



National Security
and Intelligence
Review Agency

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

Canada

National Security and Intelligence Review Agency Secretariat **2026–27 Departmental Plan**

The Right Honourable Mark Carney
Prime Minister of Canada

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National Security and Intelligence Review Agency Secretariat's 2026-27 Departmental Plan

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At a glance

This departmental plan details National Security and Intelligence Agency Secretariat's (NSIRA Secretariat) priorities, plans, and associated costs for the upcoming three fiscal years.

These plans align with the priorities outlined in NSIRA's [Vision, mission, raison d'être and operating context](#).

Key priorities

NSIRA Secretariat identified the following five key priorities for 2026-27:

- Mandatory and high-impact reviews are completed within statutory and calendar-year timelines.
- Review timelines become more predictable, with earlier identification and mitigation of schedule risks.
- Clear, operationalized procedures for all phases of complaints involving the RCMP and CBSA in preparation for the coming into force of the PCRC Act, supported by a finalized MOU with the CRCC/PCRC.
- Improved coordination with the CRCC/PCRC to support a smooth transition to the new complaint investigation regime, promoting procedural efficiency and timeliness.
- NSIRA Secretariat sustains a stable, fully staffed, and skilled workforce across its review, operational, and legal functions to ensure timely, high-quality reviews and independent complaint investigations.

Comprehensive Expenditure Review

As part of meeting this review's targets, NSIRA Secretariat must plan the following spending reductions:

- **2026-27:** \$ 1.3M
- **2027-28:** \$ 1.8M
- **2028-29:** \$ 2.7M

It is anticipated that these spending reductions will involve a decrease of approximately 12 full-time equivalents by 2028-29.

NSIRA Secretariat will achieve these reductions by doing the following:

- Reducing operations and maintenances costs to the extent possible
- Reducing the number of FTEs required to meet our remaining savings targets, recognizing the impact this may have on our ability to deliver on our mandate.

The figures in this departmental plan reflect these reductions.

Highlights for NSIRA Secretariat in 2026-27

The NSIRA Secretariat will focus on sustaining its ability to deliver timely, high-quality reviews and independent complaint investigations as it prepares for a more complex review environment. The organization's priorities reflect the dual need to uphold statutory obligations while ensuring operational readiness for the coming into force of the Public Complaints and Review Commission (PCRC) Act and the responsibility to investigate national security related complaints against the Canada Border Services Agency (CBSA).

A central focus for the year will be ensuring that mandatory and high-impact reviews are completed within statutory and calendar-year timelines. This work directly supports NSIRA's mandate to provide rigorous, independent review of national security and intelligence activities. To achieve this, the NSIRA Secretariat will intensify efforts to make review timelines more predictable, with improved early identification of risks and targeted mitigation strategies. Strengthening our internal planning and coordination practices and streamlining review processes will be essential to deliver high-quality outputs within established timeframes.

At the same time, the NSIRA Secretariat will advance major initiatives to ensure the organization is fully prepared for the transition to the new complaint investigation regime created by the PCRC Act. This includes establishing clear, operationalized procedures for all phases of complaints involving the RCMP and CBSA, supported by the finalization of a revised Memorandum of Understanding with the Civilian Review and Complaints Commission (CRCC)/Public Complaints and Review Commission (PCRC). These foundational procedures will ensure NSIRA's investigative processes are consistent, transparent, and aligned with the new legislative requirements.

Close collaboration with the CRCC/PCRC will be another priority. Enhanced coordination mechanisms will support a smooth transition to the new reality and promote procedural efficiency.

Joint planning, information-sharing protocols, and alignment of investigative expectations will help ensure operational readiness when the Act comes into force.

Across both the reviews and investigations programs, the NSIRA Secretariat will prioritize efforts to sustain a stable, fully staffed, and skilled workforce capable of meeting growing operational demands.

Collectively, these initiatives ensure that the NSIRA Secretariat is well positioned to support the Agency in fulfilling its statutory obligations, responding effectively to legislative change.

In 2026-27, total planned spending (including internal services) for NSIRA Secretariat is \$18,438,436 and total planned full-time equivalent staff (including internal services) is 85.

Summary of planned results

The following provides a summary of the results the department plans to achieve in 2026-27 under its main areas of activity, called “core responsibilities.”

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

The NSIRA Secretariat will strive to sustain its capacity to deliver timely, high-quality reviews and independent complaint investigations while preparing for the new complaint investigation mandate under the PCRC Act. To support readiness for the new complaints’ regime, the NSIRA Secretariat will establish clear procedures for handling RCMP and CBSA complaints and finalize a revised MOU with the CRCC/PCRC, ensuring efficient investigations and a smooth transition. A stable, skilled, and fully staffed workforce will remain central to meeting growing operational demands. Together, these efforts will enhance the Secretariat’s ability to support the Agency in meeting its investigative mandate and maintaining public trust as the national security and accountability landscape evolves.

Planned spending: \$ 10,599,557

Planned human resources: 54

More information about [National security and intelligence reviews and complaints investigations](#) can be found in the full plan.

For complete information on the NSIRA Secretariat’s total planned spending and human resources, read the [Planned spending and human resources section](#) of the full plan.

From the Executive Director

I am pleased to present the 2026–27 Departmental Plan for the National Security and Intelligence Review Agency (NSIRA) Secretariat. This plan outlines the priorities that will guide our work as we continue to support the Agency in delivering rigorous, independent review that upholds accountability and strengthens public trust in Canada’s accountability framework.

The Secretariat’s role remains to provide the expertise, infrastructure, and operational support necessary for the Agency to effectively fulfill its mandate. In 2026–27, we will focus on maintaining our capacity to deliver timely, high-quality reviews and independent complaint investigations despite budget reductions. Predictable planning, stronger coordination, and streamlined internal processes will be used. Meeting statutory timelines for mandatory and high-impact reviews will remain a core priority, as will improving our ability to anticipate and mitigate risks.

A significant area of work will involve preparing for evolving legislative responsibilities around the PCRC Act and the responsibility to investigate national security related complaints against the CBSA. The Secretariat will continue to refine its procedures, documentation, and operational readiness to ensure that future complaint investigations are handled as consistently and transparently as expected by members of the public, and in alignment with the Agency’s mandate.

Our people remain central to our success. Sustaining a stable, skilled, and fully staffed workforce across all review, operational, and legal functions is essential to meeting increasing demands. This will prove challenging in the context of funding reductions affecting the Secretariat.

The coming period will bring both opportunities and operational pressures, including greater complexity in review work and a broader investigative landscape. At the same time, the Secretariat must navigate resource constraints arising from government-wide expenditure reductions, which limit its flexibility at a moment when the scope and technical footprint of national security and intelligence activities continue to grow at great speed. The Secretariat will continue to strive to advance its work with professionalism, adaptability, and a strong commitment to sound stewardship.

I want to express my appreciation to the Secretariat’s employees for their remarkable dedication, expertise, and resolute commitment to strengthening Canada’s national security accountability framework. I encourage you to explore this plan to see how the NSIRA Secretariat will advance its work in support of the Agency’s mandate.

Charles Fugère
Executive Director
National Security and Intelligence Review Agency Secretariat

Plans to deliver on core responsibilities and internal services

Core responsibilities and internal services

- [Core responsibility 1](#): National Security and Intelligence Reviews and Complaints
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Core responsibility 1: National Security and Intelligence Reviews and Complaints Investigations

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Description

The National Security and Intelligence Review Agency Secretariat (NSIRA Secretariat) supports the Agency, which reviews Government of Canada national security and intelligence activities to assess whether they are lawful, reasonable, and necessary. The NSIRA Secretariat also supports the Agency in investigating 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. The NSIRA Secretariat's support of the Agency contributes to strengthening accountability and enhancing public confidence in Government of Canada institutions.

Quality of life impacts

This core responsibility contributes to the “Good Governance” domain of the [Quality of Life Framework for Canada](#) and, more specifically, “Confidence in institutions”, “Discrimination and unfair treatment”, and “Resolution of serious legal problems”, through all the activities mentioned in the core responsibility description.

Indicators, results and targets

This section presents details on the department’s indicators, the actual results from the three most recently reported fiscal years, the targets and target dates for National Security and Intelligence Reviews and Complaints Investigations. Details are presented by departmental result.

Table 1: NSIRA has the necessary operational and administrative support to inform Ministers and Canadians whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable and necessary.

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 Investigations.

Departmental Result Indicators	Actual Results	2026–27 Target	Date to achieve target
Percentage of all mandatory reviews undertaken under NSIRA’s direction that are completed within the calendar year	2022-23: 100% 2023-24: 100% 2024-25: 100%	100%	December 31, 2027
Departmental Result Indicators	Actual Results	2026–27 Target	Date to achieve target
Average number of months to complete Secretariat activities in support of NSIRA reviews.	2022-23: NA* 2023-24: 20 months 2024-25: 16 months	12 months	March 31, 2027

* Data for the reporting year in question are not available. As the indicator was established after the reference period, no data collection had been undertaken. Consequently, no results can be reported for that fiscal year. Results will be available for subsequent fiscal years.

Table 2: NSIRA has the necessary operational and administrative support to independently investigate national security-related complaints in a timely manner.

Table 2 provides a summary of the target and actual results for each indicator associated with the results under National Security and Intelligence Reviews and Complaints Investigations.

Departmental Result Indicators	Actual Results	2026–27 Target	Date to achieve target
Percentage of investigations completed within NSIRA service standards	2022-23: 100% 2023-24: 100% 2024-25: 100%	100%	March 31, 2027

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

Plans to achieve results

The following section describes the planned results for National Security and Intelligence Reviews and Complaints Investigations in 2026-27.

NSIRA has the necessary operational and administrative support to inform Ministers and Canadians whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable and necessary.

To uphold its mandate, NSIRA will continue to deliver independent, timely, and high-quality reviews that strengthen accountability across Canada's national security and intelligence community. The NSIRA Secretariat will support this work by sustaining strong performance against all legislated obligations. This includes enabling NSIRA to maintain a 100% completion rate of all mandatory reviews within the calendar year, as required under its mandate. The Secretariat will also ensure that all secretariat support activities for both mandatory and discretionary reviews are completed within an average timeframe of 12 months or less.

Results we plan to achieve

- Mandatory and high-impact reviews are completed within statutory and calendar-year timelines.
- Review timelines become more predictable, with earlier identification and mitigation of risks.
- Reviews are delivered more consistently and efficiently due to standardized workflows and tools.
- NSIRA sustains its mandated outputs and quality within existing resources.
- Governance structures enable timely, transparent, and accountable decision-making.
- Risks related to workload, reviewee dependencies, and capacity are identified and mitigated effectively.
- NSIRA maintains a stable, skilled workforce capable of delivering complex reviews.
- Employee resilience supports continuity of operations during organizational and fiscal change.
- Reviewers have strengthened competencies in methodology, analysis, and project delivery.
- Workforce well-being and effective change-management support sustained organizational performance.

NSIRA has the necessary operational and administrative support to independently investigate national security-related complaints in a timely manner

The NSIRA Secretariat will strengthen the operational foundation needed to support timely and independent investigations of national security-related complaints. This includes modernizing NSIRA's investigative procedures, streamlining processes to handle certain types of complaints more efficiently, and maintaining a skilled, multi-disciplinary investigative workforce. The Secretariat will also work closely with partners to prepare for the new Public Complaints and Review Commission (PCRC) Act and the responsibility to investigate national security related complaints against the Canada Border Services Agency (CBSA), including developing procedures for RCMP and CBSA-related complaints and establishing required data-reporting

mechanisms. These efforts will help ensure that NSIRA continues to deliver fair, high-quality complaint investigations.

Results we plan to achieve

- Streamlined processes for addressing high-volume or narrowly scoped complaint types, improving timeliness and overall investigative efficiency.
- A maintained multi-disciplinary investigative workforce with the expertise required to enhance the professionalization and quality of NSIRA’s complaint investigations.
- Clear, operationalized procedures for all phases of complaints involving the RCMP and CBSA in preparation for the coming into force of the PCRC Act, supported by a finalized MOU with the Civilian Review and Complainants Commission (CRCC)/ Public Complaints and Review Commission (PCRC).
- Effective mechanisms for aligning with the PCRC’s statutory obligation under the PCRC Act with respect to reporting race-based and other demographic data on complaints, including those referred by the PCRC to NSIRA.
- Contribution to Public Safety’s development of PCRC Act Regulations that reinforce institutional independence, create robust information sharing between NSIRA and PCRC and enhance the efficiency and timeliness of NSIRA’s investigative mandate.

Gender-based Analysis Plus

The NSIRA Secretariat will advance its commitment to integrating gender and diversity considerations by moving toward the implementation of its renewed GBA Plus Framework. Early implementation efforts will focus on strengthening foundational capacity in the area of data collection. This includes assessing current data practices, identifying relevant indicators, and exploring methods to enhance the collection and use of disaggregated data where appropriate. These efforts will help build the basis for more consistent monitoring and future reporting on the differential impacts of the Secretariat’s activities, supporting a more inclusive and evidence-informed approach to oversight and review.

Planned resources to achieve results

Table 3: Planned resources to achieve results for National security and intelligence reviews and complaints investigations

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

Resource	Planned
Spending	\$10,599,557
Full-time equivalents	54

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

Program inventory

National security and intelligence reviews and complaints investigations is supported by the following programs:

- National Security and Intelligence Activity Reviews and Complaints Investigations

Additional information related to the program inventory for the National security and intelligence reviews and complaints investigations is available on the [Results page on GC InfoBase](#).

Summary of changes to reporting framework since last year

- **Revised departmental result:**
From “Ministers and Canadians are informed whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable and necessary” to “NSIRA has the necessary operational and administrative support to inform Ministers and Canadians whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable and necessary”.
- **Revised departmental result indicator:**
From “All mandatory reviews are completed on an annual basis” to “Percentage of all mandatory reviews undertaken under NSIRA’s direction that are completed within the calendar year”.
- **Removed indicator:**
“Reviews of national security or intelligence activities of at least five departments or agencies are conducted each year”.
- **Added indicator:**
“Average number of months to complete Secretariat activities in support of NSIRA reviews”.

Internal services

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- [Planning for contracts awarded to Indigenous businesses](#)

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 9 categories of internal services:

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

Plans to achieve results

This section presents details the department's plans to achieve results and meet targets for internal services.

Internal Services enable the NSIRA Secretariat to operate effectively and uphold its commitment to transparency, integrity, and accountable governance. Through strong communications, prudent financial management, strategic HR practices, robust information governance, digital innovation, and strengthened risk management, these functions provide the foundational support needed to advance the Secretariat's mandate and ensure excellence in service delivery.

Ensuring Effective Communications

Through proactive communication efforts, the Communications team plays a key role in promoting public trust and reinforcing NSIRA's mission to serve as the trusted eyes and ears of Canadians. The team will continue to support the Agency and Secretariat by providing strategic communications advice, producing both internal and external content, managing media relations, and enhancing NSIRA's digital presence across the web and social media platforms. These efforts ensure that information reaches diverse audiences, aligning with NSIRA's values.

Financial Management Services

The NSIRA Secretariat will continue to take steps to ensure resources are deployed in the most effective and efficient manner possible, and its operations and administrative structures, tools, and processes continue to focus on supporting the delivery of its priorities. The NSIRA Secretariat will work to implement the newly developed the finance and procurement frameworks. We will work to adapt to the new reality created because of the Comprehensive Expenditure Review, ensuring expenditures are monitored diligently.

Strategic Human Resources Focus

Human resources (HR) management remains a critical enabler in helping the Secretariat achieve its organizational objectives, ensuring that investments in people translate into measurable improvements in performance, integrity and service quality. The HR strategic focus emphasizes ensuring effective workforce management aligned with the Comprehensive Expenditure Review, while supporting the Secretariat in strengthening employee competencies and performance management practices. Ongoing efforts include implementing HR initiatives that reflect the NSIRA's mission, vision, and values, and reinforcing a values-based culture across the organization. The Secretariat also continues to enhance organizational governance through the management of conflict of interest matters and the consistent application of high standards of values and ethics. Sustained prioritization of wellness programs and well-being initiatives continues to foster an engaged, healthy, and resilient workforce, an essential asset during periods of continuous change and uncertainty.

Strengthening Information Governance and Lifecycle Stewardship

The NSIRA Secretariat will fully implement its new Disposition Authority and strengthen its information management governance. The Secretariat will also enhance its use of IM technologies, ensuring compliance, improving access to information, and supporting more effective information

handling across the organization. Additionally, the Secretariat will continue to pursue digitization initiatives, transforming paper-based records into digital formats to streamline access, management, and long-term preservation. These initiatives will provide a solid foundation for managing records and data assets while improving operational efficiency.

Accessibility Posture and Digital Innovation

The NSIRA Secretariat will continue strengthening its accessibility posture while digitally innovating its internal and external web platforms. The Secretariat will explore ways to visually showcase and highlight its work through these platforms, while also providing new ways to keep Canadians and the public informed and updated on the organization’s activities. It will also review its full Information Technology footprint to identify opportunities for improvements and efficiencies, while continuing to strengthen internal and external communications to support the department’s broader goals, enhance service delivery, foster collaboration, and optimize operations.

Strengthening Risk Management Frameworks

The NSIRA Secretariat will enhance its risk management capabilities by reviewing and updating security controls and policies to address gaps, eliminate outdated practices, and integrate emerging risks. This will be supported by comprehensive risk assessments alongside initiatives to foster a strong risk-aware culture where employees clearly understand their role in managing risks. A key priority will be investing in risk awareness and accountability training, equipping the NSIRA Secretariat with the knowledge and tools needed to identify and mitigate risks effectively. These actions will strengthen organizational resilience, safeguard critical assets, and ensure continuity in achieving departmental objectives.

Together, these Internal Services initiatives reinforce the Secretariat’s capacity to deliver credible oversight, maintain public trust, and adapt to emerging demands. By enhancing communication, governance, workforce capability, digital and information stewardship, and organizational resilience, they directly support the achievement of departmental results and strengthen NSIRA’s ability to serve Canadians effectively.

Planned resources to achieve results

Table 4: Planned resources to achieve results for internal services this year

Table 4 provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned
Spending	\$7,838,879
Full-time equivalents	31

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

Planning for 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.

The NSIRA Secretariat achieved this goal in 24-25 and forecasts to continue to do so in the coming years.

Measures to meet the mandatory target include on-going training and awareness of the Indigenous Business Directory for cost centre managers as well as procurement staff.

Table 5: Percentage of contracts planned and awarded to Indigenous businesses

Table 5 presents the current, actual results with forecasted and planned results for the total percentage of contracts the department awarded to Indigenous businesses.

5% Reporting Field	2024-25 Actual Result	2025-26 Forecasted Result	2026-27 Planned Result
Total percentage of contracts with Indigenous businesses	10%	5%	5%

Department-wide considerations

- [Key risks](#)

Key risks

The Secretariat’s primary organizational risk in 2026–27 stems from the resource constraints created by the Comprehensive Expenditure Review (CER). These reductions intersect with growing operational demands, rising complexity in national security and intelligence activities, and an expanding investigative landscape. Together, these pressures reduce flexibility across core functions and heighten the risk that the Secretariat will be unable to sustain the same depth, breadth, and timeliness of support to the Agency. While internal efficiencies and strengthened financial oversight will help mitigate impacts, the CER creates structural pressures that will continue to influence operational performance throughout the planning period.

The resource constraints introduced by the CER also limit the Secretariat’s ability to invest in innovation, modernization, and process improvements that support high-quality oversight. Enhancements to tools, methodologies, and practices normally essential in keeping pace with increasingly complex national security and intelligence activities will be more difficult to advance under current fiscal conditions. This constrains the Secretariat’s capacity to adopt new analytical techniques that are dependent on increased investments in technology. . As a result, the organization must balance its commitment to delivering timely, high-quality reviews and independent complaint investigations with reduced flexibility to modernize or introduce new approaches that enhance effectiveness over the longer term.

Resource limitations will directly affect the timeliness of investigations in 2026–27. This risk is amplified by the significant surge in complaints received in recent years, driven primarily by systemic delays in immigration application processes. The sharp increase in caseload volume requires substantial analytical, legal, and administrative effort, and under current resource conditions will create delays in addressing both existing and new complaints. Without the ability to supplement capacity, the Secretariat faces increased pressure in meeting expectations for timely access to justice and maintaining service standards in investigative work. In addition, the Agency and Secretariat are expected to absorb a significant additional workload arising from the

responsibility to investigate national security related complaints against the Canada Border Services Agency (CBSA). This is expected to come into force in 2026-27. No additional resources were contemplated by the government for NSIRA in relation to this work.

Legal Services within the NSIRA Secretariat and to the Review Agency are provided in-house owing to the requirement for NSIRA to operate independently from Government. Moreover, the Department of Justice Canada (DOJ) does not readily accept to represent NSIRA or its Secretariat in litigation before the courts as the DOJ often finds itself in an adversarial position to NSIRA when it carries out its reviews and investigations and in litigation files. Given this operational reality, and as a micro-organization, the NSIRA Secretariat traditionally utilized contracts with external law firms for the provision of litigation services on an as needed basis. Our reduced O&M budget for FY 2026-27 means that no funding has been allocated for the external provision of litigation services. Litigation capacity will have to be absorbed in-house for both existing litigation matters, and any new litigation involving NSIRA or its Secretariat that may come before the courts—including litigation instituted by other federal government organizations against NSIRA or its Secretariat. This will represent a corresponding reduction in the capacity to provide advisory Legal Services in support of reviews, investigations and internal services, and thus impact delivery on core responsibilities.

Planned spending and human resources

This section provides an overview of NSIRA Secretariat’s planned spending and human resources for the next three fiscal years and of planned spending for 2026-27 with actual spending from previous years.

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Spending

This section presents an overview of the department's planned expenditures from 2023-24 to 2028-29.

Budgetary performance summary

Table 6 Three-year spending summary for core responsibilities and internal services (dollars)

Table 6 presents NSIRA Secretariat’s spending over the past three years to carry out its core responsibilities and for internal services. Amounts for the 2025–26 fiscal year are forecasted based on spending to date.

Core responsibilities and Internal services	2023-2024 Actual Expenditures	2024-25 Actual Expenditures	2025-2026 Forecast Spending
National Security and Intelligence Activity Reviews and Complaints Investigations	9,110,398	10,856,293	10,916,634
Subtotal (s)	9,110,398	10,856,293	10,916,634
Internal services	10,535,328	7,983,206	8,628,304
Total (s)	19,645,726	18,839,499	19,544,937

Analysis of the past three years of spending

While planned spending appears to have increased from 2024-25 to 2025-26, it is likely, based on historical forecasting results, that the actuals for 2025-26 will come in similar to or lower than 2024-25 actuals. The decrease from 2023-24 to 2024-25 is due to a large capital infrastructure project that was completed in 2023-24 so the inflated expenditures in internal services stopped in 2023-24. We are seeing a gradual increase in both ongoing O&M expenditures and particularly in salaries, due to the growth of the organization and the approach towards a steady state.

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

Table 7 Planned three-year spending on core responsibilities and internal services (dollars)

Table 7 presents NSIRA Secretariat’s planned spending over the next three years by core responsibilities and for internal services.

Core responsibilities and Internal services	2026-27 Planned Spending	2027-28 Planned Spending	2028-29 Planned Spending
National Security and Intelligence Activity Reviews and Complaints Investigations	10,599,557	10,293,901	9,682,300

Core responsibilities and Internal services	2026-27 Planned Spending	2027-28 Planned Spending	2028-29 Planned Spending
Subtotal	10,599,557	10,293,901	9,682,300
Internal services	7,838,879	7,701,302	7,456,666
Total	\$18,438,436	\$17,995,203	\$17,138,966

Analysis of the next three years of spending

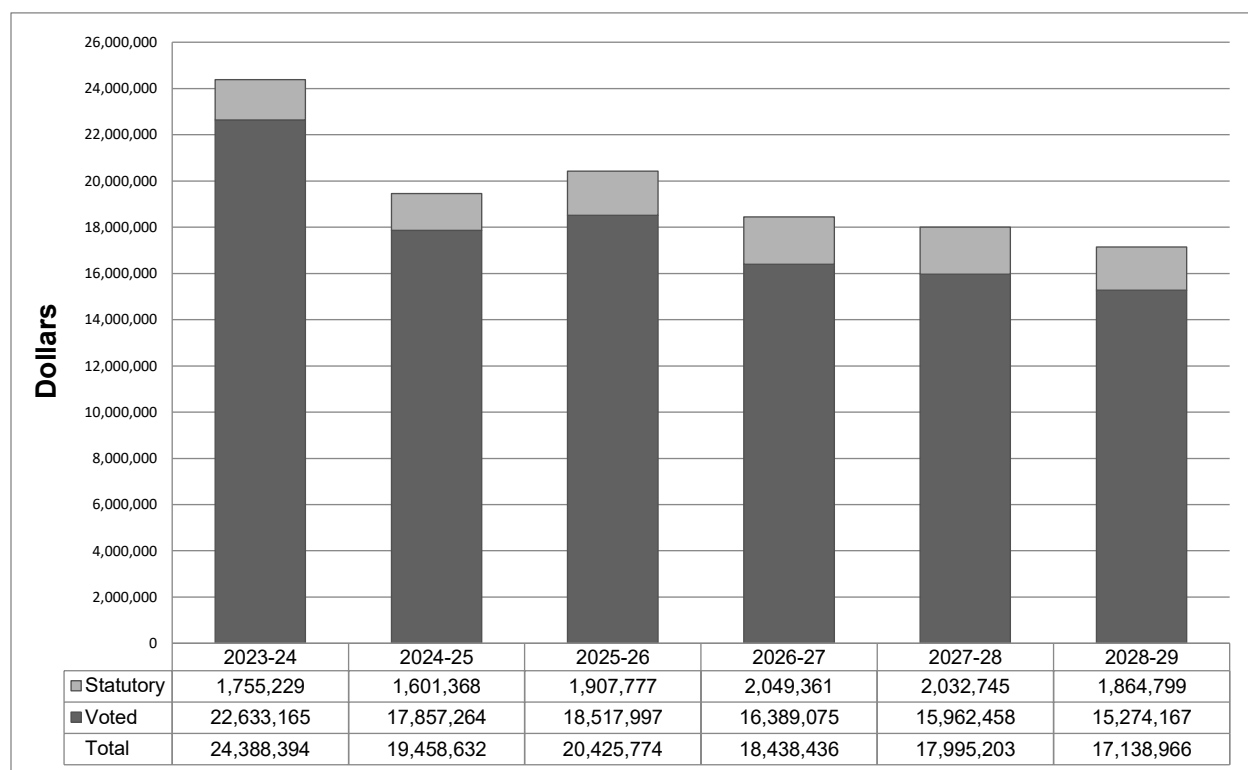
Due to the Comprehensive Expenditure Review that was undertaken in 2025-26, expenditures will decrease in the coming three fiscal years according to the prescribed targets from Treasury Board.

More [detailed financial information on planned spending](#) 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 2023-24 to 2028-29.

Fiscal year	Total	Voted	Statutory
2023-24	24,388,394	22,633,165	1,755,229
2024-25	19,458,632	17,857,264	1,601,368
2025-26	20,425,774	18,517,997	1,907,777
2026-27	18,438,436	16,389,075	2,049,361
2027-28	17,995,203	15,962,458	2,032,745
2028-29	17,138,966	15,274,167	1,864,799

Analysis of statutory and voted funding over a six-year period

Due to the Comprehensive Expenditure Review that was undertaken in 2025-26, funding will decrease in the coming three fiscal years according to the prescribed targets from Treasury Board.

For further information on NSIRA Secretariat’s departmental appropriations, consult the [2026-27 Main Estimates](#).

Future-oriented condensed statement of operations

The future-oriented condensed statement of operations provides an overview of NSIRA Secretariat’s operations for 2025-26 to 2026-27.

Table 8 Future-oriented condensed statement of operations for the year ended March 31, 2027 (dollars)

Table 8 summarizes the expenses and revenues which net to the cost of operations before government funding and transfers for 2025-26 to 2026-27. The forecast and planned amounts in this statement of operations were prepared on an accrual basis. The forecast and planned amounts presented in other sections of the Departmental Plan were prepared on an expenditure basis. Amounts may therefore differ.

Financial information	2025-26 Forecast results	2026-27 Planned results	Difference (Planned results minus forecasted)
Total expenses	\$22,205,341	\$21,038,245	\$1,167,095
Total revenues	0	0	0
Net cost of operations before government funding and transfers	\$22,205,341	\$21,038,245	\$1,167,095

Analysis of forecasted and planned results

The decrease in expenses is due to the Comprehensive Expenditure Review cuts.

A more detailed [Future-Oriented Statement of Operations and associated Notes for 2026-27](#), including a reconciliation of the net cost of operations with the requested authorities, is available on NSIRA Secretariat’s website.

Human resources

This section presents an overview of the department’s actual and planned human resources from 2023-24 to 2028-29.

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

Table 9 shows a summary of human resources, in full-time equivalents, for NSIRA Secretariat’s core responsibilities and for its internal services for the previous three fiscal years. Human resources for the 2025–26 fiscal year are forecasted based on year to date.

Core responsibilities and internal services	2023-24 Actual full-time equivalents	2024-25 Actual full-time equivalents	2025-26 Forecasted full-time equivalents
National Security and Intelligence Activity Reviews and Complaints Investigations	51	58	69
Subtotal	51	58	69
Internal services	24	29	31
Total	75	87	100

Analysis of human resources over the last three years

Over the last three fiscal years, the Secretariat’s full-time equivalent (FTE) levels have remained relatively stable, reflecting steady workforce planning in support of its mandate. During this period, staffing levels were sustained through targeted recruitment and low turnover, allowing the organization to maintain core capacity while continuing to build specialized expertise in review, investigative, and corporate functions. Operational demands and caseload complexity continued to grow, underscoring the importance of sustaining a skilled and stable workforce. While staffing remained consistent through 2025–26, the Secretariat anticipates increased pressure on workforce levels beginning in 2026–27 as new fiscal constraints take effect.

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

Table 10 shows information on human resources, in full-time equivalents, for each of NSIRA Secretariat’s core responsibilities and for its internal services planned for the next three years.

Core responsibilities and internal services	2026-27 Planned full-time equivalents	2027-28 Planned full-time equivalents	2028-29 Planned full-time equivalents
National Security and Intelligence Activity Reviews and Complaints Investigations	54	54	54
Subtotal	54	54	54
Internal services	31	31	31
Total	85	85	85

Analysis of human resources for the next three years

In the context of the Comprehensive Expenditure Request (CER), the organization was required to undertake a review of its planned workforce levels in order to meet externally established financial targets. As a result, certain positions will be abolished and reductions to the overall size of the workforce will be implemented. These measures will be applied in the first year of the planning

horizon (2026–27) to comply with the required expenditure levels and to stabilize planned full-time equivalent levels in subsequent years. The organization continues to manage these impacts while maintaining its core capacity to deliver on its mandate.

Federal tax expenditures

NSIRA Secretariat’s Departmental Plan does not include information on 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.

Corporate information

Departmental profile

Appropriate minister(s): The Right Honorable Mark Carney, 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

Mailing address:

National Security and Intelligence Review Agency
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Ottawa, Ontario, K1P 5W5

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

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 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])

Is an analytical tool used to support the development of responsive and inclusive 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.

Using GBA Plus involves taking a gender- and diversity-sensitive approach to our work. Considering all intersecting identity factors as part of GBA Plus, not only sex and gender, is a Government of Canada commitment.

government priorities (priorités gouvernementales)

For the purpose of the 2026-27 Departmental Plan, government priorities are the high-level themes outlining the government's agenda in the [2025 Speech from the Throne](#).

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.

Indigenous business (entreprise autochtones)

Requirements for verifying Indigenous businesses for the purposes of the departmental result report are available through the Indigenous Services Canada [Mandatory minimum 5% Indigenous procurement target](#) website.

non-budgetary expenditures (dépenses non budgétaires)

Non-budgetary authorities that comprise assets and liabilities transactions for loans, investments and advances, or specified purpose accounts, that have been established under specific statutes or under non-statutory authorities in the Estimates and elsewhere. Non-budgetary transactions are those expenditures and receipts related to the government's financial claims on, and obligations to, outside parties. These consist of transactions in loans, investments and advances; in cash and accounts receivable; in public money received or collected for specified purposes; and in all other assets and liabilities. Other assets and liabilities, not specifically defined in G to P authority codes are to be recorded to an R authority code, which is the residual authority code for all other assets and liabilities.

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 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 a 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.

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.