



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

**Quarterly Financial Report  
for the quarter ended  
December 31, 2023**

## 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 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 2023-2024 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.

This QFR reflects the results of the current fiscal period in relation to the authorities available as at December 31, 2023.

### Changes to Departmental Authorities

As at December 31, 2023, the total authorities available to FJA are \$26.1 million higher compared with the same quarter last fiscal year. This net increase is comprised of:

- An increase of \$25.3 million in statutory authorities for judges' salaries, allowances and annuities, as well as for contributions to employee benefit plans.
- An increase of \$0.8 million in voted authorities for the department's operating budget.

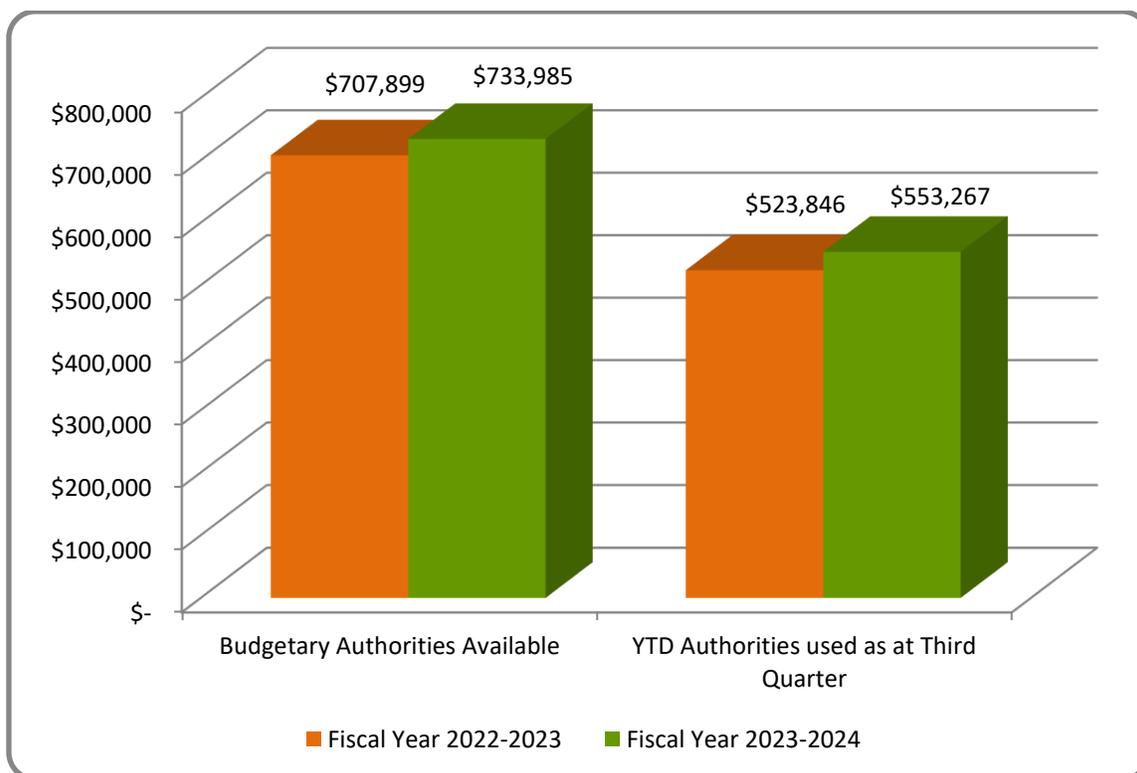
### Changes to Budgetary Expenditures

As at December 31, 2023, the department's total net budgetary expenditures increased by \$29.4 million compared with the same quarter last fiscal year. This variance is comprised of:

- A year-to-date net increase of \$24.6 million in personnel expenditures (including EBP)\*.
- A year-to-date net increase of \$3.8 million in transportation and telecommunications expenditures\*.
- A year-to-date net increase of \$1.4 million in other subsidies and payments expenditures\*.
- A year-to-date net decrease of \$0.4 million in professional services expenditures\*.
- A year-to-date net decrease of \$0.2 million in rentals expenditures.\*
- A year-to-date net increase of \$0.2 million in acquisition of machinery & equipment expenditures

\*Includes payments pursuant to the *Judges Act*

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 December 31, 2022 and 2023.

As at December 31, 2022 and 2023, FJA planned to spend \$707,899,488 in 2022-23 and \$733,984,788 in 2023-24. Authorities used as at the third quarter totalled \$523,845,746 in 2022-23 and \$553,266,913 in 2023-24.

### **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.

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 December 31, 2023, the significant increase in expenses related to transportation compared with the same quarter last fiscal year is primarily attributable to the end of the pandemic restrictions, which resulted in an increase to the number of court-related travel and conferences attended by judges.

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

Approved by:

Original signed by  
Marc A. Giroux  
Commissioner

Original signed by  
Errolyn Humphreys  
Chief Financial Officer

Ottawa, Canada  
Date: February 29, 2024

**Statement of Authorities (unaudited)**

**Fiscal year 2023-2024** (in thousands of dollars)

	<b>Total available for use for the year ending March 31, 2024*</b>	<b>Used during the quarter ended December 31, 2023</b>	<b>Year- to-date used at quarter-end</b>
Vote 1 – FJA – Operating expenditures	11,008	3,083	8,626
Vote 5 – CJC – Operating expenditures	2,873	589	1,536
Less: Vote 1 – FJA – Revenues	(275)	-	-
<b>Net Operating expenditures</b>	<b>13,606</b>	<b>3,672</b>	<b>10,162</b>
Statutory authorities - EBP	1,064	266	798
Statutory authorities – Judges salaries, allowances and annuities	719,315	184,777	542,307
<b>Total Budgetary Authorities</b>	<b>\$ 733,985</b>	<b>\$ 188,715</b>	<b>\$ 553,267</b>

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

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**Fiscal year 2022-2023** (in thousands of dollars)

	<b>Total available for use for the year ending March 31, 2023*</b>	<b>Used during the quarter ended December 31, 2022</b>	<b>Year- to-date used at quarter-end</b>
Vote 1 – FJA – Operating expenditures	10,807	2,673	7,902
Vote 5 – CJC – Operating expenditures	2,314	595	1,373
Less: Vote 1 – FJA – Revenues	(275)	(10)	(10)
<b>Net Operating expenditures</b>	<b>12,846</b>	<b>3,258</b>	<b>9,265</b>
Statutory authorities - EBP	1,037	259	778
Statutory authorities – Judges salaries, allowances and annuities	694,016	174,932	513,803
<b>Total Budgetary Authorities</b>	<b>\$ 707,899</b>	<b>\$ 178,449</b>	<b>\$ 523,846</b>

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

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

**Fiscal year 2023-2024** (in thousands of dollars)

	<b>Planned expenditures for the year ending March 31, 2024</b>	<b>Expended during the quarter ended December 31, 2023</b>	<b>Year-to-date used at quarter-end</b>
<b>Expenditures</b>			
Personnel -including EBP	684,098	174,871	514,221
Transportation and Telecommunications	22,321	6,642	17,494
Information	143	25	70
Professional Services	16,683	5,131	13,766
Rentals	793	140	585
Purchased Repair and Maintenance	47	4	19
Utilities, materials and supplies	64	-	3
Acquisition of Machinery & Equipment	463	148	185
Other subsidies and payments	9,648	1,754	6,924
<b>Total Gross Budgetary Expenditures</b>	<b>734,260</b>	<b>188,715</b>	<b>553,267</b>
<b>Less Revenues netted against Expenditures</b>			
Revenues	(275)	-	-
<b>Total net budgetary expenditures</b>	<b>\$ 733,985</b>	<b>\$ 188,715</b>	<b>\$ 553,267</b>

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**Fiscal year 2022-2023** (in thousands of dollars)

	<b>Planned expenditures for the year ending March 31, 2023</b>	<b>Expended during the quarter ended December 31, 2022</b>	<b>Year-to-date used at quarter-end</b>
<b>Expenditures</b>			
Personnel - including EBP	659,641	165,895	489,621
Transportation and Telecommunications	20,762	5,719	13,671
Information	183	31	83
Professional Services	19,284	4,809	14,134
Rentals	1,534	198	808
Purchased Repair and Maintenance	110	24	29
Utilities, materials and supplies	42	1	12
Acquisition of Machinery & Equipment	72	11	11
Other subsidies and payments	6,546	1,771	5,487
<b>Total Gross Budgetary Expenditures</b>	<b>708,174</b>	<b>178,459</b>	<b>523,856</b>
<b>Less Revenues netted against Expenditures</b>			
Revenues	(275)	(10)	(10)
<b>Total net budgetary expenditures</b>	<b>\$ 707,899</b>	<b>\$ 178,449</b>	<b>\$ 523,846</b>