

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, 2025, 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, 2025 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 11, 2025

original signed by

Errollyn Humphreys, Chief Financial Officer  
Ottawa, Canada  
September 11, 2025

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

	<b>2025</b>	<b>2024</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities ( <a href="#">Note 4</a> )	\$ 1,710,737	\$ 1,394,561
Vacation pay and compensatory leave	705,272	677,226
Judges' Supplementary Retirement Benefits Account ( <a href="#">Note 5</a> )	331,145,339	311,946,461
Employee future benefits ( <a href="#">Note 6b</a> )	77,189	52,229
<b>Total liabilities</b>	<b>333,638,537</b>	<b>314,070,477</b>
<b>Financial assets</b>		
Due from Consolidated Revenue Fund	6,192,119	5,223,604
Accounts receivable and advances ( <a href="#">Note 7</a> )	338,093	735,951
<b>Total financial assets</b>	<b>6,530,212</b>	<b>5,959,555</b>
<b>Departmental net debt</b>	<b>327,108,325</b>	<b>308,110,922</b>
<b>Non-financial assets</b>		
Prepaid expenses	-	5,987
Tangible capital assets ( <a href="#">Note 8</a> )	213,941	258,773
<b>Total non-financial assets</b>	<b>213,941</b>	<b>264,760</b>
<b>Departmental net financial position</b>	<b>\$ (326,894,384)</b>	<b>\$ (307,846,162)</b>

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

original signed by  
 \_\_\_\_\_  
 Marc A. Giroux, Commissioner  
 Ottawa, Canada  
 September 11, 2025

original signed by  
 \_\_\_\_\_  
 Errolyn Humphreys, Chief Financial Officer  
 Ottawa, Canada  
 September 11, 2025

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)

	2025 Planned Results	2025	2024
<b>Expenses</b>			
Payments Pursuant to the <i>Judges Act</i>	\$ 774,063,000	\$ 788,502,019	\$ 738,389,750
Office of the Commissioner for Federal Judicial Affairs	12,072,000	13,407,096	12,504,211
Canadian Judicial Council	3,285,000	3,350,961	2,562,742
Internal Services	727,000	768,212	770,116
<b>Total expenses</b>	<b>790,147,000</b>	<b>806,028,288</b>	<b>754,226,819</b>
<b>Revenues</b>			
Judges' pension contribution credited to revenue	20,184,000	21,697,411	20,216,956
User charges	275,000	-	-
<b>Total revenues</b>	<b>20,459,000</b>	<b>21,697,411</b>	<b>20,216,956</b>
<b>Net cost of operations before government funding</b>	<b>769,688,000</b>	<b>784,330,877</b>	<b>734,009,863</b>
<b>Government funding</b>			
Net cash provided by Government	762,587,982	713,375,419	713,375,419
Change in due from Consolidated Revenue Fund	968,515	221,942	221,942
Services provided without charge by other government departments ( <a href="#">Note 9</a> )	1,726,158	1,665,468	1,665,468
Transfer of the transition payments for implementing salary payments in arrears	-	-	-
<b>Net cost of operations after government funding</b>	<b>19,048,222</b>	<b>18,757,034</b>	<b>18,757,034</b>
<b>Departmental net financial position - Beginning of year</b>	<b>(307,846,162)</b>	<b>(289,089,128)</b>	<b>(289,089,128)</b>
<b>Departmental net financial position - End of year</b>	<b>\$ (326,894,384)</b>	<b>\$ (307,846,162)</b>	<b>\$ (307,846,162)</b>

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)

	2025	2024
<b>Net cost of operations after government funding</b>	<b>\$ 19,048,222</b>	<b>\$ 18,757,034</b>
<b>Change due to tangible capital assets</b>		
Acquisition of tangible capital assets	45,312	250,336
Amortization of tangible capital assets	(90,144)	(58,385)
Net loss on disposal of tangible capital assets including adjustments	-	-
<b>Total change due to tangible capital assets</b>	<b>(44,832)</b>	<b>191,951</b>
<b>Change due to prepaid expenses</b>	<b>(5,987)</b>	<b>(1,801)</b>
<b>Net increase in departmental net debt</b>	<b>18,997,403</b>	<b>18,947,184</b>
<b>Departmental net debt – Beginning of year</b>	<b>308,110,922</b>	<b>289,163,738</b>
<b>Departmental net debt – End of year</b>	<b>\$ 327,108,325</b>	<b>\$ 308,110,922</b>

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)

	2025	2024
<b>Operating activities</b>		
Net cost of operations before government funding	\$ 784,330,877	\$ 734,009,863
<b>Non-cash items:</b>		
Amortization of tangible capital assets	(90,144)	(58,385)
Gain (loss) on disposal of tangible capital assets	-	-
Services provided without charge by other government departments ( <a href="#">Note 9</a> )	(1,726,158)	(1,655,468)
Transition payments for implementing salary payments in arrears	-	-
<b>Variations in Statement of Financial Position:</b>		
Increase (decrease) in accounts receivable and advances	(397,858)	100,214
Increase (decrease) in prepaid expenses	(5,987)	(1,801)
Decrease (increase) in accounts payable and accrued liabilities	(316,176)	(234,763)
Decrease (increase) in vacation pay and compensatory leave	(28,046)	(45,577)
Decrease (increase) in future employee benefits	(24,960)	-
Decrease (increase) in Judges' Supplementary Retirement Benefits Account	(19,198,878)	(18,989,000)
<b>Cash used by operating activities</b>	<b>762,542,670</b>	<b>713,125,083</b>
<b>Capital investing activities</b>		
Acquisition of tangible capital assets	45,312	250,336
Disposal and Write-off of tangible capital assets	-	-
<b>Net cash provided by Government of Canada</b>	<b>\$ 762,587,982</b>	<b>\$ 713,375,419</b>

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, 2025**

**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. FJA's core business to support federally appointed judges is organized into three programs: Payments Pursuant to the *Judges Act*, Office of the Commissioner for Federal Judicial Affairs and Canadian Judicial Council, as well as internal services.

**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 2024-2025 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 2024-2025 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, 2025**

**(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, 2025**

**(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, 2025****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)	<b>2025</b>	<b>2024</b>
<b>Net cost of operations before government funding</b>	\$ 784,330,877	\$ 734,009,863
Adjustment for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(1,726,158)	(1,655,468)
Decrease (increase) in employee future benefits	(24,960)	-
Amortization of tangible capital assets	(90,144)	(58,385)
Loss on disposal of tangible capital assets	-	-
Decrease (increase) in vacation pay and compensatory leave	(28,046)	(45,577)
Judges' pension contributions	21,697,411	20,216,956
Refund of prior years' expenditures	155	4,040
Total items affecting net cost of operations but not affecting authorities	19,828,258	18,461,566
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	45,312	250,336
Transition payments for implementing salary payments in arrears	-	-
Increase in prepaid expenses	(5,987)	(1,801)
Total items not affecting net cost of operations but affecting authorities	39,325	248,535
<b>Current year authorities used</b>	<b>\$ 804,198,460</b>	<b>\$ 752,719,964</b>

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

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

**Year ended March 31, 2025**

**(b) Authorities provided and used**

(in dollars)	<b>2025</b>	<b>2024</b>
<b>Authorities provided:</b>		
Vote 1 - Operating expenditures - FJA	\$ 12,005,450	\$ 11,501,478
Vote 5 - Operating expenditures - CJC	3,009,334	3,004,959
Statutory amounts	789,739,126	739,461,284
<b>Less:</b>		
Lapsed: Operating	(555,450)	(1,247,757)
<b>Current year authorities used</b>	<b>\$ 804,198,460</b>	<b>\$ 752,719,964</b>

[4. Accounts payable and accrued liabilities](#)

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

(in dollars)	<b>2025</b>	<b>2024</b>
Accounts payable - Other government departments and agencies	\$254,856	\$108,790
Accounts payable - External parties	1,448,289	1,271,821
<b>Total accounts payable</b>	<b>1,703,145</b>	<b>1,380,611</b>
Accrued liabilities	7,592	13,950
<b>Total accounts payable and accrued liabilities</b>	<b>\$ 1,710,737</b>	<b>\$ 1,394,561</b>

[5. Judges' Supplementary Retirement Benefits Account](#)

(in dollars)	<b>2025</b>	<b>2024</b>
Liability, beginning of year	\$ 311,946,461	\$ 292,957,461
Contributions	9,518,834	9,068,318
Interest	9,680,044	9,920,682
<b>Liability, end of year</b>	<b>\$ 331,145,339</b>	<b>\$ 311,946,461</b>

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, 2025**

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 2024-25 expense amounts to \$793,481 (\$634,456 in 2023-2024). For Group 1 members, the expense represents approximately 1.02 times (1.02 times in 2023-2024) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2023-2024) 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, 2025, 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)	2025	2024
<b>Accrued benefit obligation, beginning of year</b>	\$ 52,229	\$ 52,229
Expense for the year	24,960	-
Benefits paid during the year	-	-
<b>Accrued benefit obligation, end of year</b>	<b>\$ 77,189</b>	<b>\$ 52,229</b>

**Office of the Commissioner for Federal Judicial Affairs Canada****Notes to the Financial Statements (Unaudited)****Year ended March 31, 2025****7. Accounts receivable and advances**

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

(in dollars)	2025	2024
Receivables - Other government departments and agencies	\$ 109,763	\$ 149,907
Receivables - External parties	4,800	399
Advances	223,530	585,645
<b>Total accounts receivable and advances</b>	<b>\$ 338,093</b>	<b>\$ 735,951</b>

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	2025	2024
Not past due	4,800	399
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	-	-
<b>Total</b>	<b>\$ 4,800</b>	<b>\$ 399</b>

**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, 2025**

(in dollars)	Cost				Accumulated Amortization				Net Book Value	
Capital asset class	Opening Balance	Acquisitions	Disposals and write-offs	Closing Balance	Opening Balance	Amortization	Disposals and write-offs	Closing Balance	2025	2024
Machinery & Equipment	54,135	7,262	-	61,397	54,135	2,222	-	56,357	5,040	-
Informatics Hardware	828,786	38,050	(36,483)	830,353	704,040	53,330	(36,483)	720,887	109,466	124,746
Informatics Software	393,692	-	-	393,692	318,335	25,119	-	343,454	50,238	75,357
Other Eqmt. including Furniture	144,114	-	-	144,114	85,444	9,473	-	94,917	49,197	58,670
<b>TOTAL</b>	<b>1,420,727</b>	<b>45,312</b>	<b>(36,483)</b>	<b>1,429,556</b>	<b>1,161,954</b>	<b>90,144</b>	<b>(36,483)</b>	<b>1,215,615</b>	<b>213,941</b>	<b>258,773</b>

**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)	2025	2024
Accommodation	\$1,005,544	\$1,022,020
Employer's contribution to health and dental insurance plans	720,614	633,448
<b>Total</b>	<b>\$1,726,158</b>	<b>\$1,655,468</b>

**Office of the Commissioner for Federal Judicial Affairs Canada****Notes to the Financial Statements (Unaudited)****Year ended March 31, 2025**

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)	2025	2024
Accounts receivable with other government departments and agencies ( <a href="#">Note 7</a> )	\$109,763	\$149,907
Accounts payable to other government departments and agencies ( <a href="#">Note 4</a> )	254,856	108,790
Expenses – Other government departments and agencies	6,942,774	6,108,817
Revenues – Other government departments and agencies	-	-

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, 2025**

**10. Segmented information**

Presentation by segment is based on FJA's core responsibility. 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>	2025 Total	2024 Total
<b>Operating Expenses</b>						
Salaries and employee benefits	\$583,100	\$8,084,127	\$1,904,471	\$737,703,643	\$748,275,341	\$699,367,443
Transportation and telecommunication	28,112	724,475	98,258	24,009,173	24,860,018	23,319,796
Information	-	91,859	32,738	-	124,597	102,819
Professional and special services	157,000	2,450,877	855,280	17,808,137	21,271,294	19,143,196
Accommodation	-	764,056	241,488	-	1,005,544	1,022,020
Rental	-	859,996	175,761	1,711	1,037,468	718,351
Repairs and maintenance	-	112,945	1,541	-	114,486	44,419
Utilities, materials and supplies	-	30,331	2,381	28	32,740	33,370
Machinery and equipment	-	135,793	37,746	-	173,539	111,239
Amortization	-	88,847	1,297	-	90,144	58,385
Other subsidies/payments	-	63,790	-	8,979,327	9,043,117	10,305,781
<b>Total Operating Expenses</b>	<b>768,212</b>	<b>13,407,096</b>	<b>3,350,961</b>	<b>788,502,019</b>	<b>806,028,288</b>	<b>754,226,819</b>
<b>Revenues</b>						
Pension contribution*	-	-	-	21,697,411	21,697,411	20,216,956
User charges	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,697,411</b>	<b>21,697,411</b>	<b>20,216,956</b>
<b>Net Cost of Operations Before Government Funding</b>	<b>\$768,212</b>	<b>\$13,407,096</b>	<b>\$3,350,961</b>	<b>\$766,804,608</b>	<b>\$784,330,877</b>	<b>\$734,009,863</b>

\*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, 2025**[Annex: Internal control over financial reporting](#)**1. Introduction**

In support of an effective system of internal control, FJA conducted self-assessments of key control areas that were identified to be assessed in the 2024 to 2025 fiscal year. A summary of the assessment results and action plan is provided in subsection 2.

**2. Assessment results for the 2024 to 2025 fiscal year**

FJA completed the assessment of key control areas as indicated in the following table. A summary of the results, action plans, and additional details are also provided.

Key control areas	Remediation required	Summary results and action plan
Pay Administration	No	Internal controls are functioning as intended, no action plan required.
Financial Management Governance	Yes	Completed as planned. Remediation actions started.

With respect to the key control areas of the pay administration and financial management governance, for the most part, controls were functioning well and form an adequate basis for the department's system of internal control. Some documentation issues were identified with established internal controls and remediation actions have started to address these findings.

**3. Assessment plan**

FJA assesses the performance of its system of internal control by focusing on key control areas over a cycle of years as shown in the following table.

Key control areas	2022 to 2023 fiscal year	2023 to 2024 fiscal year	2024 to 2025 fiscal year	2025 to 2026 fiscal year	2026 to 2027 fiscal year
Delegation	Yes	No	No	No	No
Contracting	No	Yes	No	No	No
Year-end Payables	No	Yes	No	No	No
Pay Administration	No	No	Yes	No	No
Financial Management Governance	No	No	Yes	No	No
Acquisition Cards	No	No	No	Yes	No
Leave	No	No	No	Yes	No
Travel	No	No	No	No	Yes
Hospitality	No	No	No	No	Yes