



Public Prosecution
Service of Canada

Service des poursuites
pénales du Canada

Office of the Director of Public Prosecutions

Quarterly Financial Report For the quarter ended September 30, 2024

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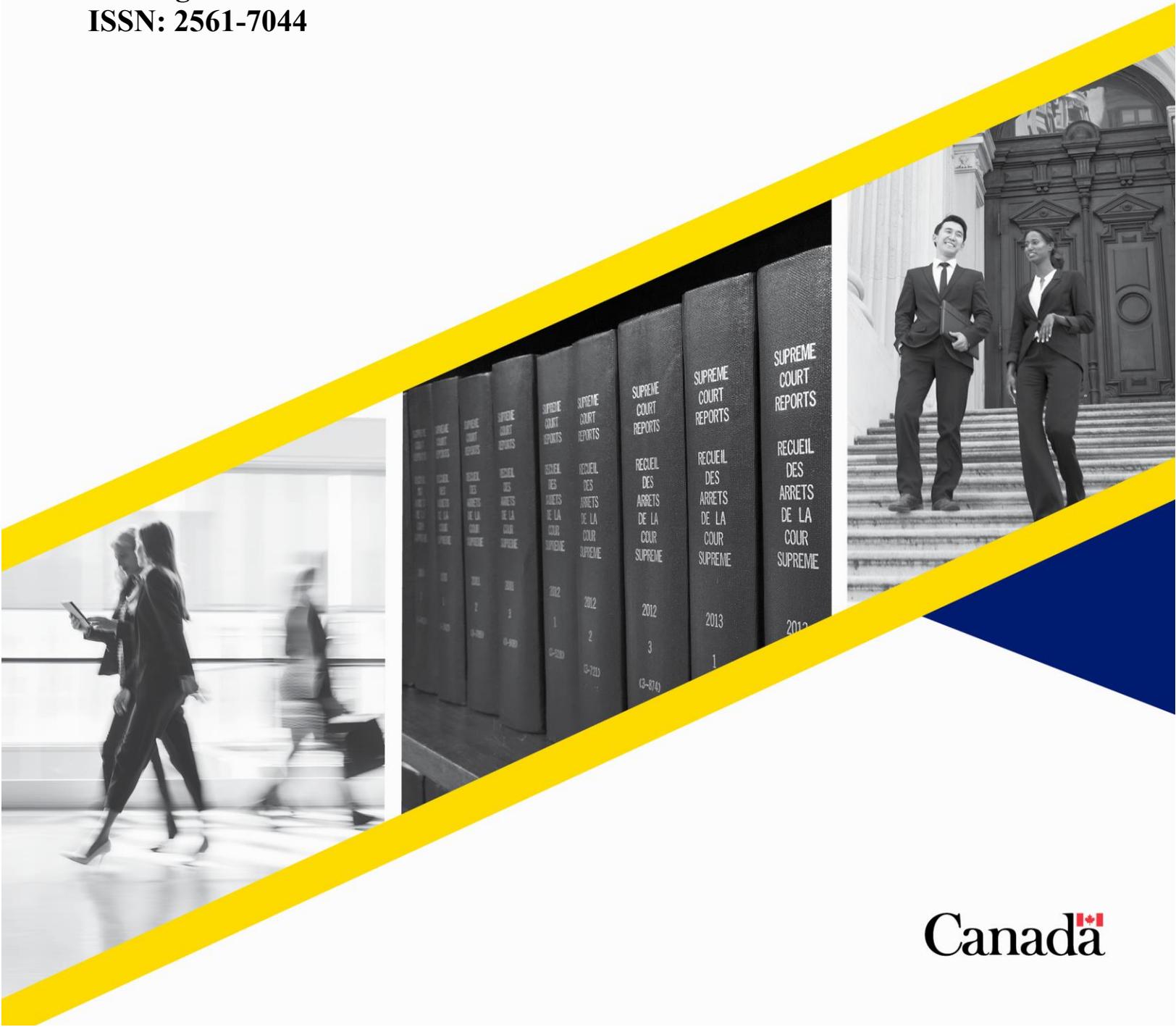


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Statement outlining results, risks and significant changes in operations, personnel and programs

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 Treasury Board. It has not been subject to an external audit or review. This quarterly report should be read in conjunction with the [2024-25 Main Estimates](#) and the 2023-24 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 Office of the Director of Public Prosecutions (ODPP) spending authorities granted by Parliament, and those used by the ODPP consistent with the [2024-25 Main Estimates](#) and the 2023-24 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.

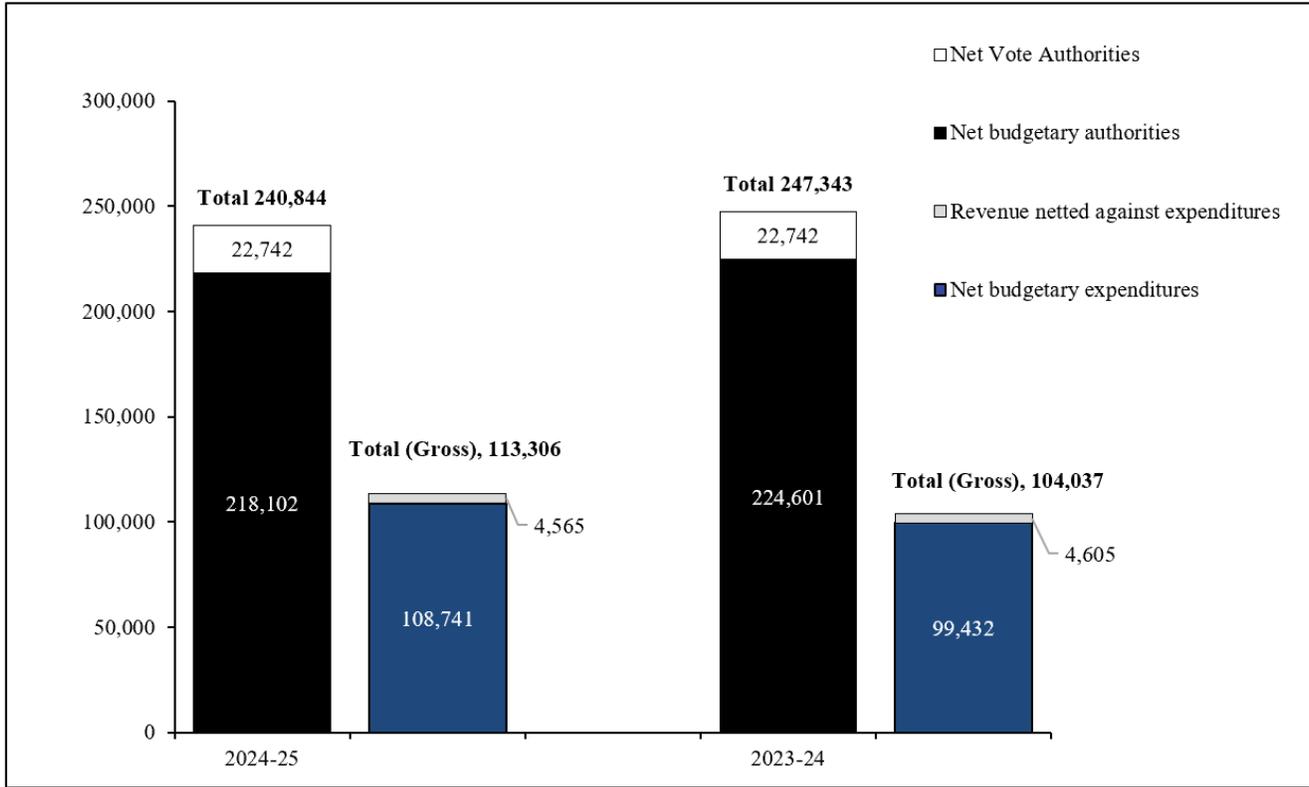
The ODPP uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

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

This section highlights the significant items that have contributed to the net decrease in resources available for the year and net changes in actual expenditures for the quarter ended September 30, 2024, in comparison to the prior year.

The Office of the Director of Public Prosecutions (ODPP) financial structure is mainly composed of voted budgetary authorities namely, Vote 1 Operating expenditures and vote-netted revenue (VNR) authority, as well as statutory authorities for contributions to Employee Benefit Plan (EBP).

Chart 1: Comparison of Budgetary Authorities and Expenditures as of September 30, 2024, and September 30, 2023 (in thousands of dollars)



2.1 Significant changes to spending authorities

For the period ended September 30, 2024, the Office of the Director of Public Prosecutions (ODPP) had a total net spending authority of \$218.1 million available for use as detailed in Chart 1 and Appendix A. This amount represents the authorities provided in the [2024-25 Main Estimates](#) and the operating budget carry forward from the last fiscal year.

At the end of the second quarter, total ODPP spending authorities decreased by 6.5 million (-2.9%) from 224.6 million in 2023-24 to \$218.1 in 2024-25. This decrease in funding is primarily attributable to the following:

- an increase of \$3.9 million of dollars in funding received for collective agreements ratification;

Offset by:

- a decrease of \$6.8 million of dollars in funding for the National Inquiry into Missing and Murdered Indigenous Women and Girls (MMIWG) initiative;
- a decrease of \$1.8 million of dollars for the Government Refocusing Spending initiative; and
- a decrease of \$1.5 million of dollars in contributions to employee benefit plan adjustment.

- a decrease of \$0.3 million of dollars in operating budget carry forward.

2.2 Significant changes to budgetary expenditures and revenues

As illustrated in [APPENDIX B Departmental budgetary expenditures by Standard Object \(unaudited\)](#), the total gross budgetary expenditures increased by \$9.3 million (8.9%), from \$104.0 million (2023-24), to \$113.3 million in 2024-25 compared to the same quarter of the previous fiscal year.

The increase in operating expenditures, compared to the same quarter of 2023-24 is mainly attributable to:

- personnel expenditures increase by \$9.7 million. This is mainly due to the ratification of collective agreements; and
- a decrease of \$0.4 million in other various expenditures.

2.3 Revenues netted against expenditures

The Office of the Director of Public Prosecutions (ODPP) has the authority to respend revenues received for providing services to other government departments and agencies. During the quarter ended September 30, 2024, there were \$4.6 million in revenues applied toward expenditures. Revenues are similar to those recorded in the same period of the previous year, as shown in [Appendix B](#).

3.0 Risks and Uncertainties

The Office of the Director of Public Prosecutions (ODPP) 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 2024-25, which is scheduled to be completed by the end of fiscal year 2024-25.

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. To address this risk, the ODPP is making key investments in its digital platform to ensure that its prosecution practice continues to progress toward a dynamic and digital environment, allowing the organization to provide services and fulfill its mandate as effectively and efficiently as possible. 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 the 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 relation to operations, personnel and programs.

5.0 Approval by Senior Officials

Approved by:

George Dolhai

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 2024-25			Fiscal year 2023-24		
	Total available for use for the year ending March 31, 2025*	Used during the quarter ended September 30, 2024	Year-to-date used at quarter-end	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
<i>(in thousands of dollars)</i>						
Vote 1 - Net Operating expenditures	197,970	53,840	98,675	202,548	48,058	88,405
Budgetary Statutory Authorities:						
Contributions to employee benefit plans	20,132	5,033	10,066	22,053	5,513	11,027
Total Budgetary statutory authorities	20,132	5,033	10,066	22,053	5,513	11,027
Total Budgetary Authorities	218,102	58,873	108,741	224,601	53,571	99,432
Total Authorities	218,102	58,873	108,741	224,601	53,571	99,432

* 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 2024-25			Fiscal year 2023-24		
	Planned expenditures for the year ending March 31, 2025*	Expended during the quarter ended September 30, 2024	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2024*	Expended during the quarter ended September 30, 2023	Year-to-date used at quarter-end
Expenditures:						
Personnel	169,497	48,688	90,832	169,433	41,699	81,091
Transportation and communications	7,522	1,642	2,653	4,709	1,557	2,821
Information	466	48	180	373	142	187
Professional, special & other services	50,095	9,720	14,582	54,214	9,777	14,434
Rentals	3,099	616	1,343	4,274	861	1,217
Repair and maintenance	2,487	8	17	654	203	244
Utilities, materials and supplies	1,704	221	869	1,908	90	433
Acquisition of machinery and equipment	2,280	316	451	2,188	404	448
Other subsidies and payments	3,694	1,990	2,379	9,590	2,523	3,162
Total gross budgetary expenditures	240,844	63,249	113,306	247,343	57,256	104,037
Less Revenues netted against expenditures:						
Legal services	(22,742)	(4,376)	(4,565)	(22,742)	(3,685)	(4,605)
Total net budgetary expenditures	218,102	58,873	108,741	224,601	53,571	99,432

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