



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 December 31, 2023

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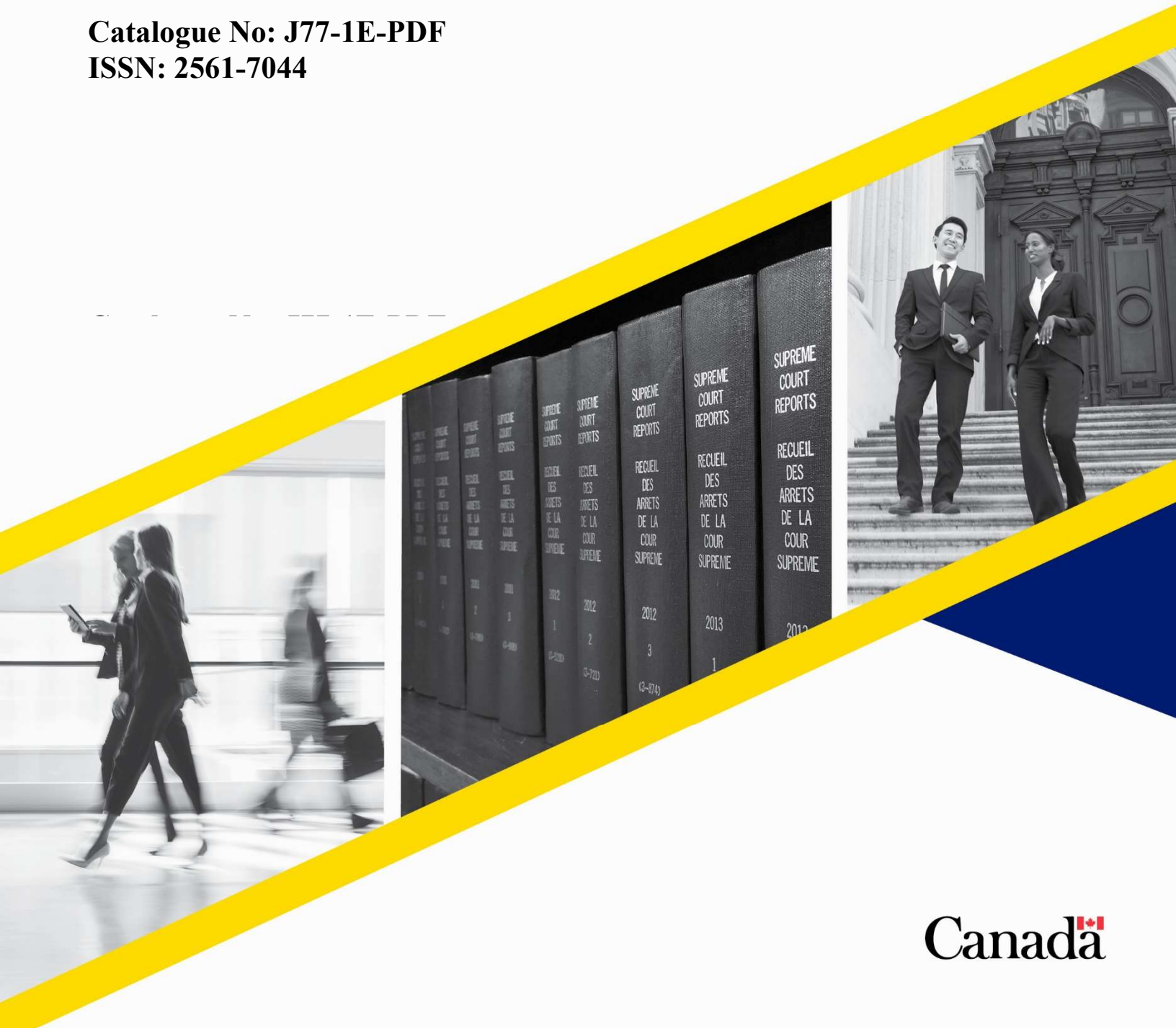


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Statement outlining results, risks and significant changes in operations, personnel and programs

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 Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report. 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](#), the [Supplementary Estimates \(B\)](#) 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 [Supplementary Estimates \(B\)](#) 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.

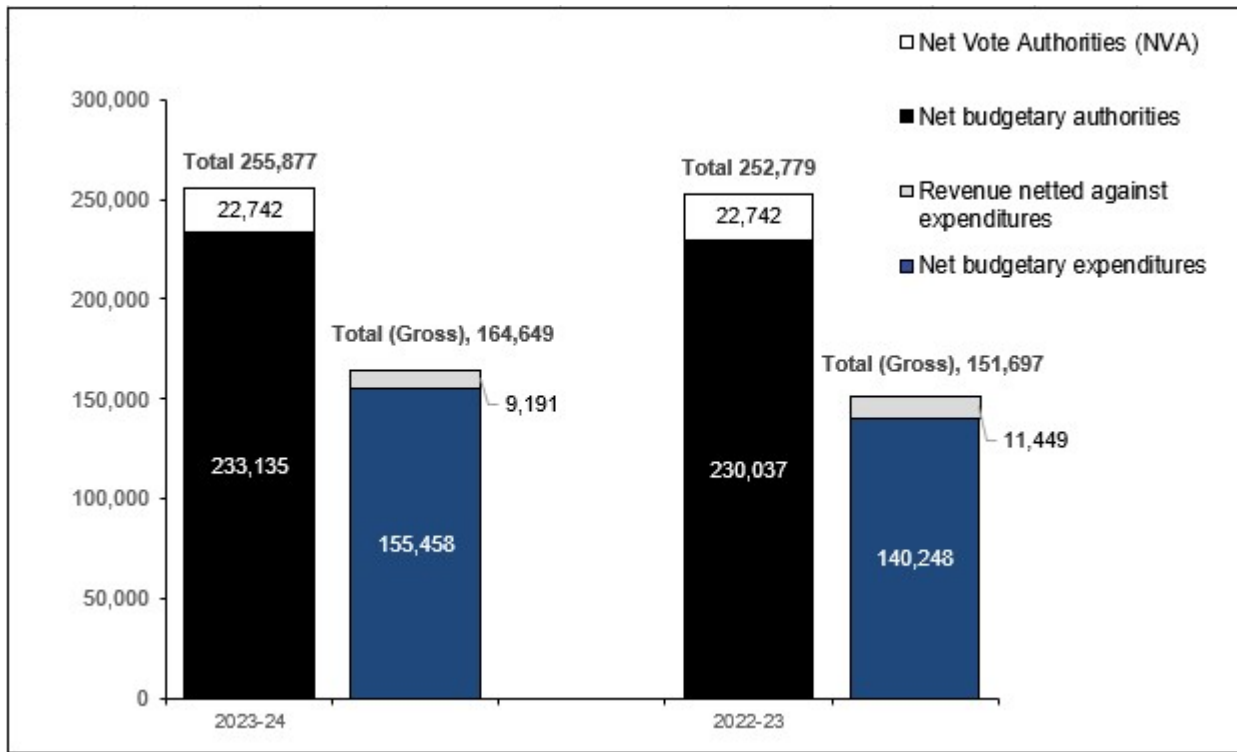
The ODPP uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

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 December 31, 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 December 31, 2023, and December 31, 2022 (in thousands of dollars)



2.1 Significant Changes to Spending Authorities

For the period ended December 31, 2023, the ODPP had a total net spending authority of \$233.1 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](#), the [Supplementary Estimates \(B\)](#) and the 2022-23 operating budget carry forward. The increase of \$3.1 million (1.3%), compared to total net spending authorities at the end of the third quarter of 2022-23 (\$230 million) is mainly due to:

- funding received to assist the Canada Revenue Agency in fighting tax evasion in a complex global and digital environment (\$2.9M); and
- funding received for collective agreements ratification (\$4.8)

Offset by a decrease related to the following:

- funding for the National Inquiry into Missing and Murdered Indigenous Women and Girls (MMIWG) (\$2.7M);
- government refocusing spending initiative (\$1M); and
- Other adjustments (\$1M)

2.2 Significant Changes to Budgetary Expenditures and Revenues

The total net budgetary expenditures increased from \$140.2 million (2022-23), to \$155.5 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 third quarter, total gross budgetary expenditures increased by \$12.1 million (25%) from \$48.5 million in 2022-23 to \$60.6 million in 2023-24.

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

- personnel expenditures increased by \$9.0 million. This is mainly due to the ratification of collective agreements;
- professional, special & other services increased by \$1.5 million. This is mainly due to an increase in legal services expenditures; and
- other subsidies and payments increased by \$1.6 million, due to a payment of contingent liability.

2.3 Revenues Netted Against Expenditures

The ODPP has the authority to respend revenues received for providing services to other government departments and agencies. During the quarter ended December 31, 2023, there were \$ 9.2 million in revenues applied toward expenditures. The ODPP had recorded \$11.4 million in revenues during the same period the previous year, as detailed in [Appendix B](#). This decrease of 2.2 million is mainly attributable to timing in recording revenue in the same quarter of the previous fiscal year and a change in recording of the employee benefit plan (EBP) adjustment quarterly, which was done on an annual basis in the past. However, the ODPP anticipates a reduction of revenue this fiscal year.

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 February 2024.

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

Mélanie Lamoureux, CPA

Chief Financial Officer

Date

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 December 31, 2023	Year-to-date used at quarter-end	Total available for use for the year ending March 31, 2023*	Used during the quarter ended December 31, 2022	Year-to-date used at quarter-end
<i>(in thousands of dollars)</i>						
Vote 1 - Net Operating expenditures	211,082	50,513	138,918	209,228	37,491	124,934
Budgetary Statutory Authorities:						
Contributions to employee benefit plans	22,053	5,513	16,540	20,809	5,105	15,314
Total Budgetary statutory authorities	22,053	5,513	16,540	20,809	5,105	15,314
Total Budgetary Authorities	233,135	56,026	155,458	230,037	42,596	140,248
Total Authorities	233,135	56,026	155,458	230,037	42,596	140,248

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

APPENDIX B

Departmental budgetary expenditures by Standard Object (Unaudited)

	Fiscal year 2023-24			Fiscal year 2022-23		
	Planned expenditures for the year ending March 31, 2024*	Expended during the quarter ended December 31, 2023	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2023*	Expended during the quarter ended December 31, 2022	Year-to-date used at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures:						
Personnel	174,549	44,106	125,197	161,683	35,046	115,214
Transportation and communications	4,915	2,120	4,940	6,096	1,794	4,465
Information	389	182	370	616	87	263
Professional, special & other services	56,593	11,249	25,683	66,769	9,772	24,468
Rentals	4,461	623	1,840	3,791	724	1,811
Repair and maintenance	683	316	560	2,657	231	1,333
Utilities, materials and supplies	1,992	117	550	2,219	273	1,012
Acquisition of machinery and equipment	2,284	503	950	3,870	808	1,154
Other subsidies and payments	10,011	1,397	4,560	5,078	(226)	1,977
Total gross budgetary expenditures	255,877	60,612	164,649	252,779	48,509	151,697
Less Revenues netted against expenditures:						
Legal services	(22,742)	(4,586)	(9,191)	(22,742)	(5,913)	(11,449)
Total net budgetary expenditures	233,135	56,026	155,458	230,037	42,596	140,248

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