

## OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

### Future-Oriented Statement of Operations (Unaudited)

for the year ending March 31

(in thousands of dollars)

	Forecast results 2023-24	Planned results 2024-25
<b>Expenses</b>		
Prosecution services	223,583	221,801
Internal services	52,113	32,564
<b>Total expenses</b>	<b>275,696</b>	<b>254,365</b>
<b>Revenues</b>		
Prosecution services	15,093	22,542
Internal Services	113	200
Fines, forfeitures and court cost	45,120	82,492
Rent from residential housing provided to employees	800	782
Miscellaneous revenues	39	-
Revenues earned on behalf of government	(45,959)	(83,274)
<b>Total revenues</b>	<b>15,206</b>	<b>22,742</b>
<b>Net cost of operations before government funding and transfers</b>	<b>260,490</b>	<b>231,623</b>

The accompanying notes form an integral part of the Future-Oriented Statement of Operations.

**Notes to the Future-Oriented Statement of Operations (Unaudited)**

**1. Methodology and significant assumptions**

The Future-Oriented Statement of Operations has been prepared based on government priorities and the plans of the Office of the Director of Public Prosecutions (ODPP) as described in the Departmental Plan.

The information in the forecast results for fiscal year is based on actual results as at November 30, and on forecasts for the remainder of the fiscal year. Forecasts have been made for the planned results for the fiscal year.

The main assumptions underlying the forecasts are as follows:

- a) The ODPP's activities will remain substantially the same as in the previous year.
- b) Expenses and revenues, including the determination of amounts internal and external to the government, are based on experience. The general historical pattern is expected to continue.
- c) The requirements of Treasury Board Accounting Policies, which are based on Canadian public sector accounting standards sector, were followed.
- d) The resources provided will enable the ODPP to deliver the expected results specified in the Departmental Plan.

These assumptions are made as at November 30, 2023.

**2. Variations and changes to the forecast financial information**

Although every attempt has been made to forecast final results for the remainder of 2023-24 and for 2024-25, actual results achieved for both years are likely to differ from the forecast information presented, and this variation could be material.

In preparing this Future-Oriented Statement of Operations, the ODPP has made estimates and assumptions about the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances, and are continually evaluated.

Factors that could lead to material differences between the Future-Oriented Statement of Operations and the historical statement of operations include:

- a) the timing and the amounts of acquisitions and disposals of tangible capital assets which may affect gains, losses and amortization expenses;
- b) the implementation of new collective agreements; and
- c) other changes to the operating budget such as new initiatives or technical adjustments later in the fiscal year.

After the Departmental Plan is tabled in Parliament, the ODPP will not be updating the forecasts for any changes in financial resources made in ensuing supplementary estimates. Variances will be explained in the Departmental Results Report.

**Notes to the Future-Oriented Statement of Operations (Unaudited)**

**3. Summary of significant accounting policies**

The future-oriented statement of operations has been prepared using the Government's accounting policies in effect for fiscal year Forecast results 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) Expenses***

Expenses are generally recorded when goods are received or services are rendered and include expenses related to personnel, professional and special services, repair and maintenance, utilities, materials and supplies, as well as amortization of tangible capital assets. Provisions to reflect changes in the value of assets or liabilities, such as provisions for bad debts and advances, as well as utilization of prepaid expenses, and other are also included in other expenses.

***b) Revenues***

Revenues are recognized in the period the event giving rise to the revenues occurred and future economic benefits are expected to be received.

Revenues that are non-responsible are not available to discharge the department's liabilities. Although the deputy head is expected to maintain accounting control, she has no authority over the disposition of non-responsible revenues. As a result, non responsible revenues are earned on behalf of the Government of Canada and are therefore presented as a reduction of the department's gross revenues.

## OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

### Notes to the Future-Oriented Statement of Operations (Unaudited)

#### 4. Parliamentary authorities

The ODPP is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the department differs from financial reporting according to generally accepted accounting principles because authorities are based mainly on cash flow requirements. Items recognized in the Future-Oriented Statement of Operations in one year may be funded through parliamentary authorities in prior, current, or future years. Accordingly, the ODPP has different net cost of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

##### *(a) Reconciliation of net cost of operations to requested authorities*

(in thousands of dollars)	Forecast results 2023-24	Planned results 2024-25
Net cost of operations before government funding and transfers	260,490	231,623
Adjustment for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(26,436)	(26,438)
Loss on write-down of tangible capital asset	(8,111)	-
Amortization of tangible capital assets	(1,494)	(1,180)
Increase / (decrease) in employee future benefits	940	669
Increase / (decrease) in vacation pay and compensatory leave	(920)	(511)
Employee benefits recovered	2,268	3,161
Refund of prior year's expenditures	(405)	(422)
Increase / (decrease) in accrued liabilities not charged to authorities	575	-
<u>Total items affecting net cost of operations but not affecting authorities</u>	<u>(33,583)</u>	<u>(24,721)</u>
Adjustment for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	625	1,551
<u>Total items not affecting net cost of operations but affecting authorities</u>	<u>625</u>	<u>1,551</u>
<b>Requested authorities forecasted to be used</b>	<b>227,532</b>	<b>208,453</b>

##### *(b) Authorities requested*

(in thousands of dollars)	Forecast results 2023-24	Planned results 2024-25
<b>Authorities requested:</b>		
Vote 1 – Operating expenditures	205,479	188,321
Statutory amounts	22,053	20,132
<b>Requested authorities</b>	<b>227,532</b>	<b>208,453</b>