



Parole Board
of Canada

Commission des libérations
conditionnelles du Canada

Parole Board of Canada

Financial Statements (Unaudited)

2016-2017



Parole Board of 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, 2017 and all information contained in these statements rests with the management of the Parole Board of Canada (PBC). 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 the PBC's financial transactions. Financial information submitted in the preparation of the [Public Accounts of Canada](#), and included in the PBC's [Departmental Performance 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; and through communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the PBC 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.

The PBC is subject to periodic Core Control Audits performed by the Office of the Comptroller General and uses the results of such audits to comply with the Treasury Board [Policy on Internal Control](#).

A Core Control Audit was performed in 2011-2012 by the Office of the Comptroller General of Canada (OCG). The Audit Report and related Management Action Plan are posted on the PBC website at <http://www.pbc-clcc.gc.ca/rprts/rprt-eng.shtml>.

The financial statements of the PBC have not been audited.

Harvey Cenaiko
Chairperson

Chantal Lemyre, CPA, CGA
Chief Financial Officer

Ottawa, Canada
August 11, 2017

Parole Board of Canada

Statement of Financial Position (Unaudited)

As at March 31

	2017	2016
(in thousands of dollars)		Restated (note 10)
Liabilities		
Accounts payable and accrued liabilities (note 4)	\$ 3,786	\$ 4,137
Vacation pay and compensatory leave	1,679	1,538
Employee future benefits (note 5)	1,700	2,174
Total liabilities	7,165	7,849
Financial assets		
Due from Consolidated Revenue Fund	3,739	4,128
Accounts receivable and advances (note 6)	1,028	329
Total gross financial assets	4,767	4,457
Financial assets held on behalf of Government		
Accounts receivable and advances (note 6)	(967)	(168)
Total financial assets held on behalf of Government	(967)	(168)
Total net financial assets	3,800	4,289
Departmental net debt	3,365	3,560
Non-financial assets		
Prepaid expenses	175	129
Tangible capital assets (note 7)	2,426	2,449
Total non-financial assets	2,601	2,578
Departmental net financial position	\$ (764)	\$ (982)

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

Harvey Cenaiko
Chairperson

Chantal Lemyre, CPA, CGA
Chief Financial Officer

Ottawa, Canada
August 11, 2017

Parole Board of Canada

Statement of Operations and Departmental Net Financial Position (Unaudited) For the Year Ended March 31

(in thousands of dollars)	2017	2017	2016 Restated (note 10)
	Planned Results		
Expenses			
Conditional release decisions	\$ 42,852	\$ 42,182	\$ 42,446
Conditional release openness and accountability	4,514	4,801	4,688
Record suspension decisions and clemency recommendations	5,717	6,032	5,401
Internal services	8,407	7,981	8,746
Total expenses	61,490	60,996	61,281
Revenues			
Regulatory fees	5,679	5,171	5,612
Miscellaneous revenues	-	8	15
Revenues earned on behalf of Government	(1,449)	(1,330)	(1,448)
Total revenues	4,230	3,849	4,179
Net cost of operations before government funding and transfers	57,260	57,147	57,102
Government funding and transfers			
Net cash provided by Government		46,637	45,595
Change in due from Consolidated Revenue Fund		(389)	321
Services provided without charge by other government departments (note 8a)		11,120	11,030
Transfer of the transition payments for implementing salary payments in arrears		(2)	(9)
Capital assets adjustment		(1)	67
Net cost of operations after government funding and transfers		(218)	98
Departmental net financial position – Beginning of year		(982)	(884)
Departmental net financial position – End of year	\$	(764)	\$ (982)

Segmented information (note 9)

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

Parole Board of Canada

Statement of Change in Departmental Net Debt (Unaudited) For the Year Ended March 31

(in thousands of dollars)	2017	2016 Restated (note 10)
Net cost of operations after government funding and transfers	\$ (218)	\$ 98
Change due to tangible capital assets		
Acquisition of tangible capital assets	1,097	878
Amortization of tangible capital assets	(1,093)	(947)
Proceeds from disposal of tangible capital assets	(6)	(8)
Gain (loss) on disposal of tangible capital assets	(20)	8
Capital assets adjustment	(1)	67
Total change due to tangible capital assets	(23)	(2)
Change due to prepaid expenses	46	17
Net increase (decrease) in departmental net debt	(195)	113
Departmental net debt – Beginning of year	3,560	3,447
Departmental net debt – End of year	\$ 3,365	\$ 3,560

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

Parole Board of Canada

Statement of Cash Flow (Unaudited) For the Year Ended March 31

(in thousands of dollars)	2017	2016 Restated (note 10)
Operating activities		
Net cost of operations before government funding and transfers	\$ 57,147	\$ 57,102
Non cash items:		
Services provided without charge by other government departments (note 8a)	(11,120)	(11,030)
Amortization of tangible capital assets	(1,093)	(947)
Gain (loss) on disposal of tangible capital assets	(20)	8
Transition payments for implementing salary payments in arrears	2	9
Variations in Statement of Financial Position:		
Decrease in net accounts receivable and advances	(100)	(222)
Increase in prepaid expenses	46	17
Decrease (increase) in accounts payable and accrued liabilities	351	(323)
Increase in vacation pay and compensatory leave	(141)	-
Decrease in employee future benefits	474	111
Cash used in operating activities	45,546	44,725
Capital investing activities		
Acquisitions of tangible capital assets	1,097	878
Proceeds from disposal of tangible capital assets	(6)	(8)
Cash used in capital investing activities	1,091	870
Net cash provided by Government of Canada	\$ 46,637	\$ 45,595

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

Parole Board of Canada

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

1. Authority and Objectives

The Parole Board of Canada is an agency within the [Public Safety](#) Portfolio.

The PBC is an independent administrative tribunal that has exclusive jurisdiction and absolute discretion under the [Corrections and Conditional Release Act \(CCRA\)](#) to grant, cancel, terminate or revoke [day parole](#), [full parole](#), and authorize or approve [temporary absences](#). The PBC can also terminate or revoke [statutory release](#). The PBC may also order (on referral by Correctional Services Canada) that certain offenders be held in custody until the end of their sentence. This is called detention during a period of [statutory release](#). Furthermore, the PBC is responsible for imposing, modifying or removing release conditions on temporary absences, day parole, full parole, statutory release and long-term supervision.

The PBC also has exclusive jurisdiction and absolute discretion to order, refuse to order or revoke a [record suspension](#) under the [Criminal Records Act \(CRA\)](#). In addition, the PBC is authorized to modify or remove driving prohibitions under [Section 109](#) and to investigate [Royal Prerogative of Mercy](#) requests under [Section 110](#) of the [CCRA](#). The PBC also provides recommendations on clemency to the Minister of [Public Safety and Emergency Preparedness](#).

The PBC makes conditional release decisions for federal offenders, those serving sentences of two years or more, and for offenders serving sentences of less than two years in provinces and territories that do not have their own parole boards. Only the provinces of Ontario and Quebec currently have their own parole boards, which make parole decisions for provincial offenders.

The PBC is the federal agency responsible for record suspensions for convictions under federal acts or regulations of Canada and to review clemency applications, conduct investigations (at the direction of the Minister of Public Safety), and make recommendations to the Minister regarding whether to grant the clemency request.

In addition, the PBC has legislated responsibilities related to openness and accountability, which are the provision of information to [victims of crime](#) and [observers](#) at [hearings](#), access to the PBC's [decision registry](#), and delivery of a program of public information.

The PBC's core responsibilities are: Conditional release decisions; Conditional release openness and accountability; Record suspension decisions and clemency recommendations; and Internal services.

Further details may be found in the [PBC's Departmental Results Report](#).

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 – the PBC is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the PBC 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 the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting. The planned results amounts in the Statement of Operations and Departmental Net Financial Position are the amounts reported in the future-oriented financial statements included in the [2016-17 Report on Plans and Priorities](#).
- (b) Net Cash Provided by Government – The PBC operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the PBC is deposited to the CRF and all cash disbursements made by the PBC are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the Government.
- (c) 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 the PBC is entitled to draw from the CRF without further authorities to discharge its liabilities.
- (d) Revenues

Revenues are recorded on an accrual basis:

Revenues from regulatory fees are recognized in the accounts based on the services provided in the year.

Other revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place.

Revenues that are non-respendable are not available to discharge the PBC's liabilities. While the Chairperson as Deputy Head is expected to maintain accounting control, he has no authority regarding the disposition of non-respendable revenues.

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Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

As a result, non-respendable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the entity's gross revenues.

(e) Expenses

Expenses are recorded on an accrual basis:

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

Services provided without charge by other government departments for accommodation, information technology services, employer contributions to the health and dental insurance plans, legal services and workers' compensation are recorded as operating expenses at their estimated cost.

(f) Employee future benefits:

- (i) Pension benefits: Eligible employees participate in the Public Service Superannuation Plan, a multiemployer pension plan administered by the Government. The PBC's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. The PBC'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: Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services necessary to earn them are rendered. 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.
- (g) Accounts receivable are stated at the lower of cost and net recoverable value. A valuation allowance is recorded for accounts receivable where recovery is considered uncertain.
- (h) Contingent liabilities – Contingent liabilities are potential liabilities that may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

Parole Board of Canada

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- (i) Tangible capital assets – All tangible capital assets and leasehold improvements having an initial cost of \$5,000 or more are recorded at their acquisition cost. The PBC does not capitalize intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, assets located on Indian Reserves and museum collections. 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 and equipment	3 to 5 years
Software	5 years
Other equipment (including furniture)	15 years
Motor vehicles	7 years
Leasehold improvements	Lesser of the remaining term of lease or useful life of the improvement

Assets under construction are recorded in the applicable capital asset class in the year that they become available for use and are not amortized until they become available for use

- (j) Measurement 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. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. 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, they are recorded in the financial statements in the year they become known.

3. Parliamentary authorities

The PBC 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, the PBC 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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a) Reconciliation of net cost of operations to current year authorities used

	2017	2016 Restated (note 10)
(in thousands of dollars)		
Net cost of operations before government funding and transfers	\$ 57,147	\$ 57,102
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(11,120)	(11,030)
Decrease in employee future benefits	474	111
Amortization of tangible capital assets	(1,093)	(947)
Increase in vacation pay and compensatory leave	(141)	-
Gain (loss) on disposal of tangible capital assets	(20)	8
Capital assets adjustment	(1)	67
Refunds of prior years' expenditures	65	74
Total items affecting net cost of operations but not affecting authorities	(11,836)	(11,717)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisitions of tangible capital assets	1,097	878
Proceeds from disposal of tangible capital assets	(6)	(8)
Transition payments for implementing salary payments in arrears	2	9
Receivables for salary overpayments and other advances	375	50
Increase in prepaid expenses	46	17
Total items not affecting net cost of operations but affecting authorities	1,514	946
Current year authorities used	\$ 46,825	\$ 46,331

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For the Year Ended March 31

b) Authorities provided and used

(in thousands of dollars)	2017	2016
Authorities provided		
Vote 1 - Program expenditures	\$ 42,954	\$ 42,802
Statutory amounts	5,775	5,962
Less:		
Authorities available for future years	-	(7)
Lapsed: Program expenditures	(1,904)	(2,426)
Current year authorities used	\$ 46,825	\$ 46,331

4. Accounts payable and accrued liabilities

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

(in thousands of dollars)	2017	2016
Accounts payable - Other government departments and agencies	\$ 515	\$ 819
Accounts payable – External parties	316	11
Total accounts payable	831	830
Accrued liabilities	2,955	3,307
Total accounts payable and accrued liabilities	\$ 3,786	\$ 4,137

5. Employee future benefits

(a) Pension benefits

The PBC's 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/Quebec Pension Plans benefits and they are indexed to inflation.

Both the employees and the PBC 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 1st, 2013. Each group has a distinct contribution rate.

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The 2016-17 expense amounts to \$4,009,234 (\$4,086,306 in 2015-16). For Group 1 members, the expense represents approximately 1.12 times (1.25 times in 2015-16) the employee contributions and, for Group 2 members, approximately 1.08 times (1.24 times in 2015-16) the employee contributions.

The PBC'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 the PBC'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, 2017, 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 thousands of dollars)		2017		2016
Accrued benefit obligation, beginning of year	\$	2,174	\$	2,285
Expense for the year		(428)		79
Benefits paid during the year		(46)		(190)
Accrued benefit obligation, end of year	\$	1,700	\$	2,174

6. Accounts receivable and advances

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

(in thousands of dollars)		2017		2016
Receivable – Other government departments and agencies	\$	548	\$	219
Receivable – External parties		479		106
Petty cash advances		1		4
Gross accounts receivable	\$	1,028	\$	329
Accounts receivable held on behalf of Government		967		168
Net accounts receivable	\$	61	\$	161

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Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

7. Tangible Capital Assets

(in thousands of dollars)

Capital Asset Class	Cost						Accumulated Amortization				Net Book Value	
	Opening balance	Acquisitions	Disposal and write-offs	Adjustments	Other ¹	Closing balance	Opening balance	Amortization	Disposal and write-offs	Closing balance	2017	2016 Restated (note 10)
Machinery & equipment	\$ 368	\$ 24	\$ 11	\$ -	\$ -	\$ 381	\$ 186	\$ 102	\$ 11	\$ 277	\$ 104	\$ 182
Software	984	369	-	-	-	1,353	185	233	-	418	935	799
Other equipment	521	-	91	-	-	430	304	35	65	274	156	217
Motor vehicles	616	-	23	-	-	593	483	66	23	526	67	133
Leasehold improvements	2,883	693	10	127	(1)	3,692	1,892	657	10	2,539	1,153	991
Assets under construction	127	11	-	(127)	-	11	-	-	-	-	11	127
Total	\$ 5,499	\$ 1,097	\$ 135	\$ -	\$ (1)	\$ 6,460	\$ 3,050	\$ 1,093	\$ 109	\$ 4,034	\$ 2,426	\$ 2,449

¹ A refund received from Public Services and Procurement Canada related to work performed in the previous fiscal year.

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Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

8. Related party transactions

The PBC is related as a result of common ownership to all Government departments, agencies and Crown Corporations. The PBC enters into transactions with these entities in the normal course of business and on normal trade terms. During the year, the PBC 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, the PBC received services without charge from certain common service organizations related to accommodation, legal services, the employer's contribution to the health and dental insurance plans and workers' compensation coverage. Additionally, Correctional Services Canada provides information technology services to PBC since 2008, when the function and funding were transferred between departments. These services provided without charge have been recorded in the PBC's Statement of Operations and Departmental Net Financial Position as follows:

(in thousands of dollars)					
		2017		2016	
				Restated	
				(note 10)	
Accommodation	\$	4,235	\$	4,403	
Information technology services		3,400		3,370	
Employer's contribution to the health and dental insurance plans		3,087		2,895	
Legal services		395		359	
Workers' compensation		3		3	
Total	\$	11,120	\$	11,030	

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 the PBC's Statement of Operations and Departmental Net Financial Position.

(b) Other transactions with related parties:

(in thousands of dollars)					
		2017		2016	
Expenses – Other government departments and agencies	\$	8,542	\$	8,563	

Expenses disclosed in (b) exclude common services provided without charge, which are already disclosed in (a).

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Notes to the Financial Statements (Unaudited)
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9. Segmented Information

Presentation by segment is based on the PBC's core responsibilities. 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 by the core responsibilities, by major object of expense and by major type of revenue. The segment results for the period are as follows:

Operating expenses (in thousands of dollars)		Conditional Release Decisions	Conditional Release Openness & Accountability	Record Suspension Decisions & Clemency Recommendation		Internal Services	2017	2016 Restated (note 10)
Salaries and employee benefits	\$	31,779	\$ 3,952	\$ 4,981	\$	5,698	\$ 46,410	\$ 46,564
Accommodation		2,974	367	376		518	4,235	4,403
Professional and special services		4,174	320	548		1,141	6,183	5,962
Travel		1,296	126	22		90	1,534	1,619
Amortization of tangible capital assets		830	-	-		263	1,093	947
Utilities, materials and supplies		608	4	13		56	681	612
Communication services		201	19	7		102	329	366
Information services		30	2	14		41	87	302
Postage, freight, express, and cartage		110	4	53		35	202	217
Rentals		90	7	14		22	133	121
Other		90	-	5		15	109	120
Relocation		-	-	-		-	-	48
Total Expenses		42,182	4,801	6,032		7,981	60,996	61,281
Regulatory fees		-	-	5,171		-	5,171	5,612
Miscellaneous revenues		6	-	-		2	8	15
Revenues earned on behalf of Government		(6)	-	(1,322)		(2)	(1,330)	(1,448)
Total Revenues		-	-	3,849		-	3,849	4,179
Net cost of operations before government funding and transfers	\$	42,182	\$ 4,801	\$ 2,183	\$	7,981	\$ 57,147	\$ 57,102

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10. Accounting Changes

a) Correction of error relating to prior period financial statements

During 2016-17, PBC identified tangible capital assets that were recorded as expenses that should have been recorded as assets. The correction represents a net increase to tangible capital assets in 2015-16 and prior years.

During 2016-17, PBC also identified that the provision without charge of information technology services by Correctional Services Canada should have been recognized as an expense in the financial statements. The correction represents an increase to the amount reported for services provided without charge by other government departments

Consequently, the comparable financial statements presented for the year ended March 31, 2016 have been restated to reflect these changes.

(in thousands of dollars)			
	2016 As previously stated	Effect of Change	2016 Restated
Statement of Financial Position			
Non-financial assets			
Tangible capital assets	\$ 1,650	\$ 799	\$ 2,449
Departmental net financial position	(1,781)	799	(982)
Statement of Operations and Departmental Net Financial Position			
Expenses			
Conditional release decisions	\$ 40,489	\$ 1,957	\$ 42,446
Conditional release openness and accountability	4,397	291	4,688
Record Suspension Decisions & Clemency Recommendations	5,101	300	5,401
Internal services	8,334	412	8,746
Services provided without charge by other government departments	7,660	3,370	11,030
Departmental net financial position – Beginning of year	(1,273)	389	(884)
Departmental net financial position – End of year	(1,781)	799	(982)
Statement of Change Departmental Net Debt			
Net cost of operations after government funding and transfers	\$ 508	\$ (410)	\$ 98
Acquisition of tangible capital assets	326	552	878
Amortization of tangible capital assets	(805)	(142)	(947)

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(in thousands of dollars)	2016		Effect of	2016		
	As		Change	Restated		
	previously					
	stated					
Statement of Cash Flow						
Net cost of operations before government funding and transfers	\$	54,142	\$	2,960	\$	57,102
Services provided without charge by other government departments		7,660		3,370		11,030
Amortization of tangible capital assets		(805)		(142)		(947)
Acquisition of tangible capital assets		326		552		878

11. Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.