

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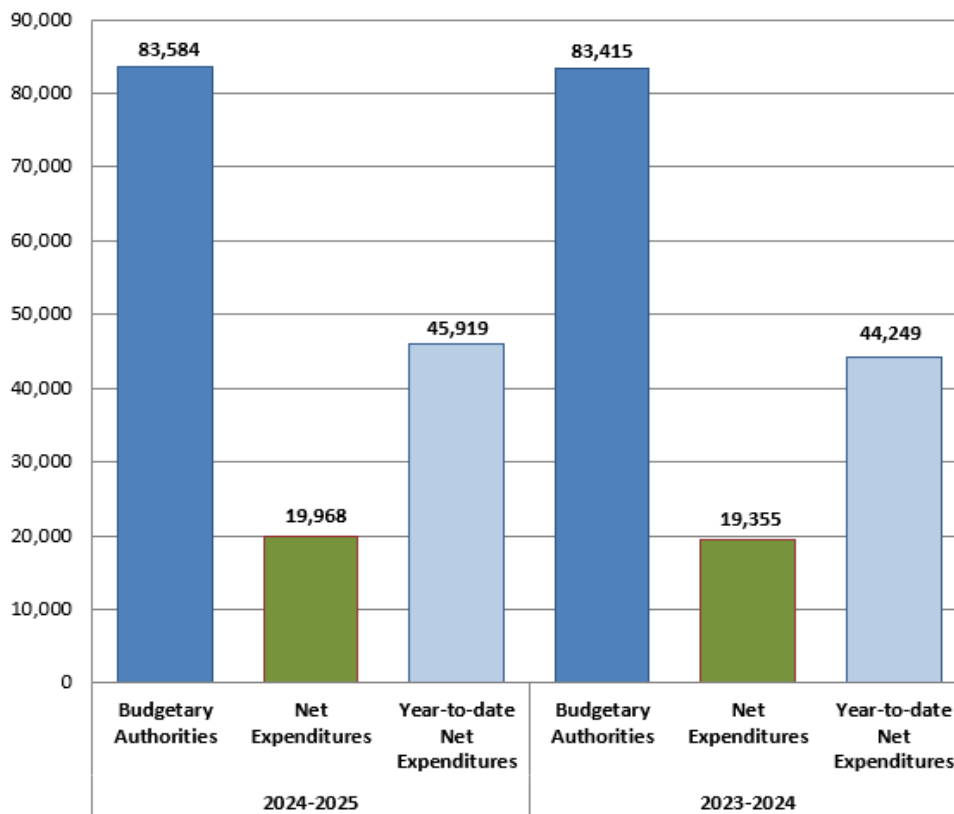
ATSSC uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

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 September 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 second 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 second quarter (in thousands of dollars)



The ATSSC expended \$45.9 million (55% of total authorities available for use) in the second quarter of 2024-2025. This compares to \$44.2 million (53% of total authorities available for use) in the same quarter

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of 2023-2024. The majority of expenditures in the second quarter of 2024-2025 are related to personnel and totaled \$48.9 million (91.5% of gross expenditures). The remaining \$4.5 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 September 30, 2024, the net authorities available for use totaled \$83.6 million, an increase of \$0.2 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 Second Quarter

Second quarter gross budgetary expenditures increased from \$27.0 million in 2023-2024 to \$27.5 million in 2024-2025 mainly due to an increase in personnel expenditures (\$1.8 million) consisting of salary increases included in new collective agreements. This increase was partially offset by a decrease in professional and special services expenditures.

Expenditures Year-to-Date

The year-to-date gross budgetary expenditures increased from \$51.9 million in 2023-2024 to \$53.5 million in 2024-2025 mainly due to an increase in personnel expenditures (\$3.6 million) consisting of 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.

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4. Significant Changes Related to Operations, Personnel and Programs

There were no significant changes in relation to operations, personnel and programs during the quarter.

Approval by Senior Officials

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

Orlando Da Silva, LSM
Chief Administrator

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

Ottawa, Canada.
November 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 September 30, 2024	Year to date used at quarter end
Vote 1 - Net Operating expenditures	71,572	16,965	39,913
Contributions to employee benefit plans	12,013	3,003	6,006
Total Budgetary authorities	83,584	19,968	45,919

*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 September 30, 2023	Year to date used at quarter end
Vote 1 - Net Operating expenditures	71,013	16,254	38,048
Contributions to employee benefit plans	12,402	3,100	6,201
Total Budgetary authorities	83,415	19,355	44,249

*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 September 30, 2024	Year to date used at quarter end
Expenditures: Personnel	101,712	25,285	48,939
Expenditures: Transportation and communications	1,700	261	512
Expenditures: Information	1,307	378	557
Expenditures: Professional and special services	10,178	1,179	1,988
Expenditures: Rentals	4,861	123	707
Expenditures: Repair and maintenance	943	30	75
Expenditures: Utilities, materials and supplies	432	80	121
Expenditures: Acquisition of land, building and works	0	0	0
Expenditures: Acquisition of machinery and equipment	736	190	585
Expenditures: Other subsidies and payments	13	0	-7
Total gross budgetary expenditures	121,882	27,526	53,477
Revenues: Canada Pension Plan (CPP)	-20,868	-3,993	-3,993
Revenues: Employment Insurance (EI)	-17,429	-3,565	-3,565
Total Revenues netted against expenditures	-38,297	-7,558	-7,558
Total net budgetary expenditures	83,584	19,968	45,919

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 September 30, 2023	Year to date used at quarter end
Expenditures: Personnel	95,444	23,452	45,356
Expenditures: Transportation and communications	1,407	350	712
Expenditures: Information	1,243	214	728
Expenditures: Professional and special services	14,052	2,123	3,450
Expenditures: Rentals	5,769	445	1,044
Expenditures: Repair and maintenance	581	54	63
Expenditures: Utilities, materials and supplies	641	82	150
Expenditures: Acquisition of land, building and works	0	0	0
Expenditures: Acquisition of machinery and equipment	1,381	289	406
Expenditures: Other subsidies and payments	16	-5	-8
Total gross budgetary expenditures	120,535	27,005	51,899
Revenues: Canada Pension Plan (CPP)	-20,386	-4,050	-4,050
Revenues: Employment Insurance (EI)	-16,734	-3,600	-3,600
Total Revenues netted against expenditures	-37,120	-7,650	-7,650
Total net budgetary expenditures	83,415	19,355	44,249