



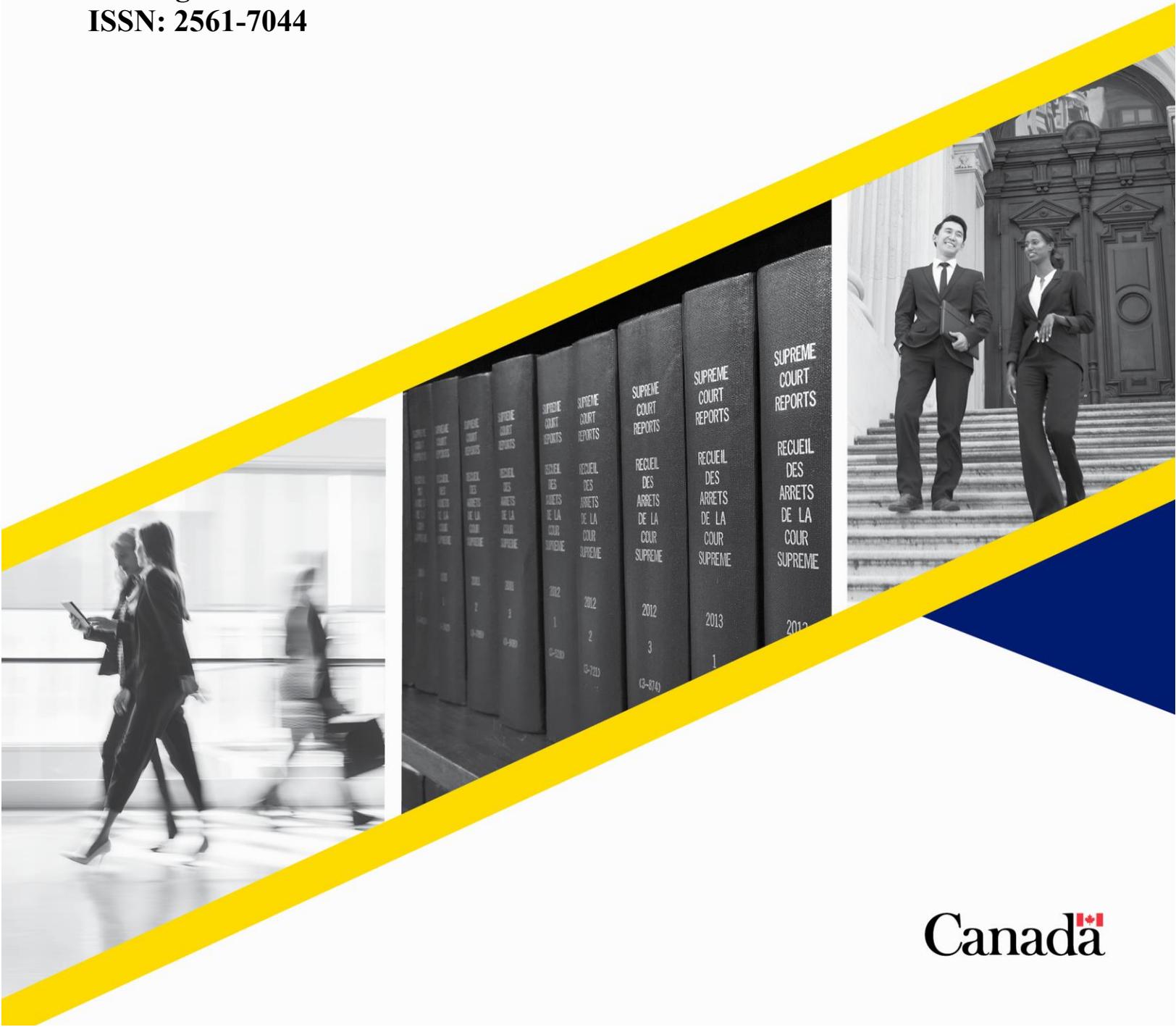
Public Prosecution  
Service of Canada

Service des poursuites  
pénales du Canada

## Office of the Director of Public Prosecutions

### Quarterly Financial Report For the quarter ended September 30, 2025

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**Table of Contents**

**1.0 Introduction**..... 3  
    *1.1 Authority, mandate and core responsibility*..... 3  
    *1.2 Basis of Presentation* ..... 4

**2.0 Highlights of the fiscal quarter and fiscal year-to-date results**..... 4  
    *2.1 Significant Changes to Spending Authorities* ..... 6  
    *2.2 Significant Changes to Budgetary Expenditures and Revenues* ..... 6  
    *2.3 Revenues Netted Against Expenditures*..... 6

**3.0 Risks and Uncertainties**..... 7

**4.0 Significant changes in relations to operations, personnel and programs** ..... 7

**5.0 Approval by Senior Officials**..... 8

**Appendix A**..... 9

**Appendix B** ..... 10

## 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 [2025-26 Main Estimates](#) and the 2024-25 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 [2025-26 Main Estimates](#) and the 2024-25 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.

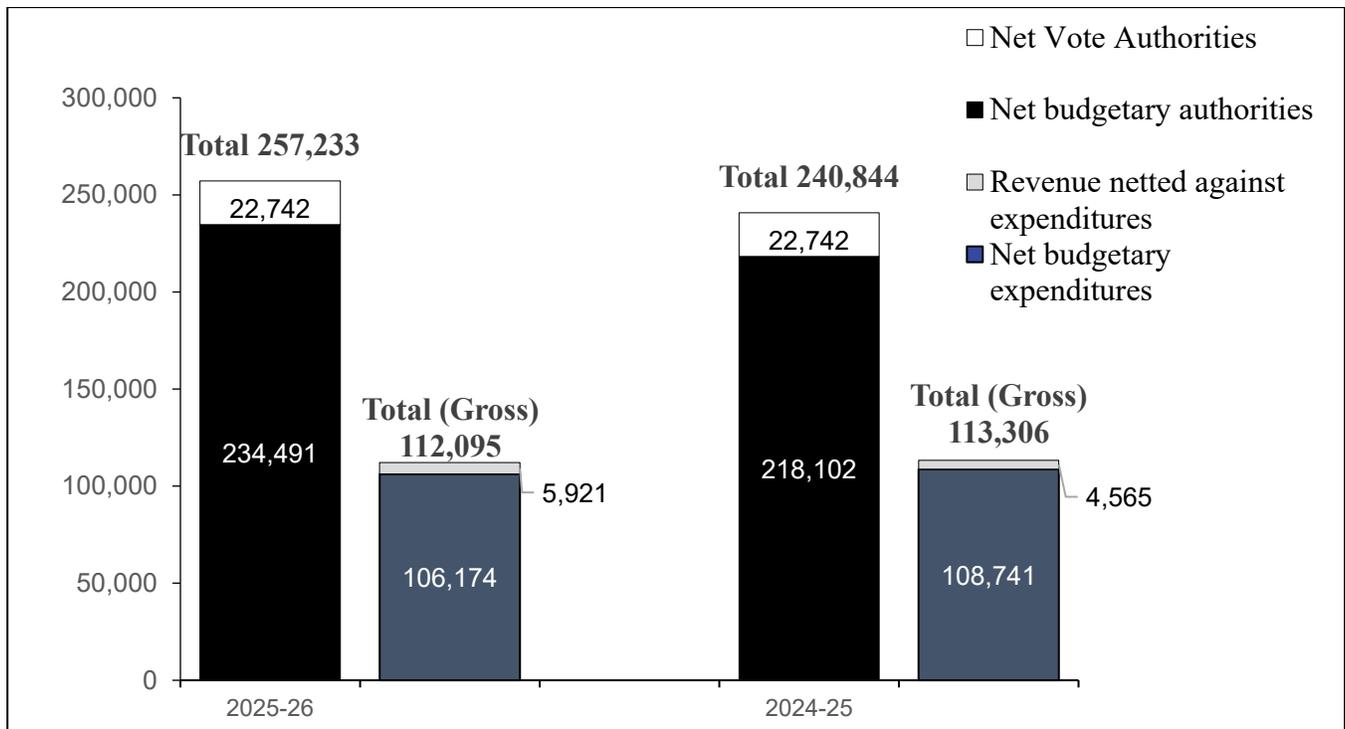
The ODPP uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

## 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 September 30, 2025, 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 expenditure 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 September 30, 2025, and September 30, 2024 (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 September 30, 2025. The graph then presents the ODPP's total year-to-date net budgetary authorities and net budgetary expenditures as of September 30, 2024. The graph also shows the net vote authorities and the revenues netted against expenditures for the same period.

As of September 30, 2025, the net budgetary authorities of ODPP were \$234,491 thousand and the net budgetary expenditures were \$106,174 thousand. For the same period in the previous fiscal year, net budgetary authorities and net budgetary expenditures were \$218,102 thousand and \$108,741 thousand, respectively for the ODPP.

As of September 30, 2025, the net vote authorities of ODPP were \$22,742 thousand and the revenues netted against expenditures were \$5,921 thousand. For the same period in the previous fiscal year, net vote authorities and revenues netted against expenditures were \$22,742 thousand and \$4,565 respectively.

As of September 30, 2025, the total budgetary authorities, combining net budgetary authorities and net vote authorities of ODPP totaled \$257,233 thousand, and the total budgetary expenditures, combining net budgetary expenditures and revenues netted against expenditures totaled \$112,095 thousand. For the

same period in the previous fiscal year, the total budgetary expenditure totaled \$240,844 thousand and \$113,306 thousand, respectively for the ODPP.

## 2.1 Significant Changes to Spending Authorities

For the period ended September 30, 2025, the Office of the Director of Public Prosecutions (ODPP) had a total net spending authority of \$234.5 million available for use as detailed in Chart 1 and Appendix A. This amount represents the authorities provided in the [2025-26 Main Estimates](#) and the operating budget carry forward from the last fiscal year.

Overall, the ODPP's total authorities for 2025-26 have a net increase of \$16.4 million (7.5%) from the previous year's total Main Estimates (\$218.1 million). This increase in funding is primarily attributable to the following:

- an increase by \$14.6 million dollars in funding received for collective agreements ratification;
- an increase by \$4.4 million dollars in contributions to employee benefit plans adjustment;
- a decrease of \$2.4 million dollars in operating budget carry forward; and
- a decrease of \$0.2 million dollars for the transfer from the ODPP to the Royal Canadian Mounted Police (RCMP) for the Law Enforcement Record Checks (LERCs) in support of the ODPP's Security Screening Program.

## 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 expenditure decreased by \$1.2 million (1%), from \$113.3 million (2024-25), to \$112.1 million in 2025-26 compared to the same quarter of the previous fiscal year.

The decrease in operating expenditures, compared to the same quarter of 2024-25 is mainly attributable to:

- personnel expenditures increase by \$1.4 million. This is mainly due to an increase in salaries as a result of the ratification of collective agreements;
- other subsidies and payments decrease by \$2.3 million due to timing in releasing interdepartmental settlement suspense accounts; and
- a decrease of \$0.3 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. For the quarter ended September 30, 2025, revenues of \$5.9 million were recorded, compared to \$4.6 million during the same period in the previous fiscal year, as outlined in [Appendix B](#). The updated legal service rates have contributed to the increase in revenue.

### **3.0 Risks and Uncertainties**

The Office of the Director of Public Prosecutions (ODPP) operates in a complex and evolving environment that presents a range of strategic, operational, and technological risks. These risks are identified and assessed through the organization's Corporate Risk Profile (CRP), which was most recently updated following extensive consultations across the organization.

The CRP outlines six key corporate risks that could impact the ODPP's ability to achieve its mandate and strategic objectives. These include:

#### **Information Technology Capacity:**

Limitations in IT infrastructure and tools, combined with a high dependency on external service providers, constrain the ODPP's ability to operate efficiently and securely. The organization is implementing a new IT governance model and its 2024–2027 IM/IT Plan to address this risk.

#### **Revenue Volatility:**

The ODPP does not control the volume or nature of cases referred for prosecution, which may lead to fluctuations in revenue. This could affect the organization's ability to allocate resources effectively. Ongoing efforts in digital modernization and resource planning are helping to mitigate this risk.

#### **Information and Personnel Security:**

The sensitive nature of the ODPP's work increases the risk of privacy breaches and threats to staff safety. A long-term security awareness strategy is being implemented to strengthen physical, information, and personnel security.

#### **Agent Affairs Program Oversight:**

The current structure of the national Agent Affairs Program presents financial and operational oversight challenges. The ODPP is enhancing policies, procedures, and delegations to strengthen accountability.

#### **Workforce Capacity and Well-being:**

Recruitment and retention challenges, particularly in remote and northern regions, may affect the ODPP's ability to deliver services. The organization is investing in workforce planning, training, and employee wellness initiatives.

#### **Public Confidence and Accountability:**

As a prosecutorial authority, the ODPP must maintain public trust through transparency, fairness, and independence. The organization continues to strengthen its governance, performance measurement, and stakeholder engagement practices.

The ODPP actively monitors these risks and implements mitigation strategies to ensure it can continue to deliver on its mandate effectively and responsibly.

### **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

\_\_\_\_\_  
Date

\_\_\_\_\_  
***Mélanie Lamoureux, CPA***

Chief Financial Officer

## Appendix A

### Statement of Authorities (unaudited)

	Fiscal year 2025-26			Fiscal year 2024-25		
	Total available for use for the year ending March 31, 2026*	Used during the quarter ended September 30, 2025	Year-to-date used at quarter-end	Total available for use for the year ending March 31, 2025*	Used during the quarter ended September 30, 2024	Year-to-date used at quarter-end
<i>(in thousands of dollars)</i>						
<b>Vote 1 - Net Operating expenditures</b>	<b>209,959</b>	<b>45,395</b>	<b>93,908</b>	<b>197,970</b>	<b>53,840</b>	<b>98,675</b>
Budgetary Statutory Authorities:						
Contributions to employee benefit plans	24,532	6,133	12,266	20,132	5,033	10,066
<b>Total Budgetary statutory authorities</b>	<b>24,532</b>	<b>6,133</b>	<b>12,266</b>	<b>20,132</b>	<b>5,033</b>	<b>10,066</b>
<b>Total Budgetary Authorities</b>	<b>234,491</b>	<b>51,528</b>	<b>106,174</b>	<b>218,102</b>	<b>58,873</b>	<b>108,741</b>
<b>Total Authorities</b>	<b>234,491</b>	<b>51,528</b>	<b>106,174</b>	<b>218,102</b>	<b>58,873</b>	<b>108,741</b>

\* 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 2025-26			Fiscal year 2024-25		
	Planned expenditures for the year ending March 31, 2026*	Expended during the quarter ended September 30, 2025	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2025*	Expended during the quarter ended September 30, 2024	Year-to-date used at quarter-end
<b>Expenditures:</b>						
Personnel	188,100	45,489	92,270	169,497	48,688	90,832
Transportation and communications	7,771	1,511	2,537	7,522	1,642	2,653
Information	753	152	204	466	48	180
Professional, special & other services	48,200	9,179	13,908	50,095	9,720	14,582
Rentals	3,312	635	1,135	3,099	616	1,343
Repair and maintenance	829	477	888	2,487	8	17
Utilities, materials and supplies	1,395	104	758	1,704	221	869
Acquisition of machinery and equipment	2,189	150	209	2,280	316	451
Other subsidies and payments	4,684	(248)	186	3,694	1,990	2,379
<b>Total gross budgetary expenditures</b>	<b>257,233</b>	<b>57,449</b>	<b>112,095</b>	<b>240,844</b>	<b>63,249</b>	<b>113,306</b>
<b>Less Revenues netted against expenditures:</b>						
Legal services	(22,742)	(5,921)	(5,921)	(22,742)	(4,376)	(4,565)
<b>Total net budgetary expenditures</b>	<b>234,491</b>	<b>51,528</b>	<b>106,174</b>	<b>218,102</b>	<b>58,873</b>	<b>108,741</b>

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