



Parole Board  
of Canada

Commission des libérations  
conditionnelles du Canada

# Quarterly Financial Report for the Quarter ended September 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**

As of September 30, 2024, the total authorities available for fiscal year 2024-25 are \$76.0 million compared to \$79.3 million. The decrease from the previous fiscal year of \$3.2 million, or 4.1%, is explained mainly by:

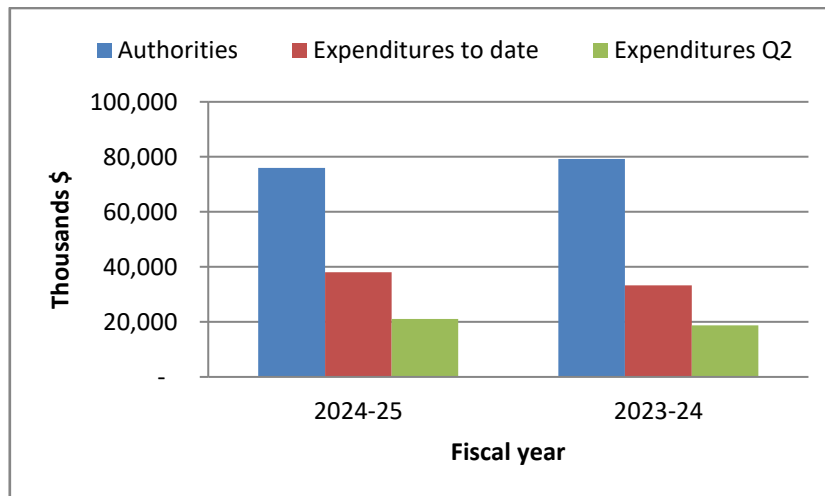
- \$1.3M net decrease related to various negotiated salary increases, which is equal to the amount of retro payout received in Q2 in 2023-24;
- \$1.1M decrease related to the Refocusing Government Spending initiative;
- \$0.7M decrease to the Pardon and Record Suspension System (PARSS) the last year of funding;
- \$0.1M decrease in Operating Budget Carry Forward received compared to amount received in 2023-24.

Total planned spending for fiscal year 2024-25 is \$77.4 million compared \$76.8 million in 2023-24. This is a slight increase of \$0.6 or 1%.

The expenditures to date in 2024-25 are higher compared to 2023-24, this is as a result of:

- The impact of the various negotiated salary increases; and
- The increase in spending for the Pardon and Record Suspension System (PARSS).

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



Date	Authorities	Expenditures to date	Expenditures Q2
2024-25	76,010	38,002	21,069
2023-24	79,259	33,334	18,727

## **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 is achieving 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.

**Approval by Senior Officials**

Approved by:

---

Joanne Blanchard  
Chairperson

---

Claudine Legault, CPA  
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 September 30, 2024	Year-to-date used at quarter-end
Vote 1 – Program expenditures	69,172	19,235	34,333
Vote-Netted Revenues - Acquisition Services*	(500)	-	-
<b>Net program expenditures</b>	<b>68,672</b>	<b>19,235</b>	<b>34,333</b>
Budgetary statutory authority - Contributions to employee benefit plan	7,338	1,834	3,669
<b>Total Budgetary authorities</b>	<b>76,010</b>	<b>21,069</b>	<b>38,002</b>

\*Invoices were submitted in October

	<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 September 30, 2023	Year-to-date used at quarter-end
Vote 1 – Program expenditures	72,180	16,256	29,011
Vote-Netted Revenues - Pardons & Record Suspension fees	(330)	-	-
<b>Net program expenditures</b>	<b>71,850</b>	<b>16,256</b>	<b>29,011</b>
Budgetary statutory authority - Contributions to employee benefit plan	7,409	2,471	4,323
<b>Total Budgetary authorities</b>	<b>79,259</b>	<b>18,727</b>	<b>33,334</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 September 30, 2024	Year-to-date used at quarter-end
<b>Expenditures</b>			
Personnel	63,648	16,452	32,267
Transportation and communications	2,208	345	850
Information	167	3	66
Professional and special services	10,861	4,118	4,582
Rentals	352	66	108
Repair and maintenance	78	24	33
Utilities, materials and supplies	125	21	34
Acquisition of machinery and equipment	211	38	50
Other subsidies and payments	7	2	12
<b>Total gross budgetary expenditures</b>	<b>77,657</b>	<b>21,069</b>	<b>38,002</b>
<b>Less Revenues netted against expenditures:</b>			
Vote-netted revenues- Acquisition Services*	262	-	-
<b>Total net budgetary expenditures</b>	<b>77,395</b>	<b>21,069</b>	<b>38,002</b>

\*Invoices were submitted in October

	<b>Fiscal year 2023-24 (in thousands of dollars)</b>		
	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30 2023	Year-to-date used at quarter-end
<b>Expenditures</b>			
Personnel	63,072	14,755	28,479
Transportation and communications	2,428	297	849
Information	96	9	57
Professional and special services	10,333	3,553	3,712
Rentals	363	24	75
Repair and maintenance	49	9	14
Utilities, materials and supplies	156	35	45
Acquisition of machinery and equipment	261	32	75
Other subsidies and payments	1	13	28
<b>Total gross budgetary expenditures</b>	<b>76,759</b>	<b>18,727</b>	<b>33,334</b>
<b>Less Revenues netted against expenditures:</b>			
Vote-netted revenues – Pardons & Record Suspension fees	-	-	-
<b>Total net budgetary expenditures</b>	<b>76,759</b>	<b>18,727</b>	<b>33,334</b>