

Secretariat of the National Security and Intelligence Committee of Parliamentarians

Quarterly Financial Report For the quarter ended June 30, 2026

Table of Contents

- Introduction
- Mandate
- Basis of presentation
- Highlights of fiscal quarter results
- Risks and uncertainties
- Significant changes in relation to operations, personnel and programs
- Approval by senior officials
- Annexes A & B

**© Secretariat of the National Security and Intelligence Committee of Parliamentarians
(2026)**

All rights reserved

All requests for permission to reproduce this document or any part thereof shall be addressed to Secretariat of the National Security and Intelligence Committee of Parliamentarians.

Cette publication est également disponible en français :

Rapport financier trimestriel pour le trimestre se terminant le 30 juin 2026 - Secrétariat du Comité des parlementaires sur la sécurité nationale et le renseignement

CP101-1E-PDF
ISSN 2562-8356

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 2026-27 Main Estimates, the Supplementary Estimates (A), and 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 2026-27 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 Main Estimates and Supplementary Estimates (as applicable) for the 2026-27 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.

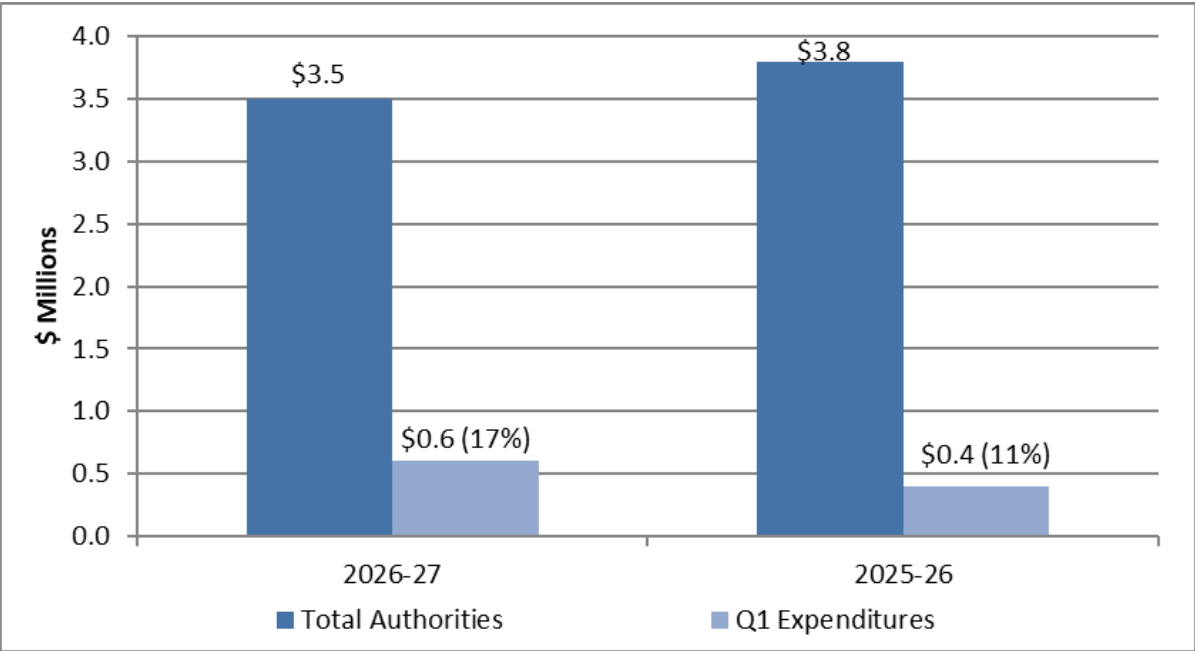
The Secretariat uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

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, 2026.

The Secretariat spent approximately 17% of its authorities by the end of the first quarter, compared to 11% in the same quarter of 2025-26 (see graph 1 below).

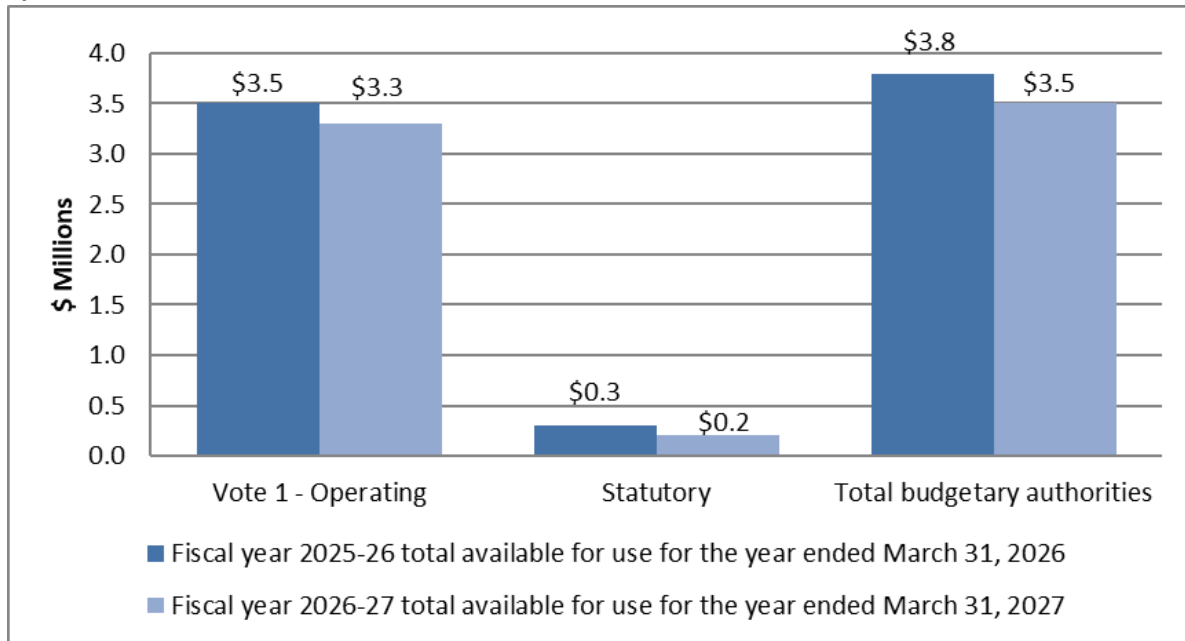
Graph 1: Comparison of Total Authorities and Total Net Budgetary Expenditures as of Q1 2026-27 and 2025-26



Significant changes to authorities

As depicted in graph 2 below (as at June 30, 2026) and Annex A, presented at the end of this document, the Secretariat has authorities available for use of \$3.5 million in 2026-27 compared to \$3.8 million as of June 30, 2025.

Graph 2: Variance in Authorities as at June 30, 2026



Significant changes to quarter expenditures

The first quarter expenditures totaled \$612,587 for an increase of \$171,856 (39%) when compared to \$440,731 spent during the same period in 2025-26. 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 dollars)	Fiscal year 2026-27 Expended during the quarter ended June 30 2026	Fiscal year 2025-26 Expended during the quarter ended June 30 2025	Variance \$	Variance %
Personnel	543,862	400,016	143,846	36 %
Transportation and communications	10,931	24,046	(13,115)	(55 %)
Information	-	9,400	(9,400)	(100 %)
Professional and special services	44,422	6,736	37,686	560 %
Utilities, materials and supplies	2,529	463	2,066	447 %
Acquisition of machinery and equipment	9,340	71	9,269	13004 %
Other subsidies and payments	1,503	-	1,503	n/a
Total gross budgetary expenditures *	612,587	440,731	171,856	39 %

* Details may not add to totals due to rounding.

Personnel

The \$143,846 increase is mainly attributable to growth in full-time equivalents in 2026-27, as well as the appointment of NSICOP members in September 2025. The Committee had been dissolved along with Parliament in March 2025 in the lead up to the federal general election held in April 2025.

Transportation and communications

The \$13,115 decrease is mainly attributable to reduced travel during the first quarter of 2026-27.

Information

The \$9,400 decrease is mainly attributable to reduced publishing services during the first quarter of 2026-27.

Professional and special services

The \$37,686 increase is mainly attributable to higher translation and transcription support expenditures during the first quarter of 2026-27.

Acquisition of machinery and equipment

The \$9,269 increase is mainly attributable to communications equipment purchases during the first quarter of 2026-27.

Risks and Uncertainties

No significant financial pressures are foreseen.

Significant changes in relation to operations, personnel and programs

Operations

No significant changes are anticipated.

Personnel

In order to achieve the savings of 7.5% required in fiscal year 2026-27 as part of the Comprehensive Expenditure Review, the Secretariat has merged the roles of Senior Counsel and Director of Operations, eliminating the Director of Operations position thereby reducing the number of FTEs by one.

Programs

No changes.

Approval by Senior Officials

Lisa-Marie Inman, Executive Director
Ottawa, Ontario
Friday, August 28, 2026

Arryn Ketter, Chief Financial Officer
Ottawa, Ontario
Friday, August 28, 2026

Secretariat of the National Security and Intelligence Committee of Parliamentarians
Quarterly Financial Report
For the quarter ended June 30, 2026

STATEMENT OF AUTHORITIES (unaudited) (note 2)

<i>(In dollars)</i>	Fiscal year 2026-2027			Fiscal Year 2025-2026		
	Total available for use for the year ending March 31, 2027 (note 1)	Used during the quarter ended June 30, 2026	Year-to-date used at quarter-end	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
Vote 1 - Net operating expenditures	3,294,457	550,247	550,247	3,500,367	375,729	375,729
Budgetary statutory authorities						
Contributions to employee benefits plans	249,359	62,340	62,340	260,007	65,002	65,002
Total budgetary authorities	3,543,816	612,587	612,587	3,760,374	440,731	440,731
TOTAL AUTHORITIES	3,543,816	612,587	612,587	3,760,374	440,731	440,731

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.

Secretariat of the National Security and Intelligence Committee of Parliamentarians
Quarterly Financial Report
For the quarter ended June 30, 2026

DEPARTMENTAL BUDGETARY EXPENDITURES BY STANDARD OBJECT (unaudited) (note 2)

	Fiscal year 2026-2027			Fiscal Year 2025-2026		
	Planned expenditures for the year ending March 31, 2027 (note 1)	Used during the quarter ended June 30, 2026	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2026 (note 1)	Used during the quarter ended June 30, 2025	Year-to-date used at quarter-end
<i>(In dollars)</i>						
Budgetary expenditures						
Personnel	1,769,841	543,862	543,862	1,959,399	400,016	400,016
Transportation and communications	224,675	10,931	10,931	325,099	24,046	24,046
Information	63,866	-	-	72,298	9,400	9,400
Professional and special services	1,296,619	44,422	44,422	1,318,537	6,736	6,736
Rentals	136,932	-	-	45,355	-	-
Repair and maintenance	7,617	-	-	21,598	-	-
Utilities, materials and supplies	12,324	2,529	2,529	18,088	463	463
Acquisition of machinery and equipment	31,942	9,340	9,340	-	71	71
Other subsidies and payments	-	1,503	1,503	-	-	-
Total gross budgetary expenditures	3,543,816	612,587	612,587	3,760,374	440,731	440,731
TOTAL NET BUDGETARY EXPENDITURES	3,543,816	612,587	612,587	3,760,374	440,731	440,731

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.