

Secretariat of the National Security and Intelligence Committee of Parliamentarians

Quarterly Financial Report For the quarter ended June 30, 2025

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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 2025-26 Main Estimates, as well as previous Quarterly Financial Reports. This quarterly report has not been subject to an external audit or review.

Mandate

The *National Security and Intelligence Committee of Parliamentarians Act* establishes the Secretariat of the National Security and Intelligence Committee of Parliamentarians (the Secretariat). The Secretariat assists the National Security and Intelligence Committee of Parliamentarians in fulfilling its mandate, which is to review:

- The legislative, regulatory, policy, administrative and financial framework for national security and intelligence;
- Any activity carried out by a department that relates to national security or intelligence, unless the activity is an ongoing operation and the appropriate Minister determines that the review would be injurious to national security; and
- Any matter relating to national security or intelligence that a minister of the Crown refers to the Committee.

The Secretariat ensures the Committee receives timely access to relevant, classified information and strategic and expert advice in the conduct of reviews by the Committee. It assists in the development of reports and provides support to ensure compliance with security requirements.

The Secretariat developed a Departmental Results Framework and an accompanying Program Inventory in 2020-21 and began implementing both in 2021-22. The details of the Departmental Results Framework and the Program Inventory are included in the Secretariat's 2025-26 Departmental Plan.

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 2025-26 Main Estimates for 2025-26 fiscal year. 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.

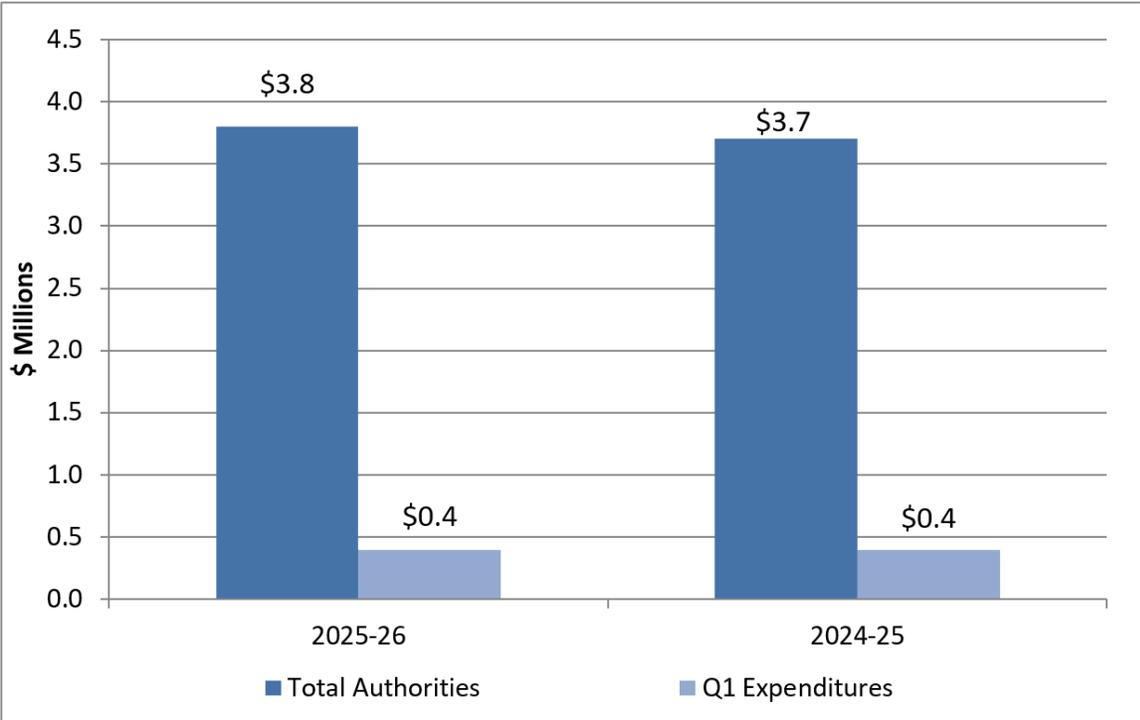
The Secretariat uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

Highlights of the fiscal quarter 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.

The Secretariat spent approximately 11% of its authorities by the end of the first quarter, which was equivalent to the amount spent (11%) in the same quarter of 2024-25 (see graph 1 below).

Graph 1: Comparison of Total Authorities and Total Net Budgetary Expenditures as of Q1 2025-26 and 2024-25

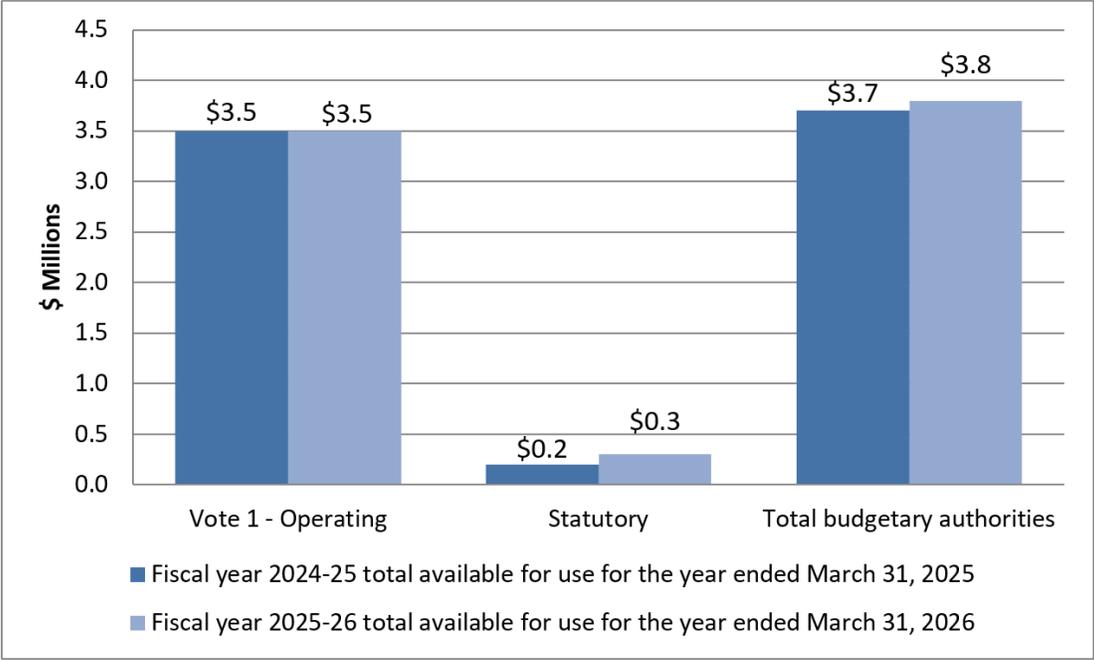


*Details may not add to totals due to rounding

Significant changes to authorities

As depicted in graph 2 below (as at June 30, 2025) and Annex A, presented at the end of this document, the Secretariat has authorities available for use of \$3.8 million in 2025-26 compared to \$3.7 million as of June 30, 2024, for a net increase of \$0.1 million or 3%.

Graph 2: Variance in Authorities as at June 30, 2025



* Details may not add to totals due to rounding

Significant changes to expenditures

The first quarter expenditures totaled \$441,000 for an increase of \$20,000 (5%) when compared to \$421,000 spent during the same period in 2024-25. Table 1 below presents budgetary expenditures by standard object.

Table 1 – Material variances to expenditures by standard object quarterly comparison

Material Variances to Expenditures by Standard Object (in thousands of dollars)	Fiscal year 2025-26 Expended during the quarter ended 30-June-2025	Fiscal year 2024-25 Expended during the quarter ended 30-June-2024	Variance \$	Variance %
Personnel	400	346	54	16%
Transportation and communications	24	0	24	8000%
Information	9	1	8	615%
Professional and special services	7	69	(62)	(89%)
Utilities, materials and supplies	0	2	(2)	(100%)
Acquisition of machinery and equipment	0	2	(2)	(91%)
Other subsidies and payments	-	0	0	0%
Total gross budgetary expenditures *	441	421	20	5%

* Details may not add to totals due to rounding

Personnel

The increase of \$54,000 is mainly attributed to the timing of salary recoveries from other government departments.

Transportation and communications

The increase of \$24,000 is mainly due to increased travel during the first quarter of 2025-26.

Information

The increase of \$8,000 is mainly due to increased publishing services during the first quarter of 2025-26.

Professional and special services

The decrease of \$62,000 is mainly due to decreased research and translation services during the first quarter of 2025-26.

Risks and Uncertainties

No financial pressures are foreseen, and the Secretariat anticipates continuing operations within its existing funding envelope.

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

No significant changes.

Personnel

No significant changes.

Programs

No significant changes.

Approval by Senior Officials

Lisa-Marie Inman, Executive Director
Ottawa, Ontario
Friday August 29, 2025

Arryn Ketter, Chief Financial Officer
Ottawa, Ontario
Friday August 29, 2025

**Secretariat of the National Security and Intelligence Committee of Parliamentarians
Quarterly Financial Report
For the quarter ended June 30, 2025**

STATEMENT OF AUTHORITIES (unaudited) (note 2)

	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
<i>(In dollars)</i>						
Vote 1 - Net operating expenditures	3,500,367	375,729	375,729	3,487,816	362,950	362,950
Budgetary statutory authorities						
Contributions to employee benefits plans	260,007	65,002	65,002	232,784	58,196	58,196
Total budgetary authorities	3,760,374	440,731	440,731	3,720,600	421,146	421,146
TOTAL AUTHORITIES	3,760,374	440,731	440,731	3,720,600	421,146	421,146

Note 1: Includes only Authorities available for use and granted by Parliament at quarter-end for each respective fiscal year.

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

Annex B

Secretariat of the National Security and Intelligence Committee of Parliamentarians Quarterly Financial Report For the quarter ended June 30, 2025

Departmental budgetary expenditures by Standard Object (unaudited) (note 2)

<i>(In 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	Planned expenditures for the year ending March 31, 2025 (note 1)	Used during the quarter ended June 30, 2024	Year-to-date used at quarter-end
Budgetary expenditures					
Personnel	1,959,399	400,016	1,919,625	346,073	346,073
Transportation and communications	325,099	24,046	58,432	252	252
Information	72,298	9,400	11,898	1,253	1,253
Professional and special services	1,318,537	6,736	1,568,856	69,260	69,260
Rentals	45,355	-	146,861	-	-
Repair and maintenance	21,598	-	-	-	-
Utilities, materials and supplies	18,088	463	8,059	2,022	2,022
Acquisition of machinery and equipment	-	71	6,711	2,222	2,222
Other subsidies and payments	-	-	158	63	63
Total gross budgetary expenditures	3,760,374	440,731	3,720,600	421,146	421,146
TOTAL NET BUDGETARY EXPENDITURES	3,760,374	440,731	3,720,600	421,146	421,146

Note 1: Includes only Authorities available for use and granted by Parliament at quarter-end for each respective fiscal year.

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