

# National Security and Intelligence Review Agency Secretariat

## Quarterly financial report for the quarter ended June 30<sup>th</sup>, 2025

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

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### 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 Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report. This quarterly financial report should be read in conjunction with the [2025–2026 Main Estimates](#).

This quarterly report has not been subject to an external audit or review.

### Mandate

The National Security and Intelligence Review Agency (NSIRA) is an independent external review body that reports to Parliament. Established in July 2019, 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

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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

A summary description NSIRA's program activities can be found in [Part II of the Main Estimates](#). Information on [NSIRA's mandate](#) can be found on its website.

### **Basis of presentation**

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the agency's spending authorities granted by Parliament and those used by the agency, consistent with the 2025–2026 Main Estimates. This quarterly report has been prepared using a special-purpose financial reporting framework (cash basis) 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 authorities for specific purposes.

### **Highlights of the fiscal quarter and fiscal year-to-date results**

This section highlights the significant items that contributed to the net increase or decrease in authorities available for the year and actual expenditures for the quarter ended June 30, 2025.

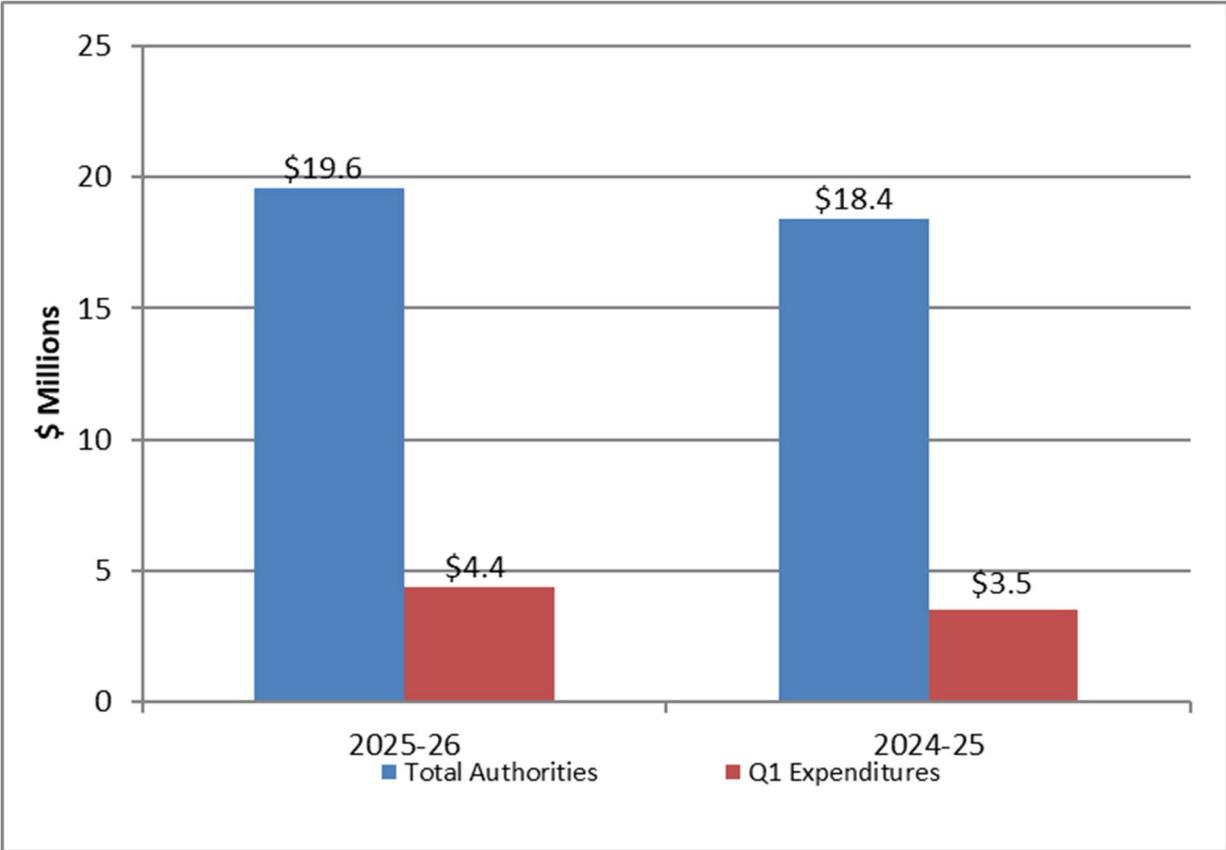
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NSIRA Secretariat spent approximately 22% of its authorities by the end of the first quarter, compared with 19% in the same quarter of 2024–2025 (see graph 1).

**Graph 1: Comparison of total authorities and total net budgetary expenditures, Q1 2025–2026 and Q1 2024–2025**



### Significant changes to authorities

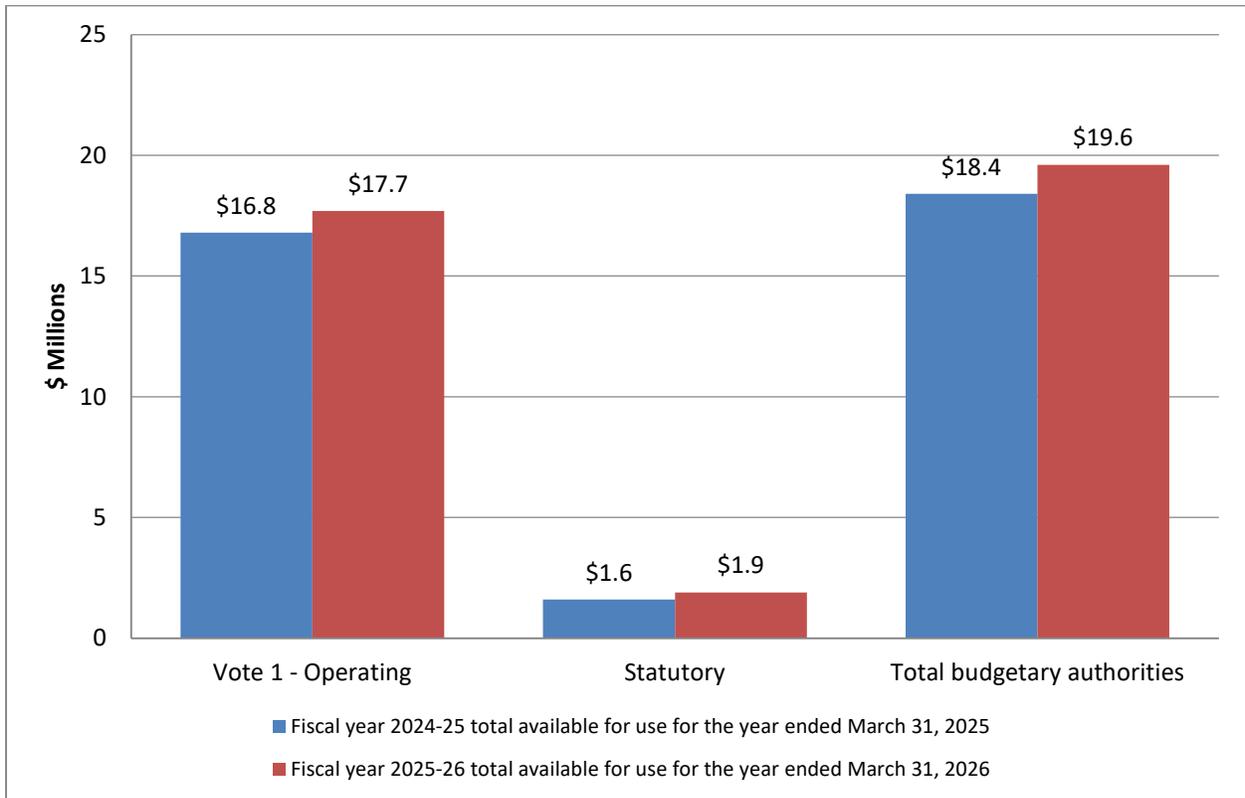
As of June 30, 2025, Parliament had approved \$19.6 million in total authorities for use by NSIRA Secretariat for 2025–2026 compared with \$18.4 million as of June 30, 2024, for a net increase of \$1.2 million or 6.5% (see graph 2).

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**Graph 2: Variance in authorities as at June 30, 2025**



*Details may not sum to totals due to rounding*

The increase of \$1.2 million in authorities is mostly explained by top-ups for updated collective bargaining agreements.

### Significant changes to quarter expenditures

The first quarter expenditures totalled \$4.4 million for an increase of \$0.9 million when compared with \$3.5 million spent during the same period in 2024–2025. Table 1 presents budgetary expenditures by standard object.

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**Table 1**

Variations in expenditures by standard object (in thousands of dollars)	Fiscal year 2025-26: expended during the quarter ended June 30, 2025	Fiscal year 2024-25: expended during the quarter ended June 30, 2024	Variance \$	Variance %
Personnel	4,070	3,008	1,062	35%
Transportation and communications	46	58	(12)	(21%)
Information	0	6	(6)	(100%)
Professional and special services	270	269	1	0%
Rentals	1	25	(24)	(96%)
Repair and maintenance	16	3	13	433%
Utilities, materials, and supplies	4	28	(24)	(86%)
Acquisition of machinery and equipment	0	12	(12)	(100%)
Other subsidies and payments	2	79	(77)	(97%)
<b>Total gross budgetary expenditures</b>	<b>4,409</b>	<b>3,488</b>	<b>921</b>	<b>26%</b>

*\*Details may not sum to totals due to rounding*

### *Personnel*

The increase of \$1,062,000 is explained by increases in average salaries due to updated collective bargaining agreements and an increase in FTEs.

### *Rentals*

The decrease of \$24,000 is explained by the elimination of temporary office space.

### *Repair and maintenance*

The increase of \$13,000 is explained by the need for some minor building repairs in 2025-26.

### *Utilities, materials, and supplies*

The decrease of \$24,000 is explained by unreconciled acquisition card purchases in 2024-25.

### *Acquisition of machinery and equipment*

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The increase of \$12,000 is explained by several one-time equipment purchases in 2024-25.

### *Other subsidies and payments*

The decrease of \$77,000 is explained by a decrease in salary overpayments.

## **Risks and uncertainties**

The funding received to offset pay increases was insufficient to cover such increases and as a result, NSIRA Secretariat will be required to reduce its overall staffing level to remain within budget. Reductions in staffing could cause a reduction in the number of reviews and investigations the Secretariat is able to produce on a yearly basis.

NSIRA Secretariat is closely monitoring pay transactions to identify and address over and under payments in a timely manner and continues to apply ongoing mitigating controls.

Mitigation measures for the risks outlined above have been identified and are factored into NSIRA Secretariat's approach and timelines for the execution of its mandated activities.

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### **Significant changes in relation to operations, personnel and programs**

There have been no changes to the NSIRA Secretariat Program.

### **Approved by senior officials:**

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Charles Fugère  
Executive Director

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Amanda Wark  
A/Chief Financial Officer

*Ottawa, Canada*

*Date:*

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### Appendix

#### Statement of authorities (unaudited)

<i>(in thousands of dollars)</i>	Fiscal year 2025-2026			Fiscal year 2024-2025		
	Total available for use for the year ending March 31, 2026 (note 1)	Used during the quarter ended June 30, 2025	Year to date used at quarter-end	Total available for use for the year ending March 31, 2025 (note 1)	Used during the quarter ended June 30, 2024	Year to date used at quarter-end
Vote 1 - Net operating expenditures	17,697	3,932	3,932	16,810	3,088	3,088
<b>Budgetary statutory authorities</b>						
Contributions to employee benefit plans	1,908	477	477	1,601	400	400
<b>Total Budgetary authorities (note 2)</b>	<b>19,605</b>	<b>4,409</b>	<b>4,409</b>	<b>18,411</b>	<b>3,488</b>	<b>3,488</b>

Note 1: Includes only authorities available for use and granted by Parliament as at quarter-end.

Note 2: Details may not sum to totals due to rounding.

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### Departmental budgetary expenditures by standard object (unaudited)

<i>(in thousands of dollars)</i>	Fiscal year 2025-2026			Fiscal year 2024-2025		
	Planned expenditures for the year ending March 31, 2026 (note 1)	Expended during the quarter ended June 30, 2025	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended June 30, 2024	Year-to-date used at quarter-end
<b>Expenditures</b>						
Personnel	14,377	4,070	4,070	13,205	3,008	3,008
Transportation and communications	497	46	46	685	58	58
Information	42	0	0	76	6	6
Professional and special services	4,169	270	270	3,577	269	269
Rentals	281	1	1	309	25	25
Repair and maintenance	72	16	16	436	3	3
Utilities, materials, and supplies	74	4	4	58	28	28
Acquisition of machinery and equipment	93	0	0	65	12	12
Other subsidies and payments	0	2	2	0	79	79
<b>Total gross budgetary expenditures (note 2)</b>	<b>19,605</b>	<b>4,409</b>	<b>4,409</b>	<b>18,411</b>	<b>3,488</b>	<b>3,488</b>

Note 1: Includes only authorities available for use and granted by Parliament as at quarter-end.

Note 2: Details may not sum to totals due to rounding.