



# Quarterly Financial Report For the Quarter Ended September 30, 2025

© 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/2025-2026-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 2025-26 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:

- the development and revision of accessibility standards;
- the recommendation of accessibility standards to the Minister;
- the provision of information, products and services in relation to the accessibility standards that it has developed or revised;
- the promotion, support and conduct of research into the identification and removal of barriers and the prevention of new barriers; and
- the dissemination of information, including information about best practices, in relation to the identification and removal of barriers and the prevention of new barriers.

Accessibility Standards Canada is committed to hiring persons with disabilities to leverage their real-life experiences and varied skillsets. The Board will collaborate 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/2025-26-estimates.html](#)) and in the [Departmental Plan \(/reports/departamental-plan-2025-2026\)](#).

## **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 organization for the 2025 to 2026 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 increase to budgetary authorities as of September 30, 2025

### **Significant changes to budgetary authorities**

As of September 30, 2025, Accessibility Standards Canada's total available authorities for fiscal year 2025 to 2026 amounted to \$21.9 million, compared to \$21.3 million as at June 30, 2025. This increase is due to the allocation of the department's operating budget carry-forward from the previous year, which amounts to \$0.6 million. The total available authorities at this time last year amounted to \$21.8M. This small increase of \$0.1 million is in line with the projected spending of the organization.

## **Significant changes to authorities used**

As of September 30, 2025, Accessibility Standards Canada spent \$9.2 million, compared to \$9.4M in the previous year. This consistency can be attributed to strong internal procedures and robust financial management practices which have allowed the organization to effectively plan and allocate resources while maintaining operational integrity.

## **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 to highlight the risks that the organization faces, and how to mitigate them.

With the announcement of the Comprehensive Expenditure Review, the organization began searching for budget efficiencies and identifying areas where costs can be optimized or reduced. This is an ongoing process as the organization looks to meet the cost reductions targets outlined by the review.

## **Significant changes related to operations, personnel and programs**

The department has undergone internal re-organizations since its creation in 2019. These re-organizations were done to:

- improve operational efficiency by streamlining internal processes and eliminating redundancies
- better align employee skillsets to focus on core competencies
- respond to feedback from interested parties to better serve the public

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. The next process to re-patriate is Security Service. The current plan is to fully re-patriate this service during the course of fiscal year 2026 to 2027.

# Approval by Senior Officials

Original signed by Acting CEO Dino Zuppa

Original signed by CFO Sylvianne Poulin

## Table 1: Statement of authorities (unaudited)

<i>(in thousands of dollars)</i>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2024-25</b>	<b>Fiscal year 2024-25</b>	<b>Fiscal year 2025</b>
<b>Budgetary Authorities</b>	<b>Total available for use for the year ending March 31, 2026</b>	<b>Used during the quarter ended September 30, 2025</b>	<b>Year to date used at quarter-end September 30, 2025</b>	<b>Total available for use for the year ending March 31, 2025</b>	<b>Used during the quarter ended September 30, 2024</b>	<b>Year to date used at quarter-end September 30, 2025</b>
<b>Vote 1 – Operating Expenditures</b>	<b>12,343</b>	<b>2,387</b>	<b>4,685</b>	<b>12,559</b>	<b>2,449</b>	<b>4,4</b>
<b>Vote 5 – Grants and Contributions</b>	<b>8,500</b>	<b>2,598</b>	<b>4,039</b>	<b>8,500</b>	<b>1,271</b>	<b>4,5</b>

<i>(in thousands of dollars)</i>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2024-25</b>	<b>Fiscal year 2024-25</b>	<b>Fiscal year 2025</b>
<b>Statutory authorities – Contributions to the Employee Benefit Plan</b>	<b>1,008</b>	<b>252</b>	<b>504</b>	<b>763</b>	<b>191</b>	<b>382</b>
<b>Total Budgetary Authorities</b>	<b>21,851</b>	<b>5,237</b>	<b>9,228</b>	<b>21,822</b>	<b>3,911</b>	<b>9,4</b>

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

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

<i>(in thousands of dollars)</i>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2024-25</b>	<b>Fiscal year 2024-25</b>
<b>Expenditures:</b>	<b>Total available for use for the year ending March 31, 2026</b>	<b>Used during the quarter ended September 30, 2025</b>	<b>Year to date used at quarter-end September 30, 2025</b>	<b>Total available for use for the year ending March 31, 2025</b>	<b>Used during the quarter ended September 30, 2024</b>
<b>Personnel</b>	<b>7,756</b>	<b>1,948</b>	<b>3,877</b>	<b>6,344</b>	<b>1,847</b>
<b>Transportation and communications</b>	<b>260</b>	<b>7</b>	<b>20</b>	<b>324</b>	<b>42</b>
<b>Information</b>	<b>416</b>	<b>40</b>	<b>53</b>	<b>518</b>	<b>77</b>
<b>Professional and special services</b>	<b>3,983</b>	<b>575</b>	<b>1,107</b>	<b>4,971</b>	<b>585</b>
<b>Rentals</b>	<b>676</b>	<b>54</b>	<b>10</b>	<b>841</b>	<b>81</b>
<b>Repair and maintenance</b>	<b>52</b>	<b>1</b>	<b>1</b>	<b>65</b>	<b>4</b>

<i>(in thousands of dollars)</i>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2025-26</b>	<b>Fiscal year 2024-25</b>	<b>Fiscal year 2024-25</b>
<b>Utilities, materials and supplies</b>	<b>52</b>	<b>0</b>	<b>1</b>	<b>65</b>	<b>2</b>
<b>Acquisition of land, building and works</b>	<b>104</b>	<b>13</b>	<b>13</b>	<b>129</b>	<b>0</b>
<b>Acquisition of machinery and equipment</b>	<b>52</b>	<b>1</b>	<b>7</b>	<b>65</b>	<b>2</b>
<b>Transfer Payments</b>	<b>8,500</b>	<b>2,598</b>	<b>4,039</b>	<b>8,500</b>	<b>1,271</b>
<b>Total Budgetary Authorities</b>	<b>21,851</b>	<b>5,237</b>	<b>9,228</b>	<b>21,822</b>	<b>3,911</b>

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