



Parole Board
of Canada

Commission des libérations
conditionnelles du Canada

Quarterly Financial Report for the Quarter ended June 30, 2019



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

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. This quarterly report should be read in conjunction with the Main Estimates and Supplementary Estimates.

A summary description of the Parole Board of Canada (PBC), raison d'être and core responsibilities can be found in [Part II of the Main Estimates](#).

This Quarterly Report has not been subject to an external audit or review.

Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the PBC's spending authorities granted by Parliament and those used by the department, and those used by the department consistent with the Main Estimates and Supplementary Estimates (as applicable) for the 2019-20 fiscal year and any spendable revenue earned and available for use to quarter end. 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 money 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 PBC 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.

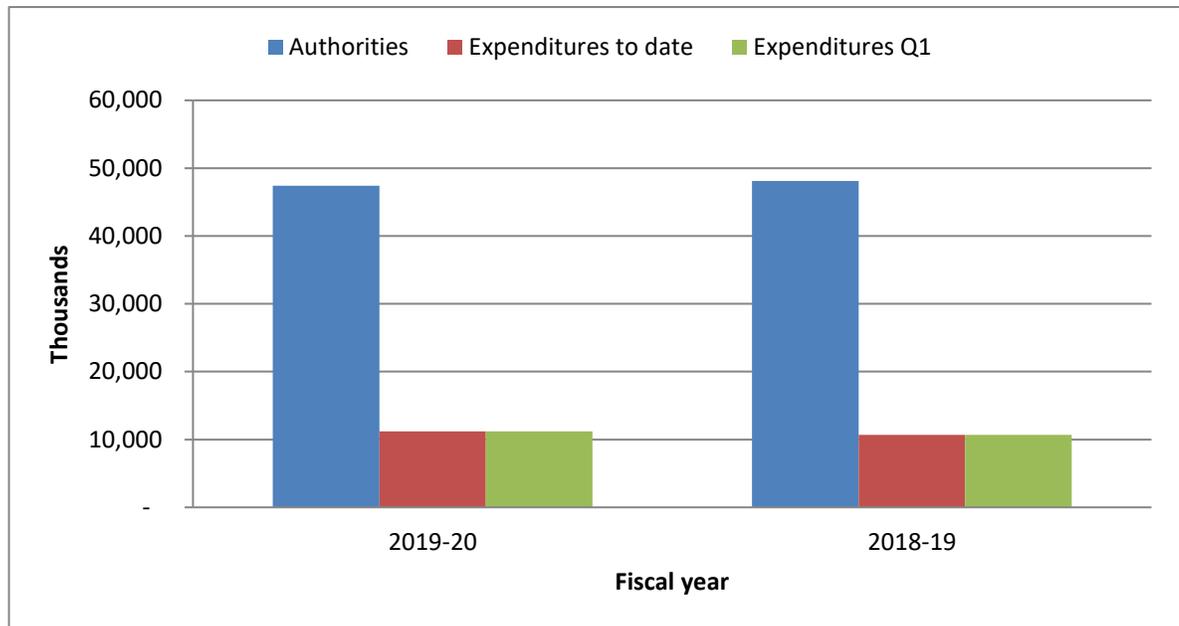
Highlights of the fiscal quarter and the fiscal year-to-date (YTD) results

When compared to the same quarter of the previous year, year-to-date PBC's authorities for the first quarter have decreased from \$48.1 million to \$47.4 million (by \$ 700 thousand). This variance is explained by funding received from the Treasury Board to cover higher salary rates and retroactive salary payments following the implementation of new collective.

As illustrated in Figure 1, the PBC has spent approximately 23% of its authorities at the end of the first quarter, which is similar to last year (22%).

Total gross budgetary expenditures are comparable to the previous year.

Figure 1 - First Quarter Expenditures Compared to Annual Authorities



Risks and Uncertainties

The PBC operates in a dynamic and complex environment that requires it to be efficient, adaptive and innovative. It uses integrated risk management, including a Corporate Risk Profile that is updated annually, to identify and respond to challenges and opportunities.

The PBC's key risks and uncertainties are:

- The current information technology and information management capacity and operations may not be able to meet the PBC's evolving and growing needs.
- Evidence-based decision-making could be affected by a range of factors.
- That key activities and functions could be adversely affected, unless the PBC is able to recruit, stabilize, strengthen competencies and capacity, and retain its workforce, while ensuring a healthy and respectful workplace.

Significant changes in relation to operations, personnel and programs

No significant changes to mention.

Approval by Senior Officials

Approved by,

Original signed by _____

Jennifer Oades
Chairperson

Ottawa, Canada
August 14, 2019

Original signed by _____

Anik Lapointe CPA CGA
Chief Financial Officer

Statement of Authorities (unaudited)

	Fiscal year 2019-20 (in thousands of dollars)		
	Total available for use for the year ending March 31, 2020*	Used during the quarter ended June 30, 2019	Year-to-date used at quarter-end
Vote 1 – Program expenditures	47,422	10,804	10,804
Vote-netted revenues**	(5,645)	(1,022)	(1,022)
Net program expenditures	41,777	9,782	9,782
Budgetary statutory authority – Contributions to employee benefit plan	5,613	1,403	1,403
Total Budgetary authorities	47,390	11,185	11,185

	Fiscal year 2018-19 (in thousands of dollars)		
	Total available for use for the year ending March 31, 2019*	Used during the quarter ended June 30, 2018	Year-to-date used at quarter-end
Vote 1 – Program expenditures	48,103	10,500	10,500
Vote-netted revenues	**(5,645)	(1,245)	(1,245)
Net program expenditures	42,458	9,255	9,255
Budgetary statutory authority – Contributions to employee benefit plan	5,678	1,420	1,420
Total Budgetary authorities	48,137	10,675	10,675

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

**The amount of revenues netted against expenditures reported in the Main Estimates, is based on an estimated amount of 12,000 accepted applications multiplied by the portion of the \$631 user fee that is responsible by PBC (\$470).

Departmental budgetary expenditures by Standard Object (unaudited)

	Fiscal year 2019-20 (in thousands of dollars)		
	Planned expenditures for the year ending March 31, 2020	Expended during the quarter ended June 30, 2019	Year-to-date used at quarter-end
Expenditures			
Personnel	42,297	11,362	11,362
Transportation and communications	3,000	543	543
Information	223	4	4
Professional and special services	5,036	229	229
Rentals	200	23	23
Repair and maintenance	1,024	5	5
Utilities, materials and supplies	287	24	24
Acquisition of machinery and equipment	948	5	5
Other subsidies and payments	20	12	12
Total gross budgetary expenditures	53,035	12,207	12,207
Less Revenues netted against expenditures:			
Vote-netted revenues	5,645	1,022	1,022
Total net budgetary expenditures	47,390	11,185	11,185

	Fiscal year 2018-19 (in thousands of dollars)		
	Planned expenditures for the year ending March 31, 2019	Expended during the quarter ended June 30, 2018	Year-to-date used at quarter-end
Expenditures			
Personnel	43,039	11,281	11,281
Transportation and communications	3,000	416	416
Information	323	3	3
Professional and special services	5,790	117	117
Rentals	221	29	29
Repair and maintenance	300	13	13
Utilities, materials and supplies	343	5	5
Acquisition of machinery and equipment	731	6	6
Other subsidies and payments	35	50	50
Total gross budgetary expenditures	53,782	11,920	11,920
Less Revenues netted against expenditures:			
Vote-netted revenues	5,645	1,245	1,245
Total net budgetary expenditures	48,137	10,675	10,675