



Quarterly Financial Report for the Quarter ended September 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 \$74.9 million compared to \$76.0 million as of September 30, 2024. The decrease of \$1.1 million, or 1.4%, is explained mainly by:

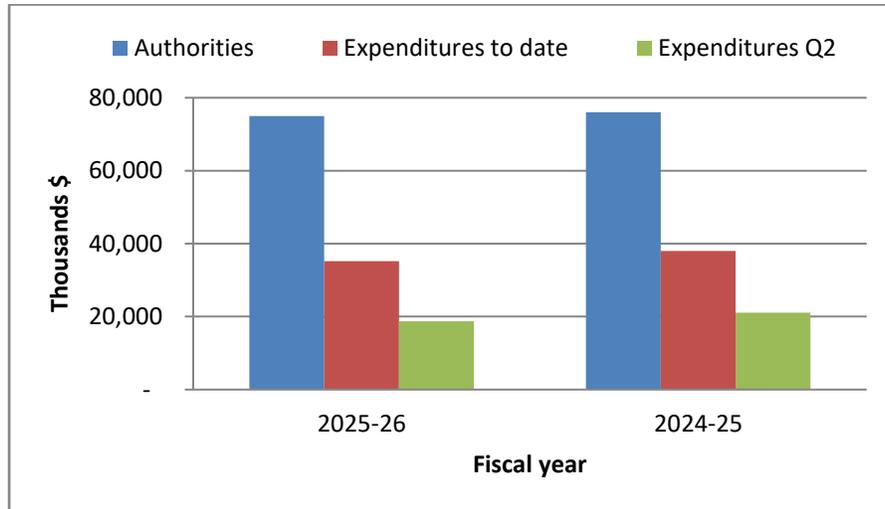
- \$1.3M net decrease related to Pardons Reform and the Pardon and Record Suspension System (2024-25 was the last fiscal year of funding);
- \$0.6M decrease related to the Refocusing Government Spending reduction;
- \$0.2M decrease in Operating Budget Carry Forward received compared to amount received in 2024-25;

Offset by:

- \$0.6M increase in budgetary statutory authority;
- \$0.2M increase related to various negotiated salary increases.

Total planned spending for fiscal year 2025-26 is \$71.0 million compared \$77.4 million for the same period in the previous fiscal year. The decrease of \$6.4 million or 8.2%, 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 that continued into 2025-26. The expenditures to date in 2025-26 are at 47% compared to 50% for the same period last year.

Figure 1 - Second Quarter Expenditures Compared to Annual Authorities



Date	Authorities	Expenditures to date	Expenditures Q2
2025-26	74,956	35,189	18,745
2024-25	76,010	38,002	21,069

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

There have been no other significant changes in relation to operations, personnel and programs over the last quarter.

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 September 30, 2025	Year-to-date used at quarter-end
Vote 1 – Program expenditures	67,345	16,771	31,187
Vote-Netted Revenues - Acquisition Services	(500)	(54)	(54)
Net program expenditures	66,845	16,717	31,133
Budgetary statutory authority - Contributions to employee benefit plan	8,111	2,028	4,056
Total Budgetary authorities	74,956	18,745	35,189

	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 September 30, 2024	Year-to-date used at quarter-end
Vote 1 – Program expenditures	69,172	19,235	34,333
Vote-Netted Revenues - Acquisition Services	(500)	-	-
Net program expenditures	68,672	19,234	34,333
Budgetary statutory authority - Contributions to employee benefit plan	7,338	1,834	3,669
Total Budgetary authorities	76,010	21,069	38,002

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 September 30, 2025	Year-to-date used at quarter-end
Expenditures			
Personnel	61,131	15,444	30,839
Transportation and communications	1,250	130	318
Information	103	1	50
Professional and special services	7,873	3,179	3,391
Rentals	215	13	138
Repair and maintenance	90	9	14
Utilities, materials and supplies	79	14	19
Acquisition of machinery and equipment	58	18	24
Other subsidies and payments	453	(9)	450
Total gross budgetary expenditures	71,252	18,799	35,243
Less Revenues netted against expenditures:			
Vote-netted revenues – Acquisition Services	217	54	54
Total net budgetary expenditures	71,035	18,745	35,189

	Fiscal year 2024-25 (in thousands of dollars)		
	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended September 30, 2024	Year-to-date used at quarter-end
Expenditures			
Personnel	63,648	16,452	32,267
Transportation and communications	2,208	345	850
Information	167	3	66
Professional and special services	10,861	4,118	4,582
Rentals	352	66	108
Repair and maintenance	78	24	33
Utilities, materials and supplies	125	21	34
Acquisition of machinery and equipment	211	38	50
Other subsidies and payments	7	2	12
Total gross budgetary expenditures	77,657	21,069	38,002
Less Revenues netted against expenditures:			
Vote-netted revenues- Acquisition Services	262	-	-
Total net budgetary expenditures	77,395	21,069	38,002