

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, and the National Joint Council, 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 [2025-26 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 2025-2026 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 the purposes of a general election, section 30 of the Financial Administration Act authorizes, under certain conditions, the preparation of a special warrants to be signed by the Governor General authorizing payments to be made out of the Consolidated Revenue Fund. Special warrants are deemed to be an appropriation for the fiscal year in which they are issued. Special warrants issued during the first quarter (Q1) 2025-2026 were included in the total appropriations in Main Estimates 2025-26.

ADMINISTRATIVE TRIBUNALS SUPPORT SERVICE OF CANADA

Quarterly Financial Report

For the quarter ended December 31, 2025

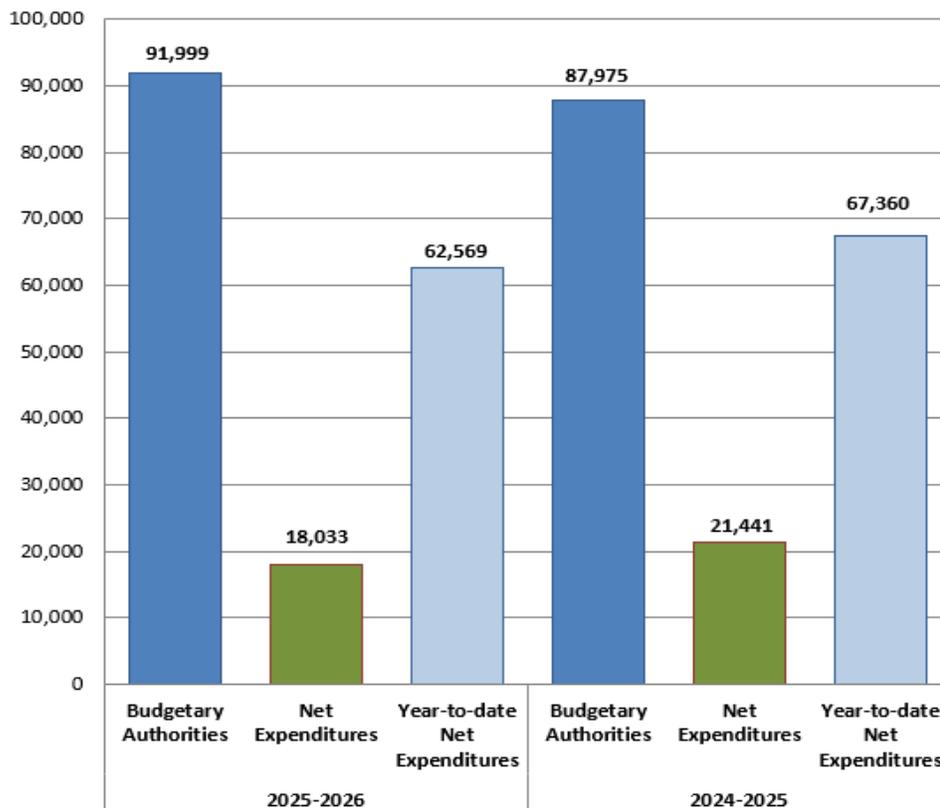
ATSSC uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

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 December 31, 2025.

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 third quarter of 2025-2026. 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 third quarter (in thousands of dollars)



The ATSSC expended \$62.6 million (68% of total authorities available for use) in the third quarter of 2025-2026. This compares to \$67.4 million (77% of total authorities available for use) in the same quarter of

ADMINISTRATIVE TRIBUNALS SUPPORT SERVICE OF CANADA

Quarterly Financial Report

For the quarter ended December 31, 2025

2024-2025. The majority of expenditures in the third quarter of 2025-2026 (refer to Annex B) are related to personnel and totaled \$74.0 million (89.7% of gross expenditures). The remaining \$8.5 million is 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 December 31, 2025, the net authorities available for use totaled \$92.0 million, an increase of \$4.0 million compared to the prior year. The increase is primarily due to temporary funding received for operating requirements.

2.2. Significant Changes to Expenditures

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

Expenditures for the Third Quarter

Third quarter gross budgetary expenditures decreased from \$29.3 million in 2024-2025 to \$28.0 million in 2025-2026 mainly due to a decrease in expenditures related to the acquisition of informatic equipment (\$0.8 million) and rental costs (\$0.8 million).

Expenditures Year-to-Date

The year-to-date gross budgetary expenditures decreased from \$82.8 million in 2024-2025 to \$82.5 million in 2025-2026. There are no significant changes to year-to-date expenditures this quarter.

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 April 1, 2025, the ATSSC moved to a new three-secretariat structure: the Labour and Human Rights Secretariat, the Economic and Social Justice Secretariat, and the Social Security Tribunal Secretariat. With this change, ATSSC leadership and tribunal Chairpersons are continuing the efforts of realignment and optimization of services to improve efficiency while maintaining the quality of services provided to tribunals.

Approval by Senior Officials

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

Original signed by

Original signed by

Orlando Da Silva, LSM
Chief Administrator

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

Ottawa, Canada.
February 27, 2026

ANNEX A - Statement of Authorities (unaudited)

Fiscal year 2025-2026 (in thousands of dollars)

Authorities available for use	Total available for use for the year ending March 31, 2026 *	Used during the quarter ended December 31, 2025	Year to date used at quarter end
Vote 1 - Net Operating expenditures	77,694	14,628	52,353
Contributions to employee benefit plans	14,305	3,405	10,216
Spending of proceeds from the disposal of surplus Crown assets	0	0	0
Total Budgetary authorities	91,999	18,033	62,569

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

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 December 31, 2024	Year to date used at quarter end
Vote 1 - Net Operating expenditures	75,586	19,439	59,352
Contributions to employee benefit plans	12,389	2,002	8,008
Spending of proceeds from the disposal of surplus Crown assets	0	0	0
Total Budgetary authorities	87,975	21,441	67,360

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

ADMINISTRATIVE TRIBUNALS SUPPORT SERVICE OF CANADA
 Quarterly Financial Report
 For the quarter ended December 31, 2025

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

Fiscal year 2025-2026 (in thousands of dollars)

Expenditures and Revenues	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended December 31, 2025	Year to date used at quarter end
Expenditures: Personnel	110,367	24,251	73,957
Expenditures: Transportation and communications	2,187	540	1,087
Expenditures: Information	1,470	432	954
Expenditures: Professional and special services	10,451	2,129	4,471
Expenditures: Rentals	4,418	479	1,640
Expenditures: Repair and maintenance	986	17	64
Expenditures: Utilities, materials and supplies	421	16	62
Expenditures: Acquisition of land, building and works	0	0	0
Expenditures: Acquisition of machinery and equipment	1,723	125	253
Expenditures: Other subsidies and payments	0	0	-7
Total gross budgetary expenditures	132,024	27,989	82,482
Revenues: Canada Pension Plan (CPP)	-21,252	-5,287	-10,574
Revenues: Employment Insurance (EI)	-18,773	-4,669	-9,339
Total Revenues netted against expenditures	-40,025	-9,956	-19,913
Total net budgetary expenditures	91,999	18,033	62,569

ADMINISTRATIVE TRIBUNALS SUPPORT SERVICE OF CANADA
Quarterly Financial Report
For the quarter ended December 31, 2025

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 December 31, 2024	Year to date used at quarter end
Expenditures: Personnel	106,785	24,382	73,321
Expenditures: Transportation and communications	1,752	395	906
Expenditures: Information	1,307	431	988
Expenditures: Professional and special services	10,312	1,794	3,783
Expenditures: Rentals	4,861	1,232	1,938
Expenditures: Repair and maintenance	1,018	95	170
Expenditures: Utilities, materials and supplies	432	40	161
Expenditures: Acquisition of land, building and works	0	0	0
Expenditures: Acquisition of machinery and equipment	786	965	1,550
Expenditures: Other subsidies and payments	13	-6	-12
Total gross budgetary expenditures	127,265	29,329	82,805
Revenues: Canada Pension Plan (CPP)	-21,382	-4,133	-8,126
Revenues: Employment Insurance (EI)	-17,907	-3,754	-7,319
Total Revenues netted against expenditures	-39,290	-7,887	-15,445
Total net budgetary expenditures	87,975	21,441	67,360