

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, 2021, 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 throughout FJA 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.

FJA is subject to periodic Core Control Audits performed by the Office of the Comptroller General and uses the results of such audits to adhere to the Treasury Board Policy on Financial Management.

The financial statements of FJA have not been audited.

(original signed by)

Marc A. Giroux

Commissioner

Ottawa, Canada

September 1, 2021

(original signed by)

Errolyn Humphreys

Chief Financial Officer

Ottawa, Canada

September 1, 2021

Office of the Commissioner for Federal Judicial Affairs Canada
Statement of Financial Position (Unaudited)

As at March 31
(in dollars)

	2021	2020
Liabilities		
Accounts payable and accrued liabilities (Note 4)	\$ 1,706,721	\$ 1,810,957
Vacation pay and compensatory leave	638,183	605,299
Judges' Supplementary Retirement Benefits Account (Note 5)	264,587,960	255,648,923
Employee future benefits (Note 6b)	90,110	162,601
Total liabilities	267,022,974	258,227,780
Financial assets		
Due from Consolidated Revenue Fund	3,374,514	2,896,099
Accounts receivable and advances (Note 7)	1,108,141	829,923
Total financial assets	4,482,655	3,726,022
Departmental net debt	262,540,319	254,501,758
Non-financial assets		
Prepaid expenses	23,220	20,000
Tangible capital assets (Note 8)	148,662	151,185
Total non-financial assets	171,882	171,185
Departmental net financial position	\$ (262,368,437)	\$ (254,330,573)

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

(original signed by)

Marc A. Giroux
Commissioner
Ottawa, Canada
September 1, 2021

(original signed by)

Errolyn Humphreys
Chief Financial Officer
Ottawa, Canada
September 1, 2021

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)

	2021 Planned Results	2021	2020
Expenses			
Payments Pursuant to the Judges Act	\$ 643,147,000	\$ 613,473,725	\$ 614,696,265
Federal Judicial Affairs	11,131,000	11,425,940	11,520,984
Canadian Judicial Council	2,583,000	3,060,303	3,058,565
Internal Services	781,000	768,212	770,592
Total expenses	657,642,000	628,728,180	630,046,406
Revenues			
Pension contribution credited to revenue	17,185,000	17,748,420	17,104,930
User charges	275,000	40,200	40,200
Total revenues	17,460,000	17,788,620	17,145,130
Net cost of operations before government funding	640,182,000	610,939,560	612,901,276
Government funding			
Net cash provided by Government		600,811,629	598,992,693
Change in due from Consolidated Revenue Fund		478,415	234,772
Services provided without charge by other government departments (Note 9)		1,611,652	1,665,172
Transfer of the transition payments for implementing salary payments in arrears		-	-
Net cost of operations after government funding		8,037,864	12,008,639
Departmental net financial position - Beginning of year		(254,330,573)	(242,321,934)
Departmental net financial position - End of year		\$ (262,368,437)	\$ (254,330,573)

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)

	2021	2020
Net cost of operations after government funding	\$ 8,037,864	\$ 12,008,639
Change due to tangible capital assets		
Acquisition of tangible capital assets	76,495	11,676
Amortization of tangible capital assets	(79,018)	(81,447)
Net loss on disposal of tangible capital assets including adjustments	-	-
Total change due to tangible capital assets	(2,523)	(69,771)
Change due to prepaid expenses	3,220	20,000
Net increase in departmental net debt	8,038,561	11,958,868
Departmental net debt – Beginning of year	254,501,758	242,542,890
Departmental net debt – End of year	\$ 262,540,319	\$ 254,501,758

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)

	2021	2020
Operating activities		
Net cost of operations before government funding	\$ 610,939,560	\$ 612,901,276
Non-cash items:		
Amortization of tangible capital assets	(79,018)	(81,447)
Loss on disposal of tangible capital assets	-	-
Services provided without charge by other government departments (Note 9)	(1,611,652)	(1,665,172)
Transition payments for implementing salary payments in arrears	-	-
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	278,218	(810,537)
Increase (decrease) in prepaid expenses	3,220	20,000
Decrease (increase) in accounts payable and accrued liabilities	104,236	200,994
Decrease (increase) in vacation pay and compensatory leave	(32,884)	(155,852)
Decrease (increase) in future employee benefits	72,491	(89,640)
Decrease (increase) in Judges' Supplementary Retirement Benefits Account	(8,939,037)	(11,338,605)
Cash used by operating activities	600,735,134	598,981,017
Capital investing activities		
Acquisition of tangible capital assets	76,495	11,676
Disposal and Write-off of tangible capital assets	-	-
Net cash provided by Government of Canada	\$ 600,811,629	\$ 598,992,693

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

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, 2021

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. Vote authorities are provided in two separate votes to support the administrative activities of FJA and the administrative activities of the Canadian Judicial Council.

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 Federal Judicial Affairs (FJA).

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 2020-2021 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 2020-2021 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.

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Annex to the Statement of Management Responsibility Including Internal Control Over Financial Reporting
Year ended March 31, 2021

(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 estimated costs.

(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 minimum age and service requirements. 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.

(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.

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Annex to the Statement of Management Responsibility Including Internal Control Over Financial Reporting
Year ended March 31, 2021

(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.

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:

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Year ended March 31, 2021

(a) Reconciliation of net cost of operations to current year authorities used

(in dollars)	2021	2020
Net cost of operations before government funding	\$ 610,939,560	\$ 612,901,276
Adjustment for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(1,611,652)	(1,665,172)
Decrease (increase) in employee future benefits	72,491	(89,640)
Amortization of tangible capital assets	(79,018)	(81,447)
Loss on disposal of tangible capital assets	-	-
Decrease (increase) in vacation pay and compensatory leave	(32,884)	(155,852)
Judges' pension contributions	17,748,420	17,104,930
Refund of prior years' expenditures	-	12,213
Total items affecting net cost of operations but not affecting authorities	16,097,357	15,125,032
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	76,495	11,676
Transition payments for implementing salary payments in arrears	-	-
Increase in prepaid expenses	3,220	20,000
Total items not affecting net cost of operations but affecting authorities	79,715	31,676
Current year authorities used	\$ 627,116,632	\$ 628,057,984

(b) Authorities provided and used

(in dollars)	2021	2020
Authorities provided:		
Vote 1 - Operating expenditures - FJA	\$ 11,018,853	\$ 10,716,917
Vote 5 - Operating expenditures - CJC	4,351,362	4,092,490
Vote 10 - Enhancing the Integrity of Canada's Borders and Asylum System	-	1,168,987
Vote 15 - Supporting Judicial Advisory Committee Members	-	24,684
Statutory amounts	614,430,140	615,517,700
Less:		
Lapsed: Operating	(2,683,723)	(3,462,794)
Current year authorities used	\$ 627,116,632	\$ 628,057,984

Office of the Commissioner for Federal Judicial Affairs Canada
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Year ended March 31, 2021

4. Accounts payable and accrued liabilities

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

(in dollars)	2021	2020
Accounts payable - Other government departments and agencies	\$ 339,509	\$ 341,409
Accounts payable - External parties	1,335,147	1,447,933
Total accounts payable	1,674,656	1,789,342
Accrued liabilities	32,065	21,615
Total accounts payable and accrued liabilities	\$ 1,706,721	\$ 1,810,957

5. Judges' Supplementary Retirement Benefits Account

(in dollars)	2021	2020
Liability, beginning of year	\$ 255,648,923	\$ 244,310,318
Contributions	8,150,953	7,920,043
Interest	788,084	3,418,562
Liability, end of year	\$ 264,587,960	\$ 255,648,923

The pension plan for federally appointed judges provides fully indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan lacks an explicit accrual rate for benefits. Instead the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the total of the member's age and years of service totals 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.

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.

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, 2021

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 2020-21 expense amounts to \$652,658 (\$569,090 in 2019-2020). For Group 1 members, the expense represents approximately 1.01 times (1.01 times in 2019-2020) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2019-2020) 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, 2021, 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)	2021	2020
Accrued benefit obligation, beginning of year	\$ 162,601	\$ 72,961
Expense for the year	-	-
Benefits paid during the year	(72,491)	89,640
Accrued benefit obligation, end of year	\$ 90,110	\$ 162,601

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, 2021

7. Accounts receivable and advances

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

(in dollars)	2021	2020
Receivables - Other government departments and agencies	\$ 101,683	\$ 290,910
Receivables - External parties	640,577	193,222
Advances	365,881	345,791
Total accounts receivable and advances	\$ 1,108,141	\$ 829,923

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

(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	2021	2020
Machinery & Equipment	63,453	-	-	63,453	51,777	3,888	-	55,665	7,788	11,676
Informatics Hardware	635,287	76,495	-	711,782	542,880	66,580	-	609,460	102,322	92,407
Informatics Software	318,335	-	-	318,335	318,335	-	-	318,335	-	-
Other Eqmt. including Furniture	105,057	-	-	105,057	57,955	8,550	-	66,505	38,552	47,102
TOTAL	1,122,132	76,495	-	1,198,627	970,947	79,018	-	1,049,965	148,662	151,185

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, 2021

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)	2021	2020
Accommodation	\$1,052,932	\$1,116,835
Employer's contribution to health and dental insurance plans	558,720	548,337
Total	\$1,611,652	\$1,665,172

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.

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, 2021

(b) Other transactions with other government departments and agencies

(in dollars)	2021	2020
Accounts receivable with other government departments and agencies (Note 7)	\$101,683	\$290,910
Accounts payable to other government departments and agencies (Note 4)	339,509	341,409
Expenses – Other government departments and agencies	5,412,322	1,140,853
Revenues – Other government departments and agencies	40,200	40,200

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
Annex to the Statement of Management Responsibility Including Internal Control Over Financial Reporting
Year ended March 31, 2021

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 programs, 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 Judges' Act	2021 Total	2020 Total
Operating Expenses						
Salaries and employee benefits	\$587,860	\$5,978,761	\$1,685,397	\$595,880,258	\$604,132,276	\$582,844,145
Transportation and telecommunication	23,352	119,752	34,494	4,671,645	4,849,243	22,677,252
Information	-	88,273	3,472	-	91,745	148,777
Professional and special services	157,000	3,871,973	907,689	7,856,126	12,792,788	16,396,438
Accommodation	-	832,330	220,602	-	1,052,932	1,116,835
Rental	-	225,213	15,672	-	240,885	440,036
Repairs and maintenance	-	27,190	106,221	-	133,411	120,542
Utilities, materials and supplies	-	28,742	11,595	-	40,337	61,120
Machinery and equipment	-	168,780	18,510	-	187,290	256,468
Amortization	-	22,367	56,651	-	79,018	81,447
Other subsidies/payments	-	62,559	-	5,065,696	5,128,255	5,903,346
Total Operating Expenses	768,212	11,425,940	3,060,303	613,473,725	628,728,180	630,046,406
Revenues						
Pension contribution*	-	-	-	17,748,420	17,748,420	17,104,930
User charges	-	40,200	-	-	40,200	40,200
Other Revenue	-	-	-	-	-	-
Total Revenues	-	40,200	-	17,748,420	17,728,620	17,145,130
Net Cost of Operations Before Government Funding	\$768,212	\$11,385,740	\$3,060,303	\$595,725,305	\$610,939,560	\$612,901,276

*Judges' pension contribution credited to revenue.