



Parole Board
of Canada

Commission des libérations
conditionnelles du Canada

Quarterly Financial Report for the Quarter ended June 30, 2025



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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 Treasury Board. It should be read in conjunction with the [Main Estimates](#). This report has not been subject to an external audit or review.

The Parole Board of Canada (PBC) is an independent administrative tribunal that, as part of the Canadian criminal justice system, makes independent, quality conditional release, record suspension/pardons and expungement decisions, as well as clemency recommendations, in a transparent and accountable manner, while respecting diversity and the rights of offenders and victims.

Further details on the PBC's authority, mandate and program activities can be found in the [Departmental Plan](#) and Part II of the [Main Estimates](#).

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 consistent with the Main Estimates and Supplementary Estimates (as applicable) for the 2025-26 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.

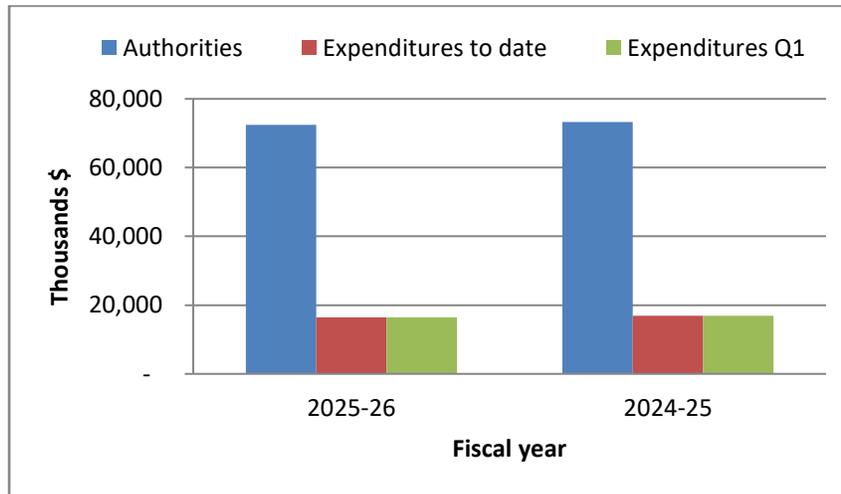
Highlights of the fiscal quarter and the fiscal year-to-date (YTD) results

Total authorities available for fiscal year 2025-26 are \$72.4 million compared to \$73.3 million as of June 30, 2024. The decrease of \$0.9 million, or 1%, is explained mainly by:

- \$0.2M increase related to various negotiated salary increases
- \$0.6M increase in budgetary statutory authority;
off set by:
 - \$1.3M net decrease related to Pardons Reform and the Pardon and Record Suspension System (2024-25 was the last fiscal year of funding);
 - \$0.6M decrease related to the Refocusing Government Spending reduction.

Total planned spending for fiscal year 2025-26 is \$71.9 million compared \$77.8 million for the same period in the previous fiscal year. The decrease of \$5.9 million or 7.5%, is explained in part by the net decrease of authorities mentioned above and a reduction of our plans and actual spending in the last quarter of the year 2024-25. The expenditures to date however are similar in 2025-26 at 23% same than in 2024-25 for the same period.

Figure 1 -First Quarter Expenditures Compared to Annual Authorities



Date	Authorities	Expenditures to date	Expenditures Q1
2025-26	72,448	16,444	16,444
2024-25	73,270	16,933	16,933

Risks and Uncertainties

In 2025-26 the PBC's three corporate risks are:

A. Quality Decision-Making - There is a risk that evidence-based decision-making could be affected by a range of factors including:

- Variations in the application of operational policies, procedures, and training to support decision-making;
- Having the appropriate amount of Board members to ensure timely and effective decision-making;
- The requirement to adapt Board member and staff training based on evolving trends and changes to the legal landscape;
- Ability to ensure that decision-making policies are trauma-informed and adequately respond to the diverse needs of specific populations (e.g., Indigenous and racialized population, women, vulnerable groups and individuals serving life sentences, etc.) for conditional release decisions; and
- Effectiveness of information management systems to support decisions (e.g., modern case management systems, reliable videoconference system, etc.).

B. Human Capital (Board members and Employees) – There is a risk that key activities and functions could be adversely affected, unless PBC is able to coherently rebalance its resource allocation toward critical program delivery and internal support functions, highlighting the need to simultaneously weather fiscal contractions and deliver timely, quality support to decision-makers in an inclusive, diverse, hybrid work environment.

Board members (Governor-in-Council (GIC)) are appointed to the PBC following an open, transparent, and merit-based process. The PBC is committed to delivering a decision-making program responsive to its client-base and representative of the Canadian population. Considering this, the PBC is seeking to maintain a diverse Board member complement that has appropriate representation from diverse groups (e.g., women, Indigenous Peoples) and from diverse backgrounds (teachers, lawyers, etc.). Each Board member participates in a rigorous orientation training program and receives continuous training throughout their tenure. The PBC's Board member training program must remain adaptable to evolving trends, risks, and current approaches to conditional release decision-making.

C. Information Technology (IT) - There is a risk that the PBC's IT capacity and operations will not meet current and evolving needs and support business continuity functions: (1) the PBC's IT infrastructure and government enterprise systems are aging; (2) there is an increasing public expectation for efficient, and often virtual, means to communicate with government, and (3) there is a need to balance IT program requirements with other overall corporate resource pressures and central agency requirements.

Significant changes in relation to operations, personnel and programs

The PBC welcomed Liane Sauer as the new Deputy Chairperson on June 19, 2025.

Approval by Senior Officials

Approved by:

Joanne Blanchard
Chairperson

Claudine Legault, CPA
Chief Financial Officer

Statement of Authorities (unaudited)

	Fiscal year 2025-26 (in thousands of dollars)		
	Total available for use for the year ending March 31, 2026 ¹	Used during the quarter ended June 30, 2025	Year-to-date used at quarter-end
Vote 1 – Program expenditures	64,837	14,416	14,416
Vote-Netted Revenues - Acquisition Services	(500)	-	-
Net program expenditures	64,337	14,416	14,416
Budgetary statutory authority - Contributions to employee benefit plan	8,111	2,028	2,028
Total Budgetary authorities	72,448	16,444	16,444

	Fiscal year 2024-25 (in thousands of dollars)		
	Total available for use for the year ending March 31, 2025 ¹	Used during the quarter ended June 30, 2024	Year-to-date used at quarter-end
Vote 1 – Program expenditures	66,432	15,098	15,098
Vote-Netted Revenues - Acquisition Services	(500)	-	-
Net program expenditures	65,932	15,098	15,098
Budgetary statutory authority - Contributions to employee benefit plan	7,338	1,835	1,835
Total Budgetary authorities	73,270	16,933	16,933

¹ Includes only Authorities available for use and granted by Parliament at quarter-end.

Departmental budgetary expenditures by Standard Object (unaudited)

	Fiscal year 2025-26 (in thousands of dollars)		
	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended June 30, 2025	Year-to-date used at quarter-end
Expenditures			
Personnel	61,678	15,395	15,395
Transportation and communications	1,378	188	188
Information	107	49	49
Professional and special services	8,126	212	212
Rentals	220	125	125
Repair and maintenance	47	5	5
Utilities, materials and supplies	92	5	5
Acquisition of machinery and equipment	62	6	6
Other subsidies and payments	453	459	459
Total gross budgetary expenditures	72,163	16,444	16,444
Less Revenues netted against expenditures:			
Vote-netted revenues – Acquisition Services	217	-	-
Total net budgetary expenditures	71,946	16,444	16,444

	Fiscal year 2024-25 (in thousands of dollars)		
	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended June 30, 2024	Year-to-date used at quarter-end
Expenditures			
Personnel	63,273	15,815	15,815
Transportation and communications	2,323	505	505
Information	256	63	63
Professional and special services	11,333	464	464
Rentals	370	42	42
Repair and maintenance	93	9	9
Utilities, materials and supplies	132	13	13
Acquisition of machinery and equipment	346	12	12
Other subsidies and payments	13	10	10
Total gross budgetary expenditures	78,139	16,933	16,933
Less Revenues netted against expenditures:			
Vote-netted revenues- Acquisition Services	372	-	-
Total net budgetary expenditures	77,767	16,933	16,933