



**Office of the Commissioner for  
Federal Judicial Affairs Canada**

**Quarterly Financial Report  
for the quarter ended  
September 30, 2021**

## **Statement outlining results, risks, and significant changes in operations, personnel, and program**

### **1. Introduction**

This Quarterly Financial Report (QFR) 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 of Canada Secretariat. This QFR should be read in conjunction with the Main Estimates and Supplementary Estimates. It has not been subject to an external audit or review.

#### **1.1 Mandate**

The Office of the Commissioner for Federal Judicial Affairs (FJA) Canada was created in 1978 under the authority of the Judges Act to safeguard the independence of the judiciary and in order to put federally appointed judges at arm's length from the administration of the Department of Justice. FJA's mandate extends to promoting better administration of justice and providing support for the federal judiciary.

FJA administers three distinct and separate components that are funded from different sources. Statutory funding is allocated for the judges' salaries, allowances and annuities, and surviving beneficiaries' benefits. Voted appropriations are provided in two separate votes to support the administrative activities of FJA and the Canadian Judicial Council (CJC).

Under the Departmental Results Framework, the organization's core responsibility is to provide support to federally appointed judges. In addition to Internal Services, the organization is broken down into three program activities: payments pursuant to the Judges Act, FJA, and CJC.

Further details about FJA's authority, mandate, and programs can be found below and in FJA's Departmental Plan (DP), Main Estimates and Supplementary Estimates located on FJA's and the Treasury Board's websites at [www.fja-cmf.gc.ca](http://www.fja-cmf.gc.ca) and [www.tbs-sct.gc.ca](http://www.tbs-sct.gc.ca).

#### **1.2 Basis of Presentation**

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes FJA's spending authorities granted by Parliament and those used by the department consistent with the Main Estimates for the 2021-2022 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 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.

FJA 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 (YTD) results**

FJA is financed by the Government through Parliamentary Appropriations (e.g. Statutory Votes for payments pursuant to the Judges Act and Employee Benefits Plans (EBP) and Budgetary Votes to support the administration of FJA and CJC).

Vote-netting is a means of funding selected programs or activities wherein Parliament authorizes FJA to apply revenues collected towards costs directly incurred for specific activities. FJA has the authority to spend revenues received during the year arising from the provision of administrative services.

### **Changes to Departmental Authorities**

As at September 30, 2021, the total authorities available to FJA are \$673.6 million higher compared with the same quarter last fiscal year. This variance is due to delays in approvals for the full supply of the 2020-21 Main Estimates. The amount shown reflects that which had been approved through the first and second interim supply bills.

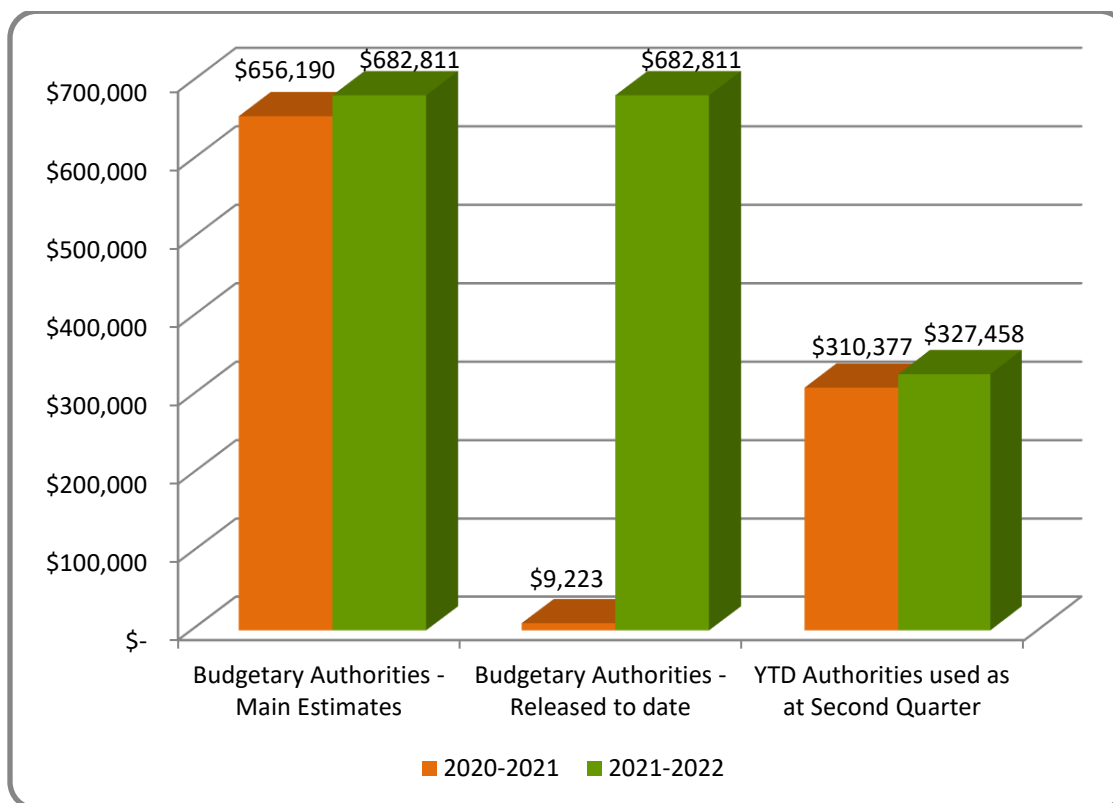
### **Changes to Budgetary Expenditures**

As at September 30, 2021 the department's total net budgetary expenditures increased by \$17.1 million compared with the same quarter last fiscal year. This variance is comprised of:

- A year-to date net increase of \$14.9 million in personnel expenditures (including EBP and judges' salaries, allowances, annuities, and surviving beneficiaries' benefits issued pursuant to the Judges Act).
- A year-to date net increase of \$1 million in transportation and telecommunications expenditures.

- A year-to date net increase of \$0.7 million in professional services expenditures.
- A year-to date net increase of \$0.3 million in other subsidies and payments expenditures.
- An overall net increase of \$0.2 million for all other non-salary expenditures.

Figure 1: Comparison of Authorities Granted and Used



The chart illustrates the variation in thousands of dollars of the annual budgetary authorities granted and used as at September 30, 2020 and 2021.

As at September 30, 2020 and 2021, FJA planned to spend \$656,190,061 in 2020-21 and \$682,811,164 in 2021-22. Authorities used as at the second quarter totalled \$310,377,193 in 2020-21 and \$327,458,186 in 2021-22.

### **3. Risks and Uncertainties**

FJA's environment is complex due to the range of services it provides and the large number of clients served. Recognizing this context, FJA has developed a risk profile and actively monitors internal and external risks through its management team. Concise information about significant financial risks and uncertainties, the potential impact to FJA's 2021-22 financial plan and the strategies adopted to manage these financial risks and uncertainties are briefly outlined below. Further detail about FJA's internal and external risks can be found in FJA's 2021-22 DP.

This QFR reflects the results of the current fiscal period in relation to the authorities available as at September 30, 2021.

FJA received additional core funding in both the current and prior fiscal year to support growth in existing programs as well as to fund other strategic priorities. FJA continues agile management of its resources to shift and reallocate resources to adapt to emerging needs as required.

### **4. Significant changes in relation to operations, personnel and programs**

As at September 30, 2021, a significant increase in personnel expenditures is attributable to the annual adjustment to judges' salaries based on the Industrial Aggregate for fiscal year 2021-22, as well as to an increase in the total number of judges in office and the number of pensioners receiving benefits under the Judges Act.

### **5. Approval by Senior Officials**

Approved by:

(original signed by)  
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Marc A. Giroux  
Commissioner

(original signed by)  
\_\_\_\_\_  
Errolyn Humphreys  
Chief Financial Officer

Ottawa, Canada  
Date: November 26, 2021

**Statement of Authorities (unaudited)**

**Fiscal year 2021-2022** (in thousands of dollars)

	<b>Total available for use for the year ending March 31, 2022*</b>	<b>Used during the quarter ended September 30, 2021</b>	<b>Year- to-date used at quarter-end</b>
Vote 1 – FJA – Operating expenditures	10,414	2,409	4,845
Vote 5 – CJC – Operating expenditures	2,216	955	1,323
Less: Vote 1 – FJA – Revenues	(275)	(10)	(10)
<b>Net Operating expenditures</b>	<b>12,355</b>	<b>3,354</b>	<b>6,158</b>
Statutory authorities - EBP	1,014	253	507
Statutory authorities – Judges salaries, allowances and annuities	669,442	161,651	320,793
<b>Total Budgetary Authorities</b>	<b>\$ 682,811</b>	<b>\$ 165,258</b>	<b>\$ 327,458</b>

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

**Fiscal year 2020-2021** (in thousands of dollars)

	<b>Total available for use for the year ending March 31, 2021*</b>	<b>Used during the quarter ended September 30, 2020</b>	<b>Year- to-date used at quarter-end</b>
Vote 1 – FJA – Operating expenditures	7,460	2,234	4,256
Vote 5 – CJC – Operating expenditures	1,763	617	1,022
Less: Vote 1 – FJA – Revenues	-	(10)	(10)
<b>Net Operating expenditures</b>	<b>9,223</b>	<b>2,841</b>	<b>5,268</b>
Statutory authorities - EBP	-	235	469
Statutory authorities – Judges salaries, allowances and annuities	-	157,781	304,640
<b>Total Budgetary Authorities</b>	<b>\$ 9,223</b>	<b>\$ 160,857</b>	<b>\$ 310,377</b>

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

**Departmental budgetary expenditures by Standard Object (unaudited)**

**Fiscal year 2021-2022** (in thousands of dollars)

	<b>Planned expenditures for the year ending March 31, 2022</b>	<b>Expended during the quarter ended September 30, 2021</b>	<b>Year-to-date used at quarter-end</b>
<b>Expenditures</b>			
Personnel -including EBP	635,775	158,894	314,663
Transportation and Telecommunications	13,493	1,596	2,888
Information	98	22	41
Professional Services	23,102	3,779	6,378
Rentals	666	219	292
Purchased Repair and Maintenance	19	2	2
Utilities, materials and supplies	43	1	3
Acquisition of Machinery & Equipment	209	38	55
Other subsidies and payments*	9,681	717	3,146
<b>Total Gross Budgetary Expenditures</b>	<b>683,086</b>	<b>165,268</b>	<b>327,468</b>
<b>Less Revenues netted against Expenditures</b>			
Revenues	(275)	(10)	(10)
<b>Total net budgetary expenditures</b>	<b>\$ 682,811</b>	<b>\$ 165,258</b>	<b>\$ 327,458</b>



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**Fiscal year 2020-2021** (in thousands of dollars)

<b>Expenditures</b>	<b>Planned expenditures for the year ending March 31, 2021</b>	<b>Expended during the quarter ended September 30, 2020</b>	<b>Year-to-date used at quarter-end</b>
Personnel -including EBP	612,301	155,525	299,802
Transportation and Telecommunications	21,756	959	1,862
Information	152	32	37
Professional Services	15,974	3,179	5,706
Rentals	250	65	137
Purchased Repair and Maintenance	117	14	14
Utilities, materials and supplies	78	9	13
Acquisition of Machinery & Equipment	74	8	10
Other subsidies and payments*	5,763	1,076	2,806
<b>Total Gross Budgetary Expenditures</b>	<b>656,465</b>	<b>160,867</b>	<b>310,387</b>
<b>Less Revenues netted against Expenditures</b>			
Revenues	(275)	(10)	(10)
<b>Total net budgetary expenditures</b>	<b>\$ 656,190</b>	<b>\$ 160,857</b>	<b>\$ 310,377</b>