

# **Military Grievances External Review Committee**



## **2012-13 Departmental Performance Report**

[The original version was signed by]

The Honourable Robert Nicholson, P.C., Q.C., M.P.  
Minister of National Defence

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## Chairperson's Message

As the Chairperson of the Military Grievances External Review Committee, formerly the Canadian Forces Grievance Board, I am pleased to submit the Committee's Departmental Performance Report for 2012-13.

This report is the first submitted by our organization under the new name. I am pleased with this change, as the new designation summarizes our mandate and more accurately describes our program, which results are being reported here. I am confident the new name will also contribute to clearly outline our role as an independent administrative tribunal, specializing in the review of military grievances, while being external to the Canadian Forces and the Department of National Defence.



In 2012-13, the Committee continued to improve its operational efficiency, further reducing the average time needed to complete the review of a grievance. Taking into account these gains, we also reduced our productivity standard from six to four months.

At the same time, the Committee continued to share the results of its work, through communications activities and products, as well as exchanges with members of the military, decision-makers and other stakeholders. This allows us not only to bring critical and recurring issues to the attention of the Canadian Forces, but also to gather valuable information in an effort to increase our understanding of the daily challenges faced by military personnel.

We were also fully engaged in government wide efforts to increase effectiveness and reduce costs and implemented various measures aimed at ensuring compliance with federal standards and at realizing efficiencies.

I think that the results presented in this report attest to the Committee's commitment to reach its objectives and to act on its priorities. We do this not only to fulfill our mandate but to stay true to our vision – *To be a centre of expertise in military grievances and a model administrative tribunal, through fair and efficient processes, professionalism, and good governance.*

[The original version was signed by]  
Bruno Hamel  
Chairperson

## Section I: Organizational Overview

### Raison d'être

The *raison d'être* of the Military Grievances External Review Committee (the Committee or MGERC), formerly known as the Canadian Forces Grievance Board<sup>1</sup>, is to provide an independent and external review of military grievances. Section 29 of the *National Defence Act* (NDA) provides a statutory right for an officer or a non-commissioned member who has been aggrieved, to grieve a decision, an act or an omission in the administration of the affairs of the Canadian Forces (CF). The grievance process is, with certain narrow exceptions, the only formal complaint process available to CF members.

### Responsibilities

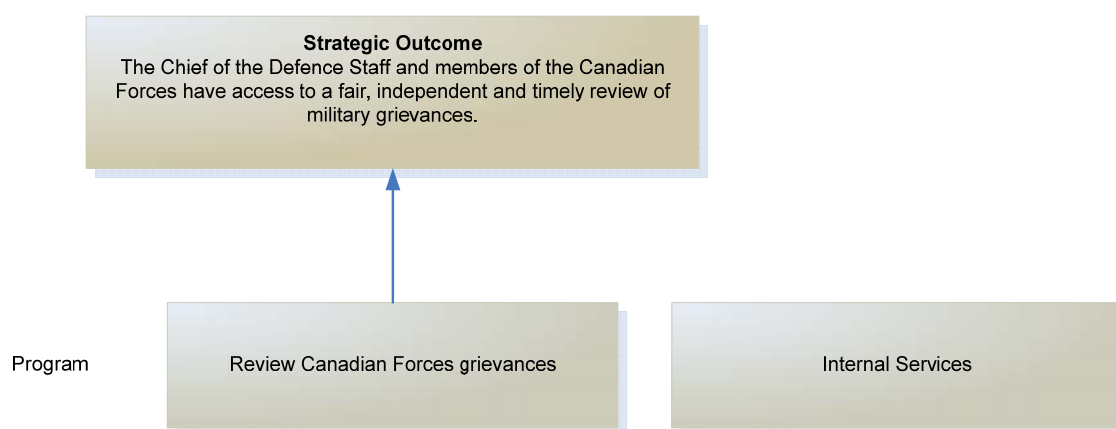
The Committee is an independent administrative tribunal reporting to Parliament through the Minister of National Defence (MND).

The Committee reviews military grievances referred to it and provides findings and recommendations (F&Rs) to the Chief of the Defence Staff (CDS) and the officer or non-commissioned member who submitted the grievance.

The Committee also has the obligation to deal with all matters before it as informally and expeditiously as the circumstances and the considerations of fairness permit.

### Strategic Outcome and Program Alignment Architecture

Figure 1



<sup>1</sup> The Canadian Forces Grievance Board was renamed by the *Act to amend the National Defence Act and to make consequential amendments to other Acts*, S.C. 2013, c., 24, s.11(1).

## Organizational Priorities

Priority	Type <sup>2</sup>	Program
<b>Priority #1</b> Operational Performance – Ensure optimum productivity and excellence.	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>	Review Canadian Forces grievances
<b>Summary of Progress</b>		
<b>What progress has been made towards this priority?</b> <ul style="list-style-type: none"> <li>The Committee further reduced the average time needed to complete the review of a grievance.</li> <li>The Committee reduced its productivity standard from six to four months to take into account productivity gains.</li> <li>The Committee secured continuity with the reappointments of the Chairperson, the full-time Vice-Chairperson and the part-time Vice-Chairperson.</li> </ul>		
Priority	Type	Program
<b>Priority #2</b> Communicate the function of the Committee within the CF grievance process and the results of our review of grievances.	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>	Review Canadian Forces grievances
<b>Summary of Progress</b>		
<b>What progress has been made towards this priority?</b> <ul style="list-style-type: none"> <li>Through its communications activities and products, the Committee shared the results of its work, while creating an awareness of its mandate and value-added throughout the CF.</li> <li>Through exchanges with members of the military and other stakeholders, the Committee gathered valuable information thereby increasing its knowledge and understanding of the issues and concerns faced by military personnel.</li> </ul>		

<sup>2</sup> Type is defined as follows: **previously committed to** - committed to in the first or second fiscal year prior to the subject year of the report; **ongoing** - committed to at least three fiscal years prior to the subject year of the report; and **new** - newly committed to in the reporting year of the DPR.

Priority	Type	Program
<b>Priority #3</b> Operational Performance – Maintain the overall effective management and leadership of the Committee.	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>	Internal Services
<b>Summary of Progress</b>		
<p><b>What progress has been made towards this priority?</b></p> <ul style="list-style-type: none"> <li>• The Committee was fully engaged in government wide efforts to increase effectiveness and reduce costs including initiatives aimed at ensuring pan-government consistency and at realizing efficiencies.</li> <li>• The Committee implemented its Internal Control Policies project.</li> <li>• The Committee worked at ensuring compliance with TB's Web Accessibility standard.</li> <li>• The Committee conducted an awareness initiative of the new <i>Values and Ethics Code for the Public Sector</i> implemented on 2 April 2012.</li> </ul>		

## Risk Analysis

Risk	Risk Response Strategy	Link to Program Alignment Architecture	Link to Organizational Priorities
<p><b>Risk #1 – The Committee’s credibility</b></p> <p><i>There is a risk that the Committee will be perceived as not adding value to the CF Grievance Process.</i></p>	<ul style="list-style-type: none"> <li>▪ Quality and timeliness of product:               <ul style="list-style-type: none"> <li>- Monitor grievance process and timelines.</li> <li>- Train staff and Committee Members.</li> <li>- Put appropriate staffing strategies in place.</li> <li>- Create a healthy workplace environment conducive to retaining skilled staff.</li> <li>- Implement quality assurance processes.</li> </ul> </li> </ul>	Review Canadian Forces grievances	<p><b>Priority # 1</b> - Operational Performance - Ensure optimum productivity and excellence.</p> <ul style="list-style-type: none"> <li>▪ Work in cooperation with the CF to have all unresolved grievance files at the Final Authority (FA) level referred to the Committee.</li> <li>▪ Manage and monitor production timelines.</li> <li>▪ Assure the quality of F&amp;Rs: conduct analysis of the CDS decisions and Federal Court decisions.</li> <li>▪ Conduct survey of stakeholders to assess the impact of the Committee’s work.</li> </ul>
	<ul style="list-style-type: none"> <li>▪ Communications strategy:               <ul style="list-style-type: none"> <li>- Communicate the results of the Committee’s work to CF stakeholders and to parliamentarians.</li> <li>- Present well founded and effective response to parliamentary Committees.</li> <li>- Actively present the Committee’s point of view at all venues.</li> </ul> </li> </ul>	Review Canadian Forces grievances	<p><b>Priority # 2</b> - Communicate the function of the Committee within the CF grievance process and the results of our review of grievances.</p> <ul style="list-style-type: none"> <li>▪ Communicate the Committee’s role within the CF grievance process through base visits and publications.</li> <li>▪ Publish summaries of cases reviewed in the last three years as well as cases where recommendations on issues of systemic nature were made to the FA.</li> <li>▪ Implement feedback tools and analyze results from stakeholders and target audiences.</li> </ul>

Risk	Risk Response Strategy	Link to Program Alignment Architecture	Link to Organizational Priorities
<p><b>Risk 2 - Significant fluctuations in volume of grievances received</b></p> <p><i>There is a risk that the Committee will be unable to respond to a significant influx of grievances.</i></p>	<ul style="list-style-type: none"> <li>▪ Monitor workload planning assumptions.</li> <li>▪ Communicate regularly with the CF.</li> <li>▪ Ensure appropriate staffing strategies are in place.</li> <li>▪ Track financial situation and workload.</li> <li>▪ Review internal grievance review process.</li> </ul>	<p>Review Canadian Forces grievances</p>	<p><b>Priority #1</b> Operational Performance - Ensure optimum productivity and excellence.</p> <ul style="list-style-type: none"> <li>▪ Conduct assessments of the Committee's internal review processes and monitor workload planning assumptions.</li> </ul>
<p><b>Risk 3 - HR capacity and competencies</b></p> <p><i>There is a risk that the Committee will not have the appropriate staff to carry out its mandate</i></p>	<ul style="list-style-type: none"> <li>▪ Create a healthy workplace environment.</li> <li>▪ Plan for succession in key positions.</li> <li>▪ Develop a variety of staffing mechanisms (acting, term, secondments, etc.)</li> <li>▪ Provide training opportunities.</li> <li>▪ Implement a continuous learning process.</li> <li>▪ Enhance the leadership competencies of management.</li> <li>▪ Monitor workload volumes.</li> <li>▪ Inform the MND of any upcoming Committee member's vacancies.</li> </ul>	<p>Internal Services</p>	<p><b>Priority #3</b> Operational Performance - Maintain the overall effective management &amp; leadership of the Committee</p> <ul style="list-style-type: none"> <li>▪ Evaluate the impact of any changes to the grievance referral process on the organizational structure and align the Committee's resources accordingly.</li> <li>▪ Support initiatives to improve the productivity, efficiency and effectiveness of operations and service delivery.</li> </ul>



## External Context

The new model for grievance referrals proposed to the Armed Forces Council will continue to be tested. As such, the Committee will continue to review all grievances reaching the FA level where the CF is unable to resolve the matter to the satisfaction of the grievor. The Committee examined its workload planning assumptions and, based on the previous year's numbers and the state of the CF internal grievance portfolio, concluded that it could anticipate up to a 20% increase in referrals from the CF for 2013-14.

The Committee has no control over the volume and timing of cases referred to it by the CF. Should the volume of grievances increase quickly, the Committee may be challenged to meet its internal production standards. To mitigate this risk, rated as medium, the Committee will conduct regular assessments for streamlining its internal grievance review processes and will closely monitor its workload planning assumptions.

## Summary of Performance

### Financial Resources – Total Departmental (\$ thousands)

<b>Total Budgetary Expenditures (Main Estimates) 2012–13</b>	<b>Planned Spending 2012–13</b>	<b>Total Authorities (available for use) 2012–13</b>	<b>Actual Spending (authorities used) 2012–13</b>	<b>Difference (Planned vs. Actual Spending)</b>
6,672	6,672	7,012	5,850	822

### Human Resources (Full-Time Equivalents - FTE)

<b>Planned 2012–13</b>	<b>Actual 2012–13</b>	<b>Difference 2012–13</b>
46	38	8

**Performance Summary Table for Strategic Outcome and Program (\$ thousands)**

Program	Total Budgetary Expenditures (Main Estimates 2012–13)	Planned Spending			Total Authorities (available for use) 2012–13	Actual Spending (authorities used)			Alignment to Government of Canada Outcomes
		2012–13	2013–14	2014–15		2012–13	2011–12	2010–11	
Review Canadian Forces Grievances	4,337	4,291	4,352	4,359	4,592	3,847	4,001	3,788	<a href="#">Well-managed and efficient government operations</a> <sup>i</sup>
<b>Strategic Outcome Sub-Total</b>	<b>4,337</b>	<b>4,291</b>	<b>4,352</b>	<b>4,359</b>	<b>4,592</b>	<b>3,847</b>	<b>4,001</b>	<b>3,788</b>	

**Performance Summary Table for Internal Services (\$ thousands)**

Internal Services	Total Budgetary Expenditures(Main Estimates 2012–13)	Planned Spending			Total Authorities (available for use) 2012–13	Actual Spending (authorities used)		
		2012–13	2013–14	2014–15		2012–13	2011–12	2010–11
	2,335	2,381	2,343	2,347	2,420	2,003	2,396	1,738
<b>Sub-Total</b>	<b>2,335</b>	<b>2,381</b>	<b>2,343</b>	<b>2,347</b>	<b>2,420</b>	<b>2,003</b>	<b>2,396</b>	<b>1,738</b>

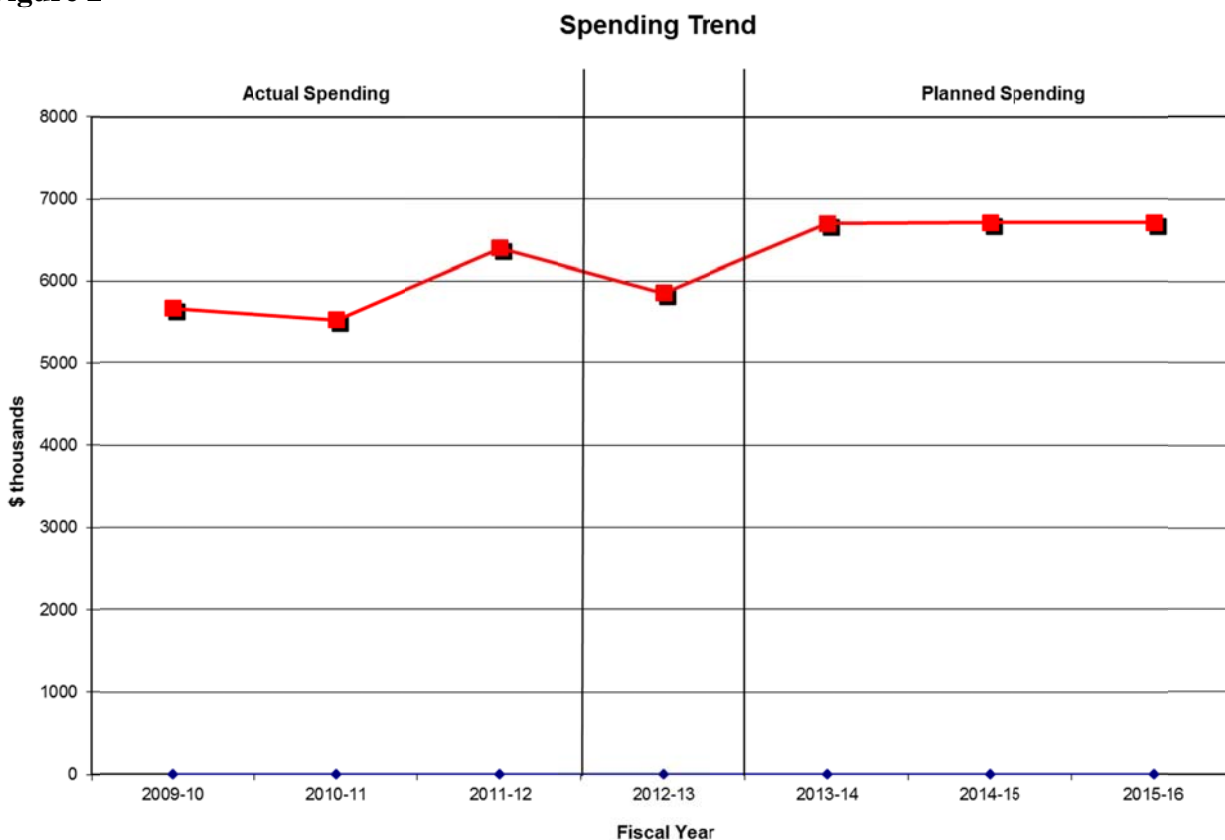
**Total Performance Summary Table (\$ thousands)**

Strategic Outcome(s) and Internal Services	Total Budgetary Expenditures (Main Estimates 2012–13)	Planned Spending			Total Authorities (available for use) 2012–13	Actual Spending (authorities used)		
		2012–13	2013–14	2014–15		2012–13	2011–12	2010–11
<b>Total</b>	<b>6,672</b>	<b>6,672</b>	<b>6,695</b>	<b>6,706</b>	<b>7,012</b>	<b>5,850</b>	<b>6,397</b>	<b>5,526</b>

## Expenditure Profile

### Departmental Spending Trend

**Figure 2**



During 2012-13, the Committee's spending amounted to \$5,850 thousands. This graph illustrates the spending trend from previous years and planned spending for future years to 2015-16.

### Estimates by Vote

For information on the Military Grievances External Review Committee's organizational Votes and/or statutory expenditures, please see the [Public Accounts of Canada 2013 \(Volume II\)](#). An electronic version of the Public Accounts 2013<sup>ii</sup> is available on the Public Works and Government Services Canada website.

## Section II: Analysis of Program by Strategic Outcome

### Strategic Outcome

<b>Strategic Outcome:</b> The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances.		
<b>Performance Indicators</b>	<b>Targets</b>	<b>Actual Results</b>
Percentage of clients who are satisfied with the Committee's ability to improve the administration of the affairs of the Canadian Forces (CF) through the quality of its Findings and Recommendations (F&Rs) and the information tools it provides.	Data Source: Survey & interview of CF members, decision makers & administrators.  75% of respondents agree and strongly agree.	Contributed to Improvement in interpretation/understanding and application of the CF regulations, policies and guidelines; 17% agree, 83% strongly agree  Improvements in regulations, policies and guidelines; 33% agree, 67% strongly agree  Improvements to the grievance process; 50% agree, 50% strongly agree
Trend in the % of surveyed grievors who are satisfied with the fairness, equity and transparency of the process.	Data Source: Grievors Survey.  70% of grievors agree and strongly agree.	30% agree and 50% strongly agree
% of Systemic recommendations accepted by the Chief of the Defence Staff (CDS).	Data Source: CDS Decisions where he agreed a systemic recommendation merited further action.  75% accepted.	77.8%
% of MGERC's grievance process timeline standards met.	Data Source: MGERC statistics and monitoring information.  Established standards are being met 75% of the time.	97.5%

In March 2013, the Committee introduced an online method of conducting its surveys. The Committee hopes to increase the responses to the different surveys it has developed to gain feedback on its performance.

**Stakeholders Survey:** This survey was aimed at decision makers and administrators of the CF grievance process as well as legal counsel representing grievors. The responses the Committee received gave significant insight on the impact of its work on the affairs of the CF.

**Grievors Survey:** In 2012-13, 51 grievors responded to the survey. The survey found that grievors were satisfied with the equity and transparency of the process, as 80% agreed or strongly agreed that notwithstanding the outcome of their grievance they felt that the review was done in a fair and unbiased manner. Almost all (88%) felt it was important that their grievance be reviewed by an organization external to the CF.

**Systemic Recommendations:** In 2012-13, the CDS communicated his decision on 13 recommendations on systemic issues. Synopses of these and other cases and the associated recommendations can be found on the Recommendations on Systemic Issues page of the Committee's website<sup>iii</sup>.

**Process timelines:** The Committee continued to test a referral model where unresolved grievance files at the FA level were sent to the Committee for its review. Notwithstanding an increase in the number of grievance referrals (the highest since 2002), the expiration of the terms of three part-time Committee members and the referral of new types of grievances, the Committee reduced the average time required for the review of grievances to 2.5 months.

## Program: Review Canadian Forces Grievances

The Chief of the Defence Staff refers grievances as prescribed under the *Queen's Regulations and Orders for the Canadian Forces* as well as every grievance concerning a decision or an act of the Chief of the Defence Staff in respect of a particular officer or non-commissioned member to the Committee for its findings and recommendations. The Committee conducts objective and transparent reviews of grievances with due respect to fairness and equity for each member of the Canadian Forces, regardless of rank or position. It ensures that the rights of military personnel are considered fairly throughout the process and that its Committee Members act in the best interest of the parties concerned. The findings and recommendations it issues are not only based in law but form precedents that may facilitate change within the Canadian Forces. As an administrative tribunal designed to review grievances, the Committee must ensure that its recommendations comply with the law and can be implemented in accordance with its enabling legislation, relevant human rights legislation and the *Canadian Charter of Rights and Freedoms*.

**Financial Resources (\$ thousands)**

<b>Total Budgetary Expenditures (Main Estimates) 2012-13</b>	<b>Planned Spending 2012-13</b>	<b>Total Authorities (available for use) 2012-13</b>	<b>Actual Spending (authorities used) 2012-13</b>	<b>Difference 2012-13</b>
4,337	4,291	4,592	3,847	444

**Human Resources (Full-Time Equivalents - FTEs)**

<b>Planned 2012-13</b>	<b>Actual 2012-13</b>	<b>Difference 2012-13</b>
32	27	5

**Performance Results**

<b>Expected Results</b>	<b>Performance Indicators</b>	<b>Targets</b>	<b>Actual Results</b>
Intermediate Outcome – Enhanced confidence in the grievance process and the administration of the affairs of the Canadian Forces.	% of stakeholders that agree that the external review provided by the Committee adds to the adjudicative fairness of the process.	Data Source: Stakeholders Survey. 75% of stakeholders agree and strongly agree.	17% agree 83% strongly agree.
Immediate Outcome – The Chief of the Defence Staff is assisted in rendering decisions on grievances and is informed of systemic issues.	% of F&Rs with which the CDS disagrees on the basis of errors in law or fact.	Data Source: CDS Decisions. Less than 10% of the cases upon which the CDS disagrees, or 1% of all files.	1% of all files
Immediate Outcome – Stakeholders have an increased awareness and understanding of the CF grievance process, regulations, policies and guidelines affecting Canadian Forces members.	% of positive feedback from CF Initial Authorities on the usefulness of publications of case summaries, systemic recommendations and lessons learned.	Data Source: Stakeholders Survey. 75% of respondents agree and strongly agree.	67% agree 17% strongly agree

- ▶ In August 2011, the Committee submitted 10 recommendations to the Honourable Patrick LeSage who conducted the Second Independent Review of Bill C-25. On June 8, 2012, Minister Peter MacKay tabled the LeSage report in Parliament. The report included 13 recommendations related to the CF grievance process, from a total of 55. Out of these 13 recommendations, which the Committee fully supports, 4 have the potential to influence the affairs of the Committee. Please consult the Committee's response to the LeSage report in its 2012 Annual Report<sup>iv</sup>.
- ▶ The Committee continued to identify critical issues affecting CF members while conducting the review of individual grievances and bringing them to the attention of decision-makers. In presenting and discussing these topics, the Committee hopes that immediate action will be taken to address them, as they continue to affect morale and cause financial hardship to CF members. Several of these issues are featured in the Committee's 2012 Annual Report as well as on its website.<sup>v</sup>
- ▶ The Committee regularly meets stakeholders to exchange information about the grievance process. These meetings allow it to remain appraised of potential issues or changes in the process that may affect its work or its workload. Stakeholder meetings are also an opportunity for the Committee to share its perspective on the grievance process and to offer suggestions for improvement.

## Internal Services

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communication Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Financial Resources (\$ thousands)

Total Budgetary Expenditures (Main Estimates) 2012–13	Planned Spending 2012–13	Total Authorities (available for use) 2012–13	Actual Spending (authorities used) 2012–13	Difference 2012–13
2,335	2,381	2,420	2,003	378

### Human Resources (Full-Time Equivalents – FTEs)

Planned 2012–13	Actual 2012–13	Difference 2012–13
14	11	3

## Performance Analysis and Lessons Learned

- ▶ Investment in innovative tools was one way for the Committee to achieve efficiency and take advantage of new technologies. After completing the virtualization of its servers in 2011, the Committee began preparing for the next phase of this project, which is the implementation of a virtual desktop environment. This Information Technology (IT) virtualization initiative is expected to reduce IT infrastructure costs (servers and desktops), while keeping the organization on the leading edge of IT systems.
- ▶ The Committee began preparing to move to *PeopleSoft* and to consolidate its records management in an electronic document and records management system.
- ▶ The Committee continued the review of its internal financial control processes in key areas, such as financial management reporting and assets management. Key business processes were tested to identify their integrity and to ensure they are consistent with established accounting standards and policies and compliant with legislation and regulations.



- ▶ The Committee ensured its compliance with TB's Web Accessibility standard and began preparing to participate in the Web Renewal Initiative launched in the fall of 2012.
- ▶ In 2012, the Committee adopted a *Code of Conduct* which was developed in accordance with the *Public Servants Disclosure Protection Act*. The act required that federal public sector organizations establish codes of conduct that are consistent with the *Values and Ethics Code for the Public Sector* implemented on 2 April 2012
- ▶ The Committee benefitted from experienced Internal Services staff with a broad range of expertise. This has enabled it to keep pace with Central Agency requirements. Investments in IM and IT continue to reap benefits in modernizing the workplace.

## Section III: Supplementary Information

### Financial Statements Highlights

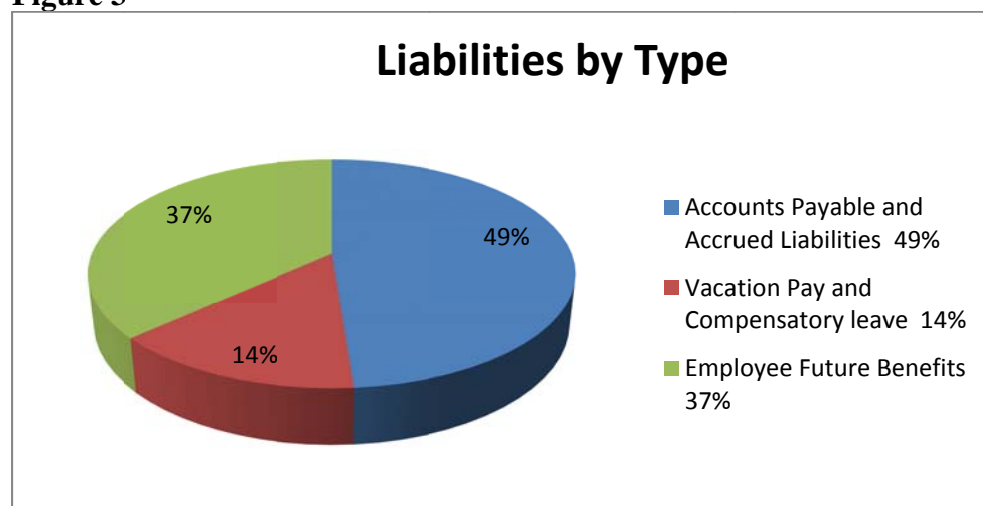
#### Condensed Statement of Operations and Departmental Net Financial Position

<b>Military Grievances External Review Committee</b> <b>Condensed Statement of Operations and Departmental Net Financial Position (Unaudited)</b> For the Year Ended March 31, 2013 (\$ thousands)					
	<b>2012-13 Planned Results*</b>	<b>2012-13 Actual</b>	<b>2011-12 Actual</b>	<b>\$ Change (2012-13 Planned vs. Actual)</b>	<b>\$ Change (2012-13 Actual vs. 2011-12 Actual)</b>
Total expenses	6,918	6,083	6,298	(835)	(215)
Total revenues	-	-	58	-	(58)
Net cost of operations before government funding and transfers	6,918	6,083	6,240	(835)	(157)
Departmental net financial position		(187)	(215)		(28)

## Condensed Statement of Financial Position

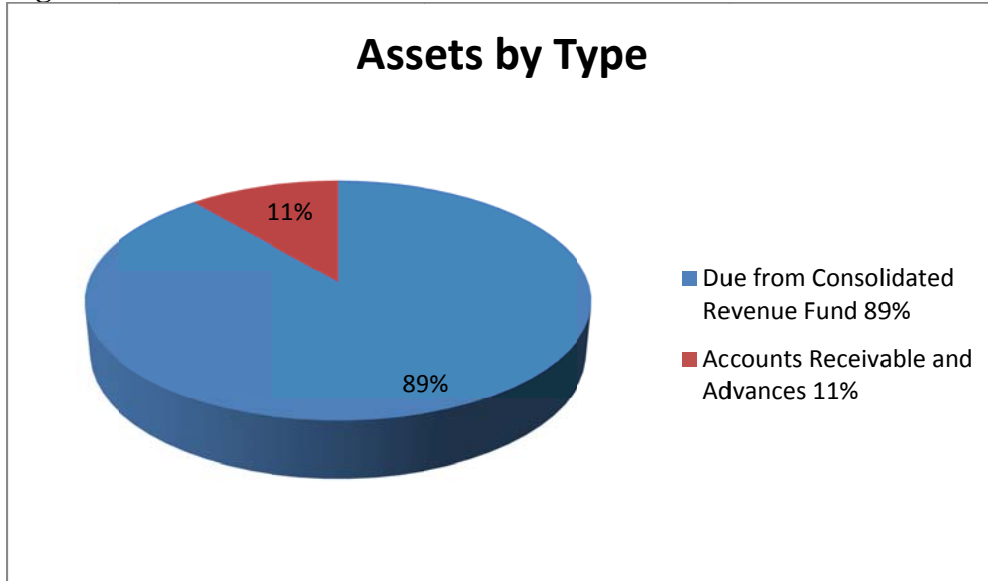
<b>Military Grievances External Review Committee</b> <b>Condensed Statement of Financial Position (Unaudited)</b> As at March 31, 2013 (\$ thousands)			
	<b>2012-13</b>	<b>2011-12</b>	<b>\$ Change</b>
Total net liabilities	822	826	(4)
Total net financial assets	385	425	(40)
Departmental net debt	438	401	37
Total non-financial assets	250	185	65
Departmental net financial position	(187)	(215)	(28)

**Figure 3**



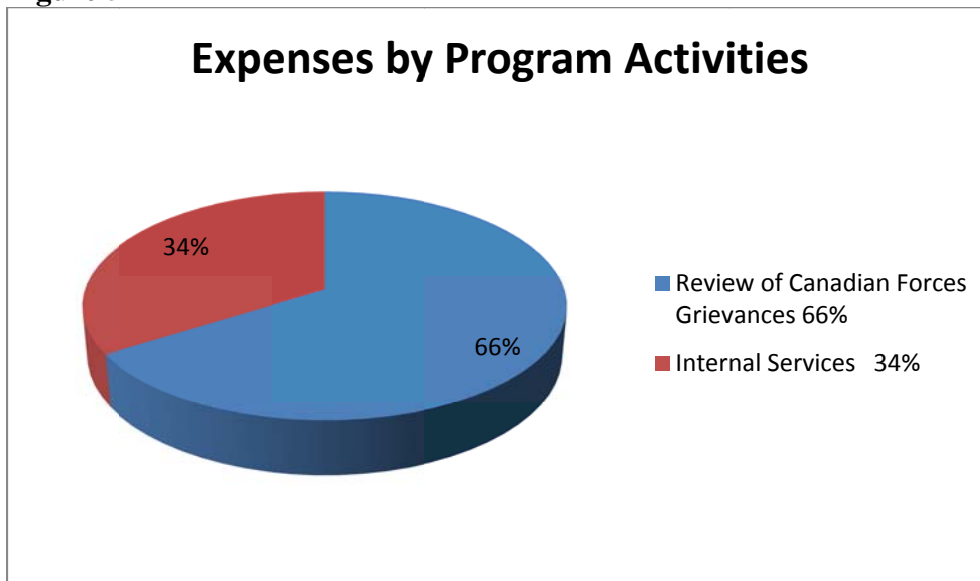
The total liabilities were \$822 thousand at the end of 2012-13, a decrease of \$4 thousand (1%) over the previous year's total of \$826 thousand.

**Figure 4**



The total assets were \$385 thousand at the end of 2012-13, a decrease of \$40 thousand (9%) over the previous year's total of \$425 thousand.

**Figure 5**



The total expenses were \$6,083 thousand in 2012-13. Of these funds \$4,017 thousand (66%) were spent in the "Review of Canadian Forces Grievances" program while \$2,066 (34%) contributed to the Internal Services activities.

The total expenditures have decreased by \$215 thousand (3%) over the previous year's total of \$6,298 thousand. The primary reasons are a decrease in transportation and telecommunication and a decrease in professional and special services.

### Financial Statements

The financial highlights presented within this report are intended to serve as a general overview of the Committee's operations. The Committee's financial statements<sup>vi</sup> can be found on its website.

### Supplementary Information Tables

The electronic supplementary information table listed below can be found on Committee's website:

- Greening Government Operations

### Tax Expenditures and Evaluations Report

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 publishes cost estimates and projections for these measures annually in the [\*Tax Expenditures and Evaluations\*<sup>vii</sup>](#) publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the sole responsibility of the Minister of Finance.

## Section IV: Other Items of Interest

### Organizational Contact Information

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Toll free fax: 1 866 716-6601  
Fax: (613) 996-6491  
(613) 995-8201  
(613) 992-6979

### Additional Information

Visit the Committee's website for more information. We invite you to consult some of the grievance cases for which the Committee has issued F&Rs in the [Case Summaries](#)<sup>viii</sup> section, which is updated on a regular basis as well as statistical data over the last five years in the [Statistics](#)<sup>ix</sup> section. You can also learn more about the Committee's role in the [Canadian Forces Grievance Process](#)<sup>x</sup> section.

## Endnotes

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<sup>i</sup> Alignment to Government of Canada Outcome: <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>

<sup>ii</sup> Public Accounts of Canada 2013, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>

<sup>iii</sup> Recommendations on Systemic Issues, <http://www.mgerc-ceegm.gc.ca/rec/index-eng.html>

<sup>iv</sup> 2012 Annual Report, <http://www.mgerc-ceegm.gc.ca/rpt/ar-ra/2012/index-eng.html>

<sup>v</sup> Committee's website, <http://www.mgerc-ceegm.gc.ca>

<sup>vi</sup> Financial statements and reports <http://www.mgerc-ceegm.gc.ca/rpt/fsr-ref/index-eng.html>

<sup>vii</sup> Tax Expenditures and Evaluations Report, <http://www.fin.gc.ca/purl/taxexp-eng.asp>

<sup>viii</sup> Case summaries, <http://www.mgerc-ceegm.gc.ca/cs-sc/index-eng.html>.

<sup>ix</sup> Statistics, <http://www.mgerc-ceegm.gc.ca/stat/index-eng.html>.

<sup>x</sup> Canadian Forces Grievance Process, <http://www.mgerc-ceegm.gc.ca/proc-eng.html>.