Office of the Commissioner for Federal Judicial Affairs Canada

Quarterly Financial Report for the quarter ended June 30, 2026

Canada

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, Main Estimates and Supplementary Estimates located on FJA's and the Treasury Board's websites at www.fja-cmf.gc.ca and 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 2026-2027 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 Authorities for payments pursuant to the *Judges Act* and Employee Benefits Plans (EBP) and Voted Authorities 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 June 30, 2026.

Changes to Departmental Authorities

As at June 30, 2026, the total authorities available to FJA are $83.7 million higher compared with the same quarter last fiscal year. This net increase is comprised of:

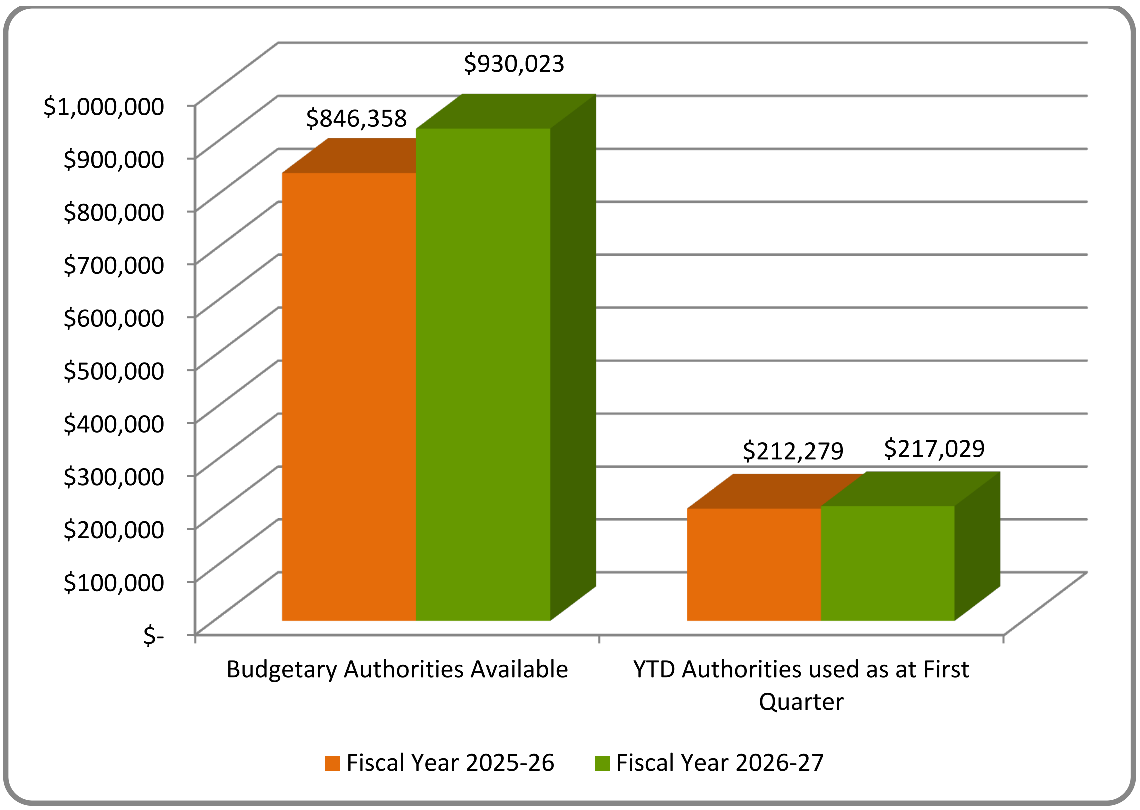
- An increase of $83.8 million in statutory authorities for judges' salaries, allowances and annuities, as well as for contributions to employee benefits plans.
- A decrease of $0.1 million in voted authorities for the department's operating budget.

Changes to Budgetary Expenditures

As at June 30, 2026, the department's total net budgetary expenditures increased by $4.7 million (a $4.7 million increase in Statutory Expenditures for payments pursuant to the *Judges Act* and EBP, partially offset by a small decrease in Voted Expenditures to support the administration of FJA and CJC) compared with the same quarter last fiscal year. This variance is comprised of:

- A year-to-date net increase of $5.9 million in personnel expenditures (including EBP).
- A year-to-date net decrease of $0.7 million in transportation and telecommunications expenditures.
- A year-to-date net decrease of $0.4 million in other subsidies and payments expenditures.
- An overall net decrease of $0.1 million for all other non-salary expenditures.

Figure 1: Comparison of Authorities Granted and Used (in thousands of dollars)



The chart illustrates the variation in thousands of dollars of the annual budgetary authorities granted and used as at June 30, 2025 and 2026.

As at June 30, 2025 and 2026, FJA's total authorities available were $846,357,744 in 2025-2026 and $930,023,440 in 2026-2027. Authorities used as at the first quarter totalled $212,279,547 in 2025-2026 and $217,029,024 in 2026-2027.

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 June 30, 2026, the increase in personnel expenditures compared with the same quarter last fiscal year is mainly a result of statutory salary increases for federally appointed judges under the *Judges Act*, based on the annual adjustment tied to the industrial aggregate index (effective April 1), as well as the annual indexation of pension payments to retired judges and survivors (effective January 1).

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: August 17, 2026

Statement of Authorities (unaudited)

Fiscal year 2026-2027 (in thousands of dollars)

	Total available for use for the year ending March 31, 2027*	Used during the quarter ended June 30, 2026	Year-to-date used at quarter-end
Vote 1 – FJA – Operating expenditures	10,919	2,311	2,311
Vote 5 – CJC – Operating expenditures	2,713	500	500
Less: Vote 1 – FJA – Revenues	(275)	-	-
Net operating expenditures	**13,357**	**2,811**	**2,811**
Statutory authorities – EBP	1,373	343	343
Statutory authorities – Judges salaries, allowances and annuities	915,293	213,875	213,875
Total budgetary authorities	**$ 930,023**	**$ 217,029**	**$ 217,029**

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

Fiscal year 2025-2026 (in thousands of dollars)

	Total available for use for the year ending March 31, 2026*	Used during the quarter ended June 30, 2025	Year-to-date used at quarter-end
Vote 1 – FJA – Operating expenditures	10,903	2,438	2,438
Vote 5 – CJC – Operating expenditures	2,813	392	392
Less: Vote 1 – FJA – Revenues	(275)	-	-
Net operating expenditures	**13,441**	**2,830**	**2,830**
Statutory authorities – EBP	1,217	304	304
Statutory authorities – Judges salaries, allowances and annuities	831,700	209,145	209,145
Total budgetary authorities	**$ 846,358**	**$ 212,279**	**$ 212,279**

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

Departmental budgetary expenditures by Standard Object (unaudited)

Fiscal year 2026-2027 (in thousands of dollars)

	Planned expenditures for the year ending March 31, 2027	Expended during the quarter ended June 30, 2026	Year-to-date used at quarter-end
Expenditures			
Personnel - including EBP	868,650	201,891	201,891
Transportation and communications	28,974	6,952	6,952
Information	118	20	20
Professional and special services	19,214	4,719	4,719
Rentals	750	177	177
Repair and maintenance	73	3	3
Utilities, materials and supplies	65	1	1
Acquisition of machinery and equipment	495	81	81
Other subsidies and payments	11,959	3,185	3,185
Total gross budgetary expenditures	**930,298**	**217,029**	**217,029**
Less revenues netted against expenditures			
Revenues	(275)	-	-
Total net budgetary expenditures	**$ 930,023**	**$ 217,029**	**$ 217,029**

Fiscal year 2025-2026 (in thousands of dollars)

	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended June 30, 2025	Year-to-date used at quarter-end
Expenditures			
Personnel - including EBP	787,376	196,039	196,039
Transportation and communications	25,869	7,694	7,694
Information	135	17	17
Professional and special services	21,433	4,804	4,804
Rentals	895	147	147
Repair and maintenance	48	-	-
Utilities, materials and supplies	74	-	-
Acquisition of machinery and equipment	202	-	-
Other subsidies and payments	10,601	3,578	3,578
Total gross budgetary expenditures	**846,633**	**212,279**	**212,279**
Less revenues netted against expenditures			
Revenues	(275)	-	-
Total net budgetary expenditures	**$ 846,358**	**$ 212,279**	**$ 212,279**