

2023–24 Departmental Results Report

National Security and Intelligence Review Agency Secretariat

The Right Honourable Justin Trudeau,
Prime Minister of Canada



National Security
and Intelligence
Review Agency

Office de surveillance des
activités en matière de sécurité
nationale et de renseignement

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National Security and Intelligence Review Agency Secretariat's 2023-24 Departmental results report: At a glance

A departmental results report provides an account of actual accomplishments against plans, priorities and expected results set out in the associated [Departmental Plan](#).

- [Vision, mission, raison d'être and operating context](#)

Key priorities

NSIRA Secretariat's top priorities for 2023-24 were as follows:

- Mandatory reviews related to the Canadian Security Intelligence Service (CSIS), the Communications Security Establishment (CSE), the *Security of Canada Information Disclosure Act* and Governor in Council directions under the *Avoiding Complicity in Mistreatment by Foreign Entities Act*.
- Completing the Review of the dissemination of intelligence on People's Republic of China political foreign interference, 2018-2023, which was submitted to the Prime Minister as NSIRA's first ever special report, and subsequently tabled in Parliament.
- Meeting the newly implemented NSIRA Service Standards for the timely investigations of complaints.
- Successfully hosting, in Ottawa, the annual conference of the Five Eyes Intelligence Oversight and Review Council.
- Keeping the NSIRA Secretariat facility expansion project on track for successful completion and timely relocation of employees to the new workspace.

Highlights

In 2023-24, total actual spending (including internal services) for NSIRA Secretariat was \$14,962,179 and total actual human resources spending was \$11,861,196. For complete information on NSIRA Secretariat's total spending and human resources, read the [Spending and human resources section](#) of the full report.

The following provides a summary of the department's achievements in 2023-24 according to its approved Departmental Results Framework. A Departmental Results Framework consists of a department's core responsibilities, the results it plans to achieve and the performance indicators that measure progress toward these results.

Core responsibility 1: National Security and Intelligence Reviews and Complaints Investigations

Actual spending: \$7,307,710

Actual human resources: 51

Departmental results achieved

Ministers and Canadians are informed whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable and necessary

NSIRA Secretariat staff supported NSIRA in the completion of 11 national security and intelligence reviews over the course of the 2023-24 fiscal year. A total of 13 Government of Canada organizations were subject to review and eight Ministers, plus the Prime Minister, went on to receive one or more of the NSIRA reports that were approved by members in the 2023-24 fiscal year.

Results achieved

- 10 section 34 ministerial reports
- 12 section 35 compliance reports
- 1 section 39 report on disclosures under the Security of Canada Information Disclosure Act
- NSIRA's first ever section 40 special report to the Prime Minister, which was tabled in Parliament

Two departments were subject to NSIRA review for the first time: TBS and SSC.

National security related complaints are independently investigated in a timely manner

In 2023-24, the NSIRA Secretariat advanced its investigative processes, focusing on timeliness, efficiency, and transparency. The number of investigations remained high, with a notable rise in complaints about CSIS delays in security assessments for immigration.

The Secretariat enhanced its investigative fairness and efficiency by implementing new procedures and practices. With the easing of COVID-19 restrictions, NSIRA's efficiency improved, completing six formal investigations and resolving seven complaints informally.

New service standards were introduced on April 1, 2023, setting internal time limits for investigative steps. NSIRA achieved a 100% success rate in meeting these standards.

Additionally, NSIRA and the CRCC concluded a study on collecting race-based and demographic data to support anti-racism initiatives. This collaboration will continue into 2024-25.

More information about National Security and Intelligence Reviews and Complaints Investigations can be found in the [Results – what we achieved](#) section of the full departmental results report.

National Security and Intelligence Review Agency Secretariat's 2023-24 Departmental results report

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From the Executive Director

I am pleased to present the National Security and Intelligence Review Agency (NSIRA) Secretariat's Departmental Results Report for fiscal year 2023-24. This year, the Secretariat has effectively met its goals by supporting NSIRA in delivering comprehensive, impactful reviews and ensuring the integrity of complaint investigations. We have built upon our previous successes, significantly enhancing our capacity and expertise across all areas.

In 2023-24, the NSIRA Secretariat supported numerous national security and intelligence reviews, producing a range of high-quality expert reports, including ministerial reports, compliance reports, annual reports destined for tabling in Parliament, and NSIRA's first special report. The reviews covered various Government of Canada organizations and were shared with key government leaders.

Our outreach and collaboration initiatives have bolstered NSIRA's relationships with domestic review bodies, agents of Parliament, and international counterparts. The Secretariat played a pivotal role in hosting an international annual conference of NSIRA's key partners, fostering the exchange of knowledge and best practices. This year, we also established connections with European partners and participated in key international oversight and review activities.

In terms of complaint investigations, the NSIRA Secretariat has continued to support the agency in the refinement of investigation processes, prioritizing timeliness, efficiency, and transparency. We have stabilized investigative procedures to ensure fair and timely conduct. With the normalization of our work environment post-pandemic, our efficiency increased, resulting in numerous formal investigations and informal resolutions. The implementation of service standards for investigative processes has been highly successful. Additionally, in cooperation with a domestic partner, we completed a study on the collection of race-based and demographic data, supporting anti-racism initiatives.

I extend my deepest gratitude to all NSIRA Secretariat employees for their unwavering dedication and commitment to our mission. Their efforts have ensured that our work reflects the highest standards and continues to ensure that Government of Canada security and intelligence activities are subject to expert scrutiny and independent assessment for legal compliance, reasonableness and necessity.

Results – what we achieved

Core responsibilities and internal services

- Core responsibility 1: National Security and Intelligence Reviews and Complaints
- Internal services

Core responsibility 1: National Security and Intelligence Reviews and Complaints

In this section

- Description
- Progress on results
- Key risks
- Resources required to achieve results
- Related government-wide priorities
- Program inventory

Description

NSIRA reviews Government of Canada national security and intelligence activities to assess whether they are lawful, reasonable, and necessary. The Agency also investigates complaints from members of the public on the activities of the Canadian Security Intelligence Service (CSIS), the Communications Security Establishment (CSE), the Royal Canadian Mounted Police (RCMP), as well as certain other national security-related complaints, independently and in a timely manner.

The NSIRA Secretariat supports the Agency in the delivery of its mandate. Independent scrutiny contributes to strengthening the accountability framework for national security and intelligence activities and to enhancing public confidence. Ministers and Canadians are informed whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable, and necessary.

Progress on results

This section presents details on how the department performed to achieve results and meet targets for National Security and Intelligence Reviews and Complaints. Details are presented by departmental result.

Table 1: Targets and results for National Security and Intelligence Reviews and Complaints

Table 1 provides a summary of the target and actual results for each indicator associated with the results under National Security and Intelligence Reviews and Complaints.

Ministers and Canadians are informed whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable and necessary

Departmental Result Indicators	Target	Date to achieve target	Actual Results
All mandatory reviews are completed on an annual basis	100% completion of mandatory reviews	2021–22	2021–22: 100% 2022–23: 100% 2023–24: 100%
Reviews of national security or intelligence activities of at least five departments or agencies are conducted each year	At least one national security or intelligence activity is reviewed in at least five departments or agencies annually	2021–22	2021–22: 100% 2022–23: 100% 2023–24: 100%
All high priority national security or intelligence activities, as approved by members, are reviewed over a three- year period	100% completion over three years; at least 33% completed each year	2021–22	2021–22: 33% 2022–23: 33% 2023–24: 33%

National security related complaints are independently investigated in a timely manner

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Percentage of investigations completed within NSIRA Secretariat service standards.	90%	2022–23	2021–22: N/A 2022–23: N/A 2023–24: 100%
Note: The NSIRA Secretariat was created on July 12, 2019. Actual results for 2020–21 are not available because the new Departmental Results Framework in the changeover from the Security Intelligence Review Committee to the NSIRA Secretariat was being developed. This new framework is for measuring and reporting on results achieved starting in 2021–22.			

Additional information on [the detailed results and performance information](#) for the NSIRA Secretariat’s program inventory is available on GC InfoBase.

Details on results

The following section describes the results for National Security and Intelligence Reviews and Complaints Investigations in 2023–24 compared with the planned results set out in NSIRA Secretariat’s departmental plan for the year.

Ministers and Canadians are informed whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable and necessary

NSIRA Secretariat staff supported NSIRA in the completion of 11 national security and intelligence reviews over the course of the 2023-24 fiscal year. A total of 13 Government of Canada organizations were subject to review and eight Ministers, plus the Prime Minister, went on to receive one or more of the NSIRA reports that were approved by members in the 2023-24 fiscal year.

Results achieved

- 10 section 34 ministerial reports
- 12 section 35 compliance reports

- 1 section 39 report on disclosures under the Security of Canada Information Disclosure Act
- NSIRA's first ever section 40 special report to the Prime Minister, which was tabled in Parliament

Of the 11 reviews completed this year, three reviews included multiple Government of Canada organizations by design. These three multi-organization reviews were:

- The annual review of disclosures under the Security of Canada Information Disclosure Act (SCIDA)
- The annual review of the implementation of directions issued under the Avoiding Complicity in Mistreatment by Foreign Entities Act (ACA)
- Review of the dissemination of intelligence on People's Republic of China political foreign interference, 2018-2024

All Departments/agencies covered in these multi-organizational reviews were: Canada Border Services Agency (CBSA), Canada Revenue Agency (CRA), Communications Security Establishment (CSE), Canadian Security Intelligence Service (CSIS), Department of Fisheries and Oceans (DFO), Department of National Defence and Canadian Armed Forces (DND/CAF), Financial Transactions and Reports Analysis Centre of Canada (FINTRAC), Global Affairs Canada (GAC), Immigration, Refugees and Citizenship Canada (IRCC), Privy Council Office (PCO), Public Safety Canada (PS), Royal Canadian Mounted Police (RCMP), and Transport Canada (TC).

Of the 11 reviews completed this year, four reviews focused on a topic that involved one Government of Canada organization:

- CSIS - two reviews
- CBSA – one review
- DND/CAF – one review

Of the 11 reviews completed reviews this year, four reviews focused on topics that spanned across two Government of Canada organizations:

- CSE and CSIS – one review
- CSE and Treasury Board Secretariat (TBS) – one review
- CSE and Shared Services Canada (SSC) – one review
- CSIS and PS – one review

Two departments were subject to NSIRA review for the first time: TBS and SSC.

During the reporting period, the Secretariat continued to refine its processes and methodology to assist the NSIRA review mandate, with the goal of promoting high-quality, impactful reviews. This maturation included the implementation of developed tracking and data collection with a view to using business intelligence to support data-informed decision-making and to optimize review operations. NSIRA Secretariat staff promoted transparency and accountability by working with CBSA, CRA, CSE, CSIS, DFO, DND/CAF, FINTRAC, GAC, IRCC, PS, RCMP and TC to redact and proactively publish 7 reports on the NSIRA website.

National security related complaints are independently investigated in a timely manner

In 2023-24, the NSIRA Secretariat saw the continued maturation of the processes underpinning the fulfillment of its investigation mandate. The conduct of the investigative process has increased its emphasis on timeliness and efficiency, as well as transparency in order to enhance the relevance of the process for complainants.

The level of investigative activities remained high and included an increase in complaints against CSIS with respect to delays in security assessments related to immigration applications.

During the past year, NSIRA Secretariat stabilized its investigative processes for complaints as a result of the implementation of procedures and practices that ensured that the conduct of investigations is fair, timely and transparent. With the normalization of the NSIRA Secretariat's work environment as a result of the dissipation of the constraints related to the COVID-19 pandemic, NSIRA investigations have seen an increase in efficiency. NSIRA completed six formal investigations and issued final reports in those cases, and concluded seven complaint matters by way of informal resolutions.

As of April 1, 2023, the NSIRA Secretariat implemented service standards related to the investigation of complaints. The service standards set internal time limits for important investigative steps for each type of complaint, under normal circumstances. The service standards specify the circumstances under which those time limits do not apply. The development of the service standards includes tracking and data collection on whether the NSIRA Secretariat is meeting its own service standards in the investigation of complaints. In 2023-24, it reached a success rate of 100% in meeting them.

Finally, the NSIRA Secretariat completed the last phase of a study on the collection of race-based data and other demographic information jointly commissioned with the CRCC. The study undertook work to assess the viability of the collection of identity-based and demographic data as part of the Government of Canada's ongoing anti-racism initiatives. Improved, more precise and more consistent tracking, collection and measurement of data is necessary to support anti-racism efforts in government. NSIRA continued its collaboration with the CRCC in determining an implementation strategy and this work will continue in 2024-25.

Outreach and collaboration

Engagement and collaboration with current and new partners as well as public outreach were a big part of the support provided to NSIRA by Secretariat staff this year. Secretariat staff engaged in regular interactions with their counterparts in domestic review bodies such as the Secretariat of the National Security and Intelligence Committee of Parliamentarians and the Civilian Review and Complaints Commission to coordinate activities in a way to avoid duplication in review efforts. Secretariat staff also established new collaborative relationships with counterparts at the various Agents of Parliament. In Fall 2023, the Secretariat supported NSIRA in hosting the Five Eyes Intelligence Oversight and Review Council (FIORC) annual conference in Ottawa. The 3-day event brought together review representatives from Canada, the United States, Australia, New Zealand, and the United Kingdom. The event was hosted in partnership with the Office of the Intelligence Commissioner. Secretariat staff further engaged in regular working level interactions with FIORC partners for the exchange of best practices and for the development of training in a variety of areas. As a result of Secretariat engagement efforts, NSIRA was able to establish important new connections with European partners and participated in the European Intelligence Oversight Conference. NSIRA also secured observer status participation in the Intelligence

Oversight Working Group which gathers European oversight and review bodies. Secretariat staff also supported NSIRA in the production of the NSIRA Public Annual Report; the main public report informing Canadians about NSIRA’s work. In addition, Secretariat staff implemented timelier regular publication of unclassified versions of NSIRA reports throughout the year to engage the Canadian public regularly about NSIRA’s work.

Key risks

Effective review requires timely and complete responses to NSIRA’s requests for information, open and candid briefings, and mutual respect. Despite NSIRA’s expansive access rights under the NSIRA Act, Secretariat staff continued to note some instances where Government of Canada organizations did not prioritize the work of review or were not fully responsive to access requests. Compounding these challenges were outdated information management systems and practices within many reviewed organizations, which slowed down responsiveness. While work remains to be done on this front, Secretariat staff have shown excellent resilience and persistence in pushing Government of Canada organizations that are subject to NSIRA review to meet NSIRA’s expectations of responsiveness as an independent review body.

With respect to the Secretariat’s service standards, one risk to the achievement of the planned results for this core responsibility is the procedural unpredictability of NSIRA’s investigations due to the quasi-judicial nature of the process and the institutional independence of NSIRA members in the conduct of their investigations. Procedural unpredictability may result in some investigations becoming more protracted than others depending on the complexity of the complaint that NSIRA must address. In order to mitigate such a risk, the Secretariat’s service standards for the key steps in the process require that all necessary information, including documentary and oral evidence, be before NSIRA for the steps in question to be completed. With the variances in the length of time required for this totality of information to be before NSIRA, the Secretariat’s risk of a service standard lapsing is mitigated.

Resources required to achieve results

Table 2: Snapshot of resources required for National Security and Intelligence Reviews and Complaints Investigations

Table 2 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	\$10,807,324	\$7,307,710
Full-time equivalents	69	51

[Complete financial](#) and [human resources information](#) for the NSIRA Secretariat’s program inventory is available on GC InfoBase.

Related government-wide priorities

Gender-based analysis plus

In the fiscal year 2023-2024, the NSIRA Secretariat has continued to advance the Human Rights, Accessibility, Employment Equity, Diversity, and Inclusion (EEDI) Action Plan initiated on April 1, 2022. This includes incorporating a GBA+ lens into the design and implementation of policies and programs.

The Secretariat has continued to align its policies, programs, and practices with human rights, accessibility, and EE principles. The NSIRA Secretariat completed the final phase of a study on the collection of race-based and other demographic data, conducted in collaboration with the CRCC. This study evaluated the feasibility of collecting identity-based and demographic information to support the Government of Canada’s ongoing anti-racism initiatives. Enhanced, accurate, and consistent tracking, collection, and measurement of this data are essential for advancing anti-racism efforts within the government. NSIRA continued to work with the CRCC to develop an implementation strategy, with plans to further this initiative in 2024-25.

This year saw the publication of our Accessibility Plan – First Progress Report, which focused on increasing awareness and improving accessibility within the workforce and workplace. Through internal capacity building and new service agreements, NSIRA aims to address previously lagging areas and integrate accessibility sustainably across all operations.

In spring 2023, the Public Service Employee Survey (PSES) 2022 results were released to all staff, providing an opportunity to reflect on NSIRA employees’ views on the organization’s strengths and challenges regarding diversity and inclusion.

Additionally, the NSIRA Secretariat has initiated the development of a pay equity plan to ensure equitable compensation for all employees in compliance with the Pay Equity Act. These efforts reflect NSIRA's ongoing commitment to fostering a more inclusive and equitable environment.

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals
More information on NSIRA Secretariat’s contributions to Canada’s Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in our [Departmental Sustainable Development Strategy](#).

Internal services

In this section

- [Description](#)
- [Progress on results](#)
- [Resources required to achieve results](#)
- [Contracts awarded to Indigenous business](#)

Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 8 categories of internal services:

- management and oversight services
- human resources management services
- financial management services
- information management services
- information technology services
- real property management services
- materiel management services
- acquisition management services

Progress on results

This section presents details on how the department performed to achieve results and meet targets for internal services.

During the reporting period, the NSIRA Secretariat continued to take steps to ensure resources were deployed in the most effective and efficient manner possible and its operations and administrative structures, tools and processes continued to focus on supporting the delivery of its priorities. Several tools to improve the ability for budget managers to plan and forecast were deployed and implemented in the forecasting cycle.

The Secretariat recognizes the need to be an inclusive, healthy, and flexible employer. Over the past year, we have encouraged flexible working arrangements, such as teleworking, to achieve work–life balance and meet performance expectations.

With the collaboration from PSPC, RCMP and CSE, the NSIRA Secretariat has completed a two-year construction project and has expanded its footprint with the addition of approx. 50 workstations with an occupancy target date of August 2024. The facilities team will continue the work associated with the Accessibility Canada Act management action plan, specifically the built environment.

The NSIRA Secretariat has explored various tools to assist with the material management program and will seek to implement the solution in the coming fiscal years once the tools and resources are in place.

The implementation of GCdocs within our organization is progressing significantly, reflecting our commitment to improving our information management. We have recently completed the configuration of the Protected B GCdocs environment, aligned with the updated organizational file plan. Additionally, we have initiated the document migration plan, marking a key milestone in our transition toward more efficient, secure, and compliant document handling. This advancement supports our goal of enhancing productivity, ensuring regulatory compliance, and improving collaboration across our organization.

Resources required to achieve results

Table 3: Resources required to achieve results for internal services this year

Table 3 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	\$12,201,901	\$7,654,469
Full-time equivalents	31	24

The [complete financial and human resources information](#) for the NSIRA Secretariat’s program inventory is available on GC InfoBase.

Contracts awarded to Indigenous businesses

Government of Canada departments are to meet a target of awarding at least 5% of the total value of contracts to Indigenous businesses each year. This commitment is to be fully implemented by the end of 2024–25.

NSIRA Secretariat is a Phase 3 department and is aiming to achieve the minimum 5% target by the end of 2024–25. For the year 2023-24, the actual percentage was 1% which includes commodities from Economic Object Code 1172 – Offices and Stationary Supplies and Economic Code 0630 Repairs and Maintenance Office buildings.

Some of the measures the NSIRA secretariat is taking to achieve the 5% minimum target include the implementation of a strategy to create more opportunities for Indigenous businesses, implementing tools such as an addition to our internal checklist that requires that indigenous procurement options are considered and the possibility of initiating discussion around potential set asides or areas of focus for indigenous procurement.

The Secretariat continues to explore various ways to improve our implementation strategy to create more opportunities for Indigenous businesses by including a periodic review of results against target and potential system adjustments to allow for more accurate and efficient tracking.

Spending and human resources

In this section

- [Spending](#)
- [Funding](#)
- [Financial statement highlights](#)
- [Human resources](#)

Spending

This section presents an overview of the department's actual and planned expenditures from 2021–22 to 2026–27.

Budgetary performance summary

Table 4 Actual three-year spending on core responsibilities and internal services (dollars)

Table 4 presents how much money NSIRA Secretariat spent over the past three years to carry out its core responsibilities and for internal services.

Core responsibilities and internal services	2023–24 Main Estimates	2023–24 total authorities available for use	Actual spending over three years (authorities used)
National Security and Intelligence Reviews and Complaints Investigations	\$10,807,324	\$11,622,473	<ul style="list-style-type: none"> • 2021–22: \$7,394,642 • 2022–23: \$7,756,271 • 2023–24: \$9,110,398
Internal services	\$12,201,901	\$12,568,128	<ul style="list-style-type: none"> • 2021–22: \$9,895,112 • 2022–23: \$10,532,876 • 2023–24: \$10,535,328
Total	\$23,009,225	\$24,115,856	

Analysis of the past three years of spending

More financial information from previous years is available on the [Finances section of GC Infobase](#).

Table 5 Planned three-year spending on core responsibilities and internal services (dollars)

Table 5 presents how much money NSIRA Secretariat’s plans to spend over the next three years to carry out its core responsibilities and for internal services.

Core responsibilities and internal services	2024–25 planned spending	2025–26 planned spending	2026–27 planned spending
National Security and Intelligence Reviews and Complaints Investigations	\$10,852,987	\$10,852,051	\$10,852,051
Subtotal	\$10,852,987	\$10,852,051	\$10,852,051
Internal services	\$7,722,123	\$7,758,034	\$7,758,034
Total	\$18,575,110	\$18,610,085	\$18,610,085

Analysis of the next three years of spending

Spending over the next three years is anticipated to remain constant as the facilities fit-up and expansion is completed and the organization is nearing a steady state. No additional special projects are planned that would impact overall spending.

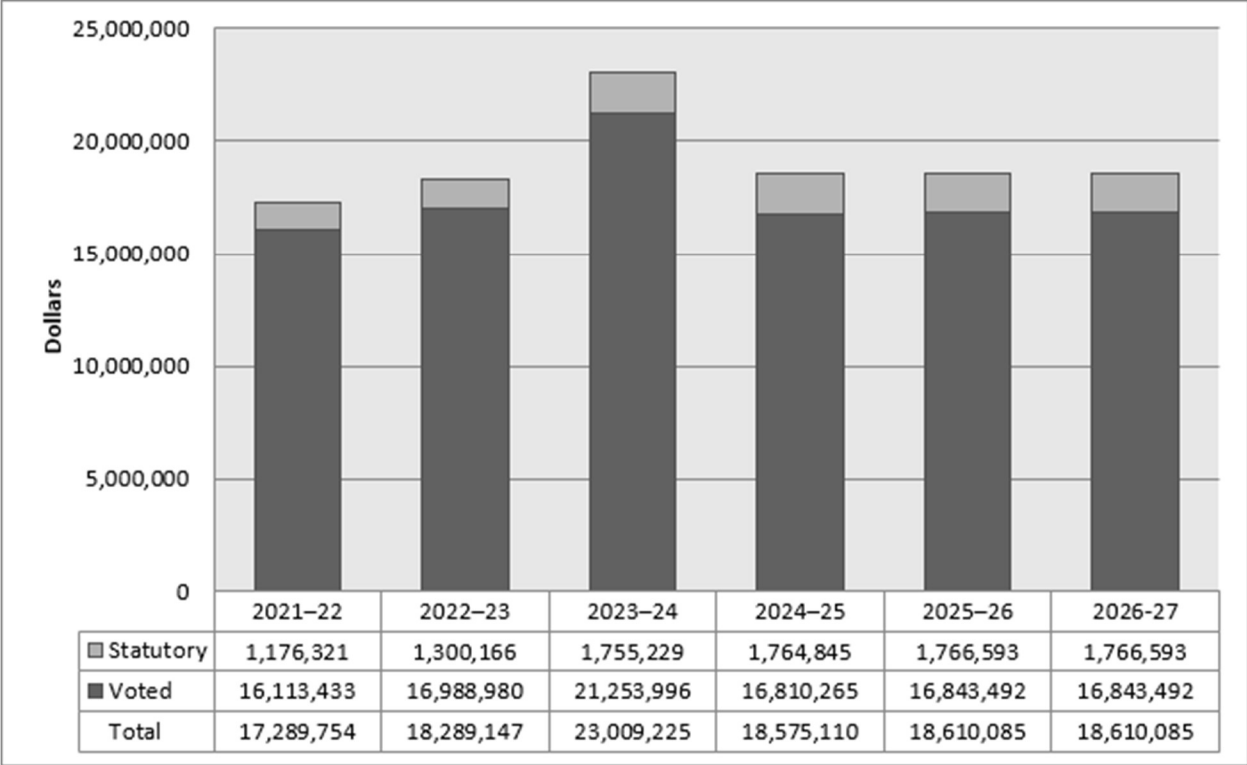
More [detailed financial information from previous years](#) is available on the Finances section of GC Infobase.

Funding

This section provides an overview of the department's voted and statutory funding for its core responsibilities and for internal services. For further information on funding authorities, consult the [Government of Canada budgets and expenditures](#).

Graph 1: Approved funding (statutory and voted) over a six-year period

Graph 1 summarizes the department's approved voted and statutory funding from 2021-22 to 2026-27.



Text version of graph 1

Bar graph that summarizes the department's approved voted and statutory funding from 2021-22 to 2026-27

Analysis of statutory and voted funding over a six-year period
 Funding over the next six years is anticipated to remain constant as the facilities fit-up and expansion is completed and the organization is nearing a steady state. No additional special projects are planned or anticipated that would necessitate additional funding.

For further information on NSIRA Secretariat’s departmental voted and statutory expenditures, consult the [Public Accounts of Canada](#).

Financial statement highlights

NSIRA Secretariat’s [complete financial statements](#) (unaudited) for the year ended March 31, 2024, are available online.

Table 6 Condensed Statement of Operations (unaudited) for the year ended March 31, 2024 (dollars)
 Table 6 summarizes the expenses and revenues for 2023–24 which net to the cost of operations before government funding and transfers.

Financial information	2023–24 actual results	2023–24 planned results	Difference (actual results minus planned)
Total expenses	\$18,223	\$23,009	-\$4,786

Financial information	2023–24 actual results	2023–24 planned results	Difference (actual results minus planned)
Total revenues	\$0	\$0	\$0
Net cost of operations before government funding and transfers	\$18,223	\$23,009	-\$4,786

The 2023–24 planned results information is provided in NSIRA Secretariat’s [Future-Oriented Statement of Operations and Notes 2023–24](#).

Table 7 summarizes actual expenses and revenues which net to the cost of operations before government funding and transfers.

Financial information	2023–24 actual results	2022–23 actual results	Difference (2023-24 minus 2022-23)
Total expenses	\$18,223	\$19,586	-\$1,363
Total revenues	\$0	\$0	\$0
Net cost of operations before government funding and transfers	\$18,223	\$19,586	-\$1,363

Table 8 Condensed Statement of Financial Position (unaudited) as of March 31, 2024 (dollars)

Table 8 provides a brief snapshot of the department’s liabilities (what it owes) and assets (what the department owns), which helps to indicate its ability to carry out programs and services.

Financial information	Actual fiscal year (2023–24)	Previous fiscal year (2022–23)	Difference (2023–24 minus 2022–23)
Total net liabilities	\$2,374	\$2,050	\$324
Total net financial assets	\$1,779	\$1,578	\$201
Departmental net debt	\$595	\$472	\$123
Total non-financial assets	\$7,391	\$2,240	\$5,151
Departmental net financial position	\$6,796	\$1,768	\$5,028

Human resources

This section presents an overview of the department’s actual and planned human resources from 2021–22 to 2026–27.

Table 9: Actual human resources for core responsibilities and internal services

Table 9 shows a summary of human resources, in full-time equivalents (FTEs), for NSIRA Secretariat’s core responsibilities and for its internal services for the previous three fiscal years.

Core responsibilities and internal services	2021–22 actual FTEs	2022–23 actual FTEs	2023–24 actual FTEs
National Security and Intelligence Reviews and Complaints Investigations	52	53	51
Subtotal	52	53	51
Internal services	22	25	24
Total	74	78	75

Analysis of human resources over the last three years

The increase in FTEs from 74 in 2021–22 to 78 in 2022–23 is primarily a result of the staffing of vacant positions. There have been no significant differences in the past two years. NSIRA Secretariat human resources is expected to remain constant. Minor fluctuations reflect normal staff turnover.

Table 10: Human resources planning summary for core responsibilities and internal services

Table 10 shows information on human resources, in full-time equivalents (FTEs), for each of NSIRA Secretariat’s core responsibilities and for its internal services planned for the next three years. Human resources for the current fiscal year are forecasted based on year to date.

Core responsibilities and internal services	2024–25 planned FTEs	2025–26 planned FTEs	2026–27 planned FTEs
National Security and Intelligence Reviews and Complaints Investigations	69	69	69
Subtotal	69	69	69
Internal services	31	31	31
Total	100	100	100

Analysis of human resources for the next three years

FTE count to remain constant across the board.

Corporate information

Departmental profile

Appropriate minister(s): The Right Honourable Justin Trudeau, Prime Minister of Canada

Institutional head: Charles Fugère, Executive Director

Ministerial portfolio: Privy Council Office

Enabling instrument(s): [National Security and Intelligence Review Agency Act](#)

Year of incorporation / commencement: 2019

Departmental contact information

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K1P 5W5

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Website(s): <https://nsira-ossnr.gc.ca/>

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#). This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

Definitions

appropriation (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, departments or individuals; and payments to Crown corporations.

core responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel)

A report on the plans and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament each spring.

departmental priority (priorité)

A plan or project that a department has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

departmental result (résultat ministériel)

A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

departmental result indicator (indicateur de résultat ministériel)

A quantitative measure of progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels)

A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

Full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. For a particular position, the full-time equivalent figure is the ratio of number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

gender-based analysis plus (GBA Plus) (analyse comparative entre les sexes plus [ACS Plus])

An analytical tool used to assess support the development of responsive and inclusive how different groups of women, men and gender-diverse people experience policies, programs and policies, programs, and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education, ethnicity, economic status, geography (including rurality), language, race, religion, and sexual orientation.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2022–23 Departmental Results Report, government-wide priorities are the high-level themes outlining the government's agenda in the [November 23, 2021, Speech from the Throne](#): building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fight harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation; and fighting for a secure, just and equitable world.

horizontal initiative (initiative horizontale)

An initiative where two or more federal departments are given funding to pursue a shared outcome, often linked to a government priority.

non-budgetary expenditures (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)

What a department did with its resources to achieve its results, how well those results compare to what the department intended to achieve, and how well lessons learned have been identified.

performance indicator (indicateur de rendement)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an department, program, policy or initiative respecting expected results.

plan (plan)

The articulation of strategic choices, which provides information on how a department intends to achieve its priorities and associated results. Generally, a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead to the expected result.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

program (programme)

Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

program inventory (répertoire des programmes)

Identifies all the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

result (résultat)

A consequence attributed, in part, to an department, policy, program or initiative. Results are not within the control of a single department, policy, program or initiative; instead they are within the area of the department's influence.

Indigenous business (entreprise autochtones)

For the purpose of the *Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses* and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, a department that meets the definition and requirements as defined by the [Indigenous Business Directory](#).

statutory expenditures (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

target (cible)

A measurable performance or success level that a department, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)

Expenditures that Parliament approves annually through an appropriation act. The vote wording becomes the governing conditions under which these expenditures may be made.