



Quarterly Financial Report For the Quarter Ended September 30, 2024

© His Majesty the King in Right of Canada, represented by the Minister responsible for the Accessible Canada Act (that is, the Minister of Diversity, Inclusion, and Persons with Disabilities), 2024.

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The publication is available in HTML format at

<https://accessible.canada.ca/reports/2024-2025-quarterly-financial-report-quarter-2>

Statement outlining results, risks and significant changes in operations, personnel and programs

Introduction

This Quarterly Financial Report (QFR) is prepared by management as required by section 65.1 of the *Financial Administration Act* (<https://laws-lois.justice.gc.ca/eng/acts/f-11/fulltext.html>). It should be read in conjunction with the 2024-25 Main Estimates.

Authority, mandate and programs

When the *Accessible Canada Act* became law in July 2019, it created the Canadian Accessibility Standards Development Organization. In January 2020, the organization adopted the title Accessibility Standards Canada because it is easier to remember and also follows Treasury Board requirements. The legal title of the organization is still the Canadian Accessibility Standards Development Organization, as per the *Accessible Canada Act*.

Accessibility Standards Canada will help to achieve a Canada without barriers, on or before January 1, 2040. It will do this by:

- developing new, and changing existing, accessibility standards
- supporting innovative research
- sharing information about identifying, removing and preventing accessibility barriers

Accessibility Standards Canada's priorities for the 2024 to 2025 year are in line with the directives in the Mandate Letter:

- Accessibility Standards Canada will continue to hire new people, particularly persons with disabilities, in order to leverage varied knowledge and skillsets
- The organization will continue to build organizational capacity to achieve planned activities such as the creation of model accessibility standards and the support of research to help remove accessibility barriers

The Board will work with persons with disabilities and partners across the country to guide the work.

Further information on Accessibility Standards Canada's mandate and program activities are found in Part II of the Main Estimates (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2021-22-estimates.html>) and in the Departmental Plan (</reports/accessibility-standards-canada-2021-2022-departmental-plan>).

Basis of presentation

This quarterly report was prepared by management using:

- an expenditure basis of accounting
- a special-purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities

The accompanying Statement of Authorities (Table 1) includes Accessibility Standards Canada's spending authorities granted by Parliament. It is consistent with the Main Estimates and the budgetary authorities used by the Department for the 2024 to 2025 fiscal year.

Parliament must approve spending by the Government. Approvals are provided annually in allocated limits through appropriation acts or through legislation.

As part of the departmental performance reporting process, Accessibility Standards Canada prepares its annual financial statements on a full accrual basis. It follows Treasury Board accounting policies, which are based on Canadian accounting principles for the public sector. However, the spending authorities voted by Parliament remain on an expenditure basis.

The quarterly report has not been subject to an external audit or review.

Highlights of fiscal quarter and fiscal year-to-date results

This section highlights the significant items that contributed to:

- the net increase in actual expenditures for the quarter ending September 30, 2024

Significant changes to budgetary authorities

As of September 30, 2024, Accessibility Standards Canada's total available authorities for fiscal year 2024 to 2025 amounted to \$21.8 million, compared to \$21.8 million for the same period last year. This is in line with the projected spending of the organization.

Significant changes to authorities used

As of September 30, 2024, Accessibility Standards Canada spent \$9.4 million, compared to \$8.4M in the previous year. This increase of \$1.0 million consists of an increase of \$0.2 million in operating expenditures and \$0.8 million in grants and contributions. This increase reflects the organization's improved internal processes which allow for more efficient spending of funds.

Risks and uncertainties

To ensure that corporate objectives are met, key risks were highlighted in the organization's Departmental Plan. In addition to these risks, an Enterprise-wide Risk Management Framework was implemented and is monitored by senior management and the Board to highlight the risks that the organization faces, and how to mitigate them.

The majority of non-personnel expenses are contracted costs for the purchase of standards, and research into standards development. These expenditures are an integral part of the organization's mandate and can involve significant cash outlays, as well as foreign exchange transactions and translation costs. To address the risks associated, the organization conducts regular financial reviews to assess planned expenditures and ensure it is operating within approved budgets. The agility exhibited by senior management and its Board of Directors is a key mitigation factor that allows Accessibility Standards Canada to maintain its operations. Decisions are made in a timely manner, which allows for greater efficiency and improved procurement timelines.

Significant changes related to operations, personnel and programs

As a newer department, Accessibility Standards Canada is meeting unique challenges:

- how to establish and maintain an optimal workforce
- how to operationally meet its mandate

Integrated and multi-year planning has been implemented which has created a baseline for what the organization’s operations will look like in the future. The process of re-patriating currently outsourced processes continues. ASC has fully re-patriated the grants and contributions process and oversees the distribution of funds for all agreements.

Approval by Senior Officials

Original signed by Acting CEO Dino Zuppa

Original signed by CFO Philippe Sarrazin

Table 1: Statement of authorities (unaudited)

(in thousands of dollars)	Fiscal year 2024-25	Fiscal year 2024-25	Fiscal year 2024-25	Fiscal year 2023-24	Fiscal year 2023-24	Fiscal year 2023-24
Budgetary Authorities	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 September 30, 2024	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 September 30, 2023
Vote 1 – Operating Expenditures	12,559	2,449	4,498	12,469	2,566	4,258
Vote 5 – Grants and Contributions	8,500	1,271	4,552	8,500	1,339	3,729

(in thousands of dollars)	Fiscal year 2024-25	Fiscal year 2024-25	Fiscal year 2024-25	Fiscal year 2023-24	Fiscal year 2023-24	Fiscal year 2023-24
Statutory authorities – Contributions to the Employee Benefit Plan	763	191	382	824	206	412
Total Budgetary Authorities	21,822	3,911	9,432	21,793	4,111	8,399

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

Table 2: Departmental budgetary expenditures by standard object (unaudited)

(in thousands of dollars)	Fiscal year 2024-25	Fiscal year 2024-25	Fiscal year 2024-25	Fiscal year 2023-24	Fiscal year 2023-24	Fiscal year 2023-24
Expenditures:	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 September 30, 2024	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 September 30, 2023
Personnel	6,344	1,847	3,548	6,244	1,915	3,477
Transportation and communications	324	42	85	1,185	45	86
Information	518	77	140	495	114	123
Professional and special services	4,971	585	946	3,452	631	849
Rentals	841	81	151	945	64	118
Repair and maintenance	65	4	4	60	(2)	-
Utilities, materials and supplies	65	2	4	60	2	5

(in thousands of dollars)	Fiscal year 2024-25	Fiscal year 2024-25	Fiscal year 2024-25	Fiscal year 2023-24	Fiscal year 2023-24	Fiscal year 2023-24
Acquisition of land, building and works	129	0	0	437	(10)	-
Acquisition of machinery and equipment	65	2	2	413	12	12
Other subsidies and payments	-	0	0	-	-	-
Transfer Payments	8,500	1,271	4,552	8,500	1,340	3,729
Total Budgetary Authorities	21,822	3,911	9,432	21,793	4,111	8,399