer to the Statement of Authorities table presented in Annex A.)

As of June 30, 2024, the net authorities available for use totaled \$80.7 million, an increase of \$0.3 million compared to the prior year. There are no significant changes to authorities this quarter.

2.2. Significant Changes to Expenditures

(Please refer to the Departmental Budgetary Expenditures by Standard Object table presented in Annex B.)

Expenditures for the First Quarter

First quarter gross budgetary expenditures increased from \$24.9 million in 2023-2024 to \$26.0 million in 2024-2025 mainly due to an increase in personnel expenditures (\$1.8 million) consisting of additional employees to address the growth in caseloads arising from external factors, and salary increases included in new collective agreements. This increase was partially offset by a decrease in professional and special services expenditures.

3. Risks and Uncertainties

The ATSSC is exposed to a variety of risks in its operating environment that could have a negative effect in achieving its objectives. The ATSSC is monitoring these risks at all management levels through various lenses. This allows management to identify, evaluate and mitigate key risks by implementing risk mitigation strategies, which include the reallocation of resources, if so required.

Meeting the demanding and dynamic workloads of the tribunals it serves is central to the ATSSC's operating context. Tribunal legislative and policy mandates are highly sensitive to external demands and, as a result, tribunals can at times face fluctuations in their caseloads, which can create unpredictable workloads. The ATSSC works closely with tribunals to identify factors that affect caseloads and plan operations and investments accordingly.

4. Significant Changes Related to Operations, Personnel and Programs

As of June 5th, 2024, Orlando Da Silva was re-appointed as Chief Administrator of the Administrative Tribunals Support Service of Canada for a term of five years, effective October 27, 2024.

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Approval by Senior Officials

Approved, as required by the *Policy on Financial Management*:

Nick Covelli
Acting Chief Administrator

Stéphane Lavigne, CPA
Director General, Corporate Services and
Chief Financial Officer

Ottawa, Canada.
August 29, 2024

ANNEX A - Statement of Authorities (unaudited)

Fiscal year 2024-2025 (in thousands of dollars)

Authorities available for use	Total available for use for the year ending March 31, 2025 *	Used during the quarter ended June 30, 2024	Year to date used at quarter end
Vote 1 - Net Operating expenditures	68,646	22,948	22,948
Contributions to employee benefit plans	12,013	3,003	3,003
Total Budgetary authorities	80,659	25,951	25,951

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

Fiscal year 2023-2024 (in thousands of dollars)

Authorities available for use	Total available for use for the year ending March 31, 2024 *	Used during the quarter ended June 30, 2023	Year to date used at quarter end
Vote 1 - Net Operating expenditures	67,956	21,794	21,794
Contributions to employee benefit plans	12,402	3,100	3,100
Total Budgetary authorities	80,358	24,895	24,895

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

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ANNEX B - Departmental Budgetary Expenditures by Standard Object (unaudited)

Fiscal year 2024-2025 (in thousands of dollars)

Expenditures and Revenues	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended June 30, 2024	Year to date used at quarter end
Expenditures: Personnel	99,061	23,655	23,655
Expenditures: Transportation and communications	1,677	251	251
Expenditures: Information	1,289	179	179
Expenditures: Professional and special services	10,040	809	809
Expenditures: Rentals	4,795	584	584
Expenditures: Repair and maintenance	930	44	44
Expenditures: Utilities, materials and supplies	426	41	41
Expenditures: Acquisition of land, building and works	0	0	0
Expenditures: Acquisition of machinery and equipment	726	395	395
Expenditures: Other subsidies and payments	12	-6	-6
Total gross budgetary expenditures	118,956	25,951	25,951
Revenues: Canada Pension Plan (CPP)	-20,868	0	0
Revenues: Employment Insurance (EI)	-17,429	0	0
Total Revenues netted against expenditures	-38,297	0	0
Total net budgetary expenditures	80,659	25,951	25,951

Fiscal year 2023-2024 (in thousands of dollars)

Expenditures and Revenues	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended June 30, 2023	Year to date used at quarter end
Expenditures: Personnel	93,994	21,903	21,903
Expenditures: Transportation and communications	1,532	362	362
Expenditures: Information	1,134	514	514
Expenditures: Professional and special services	13,167	1,327	1,327
Expenditures: Rentals	5,262	599	599
Expenditures: Repair and maintenance	530	8	8
Expenditures: Utilities, materials and supplies	585	68	68
Expenditures: Acquisition of land, building and works	0	0	0
Expenditures: Acquisition of machinery and equipment	1,260	116	116
Expenditures: Other subsidies and payments	14	-4	-4
Total gross budgetary expenditures	117,478	24,895	24,895
Revenues: Canada Pension Plan (CPP)	-20,386	0	0
Revenues: Employment Insurance (EI)	-16,734	0	0
Total Revenues netted against expenditures	-37,120	0	0
Total net budgetary expenditures	80,358	24,895	24,895