



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 December 31, 2024

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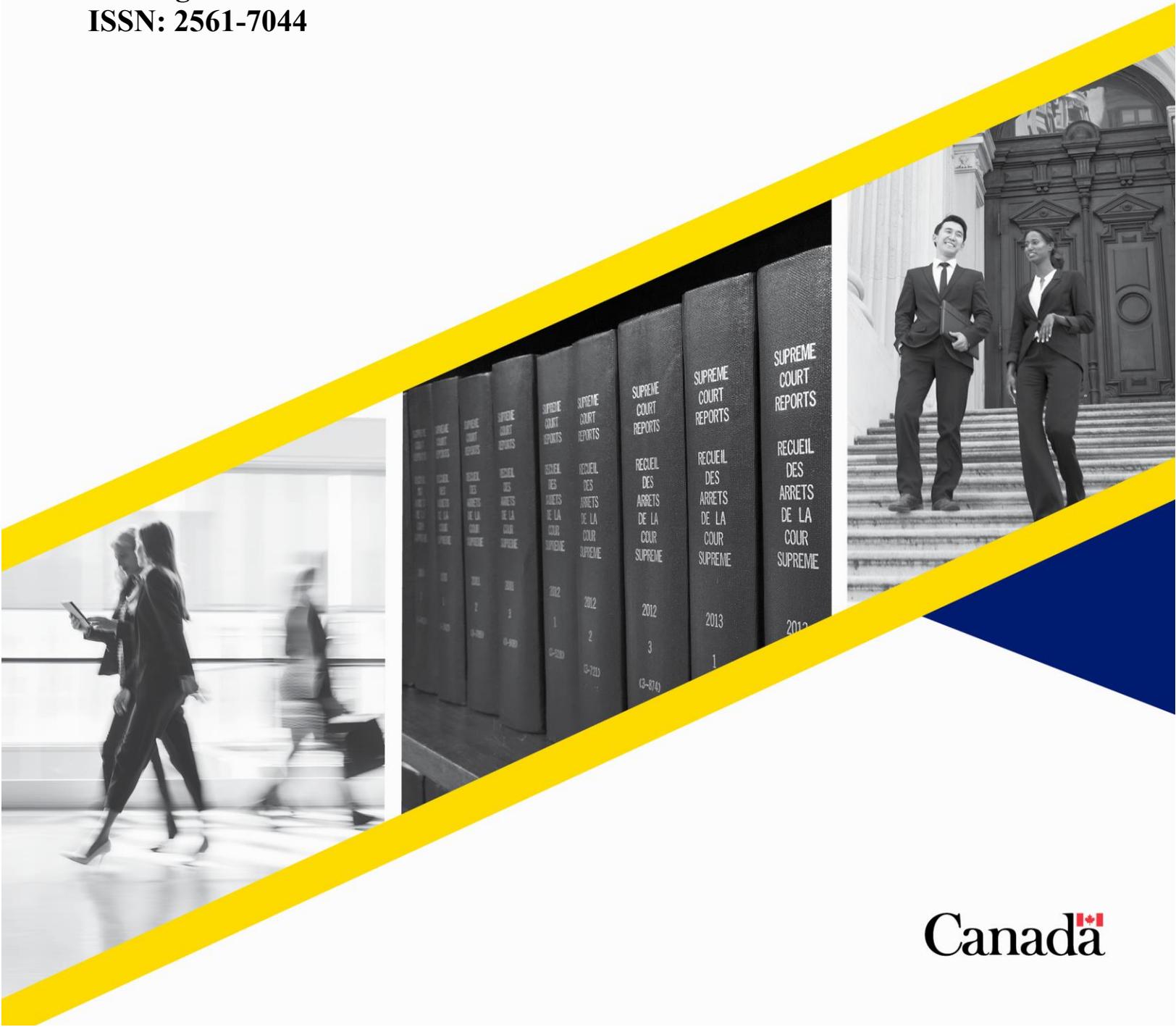


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Statement outlining results, risks and significant changes in operations, personnel and programs

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](#), the [Supplementary Estimates \(B\)](#) 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, the Supplementary Estimates (B) 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.

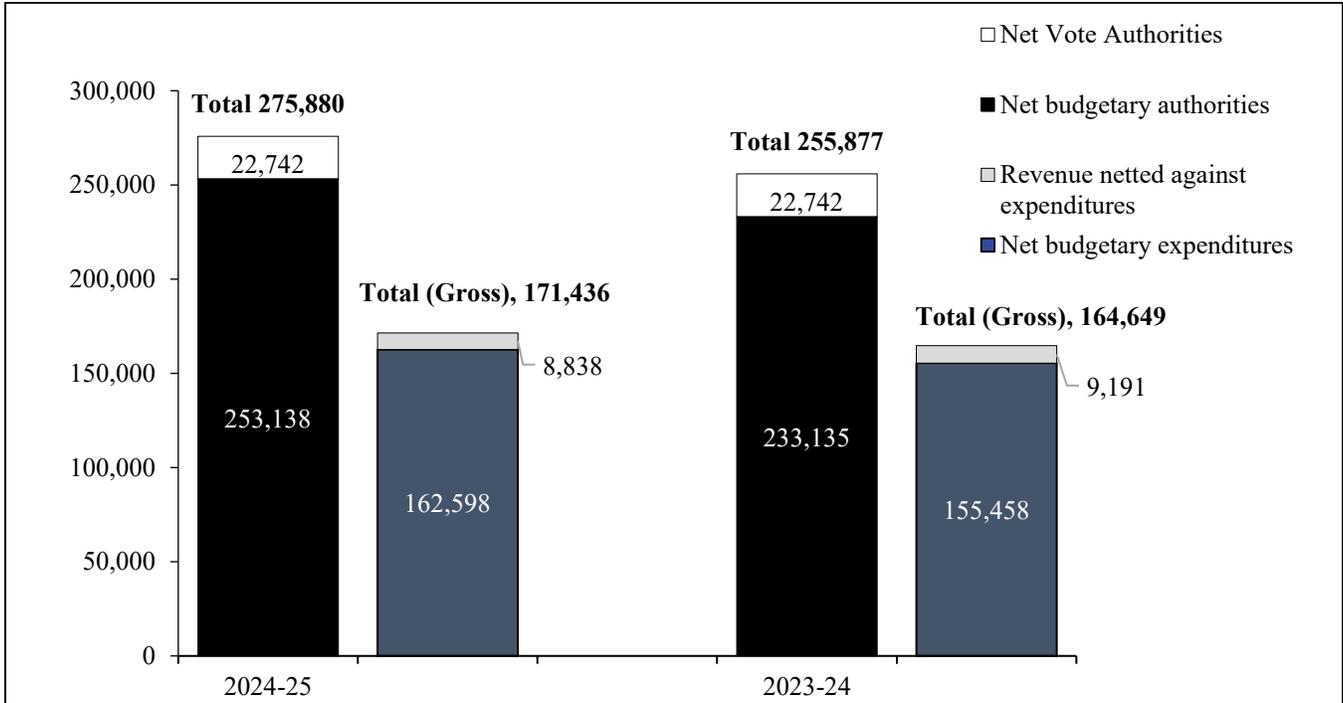
The ODPP uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

2.0 Highlights of the fiscal quarter and fiscal year-to-date 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, 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 December 31, 2024, and December 31, 2023 (in thousands of dollars)



Text Description

The graph presents the Office of the Director of Public Prosecutions (ODPP) year-to-date net budgetary authorities and net budgetary expenditures as of December 31, 2024. The graph then presents the ODPP's total year-to-date net budgetary authorities and net budgetary expenditures as of December 31, 2023. The graph also shows the net vote authorities, and the revenues netted against expenditures for the same period.

As of December 31, 2024, the net budgetary authorities of ODPP were \$253,138 thousand and the net budgetary expenditures were \$162,598 thousand. For the same period in the previous fiscal year, net budgetary authorities and net budgetary expenditures were \$233,135 thousand and \$155,458 thousand, respectively for the ODPP.

As of December 31, 2024, the net vote authorities of ODPP were \$22,742 thousand and the revenues netted against expenditures were \$8,838 thousand. For the same period in the previous fiscal year, net vote authorities and revenues netted against expenditures were \$22,742 thousand and \$9,191 thousand respectively.

As of December 31, 2024, the total budgetary authorities, combining net budgetary authorities and net vote authorities of ODPP totaled \$275,880 thousand, and the total budgetary expenditures, combining net budgetary expenditures and revenues netted against expenditures totaled \$171,436 thousand. For the same period in the previous fiscal year, the total budgetary authorities and the total budgetary expenditures totaled \$255,877 thousand and \$164,649 thousand, respectively for the ODPP.

2.1 Significant changes to spending authorities

For the period ended December 31, 2024, the Office of the Director of Public Prosecutions (ODPP) had a total net spending authority of \$253.1 million available for use as detailed in Chart 1 and Appendix A. This amount represents the authorities provided in the [2024-25 Main Estimates](#), the [Supplementary Estimates \(B\)](#) and the operating budget carry forward from the last fiscal year.

At the end of the third quarter, total ODPP spending authorities increased by 20 million (8.6%) from 233.1 million in 2023-24 to \$253.1 in 2024-25. This increase in funding is primarily attributable to the following:

- an increase of \$33.9 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 \$4.4 million of dollars in funding for contingent liability;
- a decrease of \$1.5 million of dollars in contributions to employee benefit plan adjustment;
- a decrease of \$0.8 million of dollars due to Government Refocusing Spending initiative; and
- a decrease of \$0.4 million of dollars in other adjustments;

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 \$6.8 million (4.1%), from \$164.6 million (2023-24), to \$171.4 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 \$7.5 million. This is mainly due to the ratification of collective agreements; and
- a decrease of \$0.7 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 prosecution services to other government departments and agencies. During the quarter ended December 31, 2024, there were \$8.8 million in revenues applied toward expenditures compared to \$9.2 million recorded in the same period of the previous year, as detailed in [Appendix B](#). This decrease of \$0.4 million is mainly attributable to timing in recording revenue in the same quarter of the previous fiscal year.

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.

Proactive measures are being implemented by the ODPP to ensure implementation of its statutory mandate and prosecution policies while being mindful of financial pressures to ensure prudent stewardship and remain within the appropriation provided by parliament.

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

Mélanie Lamoureux, CPA

Chief Financial Officer

Date

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 December 31, 2024	Year-to-date used at quarter-end	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
(in thousands of dollars)						
Vote 1 - Net Operating expenditures	233,006	48,824	147,499	211,082	50,513	138,918
Budgetary Statutory Authorities:						
Contributions to employee benefit plans	20,132	5,033	15,099	22,053	5,513	16,540
Total Budgetary statutory authorities	20,132	5,033	15,099	22,053	5,513	16,540
Total Budgetary Authorities	253,138	53,857	162,598	233,135	56,026	155,458
Total Authorities	253,138	53,857	162,598	233,135	56,026	155,458

* 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 December 31, 2024	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2024*	Expended during the quarter ended December 31, 2023	Year-to-date used at quarter-end
Expenditures:						
Personnel	204,541	41,840	132,672	174,549	44,106	125,197
Transportation and communications	7,521	2,319	4,972	4,915	2,120	4,940
Information	466	111	291	389	182	370
Professional, special & other services	50,089	10,695	25,277	56,593	11,249	25,683
Rentals	3,098	1,575	2,918	4,461	623	1,840
Repair and maintenance	2,487	121	138	683	316	560
Utilities, materials and supplies	1,704	134	1,003	1,992	117	550
Acquisition of machinery and equipment	2,280	354	805	2,284	503	950
Other subsidies and payments	3,694	982	3,360	10,011	1,397	4,560
Total gross budgetary expenditures	275,880	58,131	171,436	255,877	60,612	164,649
Less Revenues netted against expenditures:						
Legal services	(22,742)	(4,274)	(8,838)	(22,742)	(4,586)	(9,191)
Total net budgetary expenditures	253,138	53,857	162,598	233,135	56,026	155,458

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