



Canadian
Intergovernmental
Conference
Secretariat

Secrétariat
des conférences
intergouvernementales
canadiennes

QUARTERLY FINANCIAL REPORT
for the quarter ended
December 31, 2025

2025-26

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 2025-26 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 logistical 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 logistical support to these meetings.

The 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 2025-26 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 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 expenditures from October 1 to December 31, 2025, increased slightly by \$172,000 in the third quarter compared to the same period in 2024-25. This increase is mainly attributable to transportation and communication costs as well as rental services for Conference Services. To date, CICS has supported 43 in-person conferences and 77 videoconferences, compared with 36 in-person conferences and 56 videoconferences during the same period in 2024-25.

2.1 Statement of Authorities

CICS' authorities for 2025-26 as of the third quarter are approximately \$164,000 lower than last year (a decrease of \$224,000 in voted authorities and an increase of \$60,000 in statutory authorities). This variance is mainly due to the fact that the operating budget carry-forward for the current fiscal year is significantly lower than in the previous year.

2.2 Statement of Department Budgetary Expenditures by Standard Object

Year to date operating expenses to December 31, 2025, are \$5.6 million, approximately \$307,000 lower than for the same period in 2024-25. The observed decrease is largely attributable to the following factors:

- Personnel: a decrease of \$45,000 primarily attributable to temporary staffing vacancies and lower personnel-related expenditures.
- Professional and special services: a decrease of \$260,000, mainly attributable to the completion of the evaluation program last year and the previous year's investment in renovating the crate room.
- Rentals: a decrease of \$48,000 largely due to a reduced need for external rental companies to support program activities.

The remaining variance of \$46,000 is attributable to a series of smaller increases and decreases across other expenditure categories, including Transportation and Communications, Information, Repair and Maintenance, Utilities, Materials and Supplies, Acquisition of Machinery and Equipment, as well as Other Subsidies and Payments.

3. Risks and Uncertainties

CICS does not convene intergovernmental meetings. It is called upon to respond to decisions taken by governments to meet on key national or specific issues. Decisions concerning the location of such meetings, their number in a given fiscal year, their timing and duration, are all factors beyond 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 is at risk of losing key personnel and experiencing periods when critical roles remain vacant. CICS continues to target greater provincial and territorial representation among Conference Services staff to maintain a high level of neutrality and welcome diverse perspectives to its service delivery model.

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

During this third quarter, operations, staffing, and program activities remained stable, with no major changes. The additional funding received through Budget 2023 enabled CICS to maintain continuity of services and provide consistent support to its clients. In addition, efforts were made to optimize internal processes and strengthen operational efficiency. CICS remains committed to delivering high-quality services and responding to client needs in a proactive and efficient manner.

CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT
Quarterly Financial Report
For the quarter ended December 31, 2025

Approval by Senior Officials

Original signed by:

Ruth Onyancha
Secretary
Ottawa, Canada

Date: February 03, 2026

Original signed by:

Debby Choi
Chief Financial Officer
Ottawa, Canada

Date: February 03, 2026

STATEMENT OF AUTHORITIES (unaudited)

<i>(in dollars)</i>	Fiscal Year 2025-26		
	Total available for use for the year ending March 31, 2026*	Used during the quarter ended December 31, 2025	Year to date used at quarter-end
Vote 1 – Net Operating expenditures	7,370,466	1,933,144	5,205,254
Budgetary Statutory authorities	591,098	147,775	443,324
Total Budgetary authorities	7,961,564	2,080,919	5,648,578
Total authorities	7,961,564	2,080,919	5,648,578

Fiscal Year 2024-25		
Total available for use for the year ending March 31, 2025*	Used during the quarter ended December 31, 2024	Year to date used at quarter-end
7,594,486	1,776,218	5,556,999
531,123	132,781	398,342
8,125,609	1,908,999	5,955,341
8,125,609	1,908,999	5,955,341

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

Departmental budgetary expenditures by Standard Object (unaudited)

<i>(in dollars)</i>	Fiscal Year 2025-26		
	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended December 31, 2025	Year to date used at quarter-end
Expenditures:			
Personnel	4,503,660	1,214,232	3,598,250
Transportation and communications	775,803	288,557	619,592
Information	28,078	12,890	12,915
Professional and special services	1,608,105	375,616	997,027
Rentals	488,852	155,900	348,493
Repair and maintenance	3,539	1,322	2,936
Utilities, materials and supplies	144,370	11,947	20,092
Acquisition of machinery and equipment	409,157	21,652	38,421
Other subsidies and payments	-	(1,197)	10,852
Total net budgetary expenditures	7,961,564	2,080,919	5,648,578

Fiscal Year 2024-25		
Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended December 31, 2024	Year to date used at quarter-end
4,678,909	1,222,644	3,643,131
1,037,869	150,639	603,290
34,371	12,756	17,260
1,505,291	402,497	1,257,310
712,705	104,365	396,218
10,621	-	-
35,792	1,179	6,127
110,051	15,517	30,342
-	(598)	1,663
8,125,609	1,908,999	5,955,341