



Military Grievances
External Review Committee

Comité externe d'examen
des griefs militaires

Quarterly financial report for the quarter ended December 31, 2023

Canada 

Aussi disponible en français sous le titre : Rapport financier trimestriel pour le trimestre se terminant le 31 décembre 2023

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ISSN 2817-9846

Military Grievances External Review Committee

Statement outlining results, risks and significant changes in operations, personnel and program

For the quarter ended December 31, 2023

1. Introduction

This quarterly financial report was prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by Treasury Board. It should be read in conjunction with the 2023-2024 Main Estimates and the 2022-2023 Quarterly Financial Report for the quarter ended December 31, 2022. It has not been subject to an external audit or review.

A summary description of the Military Grievances External Review Committee (Committee) core responsibilities can be found in [Part II of the Main Estimates](#).

Basis of Presentation

This quarterly financial report was prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Committee's spending authorities granted by Parliament, and those used by the Committee consistent with the Main Estimates for the 2023-2024 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 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.

The Committee 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.

2. Highlights of the fiscal quarter and fiscal year-to-date (YTD) results

Statement of Authorities

In fiscal year 2023-2024, there has been an increase of \$797,071 in the authorities available for use. This increase can be primarily attributed to funding received for retroactive payments and in-year compensation adjustments required by various collective agreements and terms and conditions of employment. Additionally, the increase is partially explained by a transfer received from the Department of National Defence (DND). This transfer is necessary to enable the Committee to increase its capacity to produce Findings and Recommendations (F&R) reports expeditiously.

The Statement of Authorities also reveals that, as of December 31, 2023, 64% of the authorities available for use have been utilized, which is a decrease from the 68% utilization rate during the same period in the preceding fiscal year.

In both fiscal years 2023-2024 and 2022-2023, the Committee's total authorities incorporated the carry-forward of the Operating Budget from the previous year.

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Statement of Departmental Budgetary Expenditures by Standard Object

In the third quarter of 2023-2024, expenses increased by \$473,657 compared to the same period in the previous year, and Year-to-Date (YTD) expenses increased by \$201,626.

Both increases are primarily due to retroactive payments for the Program and Administrative Services PA group, which were paid in the third quarter of the current fiscal year. The quarterly increase is also due to the timing of lease payments.

3. Risks and uncertainties

As with any organization, the Committee continues to deal with diverse and challenging operating realities. The continued shortage of Governor-in-Council appointees and the time and effort required to onboard and train new grievance team leaders and officers in the Operations Branch is resulting in higher-than-normal workloads for some. Meanwhile, several employees within the organization are facing productivity barriers due to the continued implementation of new technologies. Keeping up with the quick pace of change in the digital environment while doing their jobs can be challenging.

To mitigate these significant risks, the Committee has put in place a number of strategies. Above all, the mental health of employees is paramount. Fostering work-life balance and implementing engagement strategies to sustain motivation will continue to be the focus. Operations branch will leverage a modern and digital environment in order to ensure that it maintains the most effective and efficient grievance review process. An investment will be made in improving employees' digital skills; however, implementation of new technologies will be phased in manageable units over time so to give employees the opportunity to adapt and learn new processes. Finally, the organizational structure, management committees and governance framework will be analyzed and adjusted as necessary to ensure the Committee has an effective accountability and decision-making structure.

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

With the positions of Chairperson and Full-time Vice-Chairperson vacant, the Committee expects operational changes when these high-level positions are filled.

Approved by:

Original signed by

Original signed by

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Interim Chairperson and Chief Executive Officer
Kanata, Canada
February 20, 2024

Jean-François Poirier, CPA, M.A.P.
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February 20, 2024