

Courts Administration Service
Financial Statements Discussion and Analysis
2024-25

INTRODUCTION

This Financial Statements Discussion and Analysis (FSD&A) should be read in conjunction with the Financial Statements of the Courts Administration Service (CAS) for the fiscal year ended March 31, 2025. These Financial Statements were prepared using the Government's accounting policies, which are based on Canadian public sector accounting standards. The FSD&A has been prepared following the *Public Sector Statement of Recommended Practice (SORP-1)*.

Responsibility for the preparation of the FSD&A rests with the management of CAS. The purpose of the FSD&A is to enhance the user's understanding of the organization's financial position and results of operations, while demonstrating its accountability for its resources. Additional information on the organization's performance is available in the [Departmental Results Report](#).

The FSD&A consist of three sections:

- Overview
- Highlights
- Discussion and Analysis

Please note that all financial information presented herein is denominated in Canadian dollars, unless otherwise indicated.

Special note regarding forward-looking statements

The words "estimate", "will", "intend", "should", and similar expressions are intended to identify forward-looking statements that reflect assumptions and expectations of the organization, based on its experience and perceptions of trends and current conditions. Although CAS believes the expectations reflected in such forward-looking statements are reasonable, they may prove to be inaccurate; consequently, actual results could differ materially from expectations set out in this FSD&A. In particular, the risk factors described in this report could cause actual results or events to differ materially from those contemplated in forward-looking statements.

OVERVIEW

CAS was established in 2003 by the *Courts Administration Service Act*, [S.C. 2002, c. 8](#). CAS's role is to provide effective and efficient judicial, registry, e-courts, court security and internal services to the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada ("the Courts"). The Chief Administrator of CAS serves as Deputy Head.

CAS was created to ensure the effective and efficient provision of administrative, judicial and registry support to the four superior courts of record; to enhance judicial independence by placing administrative services at arm's length from the Government of Canada and affirming the roles of the chief justices and judges in the management of the Courts; and to enhance accountability for the use of public money in support of court administration while safeguarding the independence of the judiciary. This ensures timely and fair access to the judicial system, which is essential to constitutional governance.

CAS's budget is allocated through authorities approved by Parliament. CAS has one voted authority for program expenditures and statutory authorities for contributions to employee benefit plans, spending of proceeds from the disposal of surplus Crown assets, and refunds of amounts credited to revenues in previous years.

Since authorities are primarily based on cash flow requirements, authorities provided to CAS do not parallel financial reporting according to generally accepted accounting principles. Consequently, items recognized in the Statement of Financial Position and the Statement of Operations and Departmental Net Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 of the Financial Statements provides a reconciliation between the bases of reporting.

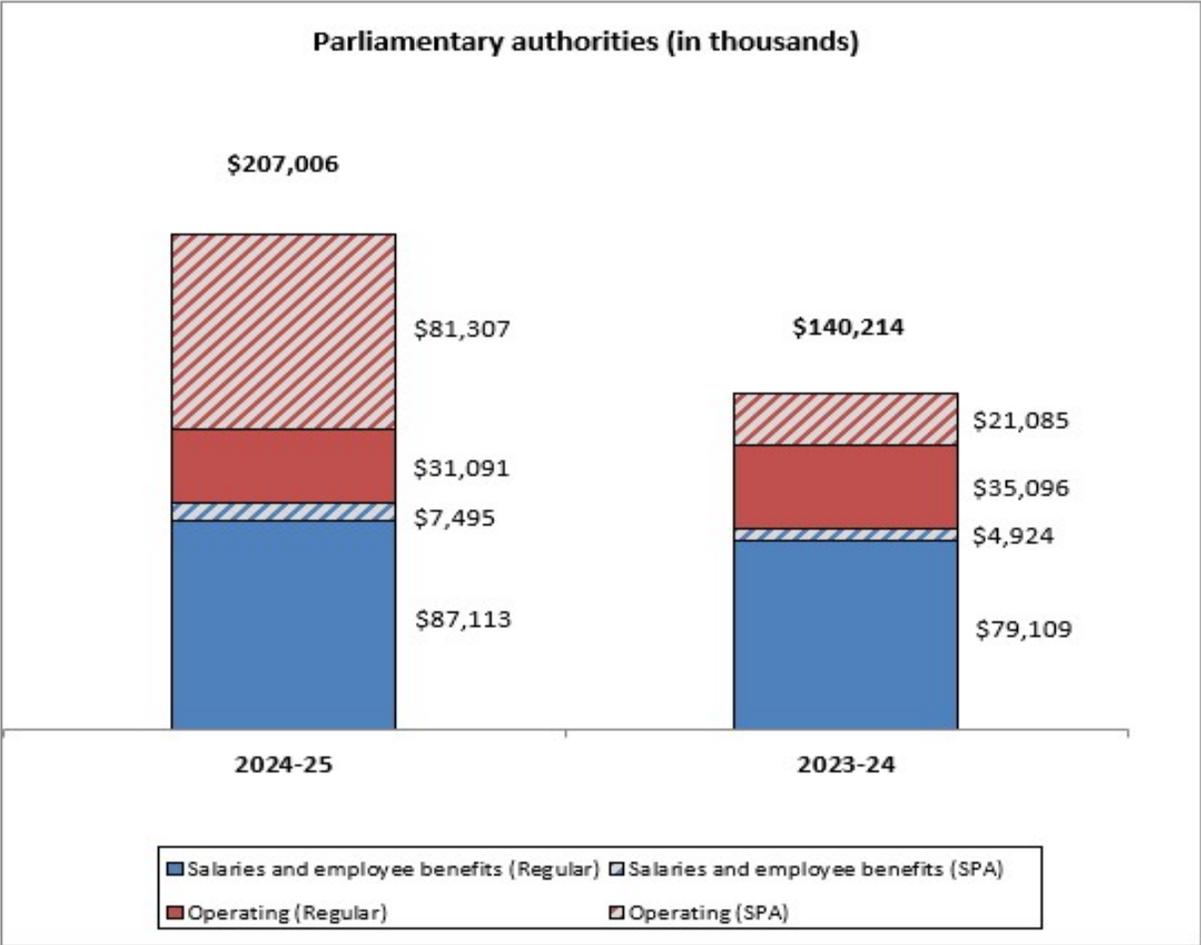
The Financial Statements of CAS have not been audited. A Statement of Management Responsibility, including Internal Control over Financial Reporting (ICFR), is provided by Management as part of the annual departmental financial statement publication.

HIGHLIGHTS

Parliamentary Authorities

The parliamentary authorities available for use by CAS include funding received through the Main Estimates, Supplementary Estimates, Transfers, Adjustments and Warrants. These authorities are of two types: standard allotments and special purpose allotments (SPAs). SPA authorities are restricted funding to specific programs or initiatives, such as funding provided for National Courts Facilities Modernization Program.

CAS total authorities increased by \$66,792 thousand, from \$140,214 thousand in 2023-24 to \$207,006 thousand in 2024-25, mainly in the SPA. This variance is the result of several factors, as outlined below.



The increase in authorities is due to the following items: \$64,210 thousand in funding for the National Courts Facilities Modernization Program (Phase I & II), \$3,190 thousand for Procedural Fairness in Citizenship Revocation, \$3,066 thousand for Access to Justice in both Official Languages, \$1,281 thousand in the operating budget carry forward, \$1,052 thousand for Strengthen Service and Digital Capabilities to Modernize Canada’s Federal Courts.

The National Courts Facilities Modernization Program (NCFMP), the largest source of incremental authorities for CAS, is a multi-year, multi-phase program to improve access to justice for Canadians by making significant long-term improvements to Court facilities, including courtrooms, judicial offices, registries, and support spaces. Funding will address significant deficiencies that have been identified in the areas of security, accessibility, and digital services, as well as providing sufficient space to meet the increasing caseloads of the federal courts.

The Government approved funding for projects under two phases. Phase I of the NCFMP consists of projects in Montreal, Toronto and Oakville, which are the highest priority for improvement based on volume of cases. Phase II consists of six projects in Halifax, Ottawa, Winnipeg, Saskatoon and Victoria. The approved funding will allow CAS to upgrade digital technology in courtrooms especially for virtual and hybrid proceedings, improve physical security for judges and other users of the court system,

ensure that courtrooms and workspaces meet or exceed accessibility standards and legislation, and will also support a data collection and management process to measure and optimize utilization of the courts and judicial spaces in the future.

The above increases are offset by funding decreases of \$2,505 thousand due to adjustments to the employee benefits plan and \$2,122 thousand for one-time funding associated with the appointment of new judges to Superior Courts and \$1,025 thousand for the Government Response to the 2020 Quadrennial Commission Report and \$355 thousand for Courts and Registry Management System.

In 2024-25, the total available authorities were \$207,006 thousand, of which \$135,721 thousand were used in the current year. This resulted in unused authorities and lapse of \$71,285 thousand. This lapse consists mainly of \$68,136 thousand of SPA funding and therefore available for use in future years through a reprofile request. The remaining lapse from regular funding authorities is \$3,149 thousand, which represents 1.5% of the total available authorities.

Financial Highlights

Statement of Financial Position

The **Departmental Net Financial Position** is the amount remaining when total liabilities are deducted from total assets. CAS's Departmental Net Financial Position was \$23,684 thousand as of March 31, 2025 (\$18,539 thousand as of March 31, 2024).

Financial assets: The total net financial assets amounted to \$17,342 thousand as at March 31, 2025 (\$18,154 thousand as at March 31, 2024).

Non-financial assets: The total non-financial assets amounted to \$31,065 thousand as at March 31, 2025 (\$26,460 thousand as at March 31, 2024).

Significant variations are further explained in the **Financial Analysis** section.

Statement of Operations and Departmental Net Financial Position

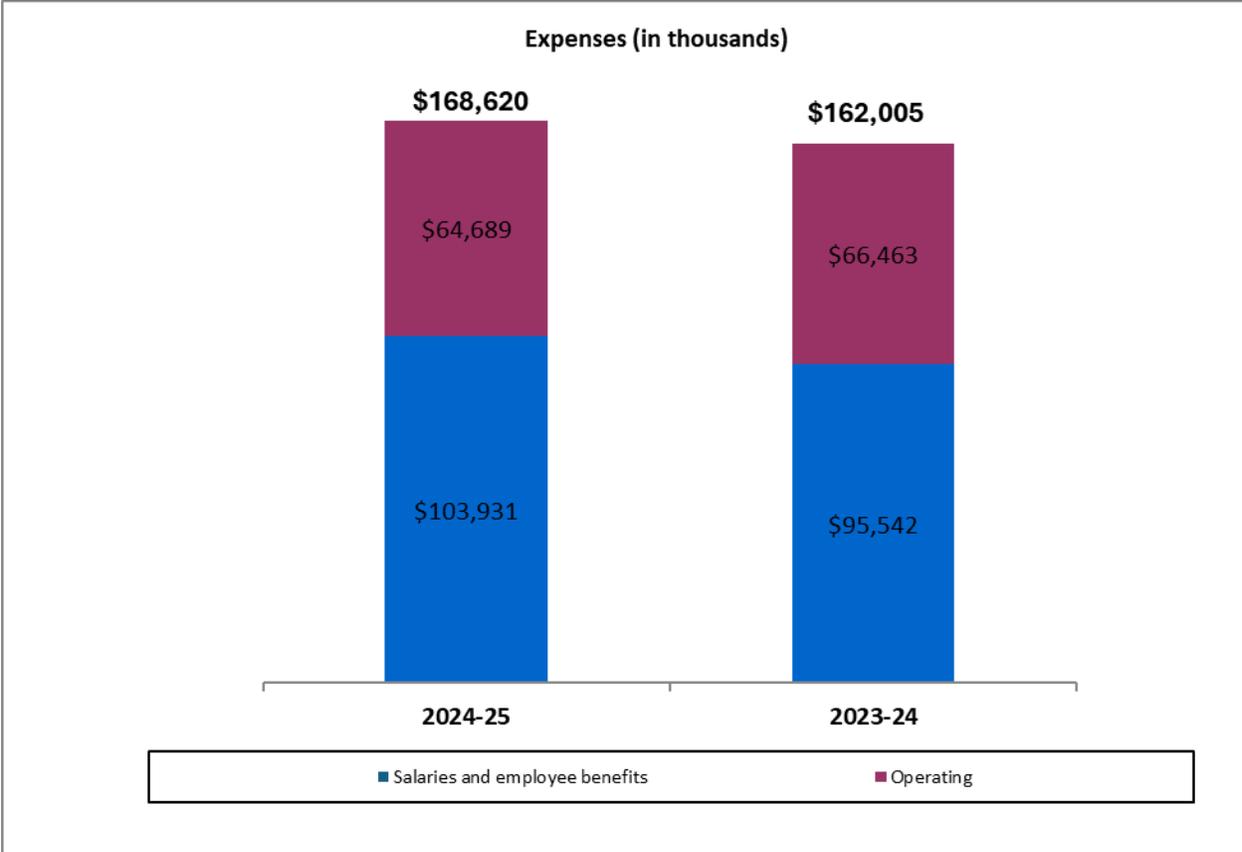
CAS's net cost of operations before government funding and transfers was \$168,620 thousand in 2024-25, an increase of \$6,630 thousand (4%) compared to \$161,990 thousand in 2023-24. These figures represent the total expenses incurred and revenues earned on behalf of Government. The increase in total expenses is mainly due to increases in employee salaries and benefits, accommodations, rentals, information services and repair and maintenance expenditures, which are explained further in the next section.

Expenses: CAS's total expenses were \$168,620 thousand in 2024-25 (\$162,005 thousand in 2023-24).

Salary and employee benefits: Salary and employee benefit expenses amounted to \$103,931 thousand (\$95,542 thousand in 2023-24), an increase of \$8,389 thousand (9%). The increase in personnel expenditures were principally driven by a net increase in salaries and wages (including allowances) of

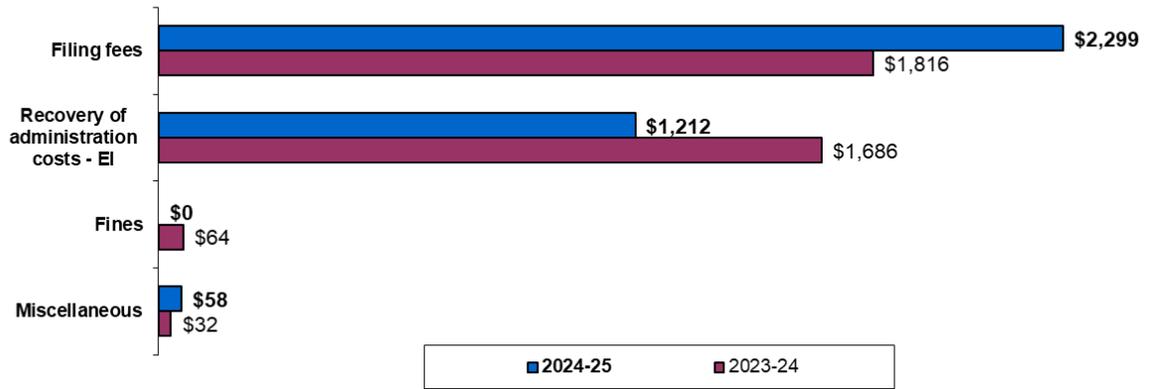
\$7,346 thousand due to an increase in the number of employees to deliver on Access to Justice in Both Official Languages, Strengthen Service and Digital Capabilities to Modernize Canada’s Federal Courts and National Courts Facilities Modernization Program – Phase 1 & 2 (NCFMP) initiatives. Other increases included \$700 thousand in employer contributions to employee benefit plans, \$172 thousand in employer contributions to the health and dental insurance plans and \$171 thousand in provision for severance benefits.

Operating: Operating expenses totalled \$64,689 thousand (\$66,463 thousand in 2023-24). The decrease of \$1,774 thousand (3%) is mainly attributable to a decrease of \$1,377 thousand in professional and special services, \$1,223 thousand in amortization of tangible capital assets, \$208 thousand in material and supplies, \$157 thousand in machinery and equipment, \$94 thousand in transportation and telecommunications and \$245 thousand in miscellaneous. The decreases were partly offset by increases of \$677 thousand in rentals, \$395 thousand in accommodations, \$355 thousand in information services, \$99 thousand in repairs and maintenance. The remaining \$4 thousand increase is composed of various expenses incurred on behalf of Government.



Revenues: The majority of CAS’s revenues are earned on behalf of Government. Such revenues are non-responsible, meaning that they cannot be used by CAS, and are deposited directly into the Consolidated Revenue Fund (CRF). CAS’s gross revenues were \$3,569 thousand (\$3,598 thousand in 2023-24), and net revenues were \$0 thousand (\$15 thousand in 2023-24).

Gross Revenues (in thousands)



DISCUSSION AND ANALYSIS

Risks and Uncertainties

Funding

CAS continues to experience financial risks and vulnerabilities. In addition, CAS had to absorb sunsetted funding to support the asylum caseload. These pressures were partially mitigated through a temporary internal reallocation of SPA funding in 2024–25 and realigning resources with priorities. This reallocation enabled CAS to address the most immediate and critical risks and pressures without requiring new funding or additional authorities. However, while some deficiencies have been addressed, residual risks and vulnerabilities remain and will affect CAS's future ability to provide necessary administrative services to the judiciary. For example:

- Most non-personnel expenses incurred by CAS are non-discretionary and directly support the judicial process, including court hearings and security. These expenses cover services such as translation, protection, informatic equipment such as video conference hardware and software, court reporting, transcription services, and similar operational costs. They are largely driven by the volume, type, and duration of hearings conducted each year—factors that are beyond CAS's control and significantly limit the organization's financial flexibility.
- Amendments to the *Official Languages Act* came into force in June 2024, requiring CAS to release in both official languages simultaneously decisions of precedential value, in addition to cases that raise questions of law of general public interest or national importance. The impact on CAS' operations is very significant and resource intensive. CAS does not have the appropriate level of resources to meet these new legislative requirements.
- Cybersecurity is an on-going threat for any organization. As such CAS continues to modernize IT systems to adapt to evolving needs and sustain operational resilience.
- CAS is also experiencing increased costs, case complexity and volume, reducing CAS's ability to meet its obligations and capacity to optimize its processes and operations.

CAS continues to address financial pressures by implementing a range of mitigation strategies. These include establishing baseline and multi-year budgets, optimizing and strengthening organizational structures, enhancing integrated planning, regularly reassessing and realigning resources with priorities and identifying efficiencies.

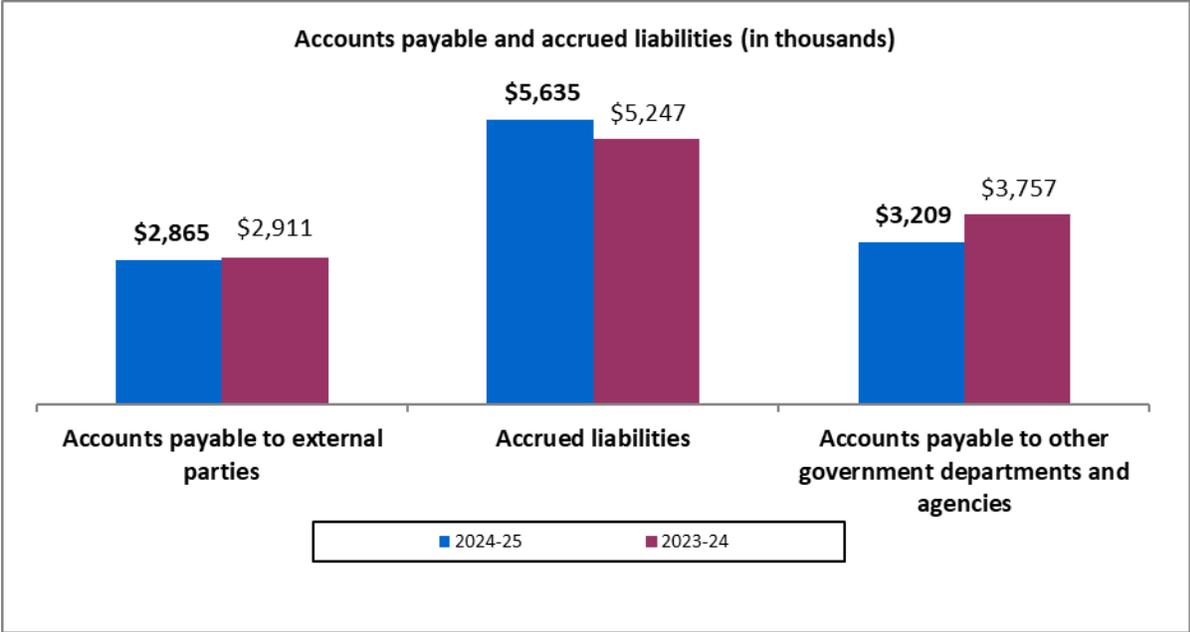
Financial Analysis

The following analysis describes the main items appearing on the financial statements, as well as significant variances.

Liabilities

Summary: CAS’s total liabilities were \$24,723 thousand as of March 31, 2025 (\$26,075 thousand as of March 31, 2024). The negative variance of \$1,352 thousand is explained by a decrease of \$1,539 thousand in deposit accounts, \$206 thousand in accounts payable and accrued liabilities. These decreases were partly offset by an increase of \$240 thousand in vacation pay and compensatory leave and \$153 thousand in employee future benefits.

Accounts payable and accrued liabilities: CAS’s accounts payable and accrued liabilities totalled \$11,709 thousand as of March 31, 2025 (\$11,915 thousand as of March 31, 2024). The variance of \$206 thousand is due to a decrease of \$548 thousand in accounts payable to other government departments and agencies, primarily related to common service delivery and \$46 thousand in accounts payable with external parties. The decreases were partially offset by an increase of \$388 thousand in accrued liabilities mostly due to the timing of the last pay period of the year (salary accrued).

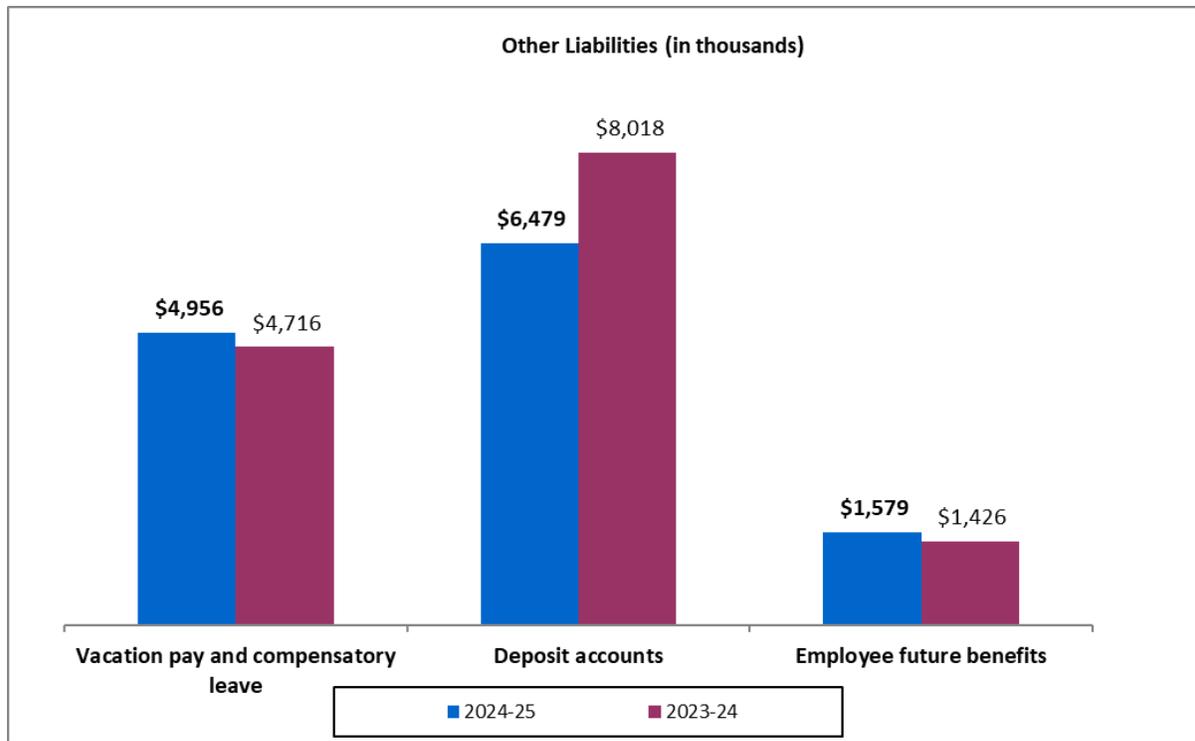


Vacation pay and compensatory leave: CAS’s vacation pay and compensatory leave year-end balances were \$4,956 thousand as of March 31, 2025 (\$4,716 thousand as of March 31, 2024). The increase of \$240 thousand is the result of an increase in Full Time Equivalent (FTEs).

Deposit accounts: CAS’s deposit accounts amounted to \$6,479 thousand as of March 31, 2025 (\$8,018 thousand as of March 31, 2024). CAS maintains two Specified Purpose Accounts, one for deposits by litigants appearing before the Federal Court of Appeal or the Federal Court, and the other for those appearing before the Tax Court of Canada. These two accounts were established pursuant to Section

21.1 of the *Financial Administration Act* under *Order in Council P.C. 1970 4/2* and *Order in Council P.C. 1970-300*, respectively. Pursuant to an order of the Court, amounts are held in trust and eventually released with accrued interest. Because payments into or out of the accounts are determined by the Courts, depending on the particular case, the balance is unpredictable and may vary significantly from year to year.

Employee future benefits: CAS’s employee future benefits balance was \$1,579 thousand as of March 31, 2025 (\$1,426 thousand at March 31, 2024). The employee future benefits represent the value of the severance benefits earned by employees. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole and is allocated to each department based on a percentage provided by the Treasury Board Secretariat. The \$153 thousand increase in the employee future benefits liability is the result of increases in salaries offset by the severance rate reduction of 0.04% (from 2.50% to 2.46%).



Assets

Summary: CAS’s assets are presented as financial assets (amount due from the CRF account, and accounts receivable and advances) and non-financial assets (prepaid expenses, inventory and tangible capital assets).

Financial assets

Total net financial assets: The net financial assets represent the gross financial assets net of the accounts receivable and advances held on behalf of Government. The decrease of \$812 thousand

between the totals reported for net financial assets of \$17,342 thousand as of March 31, 2025 and \$18,154 thousand as of March 2024 are explained as follows:

- **Gross financial assets:** The gross financial assets are made of the due from the Consolidated Revenue Fund and the total accounts receivable and advances. The year-end balance of the gross financial assets was \$18,581 thousand as of March 31, 2025 (\$19,892 thousand as of March 31, 2024). The variance of \$1,311 thousand is due to a decrease of \$719 thousand in the amount due from the consolidated revenue fund and a decrease of \$592 thousand in the accounts receivable and advances for financial assets.
- **Accounts receivable and advances held on behalf of Government:** The accounts receivable for non-responsible revenues in the amount of \$1,239 thousand as of March 31, 2025 (\$1,738 thousand as of March 31, 2024) are not available to discharge liabilities and therefore are presented under financial assets held on behalf of Government as a reduction to the gross financial assets. The variance represents a decrease of \$499 thousand in accounts receivable and advances.

Due from the Consolidated Revenue Fund (CRF): CAS's due from the CRF year-end balance was \$16,293 thousand as of March 31, 2025 (\$17,012 thousand as of March 31, 2024). The decrease of \$719 thousand is mainly due to a decrease of \$1,539 thousand in other specified purpose accounts for litigants' deposits, \$8 thousand in advances to employees. This is offset by an increase of \$719 thousand in other Government departments' accounts receivable and \$109 thousand various other accrued liabilities.

The due from the CRF account represents the net amount of cash that CAS is entitled to withdraw from the CRF in order to discharge its liabilities without generating any additional charges against its authorities in the year of the withdrawal. This includes expenses incurred but not yet paid and amounts received by CAS that will be paid out in future years, offset by accounts receivable from other government departments and agencies.

Accounts receivable and advances: CAS's accounts receivable and advances balance was \$2,288 thousand as of March 31, 2025 (\$2,880 thousand as of March 31, 2024). The key components are accounts receivable from other government departments and agencies, and accounts receivable from external parties, offset by the allowance for doubtful accounts.

- **Accounts receivable from other government departments and agencies:** The year-end balance was \$1,578 thousand as of March 31, 2025 (\$2,273 thousand as of March 31, 2024). The decrease of \$695 thousand is largely due to a decrease of \$719 thousand in other government departments accounts receivable, offset by an increase of \$24 thousand in recoverable amounts related to taxes (GST/HST/QST).
- **Accounts receivable from external parties:** The year-end balance was \$810 thousand as of March 31, 2025 (\$719 thousand as of March 31, 2024). It includes courtroom fees charged to litigants, as well as employees' salaries overpayments and other adjustments. The increase of \$91 thousand is mainly due to an increase of \$97 thousand in salary recoveries from employees offset by a decrease of \$4 thousand in revenues from external parties and \$2 thousand in other recoveries such as commission of evidence garnishments and non-salary recoveries from employees.

- *Employee Advances*: The year-end balance was \$70 thousand as of March 31, 2025 (\$62 thousand as of March 31, 2024) and is mostly attributable to issues related to the Phoenix pay system.
- *Allowance for doubtful accounts*: The year-end balance was \$170 thousand as of March 31, 2025 (\$174 thousand as of March 31, 2024). Over the years, CAS has been diligently reviewing and pursuing outstanding accounts receivable. In 2024-25, allowances for doubtful accounts were estimated to reflect the amounts that are expected to be uncollectible.

Financial assets held on behalf of Government: Accounts receivable from non-respendable revenues are presented under financial assets held on behalf of Government in the reduction of the gross financial assets. The year-end balance was \$1,239 thousand (\$1,738 thousand as of March 31, 2024). The \$499 thousand reduction is mainly due to a decrease in the accounts receivable from other government departments.

Departmental Net Debt

The Departmental Net Debt (total liabilities less total net financial assets) is an indicator that provides a measure of the future authorities required to pay for past transactions and events. The year-end balance was \$7,381 thousand (\$7,921 thousand as of March 31, 2024).

Non-financial Assets

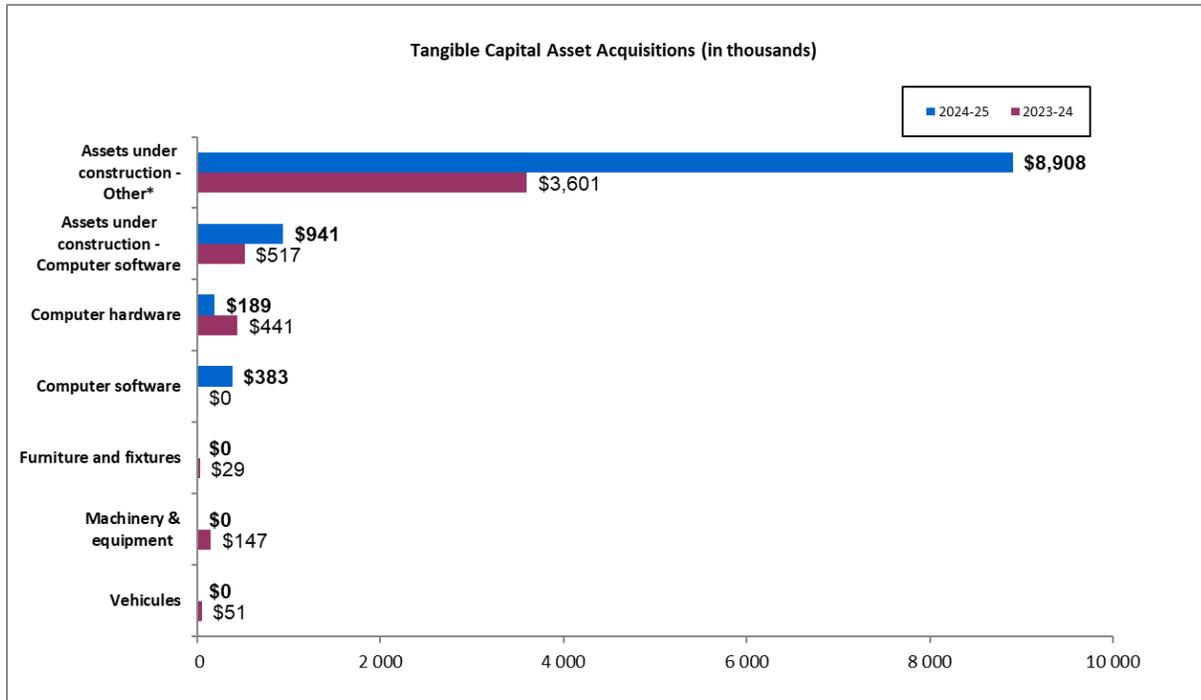
Summary: The year-end balance was \$31,065 thousand (\$26,460 thousand as of March 31, 2024). The increase of \$4,605 thousand is due to an increase of \$4,901 in tangible capital assets, \$205 thousand in inventories and a decrease of \$501 thousand in prepaid expenses.

Total tangible capital asset acquisitions were \$10,421 thousand. Assets under construction - other account for 85% of the tangible capital assets, assets under construction - computer software for 9% and computer hardware and software for 6%.

Tangible capital assets: As of March 31, 2025, CAS's net book value of tangible capital assets was \$28,891 thousand (\$23,990 thousand as of March 31, 2024). The variance of \$4,901 thousand represents acquisitions of \$10,421 thousand, offset by amortization of \$5,199 thousand, a change in disposals and write-off of \$236 thousands and other adjustments of \$86 thousand.

CAS's capital asset acquisitions of \$10,421 thousand (\$4,786 thousand in 2023-24) were largely driven by facilities modernization projects under the NCFMP and purchases and installation of informatics equipment as follows:

- Other work under construction (\$8,908 thousand) are mainly related to the projects of the National Courts Facilities Modernization Program in Montreal and Toronto
- Software assets under development (\$941 thousand) include development of new tools to facilitate the compliance with *Bill C-13 – Act for the Substantive Equality of Canada's Official Languages*, enhancements to in-house applications (legacy systems, IT service management system) as well as upgrade to our financial system
- IT software (\$383 thousand) are related to IT software upgrades (Microsoft Suite)
- IT hardware upgrades (\$189 thousand) are mainly related to various IT equipment including data storage and management appliances (i.e. servers, switches and erasers and shredders)

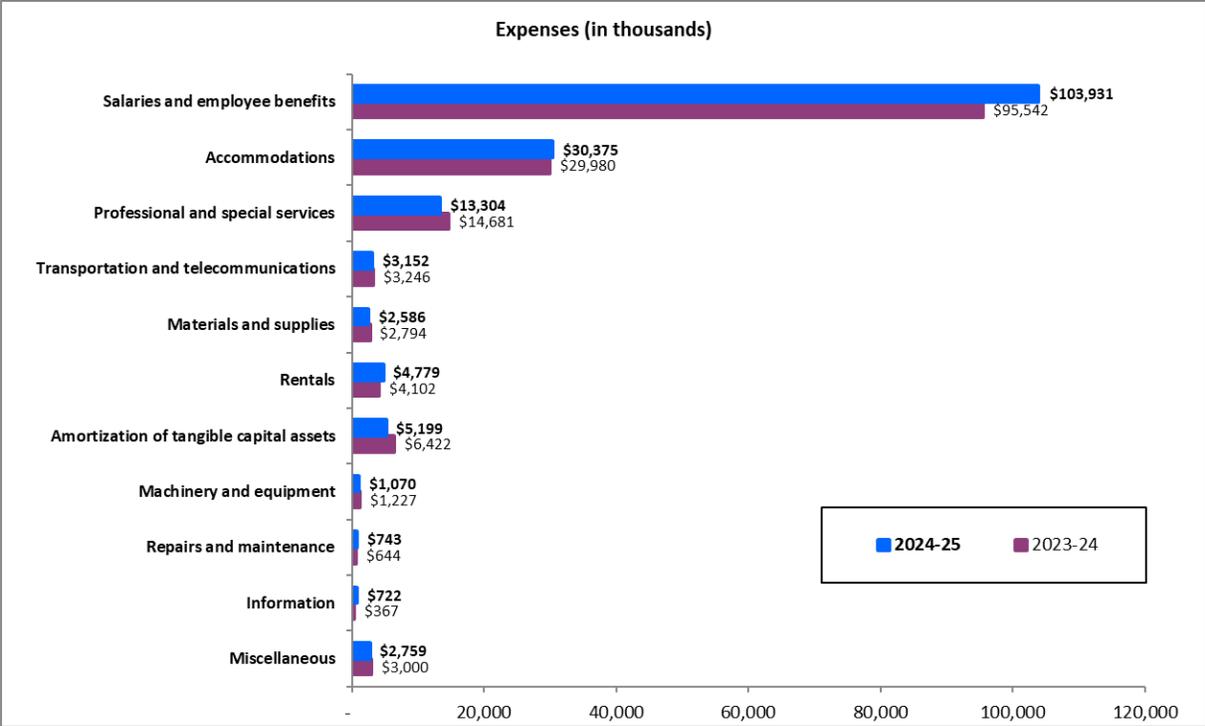


*Note: The category “Assets under construction – Other” includes all assets under construction except for the Computer software. The majority of these represent leasehold improvements that are not yet completed and put into service.

Expenses

CAS’s total expenses were \$168,620 thousand in 2024-25 (\$162,005 thousand in 2023-24). The increase of \$6,615 thousand (4%) is comprised of increases of \$8,389 thousand in salaries and employee benefits, \$677 thousand in rentals, \$395 thousand in accommodation, \$355 thousand in information and \$99 thousand in repairs and maintenance. These increases were partly offset by decreases of 1,377 thousand in professional services, \$1,223 thousand in amortization of tangible capital assets, \$208 in material and supplies, \$157 thousand in machinery and equipment, \$94 thousand in transportation and telecommunications, and \$241 thousands in miscellaneous. All variances are explained below.

The largest categories of expenses are salaries and employee benefits (62% of total expenses in 2024-25, 59% in 2023-24), and accommodations (18% of total expenses in 2024-25, 19% in 2023-24). These two categories make up 80% of CAS total expenses in the fiscal year 2024-25 and 77% in 2023-24.



Salaries and employee benefits: Salaries and employee benefits expenses were \$103,931 thousand in 2024-25 (\$95,542 thousand in 2023-24). These costs represent gross salaries and wages, overtime pay, retroactive salary adjustments, employee entitlements and allowances, severance pay, and pension and medical benefits. The \$8,389 thousand (9%) increase is principally driven by a net increase in salaries and wages resulting from an increase of 43 FTEs and impacts of collective bargaining for a total of \$7,346 thousand. Other increases include \$700 thousand in employer contributions to employee benefit plans (i.e. employment insurance, pension), \$171 thousand in provision for severance benefits and \$172 in employer’s contribution to the health and dental insurance plans (including services provided without charges by other government departments).

Accommodation: Accommodation expense was \$30,375 thousand in 2024-25 (\$29,980 thousand in 2023-24). This amount represents the value of accommodation services, including rent, provided without charge by Public Services and Procurement Canada, a common service organization providing accommodation services to the Government.

Professional and special services: Professional and special services expenses were \$13,304 thousand in 2024-25 (\$14,681 thousand in 2023-24). These costs include among other things translation services, protection services, IT services, court reporter and transcription services, deputy judges and training services. The \$1,377 thousand decrease in costs (9%) were primarily driven by a decrease of \$1,343 thousand in interpretation and translation services resulting from an internal restructuring in order to perform these services in-house, \$325 thousand in business services (court usher fees, court reporter fees, transcripts, etc.), \$203 thousand in management consulting, \$116 thousand in protection services, \$107 thousand in training and educational services, \$14 thousand in special fees & services (memberships, hospitality), \$7 thousand in health & welfare services and \$189 thousand in other

services. This decrease was partly offset by an increase of \$746 thousand in IT services, \$122 thousand in engineering and architectural services and \$58 thousand in legal services.

Transportation and telecommunications: Transportation and telecommunications expenses were \$3,152 thousand in 2024-25 (\$3,246 thousand in 2023-24). The decrease of \$94 thousand (3%) is mainly driven by a decrease of \$144 thousand in telecommunication services due to the continued reduction of the number of telephone landlines, \$52 thousands in travel of both public and non-public servants and \$16 thousand in relocation. This decrease is partly offset by an increase of \$118 thousand in postage and freight.

Materials and supplies: Materials and supplies expenses were \$2,586 thousand in 2024-25 (\$2,794 thousand in 2023-24). These include legal books, publications and subscriptions (except electronic subscriptions), toner as well as stationery and supplies. The decrease of \$208 thousand (7%) is mainly due to a decrease of \$70 thousand in books, publications and subscriptions, \$138 thousand in miscellaneous goods and services, such as stationary supplies, filing cabinets and court apparel.

Rentals: Rentals expenses were \$4,779 thousand in 2024-25 (\$4,102 thousand in 2023-24). The Rentals costs include building rental as well as annual maintenance and licenses renewal fees to use software. The increase of \$677 thousand (17%) is primarily due to an increase of \$543 thousand in the rental of office buildings due to the facilities modernization project at the Kent location, \$146 thousand in IT licenses and maintenance fees related mainly to cloud data storage licenses. This increase is partly offset by a decrease of \$12 thousand in the rental of motor vehicles and other rentals.

Amortization of tangible capital assets: Amortization expense was \$5,199 thousand in 2024-25 (\$6,422 thousand in 2023-24). Tangible capital assets are expected to yield benefits over several years. Consequently, their cost is amortized on a straight-line basis over the estimated useful life of each asset class. The decrease of \$1,223 thousand (19%) is due to a decrease of \$592 thousand related to leasehold improvements, \$409 thousand related to IT hardware, \$184 thousand related to IT software, \$35 thousand related to machinery and equipment, \$2 thousand related to furniture and fixtures and \$1 thousand related to vehicles.

Machinery and equipment: Machinery and equipment expenses were \$1,070 thousand in 2024-25 (\$1,227 thousand in 2023-24). This includes purchases of assets with a cost less than \$10 thousand per item, such as computer equipment, parts and software, office equipment, furniture, and motor vehicle parts. The decrease of \$157 thousand (13%) is mainly due to a decrease of \$102 thousand in computer equipment, parts and software, \$72 thousand in office furniture and furnishing. This decrease is partly offset by an increase of \$7 thousand in machinery and equipment and \$10 thousand in various other items.

Repairs and Maintenance: Repairs and maintenance expenses were \$743 thousand in 2024-25 (\$644 thousand in 2023-24). The increase of \$99 thousand (15%) is almost entirely due to an increase of \$99 thousand in repairs and maintenance of buildings.

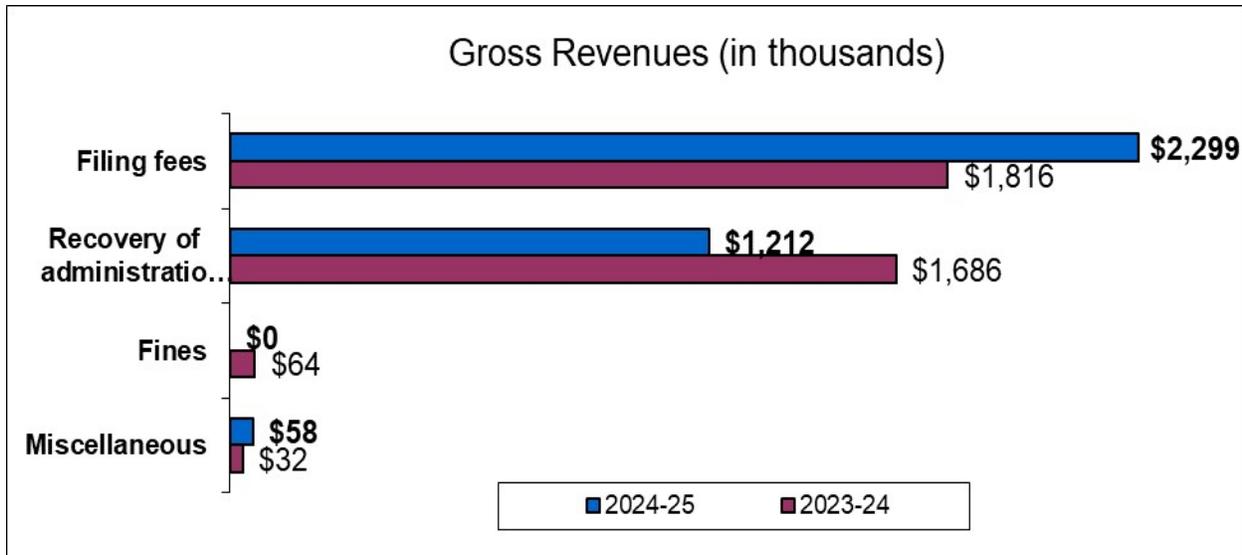
Information: Information expense was \$722 thousand in 2024-25 (\$367 thousand in 2023-24). The increase of \$355 thousand (97%) is mostly due to an increase of \$411 thousand in subscriptions costs resulting from increased costs to access electronic versions of legal reference material, offset by a decrease of \$51 thousands in printing services and \$4 thousand in communications professional services.

Miscellaneous: Miscellaneous expense was \$2,759 thousand in 2024-25 (\$3,004 thousand in 2023-24). The decrease of \$245 thousand (8%) is mostly due to a decrease in the annual expenses related to licenses prepaid in the prior year offset by an increase in losses on disposal of tangible capital assets and write-down and special payments.

Revenues

CAS's gross revenues were \$3,569 thousand in 2024-25 (\$3,598 thousand in 2023-24). CAS's revenues may fluctuate widely from year-to-year and consist almost entirely of revenues earned on behalf of the Government. Such revenues are non-respendable by CAS and are deposited directly into the CRF. In 2024-25, these non-respendable revenues totalled \$3,569 thousand (\$3,583 thousand in 2023-24).

Therefore, CAS's net revenues were \$0 thousand in 2024-25 (\$15 thousand in 2023-24, as these included revenues from the disposal of crown assets, which are respendable).



Filing fees: Filing fees revenue was \$2,299 thousand in 2024-25 (\$1,816 thousand in 2023-24). Filing fees are charged for registered court documents pursuant to the legislation and rules governing the Courts.

Recovery of administration costs – Employment Insurance: Recovery of administration costs for Employment Insurance (EI) was \$1,212 thousand in 2024-25 (\$1,686 thousand in 2023-24). At the end of each fiscal year, CAS determines the cost associated with the administration of EI cases for presentation by Employment and Social Development Canada (ESDC), the department responsible for the EI account. Accordingly, ESDC reports an expense in its financial statements, and CAS reports an equivalent revenue item. This accounting exercise is intended to reflect the total cost of running the federal government's EI program.

Fines: Fines revenue was \$0 thousand in 2024-25 (\$64 thousand in 2023-24). As noted previously, these fines are imposed by the Courts. Consequently, the total amount of fine revenues may vary significantly from year to year and cannot be predicted.

Miscellaneous: Miscellaneous revenue was \$58 thousand in 2024-25 (\$32 thousand in 2023-24).