

National Security and Intelligence Review Agency Secretariat

Quarterly financial report for the quarter ended September 30, 2025

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.

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 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

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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 of 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 secretariat's spending authorities granted by Parliament and those used by the secretariat, 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.

The Department 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 fiscal year-to-date results

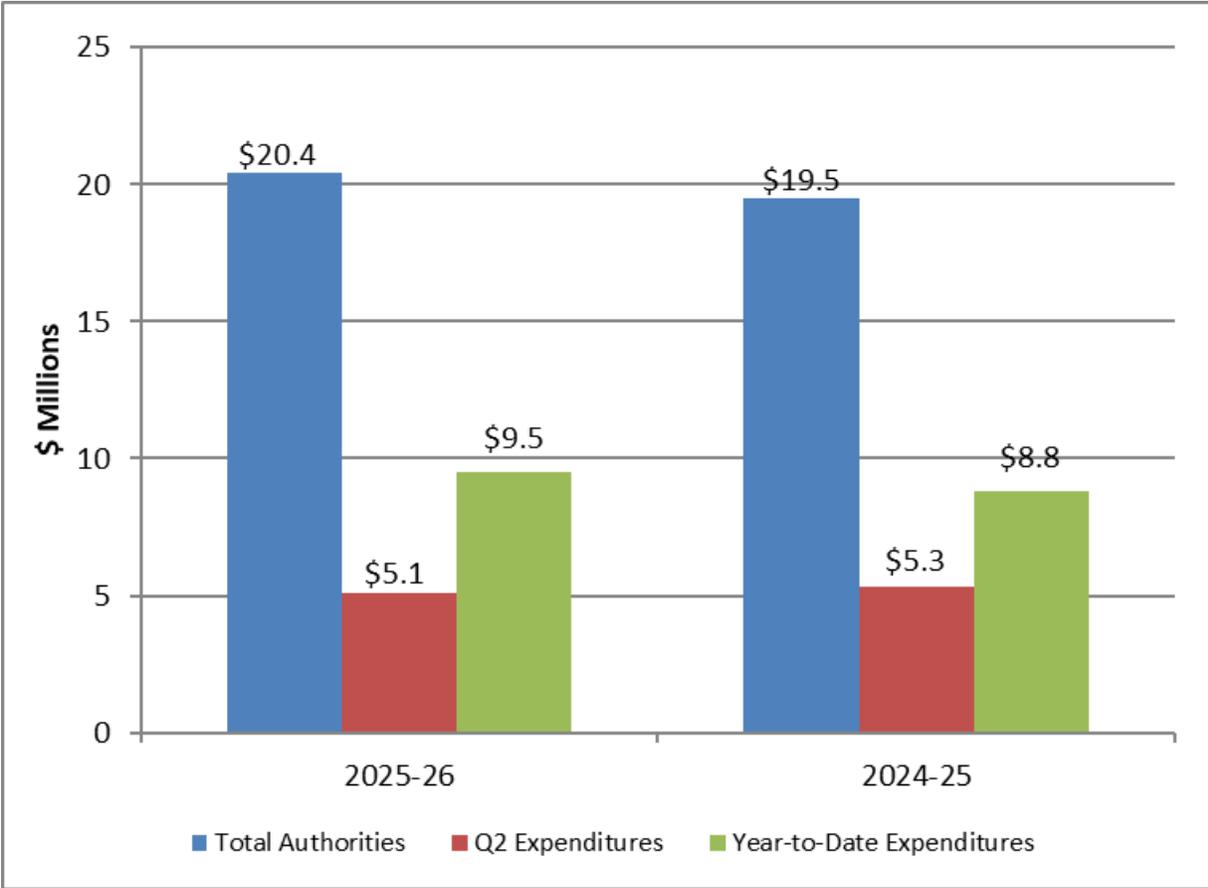
This section highlights the significant items that contributed to the net increase or decrease in authorities available for the year and actual expenditures for the quarter ended September 30, 2025.

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NSIRA Secretariat spent approximately 47% of its authorities by the end of the second quarter, compared with 45% in the same quarter of 2024–2025 (see graph 1).

Graph 1: Comparison of total authorities and total net budgetary expenditures, Q2 2025–2026 and Q2 2024–2025 (in millions of dollars)



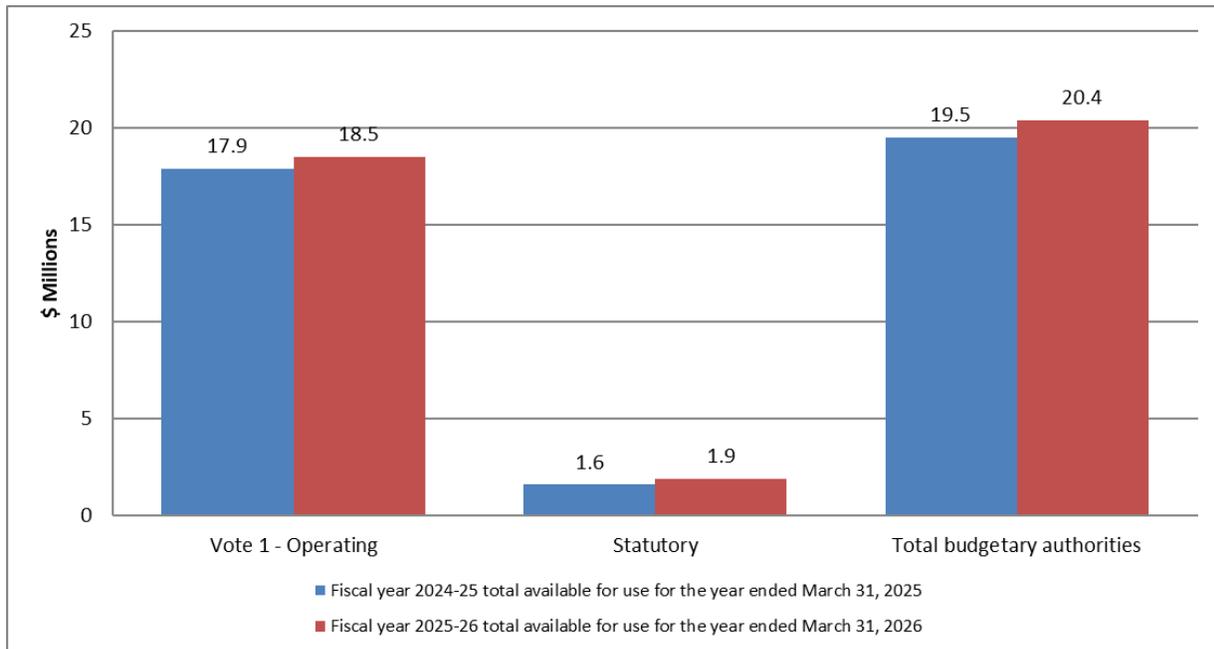
Significant changes to authorities

As of September 30, 2025, Parliament had approved \$20.4 million in total authorities for use by NSIRA Secretariat for 2025–2026 compared with \$19.5 million as of September 30, 2024, for a net increase of \$0.9 million or 4.6% (see graph 2).

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Graph 2: Variance in authorities as at September 30, 2025 (in millions of dollars)



Details may not sum to totals due to rounding

The increase of \$0.9 million in authorities is mostly explained by salary top-ups from Treasury Board Secretariat for updated collective bargaining agreements.

Significant changes to quarter expenditures

The second quarter expenditures totalled \$5.1 million for a decrease of \$0.2 million when compared with \$5.3 million spent during the same period in 2024–2025. Table 1 presents budgetary expenditures by standard object.

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Table 1: Departmental budgetary expenditures by Standard Object (unaudited)

Fiscal year 2025-2026 (in thousands of dollars)

Variations in expenditures by standard object	Fiscal year 2025-2026: expended during the quarter ended September 30, 2025	Fiscal year 2024-2025: expended during the quarter ended September 30, 2024	Variance \$	Variance %
Personnel	3,674	3,856	(182)	(5%)
Transportation and communications	28	77	(49)	(64%)
Information	15	7	8	114%
Professional and special services	1,346	1,320	26	2%
Rentals	24	17	7	41%
Repair and maintenance	6	37	(31)	(84%)
Utilities, materials, and supplies	11	12	(1)	(8%)
Acquisition of machinery and equipment	0	8	(8)	(100%)
Other subsidies and payments	2	(38)	40	(105%)
Total gross budgetary expenditures	5,106	5,296	(190)	(4%)

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

Transportation and communications

The decrease of \$49,000 is due to a reduction in travel and relocation across the department.

Repair and maintenance

The decrease of \$31,000 is explained by some one-time office repairs in fiscal year 2024-2025.

Other subsidies and payments

The increase of \$40,000 is explained by a increase in the recovery of salary overpayments.

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Significant changes to year-to-date expenditures

The year-to-date expenditures totalled \$9.5 million for an increase of \$0.7 million (8%) when compared with \$8.8 million spent during the same period in 2024-2025. Table 2 presents budgetary expenditures by standard object.

Table 2: Departmental budgetary expenditures by Standard Object (unaudited) (continued)

Fiscal year 2025-2026 (in thousands of dollars)

Variations in expenditures by standard object (in thousands of dollars)	Fiscal year 2025-26: year-to-date expenditures as of September 30, 2025	Fiscal year 2024-25: year-to-date expenditures as of September 30, 2024	Variance \$	Variance %
Personnel	7,744	6,864	880	13%
Transportation and communications	74	135	(61)	(45%)
Information	15	13	2	15%
Professional and special services	1,616	1,589	27	2%
Rentals	25	42	(17)	(40%)
Repair and maintenance	22	40	(18)	(45%)
Utilities, materials and supplies	15	40	(25)	(63%)
Acquisition of machinery and equipment	0	20	(20)	(100%)
Other subsidies and payments	4	41	(37)	(90%)
Total gross budgetary expenditures	9,515	8,784	731	8%

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

Personnel

The increase in Personnel of \$880,000 is due to an increase in both FTEs and average salary per FTE.

Transportation and communications

The decrease of \$61,000 is mainly due to a reduction in travel and relocation across the department.

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Rentals

The decrease of \$17,000 is attributed to the decommissioning of a rental building, and the timing of invoicing for our HR system.

Repair and maintenance

The decrease of \$18,000 is explained by some one-time office repairs in fiscal year 2024-2025.

Utilities, materials and supplies

The decrease of \$25,000 is due to faster acquisition card reconciliation, resulting in a decrease in the MasterCard suspense account.

Acquisition of machinery and equipment

The decrease of \$20,000 is mainly explained by one-time equipment purchases in 2024-2025.

Other subsidies and payments

The decrease of \$37,000 is explained by an overall decrease in the recovery of 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.

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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.

Approval by Senior Officials:

Charles Fugère
Executive Director

Martyn Turcotte
Chief Financial Officer

Ottawa, Canada

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Appendix

Statement of authorities (*unaudited*)

Fiscal year 2025-2026 and 2024-2025 (in thousands of dollars)

	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 September 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 September 30, 2024	Year to date used at quarter-end
Vote 1 - Net operating expenditures	18,522	4,629	8,561	17,857	4,895	7,983
Budgetary statutory authorities						
Contributions to employee benefit plans	1,908	477	954	1,601	401	801
Total Budgetary authorities (note 2)	20,430	5,106	9,515	19,458	5,296	8,784

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

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

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Departmental budgetary expenditures by Standard Object (*unaudited*)

Fiscal year 2025-2026 and 2024-2025 (in thousands of dollars)

	Fiscal year 2025-2026			Fiscal year 2024-2025		
	Planned expenditures for the year ending March 31, 2026 (note 1)	Expended during the quarter ended September 30, 2025	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2025 (note 1)	Expended during the quarter ended September 30, 2024	Year-to-date used at quarter-end
Expenditures						
Personnel	14,377	3,674	7,744	13,205	3,856	6,864
Transportation and communications	497	28	74	685	77	135
Information	42	15	15	76	7	13
Professional and special services	4,994	1,346	1,616	4,624	1,320	1,589
Rentals	281	24	25	309	17	42
Repair and maintenance	72	6	22	436	37	40
Utilities, materials, and supplies	74	11	15	58	12	40
Acquisition of machinery and equipment	93	0	0	65	8	20
Other subsidies and payments	0	2	4	0	(38)	41
Total gross budgetary expenditures (note 2)	20,430	5,106	9,515	19,458	5,296	8,784

* Details may not sum to totals due to rounding.