



Parole Board  
of Canada

Commission des libérations  
conditionnelles du Canada

# Quarterly Financial Report for the Quarter ended June 30, 2024



## **Statement outlining results, risks and significant changes in operations, personnel and program.**

### **Introduction**

This quarterly report has been prepared by management as required by section 65.1 of the [Financial Administration Act](#) and in the form and manner prescribed by Treasury Board. It should be read in conjunction with the [Main Estimates](#). This report has not been subject to an external audit or review.

The Parole Board of Canada (PBC) is an independent administrative tribunal that, as part of the Canadian criminal justice system, makes independent, quality conditional release, record suspension/pardons and expungement decisions, as well as clemency recommendations, in a transparent and accountable manner, while respecting diversity and the rights of offenders and victims.

Further details on the PBC's authority, mandate and program activities can be found in the [Departmental Plan](#) and Part II of the [Main Estimates](#).

### **Basis of Presentation**

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the PBC's spending authorities granted by Parliament and those used by the department consistent with the Main Estimates and Supplementary Estimates (as applicable) for the 2024-25 fiscal year and any spendable revenue earned and available for use to quarter end. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before money can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

When Parliament is dissolved for the purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

The PBC uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

**Highlights of the fiscal quarter and the fiscal year-to-date (YTD) results**

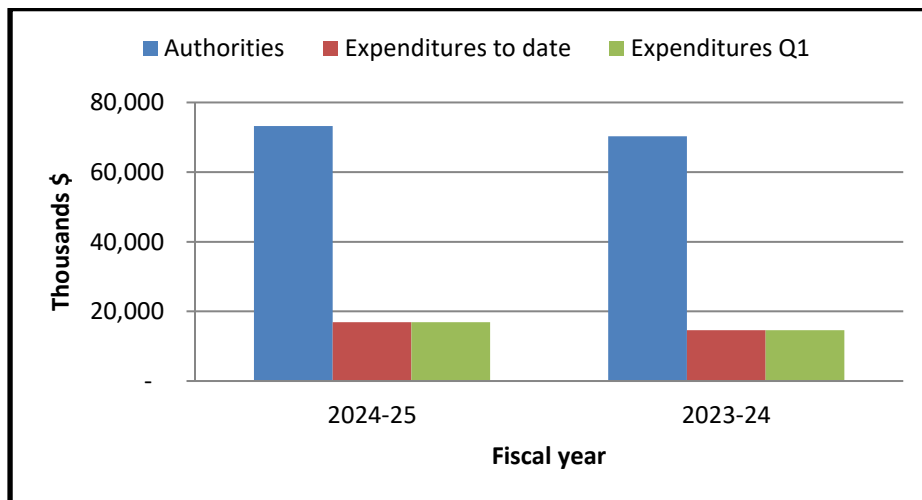
Total authorities available for fiscal year 2024-25 are \$73.3 million compared to \$70.3 million as of June 30, 2023. The increase of \$3.0 million, or 4%, is explained mainly by:

- \$4.7M increase related to various negotiated salary increases; off set by:
- \$1.1M decrease related to the Government Refocusing Reduction;
- \$0.7M decrease to the Pardon and Record Suspension System (PARSS) the last year of funding.

Total planned spending for fiscal year 2024-25 is \$77.8 million compared \$69.9 million. The increase of \$7.9 million or 11%, is mainly explained by the net increase of authorities mentioned above plus the additional funding expected for lapsed funding from 2023-24. The expenditures to date are similar in 2024-25 at 23% compared to 21% in 2023-24 for the same period.

- \$2.7M for the Operating Budget Carry Forward;
- \$1.4M reprofile of funds from previous fiscal year for the Pardon and Record Suspension System (PARSS).

**Figure 1 -First Quarter Expenditures Compared to Annual Authorities**



Date	Authorities	Expenditures to date	Expenditures Q1
<b>2024-25</b>	73,270	16,933	16,933
<b>2023-24</b>	70,318	14,608	14,608

## **Risks and Uncertainties**

In 2024-25, the PBC's three corporate risks are:

A. Quality Decision-Making - There is a risk that evidence-based decision-making could be affected by a range of factors including:

- Variations in national consistency that impact processes, practices, and training;
- Loss of critical mass of Board members for effective decision-making;
- The requirement to adapt Board member training based on new trends and changing legal landscape;
- Ability to ensure that decision-making policy approaches adequately respond to the diverse needs of the offender population for conditional release decisions; and
- Effectiveness of information management systems to support decisions.

B. Human Capital (Board members and Employees) - There is a risk that key activities and functions could be adversely affected, unless the PBC is able to recruit and retain staff, strengthen competencies and capacity, while ensuring an inclusive and diverse workplace that is competitive among public sector partners and adaptable in the context of an emerging hybrid work environment. Board members (Governor-in-Council (GIC) appointments) are appointed to the PBC for a three or five year term following an open, transparent and merit based process from diverse backgrounds to ensure satisfactory vacancy management. Board members participate in a rigorous orientation and training program that continues throughout their tenure. The absence of an evolving and adaptable training program could present a risk for decision-making.

C. Information Technology (IT) - There is a risk that the PBC's IT capacity and operations will not meet the PBC's current and evolving needs and support business continuity functions given the aging nature of the PBC's IT infrastructure and government enterprise systems, the increasing public expectation for efficient and accessible means to communicate with government, and the need to balance IT program integrity needs with other corporate integrity pressure points and central agency requirements.

## **Significant changes in relation to operations, personnel and programs**

In Budget 2023, the government committed to reducing spending by \$14.1 billion over the next five years, starting in 2023-24, and by \$4.1 billion annually after that. The PBC will achieve these reductions by returning A-Base funding associated with the Canadian Drugs and Substance Strategy (CDSS) initiative; and finding efficiencies and/or design or administration cost-saving service delivery approaches while maintaining core program delivery with minimal operational impacts and residual risks.

The PBC welcomed Joanne Blanchard as the new Chairperson on June 22, 2024, and Claudine Legault, CPA as the new Chief Financial Officer on February 26, 2024.

**Approval by Senior Officials**

Approved by:

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Joanne Blanchard  
Chairperson

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Eric Bouchard  
Acting Chief Financial Officer

**Statement of Authorities (unaudited)**

	<b>Fiscal year 2024-25</b> (in thousands of dollars)		
	Total available for use for the year ending March 31, 2025 <sup>1</sup>	Used during the quarter ended June 30, 2024	Year-to-date used at quarter-end
Vote 1 – Program expenditures	66,432	15,098	15,098
Vote-Netted Revenues - Acquisition Services	(500)	-	-
<b>Net program expenditures</b>	<b>65,932</b>	<b>15,098</b>	<b>15,098</b>
Budgetary statutory authority - Contributions to employee benefit plan	7,338	1,835	1,835
<b>Total Budgetary authorities</b>	<b>73,270</b>	<b>16,933</b>	<b>16,933</b>

	<b>Fiscal year 2023-24</b> (in thousands of dollars)		
	Total available for use for the year ending March 31, 2024 <sup>1</sup>	Used during the quarter ended June 30, 2023	Year-to-date used at quarter-end
Vote 1 – Program expenditures	63,239	12,756	12,756
Vote-Netted Revenues - Pardons & Record Suspension fees	(330)	-	-
<b>Net program expenditures</b>	<b>62,909</b>	<b>12,756</b>	<b>12,756</b>
Budgetary statutory authority - Contributions to employee benefit plan	7,409	1,852	1,852
<b>Total Budgetary authorities</b>	<b>70,318</b>	<b>14,608</b>	<b>14,608</b>

<sup>1</sup> Includes only Authorities available for use and granted by Parliament at quarter-end.

**Departmental budgetary expenditures by Standard Object (unaudited)**

	<b>Fiscal year 2024-25 (in thousands of dollars)</b>		
	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended June 30, 2024	Year-to-date used at quarter-end
<b>Expenditures</b>			
Personnel	63,273	15,815	15,815
Transportation and communications	2,323	505	505
Information	256	63	63
Professional and special services	11,333	464	464
Rentals	370	42	42
Repair and maintenance	93	9	9
Utilities, materials and supplies	132	13	13
Acquisition of machinery and equipment	346	12	12
Other subsidies and payments	13	10	10
<b>Total gross budgetary expenditures</b>	<b>78,139</b>	<b>16,933</b>	<b>16,933</b>
<b>Less Revenues netted against expenditures:</b>			
Vote-netted revenues- Acquisition Services	372	-	-
<b>Total net budgetary expenditures</b>	<b>77,767</b>	<b>16,933</b>	<b>16,933</b>

	<b>Fiscal year 2023-24 (in thousands of dollars)</b>		
	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended June 30, 2023	Year-to-date used at quarter-end
<b>Expenditures</b>			
Personnel	57,084	13,724	13,724
Transportation and communications	2,439	552	552
Information	90	48	48
Professional and special services	9,191	159	159
Rentals	276	51	51
Repair and maintenance	48	5	5
Utilities, materials and supplies	166	10	10
Acquisition of machinery and equipment	610	44	44
Other subsidies and payments	1	15	15
<b>Total gross budgetary expenditures</b>	<b>69,905</b>	<b>14,608</b>	<b>14,608</b>
<b>Less Revenues netted against expenditures:</b>			
Vote-netted revenues – Pardons & Record Suspension fees	-	-	-
<b>Total net budgetary expenditures</b>	<b>69,905</b>	<b>14,608</b>	<b>14,608</b>