

Office of the Commissioner for Federal Judicial Affairs Canada

Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2024, and all information contained in these statements rests with the management of the Office of the Commissioner for Federal Judicial Affairs Canada (FJA). 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 FJA's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in FJA's Departmental Results 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 by all members of the Office of the Commissioner for Federal Judicial Affairs and the Canadian Judicial Council (CJC), 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 on-going 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 for the year ended March 31, 2024 was completed in accordance with the Treasury Board Policy on Financial Management and the results and action plans are summarized in the [annex](#).

The financial statements of FJA have not been audited.

original signed by

Marc A. Giroux, Commissioner
Ottawa, Canada
September 13, 2024

original signed by

Errolyn Humphreys, Chief Financial Officer
Ottawa, Canada
September 13, 2024

Office of the Commissioner for Federal Judicial Affairs Canada
Statement of Financial Position (Unaudited)
As at March 31
(in dollars)

	2024	2023
Liabilities		
Accounts payable and accrued liabilities (Note 4)	\$ 1,394,561	\$ 1,159,798
Vacation pay and compensatory leave	677,226	631,649
Judges' Supplementary Retirement Benefits Account (Note 5)	311,946,461	292,957,461
Employee future benefits (Note 6b)	52,229	52,229
Total liabilities	314,070,477	294,801,137
Financial assets		
Due from Consolidated Revenue Fund	5,223,604	5,001,662
Accounts receivable and advances (Note 7)	735,951	635,737
Total financial assets	5,959,555	5,637,399
Departmental net debt	308,110,922	289,163,738
Non-financial assets		
Prepaid expenses	5,987	7,788
Tangible capital assets (Note 8)	258,773	66,822
Total non-financial assets	264,760	74,610
Departmental net financial position	\$ (307,846,162)	\$ (289,089,128)

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

original signed by

Marc A. Giroux, Commissioner
Ottawa, Canada
September 13, 2024

original signed by

Errolyn Humphreys, Chief Financial Officer
Ottawa, Canada
September 13, 2024

Office of the Commissioner for Federal Judicial Affairs Canada
Statement of Operations and Departmental Net Financial Position (Unaudited)
For the Year Ended March 31
(in dollars)

	2024	2024	2023
	Planned Results		
Expenses			
Payments Pursuant to the <i>Judges Act</i>	\$ 719,315,000	\$ 738,389,750	\$ 697,295,631
Office of the Commissioner for Federal Judicial Affairs	11,629,000	12,504,211	11,239,569
Canadian Judicial Council	2,674,000	2,562,742	2,480,735
Internal Services	727,000	770,116	768,688
Total expenses	734,345,000	754,226,819	713,784,623
Revenues			
Judges' pension contribution credited to revenue	19,288,000	20,216,956	19,319,078
User charges	275,000	-	24,744
Total revenues	19,563,000	20,216,956	19,343,822
Net cost of operations before government funding	714,782,000	734,009,863	694,440,801
Government funding			
Net cash provided by Government		713,375,419	676,072,720
Change in due from Consolidated Revenue Fund		221,942	1,498,796
Services provided without charge by other government departments (Note 9)		1,665,468	1,520,257
Transfer of the transition payments for implementing salary payments in arrears		-	-
Net cost of operations after government funding		18,757,034	15,349,028
Departmental net financial position - Beginning of year		(289,089,128)	(273,740,100)
Departmental net financial position - End of year		\$ (307,846,162)	\$ (289,089,128)

Segmented information ([Note 10](#))

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

Office of the Commissioner for Federal Judicial Affairs Canada
Statement of Change in Department Net Debt (Unaudited)
For the Year Ended March 31
(in dollars)

	2024	2023
Net cost of operations after government funding	\$ 18,757,034	\$ 15,349,028
Change due to tangible capital assets		
Acquisition of tangible capital assets	250,336	-
Amortization of tangible capital assets	(58,385)	(43,753)
Net loss on disposal of tangible capital assets including adjustments	-	-
Total change due to tangible capital assets	191,951	(43,753)
Change due to prepaid expenses	(1,801)	(7,247)
Net increase in departmental net debt	18,947,184	15,298,028
Departmental net debt – Beginning of year	289,163,738	273,865,710
Departmental net debt – End of year	\$ 308,110,922	\$ 289,163,738

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

Office of the Commissioner for Federal Judicial Affairs Canada
Statement of Cash Flows (Unaudited)
For the Year Ended March 31
(in dollars)

	2024	2023
Operating activities		
Net cost of operations before government funding	\$ 734,009,863	\$ 694,440,801
Non-cash items:		
Amortization of tangible capital assets	(58,385)	(43,753)
Gain (loss) on disposal of tangible capital assets	-	-
Services provided without charge by other government departments (Note 9)	(1,655,468)	(1,520,257)
Transition payments for implementing salary payments in arrears	-	-
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	100,214	134,024
Increase (decrease) in prepaid expenses	(1,801)	(7,247)
Decrease (increase) in accounts payable and accrued liabilities	(234,763)	114,124
Decrease (increase) in vacation pay and compensatory leave	(45,577)	(29,933)
Decrease (increase) in future employee benefits	-	-
Decrease (increase) in Judges' Supplementary Retirement Benefits Account	(18,989,000)	(17,015,039)
Cash used by operating activities	713,125,083	676,072,720
Capital investing activities		
Acquisition of tangible capital assets	250,336	-
Disposal and Write-off of tangible capital assets	-	-
Net cash provided by Government of Canada	\$ 713,375,419	\$ 676,072,720

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

Office of the Commissioner for Federal Judicial Affairs Canada
Notes to the Financial Statements (Unaudited)
Year ended March 31, 2024

1. Authority and Objectives

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 to put federally appointed judges at arm's length from the administration of the Department of Justice. It exists to promote better administration of justice and focuses its efforts on providing a sound support role to 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 authorities are provided in two separate votes to support the administrative activities of FJA and of the CJC.

The administration of FJA is structured to reflect the distinctiveness of its role in supporting federal judicial activities. Under the Program Alignment Architecture, in addition to Internal Services, the organization is broken down into three programs: Payments Pursuant to the *Judges Act*, Canadian Judicial Council and Office of the Commissioner for Federal Judicial Affairs.

FJA's organizational priorities are an improved financial control framework, succession planning and human resource management, information management and modernization of FJA processes and tools.

2. 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

FJA is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to FJA 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 in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. [Note 3](#) provides reconciliation between these 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 2023-2024 Departmental Plan. 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 2023-2024 Departmental Plan.

(b) Net Cash Provided by Government

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

Office of the Commissioner for Federal Judicial Affairs Canada
Notes to the Financial Statements (Unaudited)
Year ended March 31, 2024

(c) Amounts due from or to the CRF

Amounts due from or to 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 FJA is entitled to draw from the CRF without further authorities to discharge its liabilities.

(d) Revenues

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

(e) Expenses

Expenses are recorded on an accrual basis:

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

(f) Employee and federally appointed judges' future benefits:

(i) Pension benefits: Eligible employees participate in the Public Service Pension Plan (PSSA), a multi-employer pension plan administered by the Government. FJA's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. FJA'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.

(ii) Severance benefits: The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(iii) Federally appointed judges' pension benefits: Eligible federally appointed judges and their survivors are entitled to fully indexed annuities providing that the judges meet the requirements of age and years on the bench. The main benefits paid from this plan are recorded on a pay-as-you-go basis. They are included in the Statement of Operations and Departmental Net Financial Position as a component of salaries and benefits, and the judges' contributions are credited to revenue. Contributions made by FJA and the judges pertaining to the portion of the plan that relates to indexation of benefits is recorded in a Supplementary Retirement Benefits Account, which is presented in the Statement of Financial Position. FJA's contribution towards indexation is expensed at the time it is accrued in accordance with the *Supplementary Retirement Benefits Act*. The actuarial liability associated with the judges' pension plan is recorded in the financial statements of the Government of Canada, the ultimate sponsor of the plan.

Office of the Commissioner for Federal Judicial Affairs Canada
Notes to the Financial Statements (Unaudited)
Year ended March 31, 2024

(g) Accounts and loans receivable

Accounts and loans receivable are initially recorded at cost and where necessary, are discounted to reflect their concessionary terms. Concessionary terms of loans include cases where loans are made on a long-term, low interest or interest-free basis. When necessary, an allowance for valuation is recorded to reduce the carrying value of accounts and loans receivable to amounts that approximate their net recoverable value.

(h) Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and, except for land, are amortized to expense over the estimated useful lives of the assets, as described in [Note 8](#). All tangible capital assets and leasehold improvements having an initial cost of \$5,000 or more are recorded at their acquisition cost. Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*, works of art, museum collection and Crown land to which no acquisition cost is attributable; and intangible assets.

Inventories are valued at cost and are comprised of spare parts and supplies held for future program delivery and are not primarily intended for resale. Inventories that no longer have service potential are valued at the lower of cost or net realizable value.

(i) Measurement of 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 and accompanying notes at March 31. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government's best estimate of the related amount at the end of the reporting period. 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, are recorded in the financial statements in the year they become known.

(j) Related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount.

Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis and are measured at the carrying amount, except for the following:

- (i) Services provided on a recovery basis are recognized as revenues and expenses on a gross basis and measured at the exchange amount.
- (ii) Certain services received on a without charge basis are recorded for departmental financial statement purposes at the carrying amount.

Office of the Commissioner for Federal Judicial Affairs Canada
Notes to the Financial Statements (Unaudited)
Year ended March 31, 2024

3. Parliamentary Authorities

FJA 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, FJA 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)	2024	2023
Net cost of operations before government funding	\$ 734,009,863	\$ 694,440,801
Adjustment for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(1,655,468)	(1,520,257)
Decrease (increase) in employee future benefits	-	-
Amortization of tangible capital assets	(58,385)	(43,754)
Loss on disposal of tangible capital assets	-	-
Decrease (increase) in vacation pay and compensatory leave	(45,577)	(29,933)
Judges' pension contributions	20,216,956	19,319,078
Refund of prior years' expenditures	4,040	3,064
Total items affecting net cost of operations but not affecting authorities	18,461,566	17,728,198
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	250,336	-
Transition payments for implementing salary payments in arrears	-	-
Increase in prepaid expenses	(1,801)	(7,247)
Total items not affecting net cost of operations but affecting authorities	248,535	(7,247)
Current year authorities used	\$ 752,719,964	\$ 712,161,752

Office of the Commissioner for Federal Judicial Affairs Canada
Notes to the Financial Statements (Unaudited)
Year ended March 31, 2024

(b) Authorities provided and used

(in dollars)	2024	2023
Authorities provided:		
Vote 1 - Operating expenditures - FJA	\$ 11,501,478	\$ 12,132,139
Vote 5 - Operating expenditures - CJC	3,004,959	4,814,441
Statutory amounts	739,461,284	698,221,399
Less:		
Lapsed: Operating	(1,247,757)	(3,006,227)
Current year authorities used	\$ 752,719,964	\$ 712,161,752

4. Accounts payable and accrued liabilities

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

(in dollars)	2024	2023
Accounts payable - Other government departments and agencies	\$108,790	\$ 65,320
Accounts payable - External parties	1,271,821	1,082,542
Total accounts payable	1,380,611	1,147,862
Accrued liabilities	13,950	11,936
Total accounts payable and accrued liabilities	\$ 1,394,561	\$ 1,159,798

5. Judges' Supplementary Retirement Benefits Account

(in dollars)	2024	2023
Liability, beginning of year	\$ 292,957,461	\$ 275,942,422
Contributions	9,068,318	8,833,700
Interest	9,920,682	8,181,339
Liability, end of year	\$ 311,946,461	\$ 292,957,461

The pension plan for federally appointed judges provides fully indexed annuities to judges, and to all eligible survivors, providing that the judge meets the age requirement and number of years on the bench. Unlike other pension plans, the judges' plan lacks an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the judge has completed 15 years of pensionable service and their age and years in judicial office total 80. Judges who elect supernumerary status or judges who qualify for retirement make required contributions of 1% of salary. All other judges make contributions of 7% of salary.

Office of the Commissioner for Federal Judicial Affairs Canada
Notes to the Financial Statements (Unaudited)
Year ended March 31, 2024

The main benefits from this plan are expensed on a pay-as-you-go basis. However, by virtue of the *Supplementary Retirement Benefits Act*, for the portion of the plan that relates to indexation of benefits, the 1% portion of salary contributed by the judges is recorded in a Supplementary Retirement Benefits Account, along with a matching contribution of 1% recorded by FJA. In addition, interest is accrued on the outstanding balance of the Account. The actuarial liability associated with the judges' pension plan is recorded in the financial statements of the Government of Canada.

6. Employee future benefits

(a) Pension benefits

FJA 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 FJA contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to Canada's 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.

The 2023-24 expense amounts to \$634,456 (\$604,804 in 2022-2023). For Group 1 members, the expense represents approximately 1.02 times (1.02 times in 2022-2023) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2022-2023) the employee contributions.

FJA'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

Severance benefits provided to FJA's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2024, all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

(in dollars)	2024	2023
Accrued benefit obligation, beginning of year	\$ 52,229	\$ 52,229
Expense for the year	-	-
Benefits paid during the year	-	-
Accrued benefit obligation, end of year	\$ 52,229	\$ 52,229

Office of the Commissioner for Federal Judicial Affairs Canada
Notes to the Financial Statements (Unaudited)
Year ended March 31, 2024

7. Accounts receivable and advances

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

(in dollars)	2024	2023
Receivables - Other government departments and agencies	\$ 149,907	\$ 174,560
Receivables - External parties	399	8,961
Advances	585,645	452,216
Total accounts receivable and advances	\$ 735,951	\$ 635,737

The following table provides an aging analysis of accounts receivable from external parties and the associated valuation allowances used to reflect their net recoverable value.

Accounts receivable from external parties	2024	2023
Not past due	399	8,961
1 to 30 days past due	-	-
31 to 60 days past due	-	-
61 to 90 days past due	-	-
91 to 365 days past due	-	-
Over 365 days past due	-	-
Less: Valuation allowance	-	-
Total	\$ 399	\$ 8,961

8. Tangible capital assets

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset Class	Amortization Period
Machinery & Equipment	5 to 10 years
Informatics Hardware	3 years
Informatics Software	3 years
Other Equipment including Furniture	10 years

Office of the Commissioner for Federal Judicial Affairs Canada
Notes to the Financial Statements (Unaudited)
Year ended March 31, 2024

(in dollars)	Cost				Accumulated Amortization				Net Book Value	
	Opening Balance	Acquisitions	Disposals and write-offs	Closing Balance	Opening Balance	Amortization	Disposals and write-offs	Closing Balance	2024	2023
Machinery & Equipment	63,453	-	(9,318)	54,135	63,441	12	(9,318)	54,135	-	12
Informatics Hardware	738,181	135,921	(45,316)	828,786	696,550	52,806	(45,316)	704,040	124,746	41,631
Informatics Software	318,335	75,357	-	393,692	318,335	-	-	318,335	75,357	-
Other Eqmt. including Furniture	105,056	39,058	-	144,114	79,877	5,567	-	85,444	58,670	25,179
TOTAL	1,225,025	250,336	(54,634)	1,420,727	1,158,203	58,385	(54,634)	1,161,954	258,773	66,822

9. Related party transactions

FJA is related as a result of common ownership to all Government departments, agencies, and Crown Corporations. Related parties also include individuals who are members of key management personnel or close family members of those individuals, and entities controlled by, or under shared control of, a member of key management personnel or a close family member of that individual.

FJA enters into transactions with these entities in the normal course of business and on normal trade terms.

The following material transactions have occurred at a value different from that which would have been arrived at if the parties were unrelated.

During the year, FJA 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, FJA 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 FJA's Statement of Operations and Departmental Net Financial Position as follows:

(in dollars)	2024	2023
Accommodation	\$1,022,020	\$997,956
Employer's contribution to health and dental insurance plans	633,448	522,301
Total	\$1,655,468	\$1,520,257

Office of the Commissioner for Federal Judicial Affairs Canada
Notes to the Financial Statements (Unaudited)
Year ended March 31, 2024

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 payroll and cheque issuance services provided by Public Services and Procurement Canada, and audit services provided by the Office of the Auditor General are not included in FJA's Statement of Operations and Departmental Net Financial Position.

(b) Other transactions with other government departments and agencies

(in dollars)	2024	2023
Accounts receivable with other government departments and agencies (Note 7)	\$149,907	\$174,560
Accounts payable to other government departments and agencies (Note 4)	108,790	65,320
Expenses – Other government departments and agencies	6,108,817	6,624,818
Revenues – Other government departments and agencies	-	24,744

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

Office of the Commissioner for Federal Judicial Affairs Canada
Notes to the Financial Statements (Unaudited)
Year ended March 31, 2024

10. Segmented information

Presentation by segment is based on FJA'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 2](#). The following table presents the expenses incurred and revenues generated for the main core responsibilities, by major object of expenses and by major type of revenues. The segmented results for the period are as follows:

(in dollars)	Internal Services	Federal Judicial Affairs	Canadian Judicial Council	Payments Pursuant to <i>Judges Act</i>	2024 Total	2023 Total
Operating Expenses						
Salaries and employee benefits	\$591,668	\$6,910,295	\$1,494,536	\$690,370,944	\$699,367,443	\$664,972,935
Transportation and telecommunication	21,448	935,446	73,917	22,288,985	23,319,796	18,315,645
Information	-	92,019	10,800	-	102,819	107,369
Professional and special services	157,000	2,906,618	600,077	15,479,501	19,143,196	19,326,491
Accommodation	-	784,158	237,862	-	1,022,020	997,956
Rental	-	594,730	62,587	61,034	718,351	1,622,676
Repairs and maintenance	-	40,251	4,168	-	44,419	115,953
Utilities, materials and supplies	-	31,690	1,680	-	33,370	28,476
Machinery and equipment	-	67,160	44,079	-	111,239	124,586
Amortization	-	32,886	25,499	-	58,385	43,754
Other subsidies/payments	-	108,958	7,537	10,189,286	10,305,781	8,128,782
Total Operating Expenses	770,116	12,504,211	2,562,742	738,389,750	754,226,819	713,784,623
Revenues						
Pension contribution*	-	-	-	20,216,956	20,216,956	19,319,078
User charges	-	-	-	-	-	24,744
Other Revenue	-	-	-	-	-	-
Total Revenues	-	-	-	20,216,956	20,216,956	19,343,822
Net Cost of Operations Before Government Funding	\$770,116	\$12,504,211	\$2,562,742	\$718,172,794	\$734,009,863	\$694,440,801

*Judges' pension contribution credited to revenue.

Office of the Commissioner for Federal Judicial Affairs Canada
Annex to the Statement of Management Responsibility Including Internal Control Over Financial Reporting
Year ended March 31, 2024

[Annex: Internal control over financial reporting](#)

(a) Introduction

In support of an effective system of internal control, FJA annually assesses the performance of its financial controls to ensure that:

- financial arrangements or contracts are entered into only when sufficient funding is available
- payments for goods and services are made only when the goods or services have been received or the conditions of contracts or other arrangements have been satisfied
- payments have been properly authorized

(b) Assessment results for the 2023 to 2024 fiscal year

For the most part, controls related to payment for goods and services and payment authority were functioning well and form an adequate basis for the department's system of internal control. Some adjustments to reinforce segregation of duties were identified and addressed during the fiscal year.

(c) Assessment plan

FJA will continue to monitor the performance of its system of internal control, with a focus on the core controls related to financial transactions.