



Canadian
Intergovernmental
Conference
Secretariat

Secrétariat
des conférences
intergouvernementales
canadiennes

QUARTERLY FINANCIAL REPORT
for the quarter ended
September 30, 2023

2023-24

Canada 

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

1. 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 Directive on Accounting Standards. This report should be read in conjunction with the 2023-24 Main Estimates.

The mandate of the Canadian Intergovernmental Conference Secretariat (CICS) is to support federal, provincial, and territorial governments in the planning and conduct of senior level intergovernmental conferences held across Canada. The primary objective of CICS is to relieve client departments of the numerous technical and administrative tasks associated with the planning and conduct of multilateral conferences, thereby enabling participants to concentrate on substantive intergovernmental policy issues. CICS provides continuous, effective, and impartial administrative services to these meetings.

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 department's spending authorities granted by Parliament and those used by the department consistent with the 2023-24 Main Estimates. 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.

As part of the departmental performance reporting process, CICS prepares its annual departmental financial statements on a full accrual basis in accordance with Treasury Board accounting policies, which are based on the Canadian Generally Accepted Accounting Principles for the public sector. However, the spending authorities voted by Parliament remain on an expenditure basis.

2. Highlights of fiscal quarter and fiscal year to date (YTD) results

Operating expenses from July 1 to September 30, 2023, increased slightly (by \$175,000) in this second quarter compared with the same period in 2022-23. These increases are mainly due to the staffing of new positions and the high cost of professional and special services to support conference services. To date, CICS has supported 22 in-person conferences and 24 videoconferences, compared with 25 in-person conferences and 27 videoconferences over the same period in 2022-23.

2.1 Statement of Authorities

CICS' authorities for 2023-24 as of the second quarter are approximately \$45,000 lower than last year (a decrease of \$54,700 in voted authorities and an increase of \$9,700 in statutory authorities), due to a lower operating budget carry-forward than in the previous year.

2.2 Statement of Department Budgetary Expenditures by Standard Object

Year to date operating expenses to September 30, 2023, are \$3 million, approximately \$257,000 higher than for the same period in 2022-23. The observed increase is largely attributable to the following factors:

- Personnel: an increase of \$103,000 due to the staffing of new positions.
- Professional and special services: an increase of \$100,000, mainly related to the increase in human resources services with Public Services and Procurement Canada, increases in translation and interpreter costs, and higher training costs for CICS employees.
- Acquisition of machinery and equipment: an increase of \$41,000 to provide the necessary equipment for new employees.

3. Risks and Uncertainties

CICS does not convene intergovernmental meetings. Rather, it responds to decisions by governments to meet on key national or sectoral issues. The choice of venue, frequency in a given year, date and duration are all factors outside the control of the Secretariat. CICS continues to develop and use forecasting tools to estimate costs and plan for conferences as requests are received.

As a micro agency, CICS runs the risk of losing key personnel and experiencing periods when key roles are not filled. CICS is always looking to increase provincial and territorial representation on the Conference Services staff, in order to maintain a high degree of neutrality and apply diverse perspectives to its service delivery model.

4. Significant changes in relation to operations, personnel, and program

There were no significant operational, personnel or program changes during this quarter. However, with the additional funding received as part of Budget 2023, in the second period, CICS has continued to serve its customers while assessing its long-term viability, reviewing the current organization model, putting forward new service delivery implementation processes, and establishing the necessary resources for the future. In addition to the key elements presented above, CICS continues to expand its staff complement to meet the needs of new projects and to continue to serve more conferences.

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Approval by Senior Officials

Original signed by:

Ruth Onyancha
Secretary
Ottawa, Canada

Date: September 21, 2023

Original signed by:

Carole Bourget
Chief Financial Officer
Ottawa, Canada

Date: September 21, 2023

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STATEMENT OF AUTHORITIES (unaudited)

(in dollars)	Fiscal year 2023-24			Fiscal Year 2022-23		
	Total available for use for the year ending March 31, 2024*	Used during the quarter ended September 30, 2023	Year to date used at quarter-end	Total available for use for the year ending March 31, 2023*	Used during the quarter ended September 30, 2022	Year to date used at quarter-end
Vote 1 – Net Operating expenditures	5,839,040	1,903,594	3,011,543	5,893,711	1,731,468	2,759,669
Budgetary Statutory authorities	452,447	113,112	226,224	442,767	110,692	221,384
Total Budgetary authorities	6,291,487	2,016,706	3,237,767	6,336,478	1,842,160	2,981,053
Total authorities	6,291,487	2,016,706	3,237,767	6,336,478	1,842,160	2,981,053

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

Departmental budgetary expenditures by Standard Object (unaudited)

(in dollars)	Fiscal year 2023-24			Fiscal Year 2022-23		
	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended September 30, 2022	Year to date used at quarter-end
Expenditures:						
Personnel	3,510,632	978,719	1,777,046	3,394,544	923,297	1,674,253
Transportation and communications	601,096	294,262	473,795	735,915	348,009	434,685
Information	29,237	4,119	5,941	46,500	786	1,310
Professional and special services	1,320,795	482,740	635,048	1,365,575	343,468	535,402
Rentals	645,422	202,707	270,584	683,944	207,175	307,861
Repair and maintenance	9,034	368	368.00	10,000	-	-
Utilities, materials and supplies	30,445	15,085	22,288	15,000	4,700	4,917
Acquisition of machinery and equipment	144,826	44,463	52,974	85,000	8,262	12,072
Other subsidies and payments	-	-5,757	-277	-	6,463	10,553
Total net budgetary expenditures	6,291,487	2,016,706	3,237,767	6,336,478	1,842,160	2,981,053