

## PUBLIC SERVICE STAFFING TRIBUNAL

### Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements of the Public Service Staffing Tribunal (the Tribunal) for the seven-month period ended October 31, 2014, and all information contained in these statements rests with the management of the Administrative Tribunals Support Service of Canada. These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Tribunal's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in the Tribunal's *Departmental Performance Report*, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Tribunal and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

A risk-based assessment of the system of ICFR was performed in 2013–14 by the Tribunal. The results and related management action plan are posted on the Tribunal's website at <http://www.psst-tdfp.gc.ca/article.asp?id=5841>. These will be considered as part of the Administrative Tribunals Support Service of Canada risk-based assessment for the period November 1, 2014 to March 31, 2015, in accordance with the Treasury Board *Policy on Internal Control*.

The financial statements of the Tribunal have not been audited.

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Marie-France Pelletier  
Chief Administrator  
Administrative Tribunals Support Service of Canada

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Sylvie Guilbert  
Chief Financial Officer  
Public Service Staffing Tribunal

Ottawa, Ontario  
September 4, 2015

# PUBLIC SERVICE STAFFING TRIBUNAL

## Statement of Financial Position (Unaudited)

As at October 31, 2014

(in dollars)	October 31, 2014	March 31, 2014
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 5)	591,368	180,600
Vacation pay and compensatory leave	131,552	148,978
Employee future benefits (note 6)	142,840	311,603
<b>Total liabilities</b>	<b>865,760</b>	<b>641,181</b>
<b>Financial assets</b>		
Due from Consolidated Revenue Fund	516,058	87,205
Accounts receivable and advances (note 7)	95,025	92,932
<b>Total financial assets</b>	<b>611,083</b>	<b>180,137</b>
<b>Departmental net debt</b>	<b>254,677</b>	<b>461,044</b>
<b>Non-financial assets</b>		
Prepaid expenses	7,856	22,819
Tangible capital assets (note 8)	649,944	580,085
<b>Total non-financial assets</b>	<b>657,800</b>	<b>602,904</b>
<b>Departmental net financial position</b>	<b>403,123</b>	<b>141,860</b>

Transfer of operations as a result of a government reorganization (note 2)

The accompanying notes form an integral part of the financial statements.

Marie-France Pelletier  
Chief Administrator  
Administrative Tribunals Support Service of Canada

Sylvie Guilbert  
Chief Financial Officer  
Public Service Staffing Tribunal

Ottawa, Ontario  
September 4, 2015

## PUBLIC SERVICE STAFFING TRIBUNAL

### Statement of Operations and Departmental Net Financial Position *(Unaudited)*

(in dollars)	Planned Results for the 12-month period ended March 31, 2015	For the 7-month period ended October 31, 2014	For the 12-month period ended March 31, 2014
<b>Expenses</b>			
Adjudication and mediation of complaints filed under the <i>Public Service Employment Act</i>	4,560,449	2,260,228	3,652,269
Internal services	1,685,676	754,888	1,224,674
<b>Total expenses</b>	<b>6,246,125</b>	<b>3,015,116</b>	<b>4,876,943</b>
<b>Revenues</b>			
Miscellaneous revenues	-	10	10
Revenues earned on behalf of Government	-	(10)	(10)
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cost of operations before government funding and transfers</b>	<b>6,246,125</b>	<b>3,015,116</b>	<b>4,876,943</b>
<b>Government funding and transferrals</b>			
Net cash provided by Government		2,563,874	4,983,983
Change in due from Consolidated Revenue Fund		428,853	(272,754)
Services provided without charge by other government departments (note 9)		403,206	672,251
Transfer of the transition payments for implementing salary payments in arrears (note 10)		(119,554)	-
<b>Net cost (revenue) of operations after government funding and transfers</b>		<b>(261,263)</b>	<b>(506,537)</b>
<b>Departmental net financial position - Beginning of year</b>		<b>141,860</b>	<b>(364,677)</b>
<b>Departmental net financial position - End of year</b>		<b>403,123</b>	<b>141,860</b>

Segmented information (note 11)

The accompanying notes form an integral part of the financial statements.

## PUBLIC SERVICE STAFFING TRIBUNAL

### Statement of Change in Departmental Net Debt (*Unaudited*)

(in dollars)	For the 7-month period ended October 31, 2014	For the 12-month period ended March 31, 2014
<b>Net cost (revenue) of operations after government funding and transfers</b>	<b>(261,263)</b>	<b>(506,537)</b>
<b>Change due to tangible capital assets</b>		
Acquisition of tangible capital assets (note 8)	<b>124,110</b>	411,550
Amortization of tangible capital assets (note 8)	<b>(54,251)</b>	(34,248)
<b>Total change due to tangible capital assets</b>	<b>69,859</b>	377,302
<b>Change due to prepaid expenses</b>	<b>(14,963)</b>	(11,645)
<b>Net decrease in departmental net debt</b>	<b>(206,367)</b>	(140,880)
<b>Departmental net debt - Beginning of year</b>	<b>461,044</b>	601,924
<b>Departmental net debt - End of year</b>	<b>254,677</b>	461,044

The accompanying notes form an integral part of the financial statements.

# PUBLIC SERVICE STAFFING TRIBUNAL

## Statement of Cash Flows (Unaudited)

(in dollars)	For the 7-month period ended October 31, 2014	For the 12-month period ended March 31, 2014
<b>Operating activities</b>		
Net cost of operations before government funding and transfers	3,015,116	4,876,943
<b>Non-cash items:</b>		
Amortization of tangible capital assets (note 8)	(54,251)	(34,248)
Services provided without charge by other government departments (note 9)	(403,206)	(672,251)
Transition payments for implementing salary payments in arrears (note 10)	119,554	-
<b>Variations in Statement of Financial Position:</b>		
Increase in accounts receivable and advances	2,093	17,543
Decrease in prepaid expenses	(14,963)	(11,645)
Decrease (increase) in accounts payable and accrued liabilities	(410,768)	254,073
Decrease in vacation pay and compensatory leave	17,426	8,425
Decrease in future employee benefits	168,763	133,593
<b>Cash used in operating activities</b>	<b>2,439,764</b>	<b>4,572,433</b>
<b>Capital investing activities</b>		
Acquisition of tangible capital assets	124,110	411,550
<b>Cash used in capital investing activities</b>	<b>124,110</b>	<b>411,550</b>
<b>Net cash provided by Government of Canada</b>	<b>2,563,874</b>	<b>4,983,983</b>

The accompanying notes form an integral part of the financial statements.

# PUBLIC SERVICE STAFFING TRIBUNAL

## Notes to the Financial Statements (*Unaudited*)

For the 7-month period ended October 31, 2014

### 1. Authority and objectives

The Public Service Staffing Tribunal (Tribunal) was established with the coming-into-force of the new *Public Service Employment Act* on December 31, 2005 as part of the new arrangements for staffing recourse. The legislative mandate of the Tribunal is to consider and dispose of complaints dealing with internal appointments, lay-offs, revocation of appointments, and the failure of corrective action ordered by the Tribunal. Under the *Act*, the Tribunal is also authorized to provide mediation services at any stage of a proceeding. The Tribunal's core services are supported by its internal services activities.

The Tribunal's strategic outcome is the fair and impartial resolution of disputes related to internal appointments and lay-offs in the federal public service.

The Tribunal has two programs:

- Adjudication and mediation of complaints filed under the *Public Service Employment Act*
- Internal services

Pursuant to the new *Public Service Employment Act*, the mandate of the Tribunal is to consider and dispose of complaints stemming from an internal appointment, the implementation of a corrective measure ordered by the Tribunal, the revocation of an appointment or a lay-off. In considering whether a complaint relating to an internal appointment or a lay-off is substantiated, the Tribunal may interpret and apply the *Canadian Human Rights Act*. If the Tribunal finds that the complaint is founded, it may order that compensation be paid. The Tribunal may also provide mediation services at any stage of a proceeding in order to resolve a complaint.

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### 2. Government reorganization

On December 12, 2013, the *Economic Action Plan 2013 Act, No. 2* received Royal Assent. Included in that *Act* were provisions to merge the Tribunal and the Public Service Labour Relations Board (PSLRB) into an organization to be called the Public Service Labour Relations and Employment Board (PSLREB). This new organization will replace the Tribunal and the PSLRB, and will deal with matters previously dealt with by these organizations.

In *Canada's Economic Action Plan 2014*, the Government announced its intention to create the Administrative Tribunals Support Service of Canada (ATSSC). This new organization, which consolidates operations of several administrative tribunals, would provide support services to the PSLREB. The PSLREB would have adjudication powers while all human and financial resources from the Tribunal and the PSLRB would be transferred to the ATSSC.

The *Economic Action Plan 2014 Act, No. 1* received Royal Assent on June 19, 2014. As a result, both the PSLREB and the ATSSC came into force on November 1, 2014. The Tribunal's net assets of \$1,268,883 and net liabilities of \$865,760 have been transferred to the ATSSC as of this date.

These financial statements represent the results of operations for the seven-month period ended October 31, 2014, and the financial position of the Tribunal as at October 31, 2014, immediately before the transfer of assets, liabilities, and commitments to the ATSSC on November 1, 2014. Comparative figures for the year ended March 31, 2014 are for a twelve-month period.

# PUBLIC SERVICE STAFFING TRIBUNAL

## Notes to the Financial Statements (*Unaudited*)

For the 7-month period ended October 31, 2014

### 3. Summary of significant accounting policies

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

#### (a) *Parliamentary authorities*

The Tribunal is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the Tribunal do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 4 provides a reconciliation between the bases of reporting. The planned results amounts in the "Expenses" and "Revenues" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-oriented Statement of Operations included in the *2014-15 Report on Plans and Priorities*. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the *2014-15 Report on Plans and Priorities*.

#### (b) *Net Cash Provided by Government*

The Tribunal operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Tribunal is deposited to the CRF and all cash disbursements made by the Tribunal are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the Government.

#### (c) *Due from the CRF*

Amounts due from the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Tribunal is entitled to draw from the CRF without further authorities to discharge its liabilities.

#### (d) *Revenues*

Miscellaneous revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place.

Revenues that are non-respendable are not available to discharge the Tribunal's liabilities. While the chief administrator is expected to maintain accounting control, he or she has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the entity's gross revenues.

#### (e) *Expenses*

Expenses are recorded on the accrual basis:

- ✓ Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.
- ✓ Services provided without charge by other government departments for accommodation and employer contributions to the health and dental insurance plans are recorded as operating expenses at their estimated cost.

# PUBLIC SERVICE STAFFING TRIBUNAL

## Notes to the Financial Statements (Unaudited)

For the 7-month period ended October 31, 2014

### 3. Summary of significant accounting policies (continued)

#### (f) Employee future benefits

- ✓ Pension benefits: Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Tribunal's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. The Tribunal's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.
- ✓ Severance benefits: Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

#### (g) Accounts receivable

Accounts receivable are stated at the lower of cost and net recoverable value. A valuation allowance is recorded for receivables where recovery is considered uncertain.

#### (h) Tangible capital assets

All tangible capital assets and leasehold improvements having an initial cost of \$3,000 or more are recorded at their acquisition cost. The Tribunal does not capitalize intangibles, works of art and historical treasures that have cultural, aesthetic or historical value. Amortization of capital assets is done on a straight-line basis over the estimated useful life of capital assets as follows:

Asset Class	Amortization Period
Informatics hardware and software	3-5 years
Furniture and equipment	5 years

Assets under construction are recorded in the applicable capital asset class in the year that they become available for use and are not amortized until they become available for use.

#### (i) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.



# PUBLIC SERVICE STAFFING TRIBUNAL

## Notes to the Financial Statements (*Unaudited*)

For the 7-month period ended October 31, 2014

### 4. Parliamentary authorities

The Tribunal receives most of its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the Tribunal has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

#### (a) Reconciliation of net cost of operations to current year authorities used

(in dollars)	For the 7-month period ended October 31, 2014	For the 12-month period ended March 31, 2014
Net cost of operations before government funding and transfers	3,015,116	4,876,943
<i>Adjustments for items affecting net cost of operations but not affecting authorities:</i>		
Amortization of tangible capital assets	(54,251)	(34,248)
Services provided without charge by other government departments	(403,206)	(672,251)
Decrease in vacation pay and compensatory leave	17,426	8,425
Decrease in employee future benefits	168,763	133,593
Adjustment of previous years accounts payable	1,000	56,323
Total items affecting net cost of operations but not affecting authorities □	(270,268)	(508,158)
<i>Adjustments for items not affecting net cost of operations but affecting authorities:</i>		
Acquisition of tangible capital assets	124,110	411,550
Transition payments for implementing salary payments in arrears	119,554	
Decrease in prepaid expenses	(14,963)	(11,645)
Total items not affecting net cost of operations but affecting authorities □	228,701	399,905
<b>Current year authorities used</b>	<b>2,973,549</b>	<b>4,768,690</b>

#### (b) Authorities provided and used

(in dollars)	For the 7-month period ended October 31, 2014	For the 12-month period ended March 31, 2014
<b>Authorities provided:</b>		
Vote 1 - Program expenditures (Vote 105 in 2013-14)	2,765,794	5,123,904
Statutory amounts	343,705	532,271
<b>Less:</b>		
Lapsed authorities	(135,950)	(887,485)
<b>Current year authorities used</b>	<b>2,973,549</b>	<b>4,768,690</b>

# PUBLIC SERVICE STAFFING TRIBUNAL

## Notes to the Financial Statements (*Unaudited*)

For the 7-month period ended October 31, 2014

### 5. Accounts payable and accrued liabilities

The following table presents details of the Tribunal's accounts payable and accrued liabilities:

(in dollars)	October 31, 2014	March 31, 2014
Accounts payable - Other government departments and agencies	15,215	8,420
Accounts payable - External parties	72,535	58,662
Total accounts payable	87,750	67,082
Accrued liabilities	503,618	113,518
<b>Total accounts payable and accrued liabilities</b>	<b>591,368</b>	<b>180,600</b>

### 6. Employee future benefits

#### (a) Pension benefits

The Tribunal's employees participate in the public service pension plan (the "Plan"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plan benefits and they are indexed to inflation.

Both the employees and the Tribunal contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to *Economic Action Plan 2012*, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

For the seven-month period ended October 31, 2014, expense amounts to \$234,957 (\$374,240 in 2013-14). For Group 1 members, the expense represents approximately 1.41 times (1.6 times in 2013-14) the employee contributions and, for Group 2 members, approximately 1.39 times (1.5 times in 2013-14) the employee contributions.

The Tribunal's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the Financial Statements of the Government of Canada, as the Plan's sponsor.

#### (b) Severance benefits

The Tribunal provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid from future authorities.

As part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees commencing in 2012. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation. Information about the severance benefits, measured as at October 31, is as follows:

(in dollars)	October 31, 2014	March 31, 2014
<b>Accrued benefit obligation, beginning of year</b>	<b>311,603</b>	<b>445,196</b>
Expense for the year	164,279	6,680
Benefits paid during the year	(333,042)	(140,273)
<b>Accrued benefit obligation, end of year</b>	<b>142,840</b>	<b>311,603</b>

# PUBLIC SERVICE STAFFING TRIBUNAL

## Notes to the Financial Statements (Unaudited)

For the 7-month period ended October 31, 2014

### 7. Accounts receivable and advances

The following table presents details of the Tribunal's accounts receivable and advances balances:

(in dollars)	October 31, 2014	March 31, 2014
Accounts receivable - Other government departments and agencies	94,525	92,432
Employee advances	500	500
<b>Total accounts receivable and advances</b>	<b>95,025</b>	<b>92,932</b>

### 8. Tangible capital assets

Cost	Opening Balance	Acquisitions	Adjustments	Closing Balance
(in dollars)	April 1, 2014			October 31, 2014
Informatics hardware and software	460,826	-	-	460,826
Furniture and equipment	25,526	-	-	25,526
Assets under construction	149,449	124,110	-	273,559
	635,801	124,110	-	759,911

Accumulated Amortization	Opening Balance	Amortization	Adjustments	Closing Balance
(in dollars)	April 1, 2014			October 31, 2014
Informatics hardware and software	38,712	53,125	-	91,837
Furniture and equipment	17,004	1,126	-	18,130
	55,716	54,251	-	109,967

Net Book Value	Opening Balance		Closing Balance
(in dollars)	April 1, 2014		October 31, 2014
Informatics hardware and software	422,114		368,989
Furniture and equipment	8,522		7,396
Asset under construction	149,449		273,559
	580,085		649,944

# PUBLIC SERVICE STAFFING TRIBUNAL

## Notes to the Financial Statements (Unaudited)

For the 7-month period ended October 31, 2014

### 9. Related party transactions

The Tribunal is related as a result of common ownership to all Government departments, agencies, and Crown Corporations. The Tribunal enters into transactions with these entities in the normal course of business and on normal trade terms. In addition, the Tribunal has an agreement with the Public Service Labour Relations Board related to the provision of finance and administration services. During the year, the Tribunal received common services which were obtained without charge from other Government departments as disclosed below.

#### *a) Common services provided without charge by other government departments*

During the year, the Tribunal received services without charge from certain common service organizations, related to accommodation and employer's contribution to the health and dental insurance plans. These services provided without charge have been recorded in the Tribunal's Statement of Operations and Departmental Net Financial Position as follows:

(in dollars)	For the 7-month period ended October 31, 2014	For the 12-month period ended March 31, 2014
Accommodation	233,133	400,587
Employer's contribution to the health and dental insurance plans	170,073	271,664
	<b>403,206</b>	<b>672,251</b>

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Works and Government Services Canada are not included in the Tribunal's Statement of Operations and Departmental Net Financial Position.

#### *(b) Other transactions with related parties*

(in dollars)	For the 7-month period ended October 31, 2014	For the 12-month period ended March 31, 2014
Expenses – Other government departments and agencies	515,760	829,239

Expenses disclosed in (b) exclude common services provided without charge, which are already disclosed in (a).

### 10. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–15. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Tribunal. However, it did result in the use of additional spending authorities by the Tribunal. Prior to October 31, 2014, the transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

# PUBLIC SERVICE STAFFING TRIBUNAL

## Notes to the Financial Statements (Unaudited)

For the 7-month period ended October 31, 2014

### 11. Segmented information

Presentation by segment is based on the Tribunal's program alignment architecture. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 3. The following table presents the expenses incurred and revenues generated for the main programs, by major object of expenses and by major type of revenues. The segment results for the period are as follows:

(in dollars)	For the 7-month period ended October 31, 2014			For the 12-month period ended March 31, 2014
	Adjudication and mediation of complaints filed under the <i>Public Service Employment Act</i>	Internal services	Total	Total
<b>Operating expenses</b>				
Salaries and employee benefits	1,862,835	513,836	<b>2,376,671</b>	3,881,179
Accommodation	182,077	51,056	<b>233,133</b>	400,587
Professional and special services	77,961	106,622	<b>184,583</b>	359,243
Rentals	30,438	49,221	<b>79,659</b>	78,812
Transportation and telecommunications	49,743	7,685	<b>57,428</b>	86,816
Amortization of tangible capital assets	52,713	1,538	<b>54,251</b>	34,248
Machinery and equipment	-	12,681	<b>12,681</b>	8,102
Utilities, materials and supplies	-	9,644	<b>9,644</b>	16,476
Communication	4,461	2,605	<b>7,066</b>	11,036
Other operating expenses	-	-	-	444
<b>Total operating expenses</b>	<b>2,260,228</b>	<b>754,888</b>	<b>3,015,116</b>	<b>4,876,943</b>
<b>Revenues</b>				
Miscellaneous revenues	-	10	<b>10</b>	10
Revenues earned on behalf of Government	-	(10)	<b>(10)</b>	(10)
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cost of operations before government funding and transfers</b>	<b>2,260,228</b>	<b>754,888</b>	<b>3,015,116</b>	<b>4,876,943</b>

### 12. Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.