



Parole Board  
of Canada

Commission des libérations  
conditionnelles du Canada

# Parole Board of Canada

## Financial Statements (Unaudited)

### 2014-2015



# Parole Board of Canada

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## Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2015 and all information contained in these statements rests with the management of the Parole Board of Canada (PBC). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the PBC's financial transactions. Financial information submitted in the preparation of the [Public Accounts of Canada](#), and included in the PBC's [Departmental Performance Report](#), is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the [Financial Administration Act](#) and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; and through communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the PBC and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an on-going process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The PBC is subject to periodic Core Control Audits performed by the Office of the Comptroller General and uses the results of such audits to comply with the Treasury Board [Policy on Internal Control](#).

A Core Control Audit was performed in 2011-2012 by the Office of the Comptroller General of Canada (OCG). The Audit Report and related Management Action Plan are posted on the PBC website at <http://www.pbc-clcc.gc.ca/rprts/rprt-eng.shtml>.

The financial statements of the PBC have not been audited.

\_\_\_\_\_  
Original signed by  
Harvey Cenaiko  
Chairperson

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Original signed by  
Cathy Gaudet, CPA, CA  
Chief Financial Officer

Ottawa, Canada  
July 20, 2015

# Parole Board of Canada

## Statement of Financial Position (Unaudited)

As at March 31

<i>(in thousands of dollars)</i>	2015	2014
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 4)	\$ 3,814	\$ 3,330
Vacation pay and compensatory leave	1,538	1,659
Employee future benefits (note 5)	2,285	1,718
<b>Total liabilities</b>	<b>7,637</b>	<b>6,707</b>
<b>Financial assets</b>		
Due from Consolidated Revenue Fund	3,807	3,322
Accounts receivable and advances (note 6)	583	635
<b>Total gross financial assets</b>	<b>4,390</b>	<b>3,957</b>
<b>Financial assets held on behalf of Government</b>		
Accounts receivable and advances (note 6)	(200)	(242)
<b>Total financial assets held on behalf of Government</b>	<b>(200)</b>	<b>(242)</b>
<b>Total net financial assets</b>	<b>4,190</b>	<b>3,715</b>
<b>Departmental net debt</b>	<b>3,447</b>	<b>2,992</b>
<b>Non-financial assets</b>		
Prepaid expenses	112	116
Tangible capital assets (note 7)	2,062	1,631
<b>Total non-financial assets</b>	<b>2,174</b>	<b>1,747</b>
<b>Departmental net financial position</b>	<b>\$ (1,273)</b>	<b>\$ (1,245)</b>

*The accompanying notes form an integral part of these financial statements.*

\_\_\_\_\_  
Original signed by  
Harvey Cenaiko  
Chairperson

Ottawa, Canada  
July 20, 2015

\_\_\_\_\_  
Original signed by  
Cathy Gaudet, CPA, CA  
Chief Financial Officer

# Parole Board of Canada

## Statement of Operations and Departmental Net Financial Position (*Unaudited*) For the Year Ended March 31

<i>(in thousands of dollars)</i>	<b>2015</b>	<b>2015</b>	<b>2014</b>
	<b>Planned Results</b>		
<b>Expenses</b>			
Conditional release decisions	\$ 43,117	\$ 40,828	\$ 41,075
Conditional release openness and accountability	6,791	6,411	6,290
Record suspension decisions and clemency recommendations	6,620	7,221	8,186
Internal services	6,379	5,831	6,268
<b>Total expenses</b>	<b>62,907</b>	<b>60,291</b>	<b>61,819</b>
<b>Revenues</b>			
Regulatory fees	7,572	5,701	6,053
Miscellaneous revenues	-	23	7
Revenues earned on behalf of Government	(1,927)	(1,482)	(1,556)
<b>Total revenues</b>	<b>5,645</b>	<b>4,242</b>	<b>4,504</b>
<b>Net cost of operations before government funding and transfers</b>	<b>57,262</b>	<b>56,049</b>	<b>57,315</b>
<b>Government funding and transfers</b>			
Net cash provided by Government		49,464	49,731
Change in due from Consolidated Revenue Fund		485	950
Services provided without charge by other government departments (note 8a)		7,389	7,355
Transfer of the transition payments for implementing salary payments in arrears (note 10)		(1,317)	-
<b>Net cost of operations after government funding and transfers</b>		<b>28</b>	<b>(721)</b>
<b>Departmental net financial position – Beginning of year</b>		<b>(1,245)</b>	<b>(1,966)</b>
<b>Departmental net financial position – End of year</b>		<b>\$ (1,273)</b>	<b>\$ (1,245)</b>

*Segmented information (note 9)*

*The accompanying notes form an integral part of these financial statements.*

# Parole Board of Canada

## Statement of Change in Departmental Net Debt (*Unaudited*) For the Year Ended March 31

<i>(in thousands of dollars)</i>	2015	2014
<b>Net cost of operations after government funding and transfers</b>	\$ 28	\$ (721)
<b>Change due to tangible capital assets</b>		
Acquisition of tangible capital assets	977	814
Amortization of tangible capital assets	(539)	(456)
Proceeds from disposal of tangible capital assets	(22)	(7)
Gain on disposal of tangible capital assets	15	7
<b>Total change due to tangible capital assets</b>	<b>431</b>	<b>358</b>
<b>Change due to prepaid expenses</b>	(4)	(147)
<b>Net increase (decrease) in departmental net debt</b>	<b>455</b>	<b>(510)</b>
<b>Departmental net debt – Beginning of year</b>	<b>2,992</b>	<b>3,502</b>
<b>Departmental net debt – End of year</b>	<b>\$ 3,447</b>	<b>\$ 2,992</b>

*The accompanying notes form an integral part of these financial statements.*

# Parole Board of Canada

## Statement of Cash Flow (*Unaudited*) For the Year Ended March 31

(in thousands of dollars)

	<b>2015</b>	<b>2014</b>
<b>Operating activities</b>		
Net cost of operations before government funding and transfers	\$ 56,049	\$ 57,315
Non cash items:		
Services provided without charge by other government departments (note 8a)	(7,389)	(7,355)
Amortization of tangible capital assets	(539)	(456)
Gain on disposal of tangible capital assets	15	7
Transition payments for implementing salary payments in arrears (note 10)	1,317	-
Variations in Statement of Financial Position:		
Increase (decrease) in net accounts receivable and advances	(10)	338
Decrease in prepaid expenses	(4)	(147)
Increase in accounts payable and accrued liabilities	(484)	(958)
Decrease (increase) in vacation pay and compensatory leave	121	(30)
Decrease (increase) in employee future benefits	(567)	210
<b>Cash used in operating activities</b>	<b>48,509</b>	<b>48,924</b>
<b>Capital investing activities</b>		
Acquisitions of tangible capital assets	977	814
Proceeds from disposal of tangible capital assets	(22)	(7)
<b>Cash used in capital investing activities</b>	<b>955</b>	<b>807</b>
<b>Net cash provided by Government of Canada</b>	<b>\$ 49,464</b>	<b>\$ 49,731</b>

*The accompanying notes form an integral part of these financial statements.*

# Parole Board of Canada

## Notes to the Financial Statements (*Unaudited*)

### For the Year Ended March 31

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#### 1. Authority and Objectives

The Parole Board of Canada (PBC or “the Board”) is an agency within the [Public Safety](#) Portfolio.

The Board is an independent administrative tribunal that has exclusive jurisdiction and absolute discretion under the [Corrections and Conditional Release Act \(CCRA\)](#) to grant, cancel, terminate or revoke [day parole](#) and [full parole](#) and authorize or approve [temporary absences](#). The Board can on referral terminate or revoke a period of [statutory release](#).

The Board has exclusive jurisdiction and absolute discretion to order, refuse to order or revoke a [record suspension](#) under the [Criminal Records Act \(CRA\)](#). In addition, the PBC is authorized to modify or remove driving prohibitions under [Section 109](#) and to investigate [Royal Prerogative of Mercy \(RPM\)](#) requests under [Section 110](#) of the CCRA. The Board also provides recommendations on clemency to the [Minister of Public Safety and Emergency Preparedness](#).

The PBC may also order (on referral by CSC) that certain offenders be held in custody until the end of their sentence. This is called detention during the period of statutory release. Furthermore, the Board makes conditional release decisions for federal offenders, those serving sentences of two years or more, and for offenders serving sentences of less than two years in provinces and territories that do not have their own parole boards. Only the provinces of Ontario and Quebec currently have their own parole boards, which make parole decisions for provincial offenders.

The Board has legislated responsibilities related to openness and accountability, which are the provision of information and assistance to [victims of crime](#), [observers](#) at [hearings](#), access to the [PBC’s decision registry](#), and delivery of a program of public information.

The Board has one strategic outcome: Conditional release and record suspension decisions and decision processes that safeguard Canadian communities. This strategic outcome is the cornerstone of the Board’s public accountability and reporting of results.

The Board has four programs: Conditional release decisions, Conditional release openness and accountability, Record suspension decisions and clemency recommendations and Internal services.

Further details on the Board’s authority, mandate and programs may be found in the [PBC’s Departmental Performance Report](#).

#### 2. Summary of Significant Accounting Policies

These financial statements have been prepared using the Government’s accounting policies stated below, 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.

# Parole Board of Canada

## Notes to the Financial Statements (*Unaudited*)

### For the Year Ended March 31

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Significant accounting policies are as follows:

- (a) Parliamentary authorities – the Board is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the Board do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting. The planned results amounts in the “Expenses” and “Revenues” sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-oriented Statement of Operations included in the [2014-15 Report on Plans and Priorities](#). Planned results are not presented in the “Government funding and transfers” section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the *2014-15 Report on Plans and Priorities*.)
- (b) Net Cash Provided by Government – The Board operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Board is deposited to the CRF and all cash disbursements made by the Board are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the Government.
- (c) Amounts due from or to the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Board is entitled to draw from the CRF without further authorities to discharge its liabilities.
- (d) Revenues – Revenues are recorded on an accrual basis:

Revenues from regulatory fees are recognized in the accounts based on the services provided in the year.

Other revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place.

Revenues that are non-respendable are not available to discharge the Board’s liabilities. While the Chairperson as Deputy Head is expected to maintain accounting control, he has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the entity’s gross revenues.

- (e) Expenses – Expenses are recorded on the accrual basis:

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.



**Parole Board of Canada**  
**Notes to the Financial Statements (Unaudited)**  
**For the Year Ended March 31**

Services provided without charge by other government departments for accommodation, employer contributions to the health and dental insurance plans, legal services and workers' compensation are recorded as operating expenses at their estimated cost.

- (f) Employee future benefits:
- (i) Pension benefits: Eligible employees participate in the Public Service Superannuation Plan, a multiemployer pension plan administered by the Government. The Board's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.
  - (ii) Severance benefits: Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.
- (g) Accounts receivable are stated at the lower of cost and net recoverable value. A valuation allowance is recorded for accounts receivable where recovery is considered uncertain.
- (h) Contingent liabilities – Contingent liabilities are potential liabilities that may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.
- (i) Tangible capital assets – All tangible capital assets and leasehold improvements having an initial cost of \$5,000 or more are recorded at their acquisition cost. The Board does not capitalize intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, assets located on Indian Reserves and museum collections. Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

<b>Asset Class</b>	<b>Amortization period</b>
Machinery and equipment	3 to 5 years
Other equipment (including furniture)	15 years
Motor vehicles	7 years
Leasehold improvements	Lesser of the remaining term of lease or useful life of the improvement

**Parole Board of Canada**  
**Notes to the Financial Statements (*Unaudited*)**  
**For the Year Ended March 31**

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- (j) Measurement uncertainty — The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

**3. Parliamentary authorities**

The Board receives most of its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the Board has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

**Parole Board of Canada**  
**Notes to the Financial Statements (Unaudited)**  
**For the Year Ended March 31**

**a) Reconciliation of net cost of operations to current year authorities used**

<i>(in thousands of dollars)</i>	<b>2015</b>	<b>2014</b>
<b>Net cost of operations before government funding and transfers</b>	<b>\$ 56,049</b>	<b>\$ 57,315</b>
<b>Adjustments for items affecting net cost of operations but not affecting authorities:</b>		
Services provided without charge by other government departments	(7,389)	(7,355)
Decrease (increase) in employee future benefits	(567)	210
Amortization of tangible capital assets	(539)	(456)
Prepaid expenses previously charged to authorities	(144)	(227)
Decrease (increase) in vacation pay and compensatory leave	121	(30)
Gain on disposal of tangible capital assets	15	7
Refunds of prior years' expenditures	160	57
Other	5	3
<b>Total items affecting net cost of operations but not affecting authorities</b>	<b>(8,338)</b>	<b>(7,791)</b>
<b>Adjustments for items not affecting net cost of operations but affecting authorities:</b>		
Acquisitions of tangible capital assets	977	814
Proceeds from disposal of tangible capital assets	(22)	(7)
Transition payments for implementing salary payments in arrears	1,317	-
Increase in prepaid expenses	140	80
<b>Total items not affecting net cost of operations but affecting authorities</b>	<b>2,412</b>	<b>887</b>
<b>Current year authorities used</b>	<b>\$ 50,123</b>	<b>\$ 50,411</b>

**b) Authorities provided and used**

<i>(in thousands of dollars)</i>	<b>2015</b>	<b>2014</b>
<b>Authorities provided</b>		
Vote 1 - Program expenditures	\$ 45,467	\$ 45,801
Statutory amounts	6,349	6,697
<b>Less:</b>		
Authorities available for future years	(22)	(7)
Lapsed: Program expenditures	(1,671)	(2,080)
<b>Current year authorities used</b>	<b>\$ 50,123</b>	<b>\$ 50,411</b>

**Parole Board of Canada**  
**Notes to the Financial Statements (Unaudited)**  
**For the Year Ended March 31**

**4. Accounts payable and accrued liabilities**

The following table presents details of the Board's accounts payable and accrued liabilities:

<i>(in thousands of dollars)</i>	<b>2015</b>	<b>2014</b>
Accounts payable - Other government departments and agencies	\$ 770	\$ 1,578
<b>Total accounts payable</b>	<b>770</b>	<b>1,578</b>
Accrued liabilities	3,044	1,752
<b>Total accounts payable and accrued liabilities</b>	<b>\$ 3,814</b>	<b>\$ 3,330</b>

**5. Employee future benefits**

**(a) Pension benefits**

The Board's employees participate in the Public Service Pension Plan (the Plan) which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and they are indexed to inflation.

Both the employees and the Board contribute to the cost of the Plan. Due to the amendment of the [\*Public Service Superannuation Act\*](#) following the implementation of provisions related to *Canada's Economic Action Plan 2012*, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the plan as of January 1<sup>st</sup>, 2013. Each group has a distinct contribution rate.

The 2014-15 expense amounts to \$4,306,574 (\$4,686,133 in 2013-14). For Group 1 members, the expense represents approximately 1.41 times (1.6 times in 2013-14) the employee contributions and, for Group 2 members, approximately 1.39 times (1.5 times in 2013-14) the employee contributions.

The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

**(b) Severance benefits:**

The Board provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid from future authorities.

As part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these

**Parole Board of Canada**  
**Notes to the Financial Statements (Unaudited)**  
**For the Year Ended March 31**

employees commencing in 2012. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

Information about the severance benefits measured as at March 31 is as follows:

<i>(in thousands of dollars)</i>	<b>2015</b>	<b>2014</b>
<b>Accrued benefit obligation, beginning of year</b>	<b>\$ 1,718</b>	<b>\$ 1,928</b>
Expense for the year	876	225
Benefits paid during the year	(309)	(435)
<b>Accrued benefit obligation, end of year</b>	<b>\$ 2,285</b>	<b>\$ 1,718</b>

**6. Accounts receivable and advances**

The following table presents details of the Board's accounts receivable and advances balances:

<i>(in thousands of dollars)</i>	<b>2015</b>	<b>2014</b>
Receivables – Other government departments and agencies	\$ 488	\$ 575
Receivable – External parties	91	56
Petty cash advances	4	4
<b>Gross accounts receivable</b>	<b>\$ 583</b>	<b>\$ 635</b>
Accounts receivable held on behalf of Government	200	242
<b>Net accounts receivable</b>	<b>\$ 383</b>	<b>\$ 393</b>

**Parole Board of Canada**  
**Notes to the Financial Statements (Unaudited)**  
**For the Year Ended March 31**

**7. Tangible Capital Assets**

*(in thousands of dollars)*

Cost					Accumulated Amortization				Net Book Value	
Capital Asset Class	Opening balance	Acquisitions	Disposal and write-offs	Closing balance	Opening balance	Amortization	Disposal and write-offs	Closing balance	2015	2014
Machinery & equipment	\$ 106	\$ 267	\$ 20	\$ 353	\$ 73	\$ 34	\$ 20	\$ 87	\$ 266	\$ 33
Other equipment	424	12	5	431	251	25	2	274	157	173
Motor vehicles	730	-	83	647	428	95	79	444	203	302
Leasehold improvements	2,024	683	-	2,707	901	385	-	1,286	1,421	1,123
Assets under construction	-	15	-	15	-	-	-	-	15	-
<b>Total</b>	<b>\$ 3,284</b>	<b>\$ 977</b>	<b>\$ 108</b>	<b>\$ 4,153</b>	<b>\$ 1,653</b>	<b>\$ 539</b>	<b>\$ 101</b>	<b>\$ 2,091</b>	<b>\$ 2,062</b>	<b>\$ 1,631</b>

**Parole Board of Canada**  
**Notes to the Financial Statements (Unaudited)**  
**For the Year Ended March 31**

**8. Related party transactions**

The Board is related as a result of common ownership to all Government departments, agencies and Crown Corporations. The Board enters into transactions with these entities in the normal course of business and on normal trade terms. During the year, the Board received common services which were obtained without charge from other government departments as disclosed below.

**(a) Common services provided without charge by other government departments**

During the year, the Board received services without charge from certain common service organizations related to accommodation, legal services, the employer's contribution to the health and dental insurance plans and workers' compensation coverage. These services provided without charge have been recorded in the Board's Statement of Operations and Departmental Net Financial Position as follows:

<i>(in thousands of dollars)</i>	<b>2015</b>	<b>2014</b>
Accommodation	\$ 4,170	\$ 4,019
Employer's contribution to the health and dental insurance plans	2,916	3,016
Legal services	300	318
Workers' compensation	3	2
<b>Total</b>	<b>\$ 7,389</b>	<b>\$ 7,355</b>

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as payroll and cheque issuance services provided by Public Works and Government Services Canada and audit services provided by the Office of the Auditor General are not included in the Board's Statement of Operations and Departmental Net Financial Position.

**(b) Other transactions with related parties:**

<i>(in thousands of dollars)</i>	<b>2015</b>	<b>2014</b>
Expenses – Other government departments and agencies	\$ 9,368	\$ 9,826

Expenses disclosed in (b) exclude common services provided without charge, which are already disclosed in (a).

**Parole Board of Canada**  
**Notes to the Financial Statements (Unaudited)**  
**For the Year Ended March 31**

**9. Segmented Information**

Presentation by segment is based on the Board's program alignment architecture. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated for the main programs, by major object of expense and by major type of revenue. The segment results for the period are as follows:

<b>Operating expenses</b> <i>(in thousands of dollars)</i>	<b>Conditional Release Decisions</b>		<b>Conditional Release Openness &amp; Accountability</b>		<b>Record Suspension Decisions &amp; Clemency Recommendation</b>		<b>Internal Services</b>		<b>2015</b>	<b>2014</b>		
Salaries and employee benefits	\$	32,789	\$	5,187	\$	6,007	\$	4,377	\$	48,360	\$	49,637
Accommodation		2,867		452		646		391		4,356		4,329
Professional and special services		2,134		574		387		386		3,481		3,437
Travel		1,375		111		2		54		1,542		1,745
Utilities, materials and supplies		464		21		8		144		637		912
Amortization of tangible capital assets		250		1		-		288		539		456
Relocation		255		-		-		-		255		166
Communication services		233		24		9		105		371		361
Information services		130		33		24		18		205		214
Postage, freight, express, and cartage		183		-		81		33		297		280
Rentals		77		8		17		19		121		152
Tenant Services		-		-		-		-		-		83
Other		71		-		40		16		127		47
<b>Total Expenses</b>		<b>40,828</b>		<b>6,411</b>		<b>7,221</b>		<b>5,831</b>		<b>60,291</b>		<b>61,819</b>
Regulatory fees		(10)		-		5,711		-		5,701		6,053
Miscellaneous revenues		23		-		-		-		23		7
Revenues earned on behalf of Government		(22)		-		(1,460)		-		(1,482)		(1,556)
<b>Total Revenues</b>		<b>(9)</b>		<b>-</b>		<b>4,251</b>		<b>-</b>		<b>4,242</b>		<b>4,504</b>
<b>Net cost of operations before government funding and transfers</b>	\$	<b>40,837</b>	\$	<b>6,411</b>	\$	<b>2,970</b>	\$	<b>5,831</b>	\$	<b>56,049</b>	\$	<b>57,315</b>



# Parole Board of Canada

Notes to the Financial Statements (*Unaudited*)

For the Year Ended March 31

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## **10. Transfer of the transition payments for implementing salary payments in arrears**

The Government of Canada implemented salary payments in arrears in 2014-15. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Department. However, it did result in the use of additional spending authorities by the Department. Prior to year end, the transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.