



Service des poursuites
pénales du Canada

Public Prosecution
Service of Canada

Office of the Director of Public Prosecutions

Quarterly Financial Report For the quarter ended September 30, 2023

Catalogue No: J77-1E-PDF
ISSN: 2561-7044

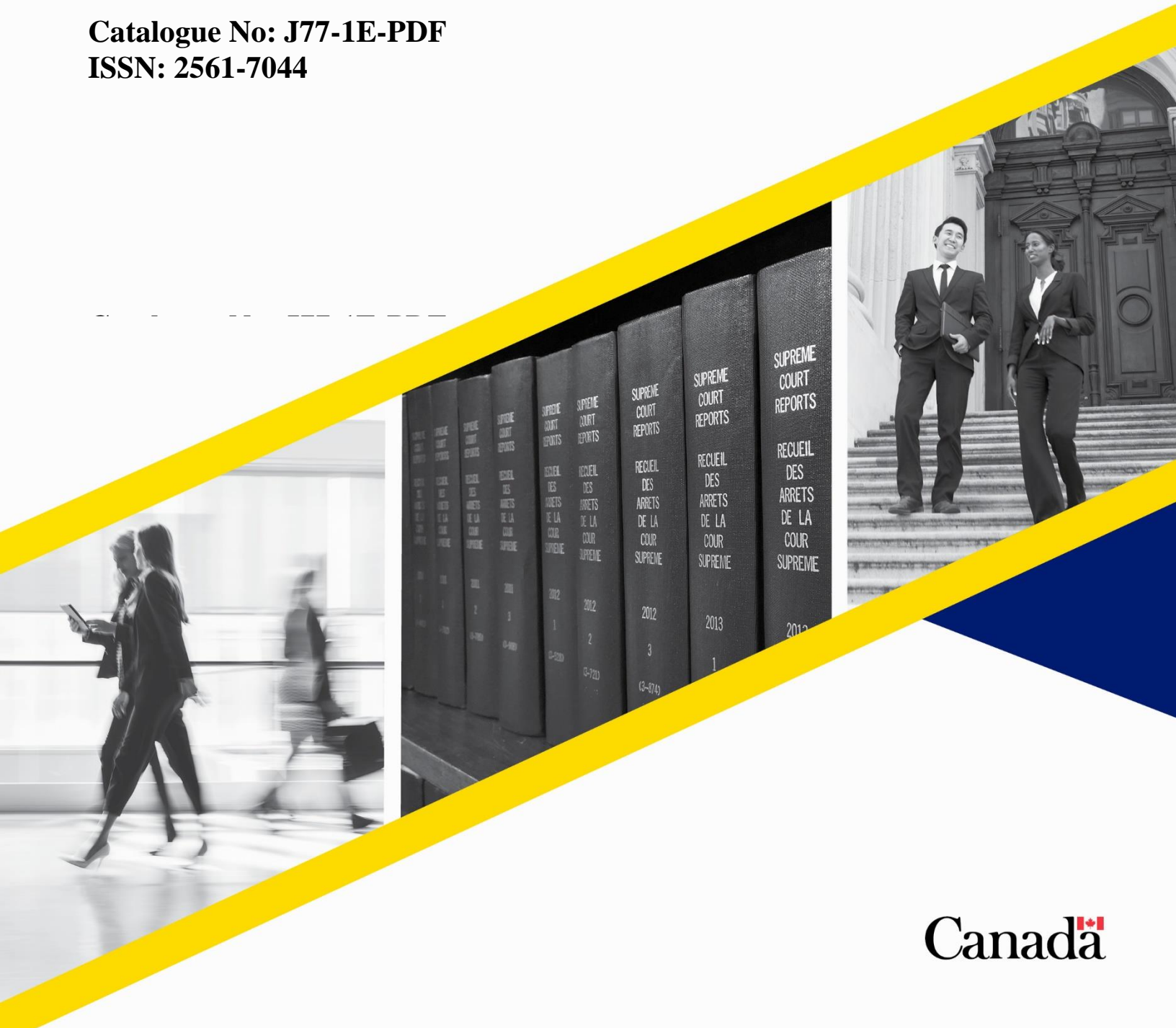


Table of Content

1.0 Introduction.....	3
1.1 Authority, mandate and core responsibility	3
1.2 Basis of Presentation	4
2.0 Highlights of the fiscal quarter and fiscal year-to-date results	4
2.1 Significant Changes to Spending Authorities	5
2.2 Significant Changes to Budgetary Expenditures and Revenues	6
2.3 Revenues Netted Against Expenditures for the Quarter Ended September 30, 2023	6
3.0 Risks and Uncertainties.....	7
4.0 Significant changes in relations to operations, personnel and programs.....	8
5.0 Approval by Senior Officials.....	8
APPENDIX A.....	9
APPENDIX B.....	10

Statement outlining results, risks and significant changes in operations, personnel and programs

1.0 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 the Treasury Board. It has not been subject to an external audit or review. This quarterly report should be read in conjunction with the [2023-24 Main Estimates](#) and the 2022-23 Operating Budget Carry Forward.

1.1 Authority, mandate and core responsibility

The Office of the Director of Public Prosecutions (ODPP) was created on December 12, 2006, with the coming into force of the *Director of Public Prosecutions Act*. The ODPP is an independent prosecution service mandated to prosecute offences that are under the jurisdiction of the Attorney General of Canada.

The ODPP has one core responsibility, which is the provision of prosecution services in an independent, impartial and fair manner. The mandate of the ODPP includes:

- initiating and conducting federal prosecutions;
- intervening in proceedings that raise a question of public interest that may affect the conduct of prosecutions or related investigations;
- issuing guidelines to federal prosecutors;
- advising law enforcement agencies or investigative bodies on general matters relating to prosecutions and on particular investigations that may lead to prosecutions;
- communicating with the media and the public on all matters that involve the initiation and conduct of prosecutions;
- exercising the authority of the Attorney General of Canada in respect of private prosecutions; and
- exercising any other power or carry out any other duty or function assigned by the Attorney General of Canada that is compatible with the ODPP.

In addition, Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refer to the activities and resources of ten distinct services that support program delivery in the organization, regardless of the Internal Services delivery model in a department. These services are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Management Services; Materiel Management Services; and Acquisition Management Services.

1.2 Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the ODPP's spending authorities granted by Parliament, and those used by the ODPP consistent with the [2023-24 Main Estimates](#) and the 2022-23 Operating Budget Carry Forward. 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 moneys 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.

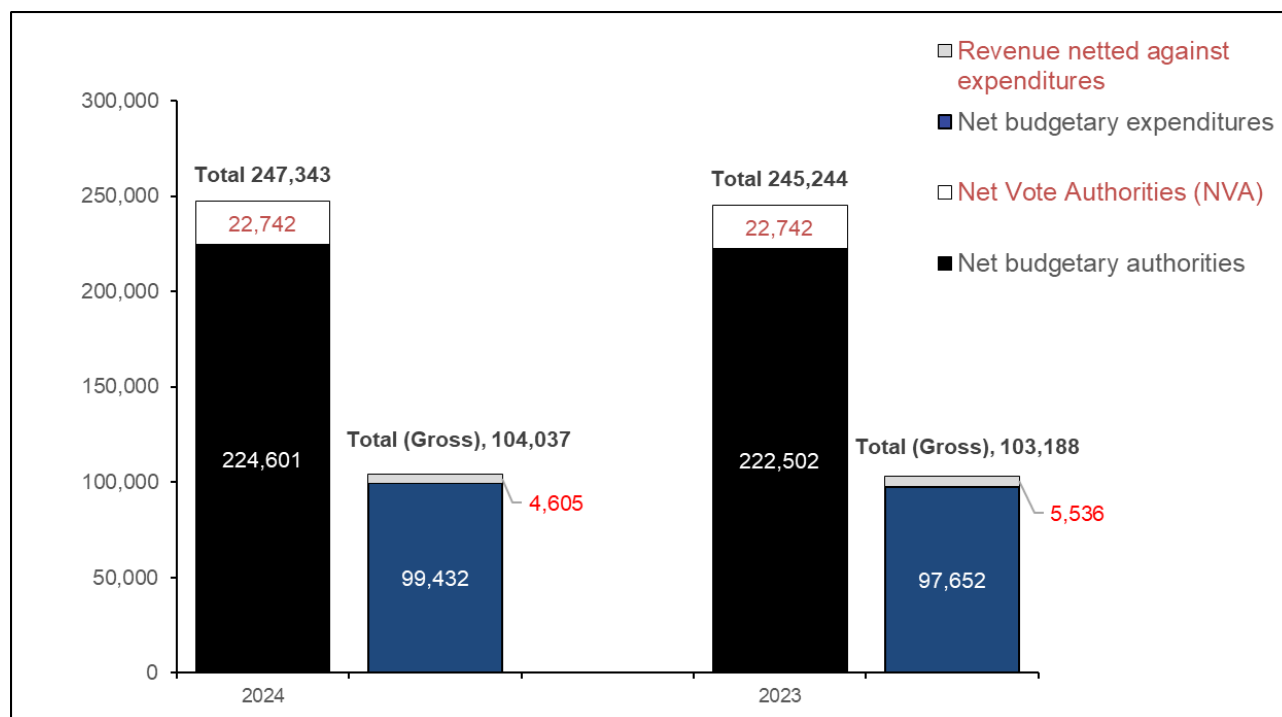
The ODPP uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

2.0 Highlights of the fiscal quarter and fiscal year-to-date results

This section highlights the significant items that have contributed to the net increase in resources available for the year and net changes in actual expenditures for the quarter ended September 30, 2023, in comparison to the prior year.

The ODPP’s financial structure is mainly composed of voted budgetary authorities namely; Vote 1 Program expenditures and vote-netted revenue (VNR) authority, as well as statutory authorities for contributions to employee benefit plans.

Chart 1: Comparison of Budgetary Authorities and Expenditures as of September 30, 2023, and September 30, 2022 (in thousands of dollars)



2.1 Significant Changes to Spending Authorities

For the period ended September 30, 2023, the ODPP had a total net spending authority of \$224.6 million available for use as detailed in Chart 1 and [APPENDIX A Statement of Authorities \(unaudited\)](#). This amount represents the authorities provided in the *2023-24 Main Estimates* and the operating budget carry forward from the last fiscal year.

The increase of \$2.1 million (0.9 %), compared to total net spending authorities at the same time in fiscal year 2022-23 (\$222.5 million) is mainly due to funding received to assist the Canada Revenue Agency in fighting tax evasion in a complex global and digital environment as well as increased funding received to support additional drug treatment court. This increase is offset by a decrease in funding to improve access to justice for Indigenous people and to address systemic barriers in the criminal justice system.

2.2 Significant Changes to Budgetary Expenditures and Revenues

The total net budgetary expenditures increased from \$103.2 million (2022-23), to \$104.0 million in 2023-24 compared to the same quarter of the previous fiscal year.

As illustrated in [APPENDIX B Departmental budgetary expenditures by Standard Object \(unaudited\)](#), during the second quarter, total gross budgetary expenditures increased by \$1.2 million (2.1%) from \$56.1 million in 2022-23 to \$57.3 million in 2023-24.

The increase in operating expenditures, compared to the second quarter of 2022-23 is mainly attributable to:

- personnel expenditures increased by 1.8 million. This is mainly due to the ratification of collective agreements;
- other subsidies and payments increased by 0.6 million. This is mainly due to a payment of contingent liability; and
- repair and maintenance expenses decreased by 0.9 million, due to fit up costs incurred in 2022-23.

2.3 Revenues Netted Against Expenditures for the Quarter Ended September 30, 2023

The ODPP has the authority to respend revenues received for providing services to other government departments and agencies. During the quarter ended September 30, 2023, there were \$ 3.7 million in revenues applied toward expenditures. The ODPP had recorded \$5.5 million in revenues during the same period the previous year, as detailed in Appendix B. This decrease of 1.8 million is mainly attributable to timing in recording revenue in the same quarter of the previous fiscal (\$1.0 million) year and a change in recording of the employee benefit plan (EBP) adjustment (\$0.9 million) quarterly, which was done on an annual basis in the past.

3.0 Risks and Uncertainties

The ODPP's key corporate risks are identified and assessed through an update of the Corporate Risk Profile (CRP). The ODPP will be working on an updated CRP in 2023-24, which is scheduled to be completed in the fall of 2023.

The ODPP does not determine the number or types of cases referred to it for prosecution, nor does it control all of the levers of the criminal justice system. The capacity of law enforcement agencies or investigative bodies contributes to a risk that the organization might experience declining revenues, which could affect the resources needed to meet its prosecutorial obligations. The ODPP continues to monitor its business practices to ensure resources are managed in a cost-effective manner through caseload and resource planning. In addition, the ODPP has built flexibility within its budget management processes to allow for the adjustment of resources in the event that there is a requirement.

Given the nature of ODPP's core mandate, employees are required to receive and handle a high volume of records from investigators that contain sensitive information. This, in turn, increases the risk that sensitive information could be inadvertently disclosed or lost, resulting in a potential privacy breach, a threat to the security and safety of individuals, and/or the public questioning the ability of the organization to adequately protect the information under its control. In addition, employees and agents (private sector prosecutors) could be exposed to incidents of threat and intimidation due to the nature of their work for the ODPP. Both the security of information and the safety of staff risks are being mitigated by developing and implementing a long-term security awareness strategy aimed at improving the departmental security posture in the areas of physical security, information security and personnel security.

The current state of the ODPP national Agent Affairs Program could negatively impact the ODPP's ability to manage funds. To mitigate this risk, the ODPP will continue to strengthen the financial accountabilities of the program and related policies, procedures and delegations.

4.0 Significant changes in relations to operations, personnel and programs

There have been no significant changes in relations to operations, personnel and programs over the last quarter.

5.0 Approval by Senior Officials

Approved by:

Kathleen Roussel

Director of Public Prosecutions and
Deputy Attorney General of Canada

Ottawa, Canada

Date

Mélanie Lamoureux, CPA

Chief Financial Officer

APPENDIX A

Statement of Authorities (unaudited)

	Fiscal year 2023-24			Fiscal year 2022-23		
	Total available for use for the year ending March 31, 2024*	Used during the quarter ended September 30, 2023	Year-to-date used at quarter-end	Total available for use for the year ending March 31, 2023*	Used during the quarter ended September 30, 2022	Year-to-date used at quarter-end
(in thousands of dollars)						
Vote 1 - Net Operating expenditures	202,548	48,058	88,405	202,084	45,479	87,443
Budgetary Statutory Authorities:						
Contributions to employee benefit plans	22,053	5,513	11,027	20,418	5,105	10,209
Total Budgetary statutory authorities	22,053	5,513	11,027	20,418	5,105	10,209
Total Budgetary Authorities	224,601	53,571	99,432	222,502	50,584	97,652
Total Authorities	224,601	53,571	99,432	222,502	50,584	97,652

* Includes authorities available for use and granted by Parliament at quarter-end.

APPENDIX B

Departmental budgetary expenditures by Standard Object (Unaudited)

(in thousands of dollars)	Fiscal year 2023-24			Fiscal year 2022-23		
	Planned expenditures for the year ending March 31, 2024*	Expended during the quarter ended September 30, 2023	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2023*	Expended during the quarter ended September 30, 2022	Year-to-date used at quarter-end
Expenditures:						
Personnel	169,433	41,699	81,091	156,539	39,907	80,167
Transportation and communications	4,709	1,557	2,821	5,936	1,745	2,672
Information	373	142	187	600	101	176
Professional, special & other services	54,214	9,777	14,434	65,017	9,702	14,696
Rentals	4,274	861	1,217	3,691	852	1,087
Repair and maintenance	654	203	244	2,587	1,080	1,102
Utilities, materials and supplies	1,908	90	433	2,161	492	739
Acquisition of machinery and equipment	2,188	404	448	3,768	272	345
Other subsidies and payments	9,590	2,523	3,162	4,945	1,969	2,204
Total gross budgetary expenditures	247,343	57,256	104,037	245,244	56,120	103,188
Less Revenues netted against expenditures:						
Legal services	(22,742)	(3,685)	(4,605)	(22,742)	(5,536)	(5,536)
Total net budgetary expenditures	224,601	53,571	99,432	222,502	50,584	97,652

* Includes authorities available for use and granted by Parliament at quarter-end.