



Military Grievances  
External Review Committee

Comité externe d'examen  
des griefs militaires

# **The Military Grievances External Review Committee 2025-26 Departmental Plan**

A handwritten signature in blue ink, appearing to read 'David J. McGuinty'.

---

The Honourable David J. McGuinty, MP  
Minister of National Defence

Canada

Aussi disponible en français sous le titre : [Plan ministériel 2025-26](#)

Information contained in this publication or product may be reproduced, in part or in whole, and by any means, for personal or public non-commercial purposes without charge or further permission, unless otherwise specified. Commercial reproduction and distribution are prohibited except with written permission from the Military Grievances External Review Committee.

For more information, contact:

Military Grievances External Review Committee

60 Queen Street, 9th floor

Ottawa, Ontario K1P 5Y7

[www.canada.ca/en/military-grievances-external-review.html](http://www.canada.ca/en/military-grievances-external-review.html)

© His Majesty the King in Right of Canada, as represented by the Minister of National Defence, 2025

Cat. No. DG2-6E-PDF

ISSN 2371-669X

# The Military Grievances External Review Committee's 2025-26 Departmental plan: At a glance

A departmental plan describes a department's priorities, plans, and associated costs for the upcoming three fiscal years.

- [Vision, mission, raison d'être](#) and [operating context](#)

## Key priorities

The Military Grievances External Review Committee's (the Committee) top priorities for 2025-26 are as follows:

- **The People**

We will prioritize employee well-being and employee engagement. We will invest in our team by acting on employee feedback, expanding professional development opportunities, and enhancing our onboarding and training programs. We are committed to advancing reconciliation, anti-racism, equity, inclusion and accessibility while also cultivating a healthy, respectful, safe and supportive work environment.

- **The Work and the Workplace**

We will enhance operational effectiveness by streamlining our grievance review process and by identifying other efficiencies. This includes exploring how we could leverage Artificial Intelligence (AI) and exploring options to simplify our findings and recommendations (F&R) reports. We will also refine our governance structure, streamline statutory reporting, and enhance its digital security posture to ensure the efficient and secure operation of all systems and processes. These improvements will enable us to deliver high-quality results while optimizing our resources and ensuring the efficient and effective delivery of our services.

- **The Committee's Reach**

We will strengthen our communication and engagement strategies to enhance stakeholder awareness and understanding of our role and added value to the Canadian Armed Forces (CAF) grievance system. We will also endeavour to enhance employee engagement via an updated internal communications plan. Lastly, we will commemorate our 25th anniversary, reflecting on our achievements and looking towards the future.

## Highlights

In 2025-26, total planned spending (including internal services) for the Committee is \$8,511,433 and total planned full-time equivalent staff (including internal services) is 53. For complete information on the Committee's total planned spending and human resources, read the [Planned spending and human resources section](#) of the full plan.

The following provides a summary of the department's planned achievements for 2025-26 according to its approved Departmental Results Framework. A Departmental Results Framework consists of a

department's core responsibilities, the results it plans to achieve, and the performance indicators that measure progress toward these results.

Core responsibility 1: The Independent review of military grievances

Planned spending: \$6,063,115

Planned human resources: 39

Departmental results:

- Findings and Recommendations on all referred military grievances are provided in a timely manner; and
- The Committee provides Findings and Recommendations to the Final Authority (FA) that are clear, complete and useful in the military grievances decision-making process.

In 2025-26, we will prioritize enhancing the efficiency and effectiveness of our grievance review process. This will involve streamlining case processing through initiatives such as exploring AI applications, streamlining our F&R reports and optimizing employee training. We will also focus on updating our departmental performance indicators to ensure that our results are adequately measured. Moreover, we will adapt our processes to address evolving caseloads and operational challenges, ensuring we remain agile and responsive to the needs of the CAF grievance system.

More information about the Independent review of military grievances can be found in the [full plan](#).

# The Military Grievances External Review Committee's 2025-26 Departmental Plan

On this page:

- [From the Chairperson and Chief Executive Officer](#)
- [Plans to deliver on core responsibilities and internal services](#)
  - [Core responsibility 1: Independent review of military grievances](#)
  - [Internal services](#)
- [Planned spending and human resources](#)
  - [Spending](#)
  - [Funding](#)
  - [Future-oriented condensed statement of operations](#)
  - [Human resources](#)
- [Corporate information](#)
- [Supplementary information tables](#)
- [Federal tax expenditures](#)
- [Definitions](#)

From the Chairperson and Chief Executive Officer

I am pleased to present the 2025-26 Departmental Plan of the Military Grievances External Review Committee (the Committee). As I enter my second year as Chairperson and Chief Executive Officer, I remain committed to evolving the Committee into a modern and agile quasi-judicial tribunal, that instills confidence in the Canadian Armed Forces (CAF) grievance system through its independent review of grievances.

This year, we will prioritize strengthening operational effectiveness and engagement. We will invest in our people by leveraging survey insights to enhance employee connection through targeted activities and fostering a supportive work environment. This includes expanding professional development opportunities and refining our training curriculum and onboarding process to ensure our team is equipped for success.

Additionally, we will amplify our internal communications to keep employees informed and engaged, fostering a strong sense of belonging and shared purpose.

We are committed to streamlining our grievance review process to significantly reduce processing time and the volume of active cases awaiting review, and to align it with the evolving changes in the CAF grievance process. This will be achieved by refining our workflow to minimize delays while ensuring that we continue to deliver high quality findings and recommendations (F&R) reports. We will be introducing a new triaging position in Operations to review files for completeness, and we will prioritize and explore the safe and responsible use of Artificial Intelligence (AI) within our work processes. We will focus on outreach by strengthening our communication and engagement strategies with the goal of enhancing stakeholder awareness and understanding of our role and value added in the CAF grievance process. In



*Kelly Walsh, Chairperson and Chief Executive Officer*

addition, we will review our departmental performance indicators to ensure they accurately measure our performance and drive continuous improvement.

We will focus on refining our governance structure and actively seek opportunities to streamline statutory reports in alignment with government priorities. We will complete our cloud migration project and strengthen our digital security posture to ensure the confidentiality and integrity our information and systems.

Finally, we will commemorate our 25th anniversary and reflect on the positive impact our organization has had on the CAF grievance system. This milestone will serve as a catalyst for excellence as we strive to further enhance our operations.

I am confident that through a collaborative and results-oriented approach, we will successfully achieve our operational and program priorities, and continue to serve as an independent and impartial voice within the CAF grievance process.

*(original signed by)*

Kelly Walsh  
Chairperson and Chief Executive Officer

Plans to deliver on core responsibilities and internal services

Core responsibilities and internal services

- [Core responsibility 1: Independent review of military grievances](#)
- [Internal services](#)

Core responsibility 1: Independent review of military grievances

In this section

- [Description](#)
- [Quality of life impacts](#)
- [Indicators, results and targets](#)
- [Plans to achieve results](#)
- [Key risks](#)
- [Planned resources to achieve results](#)
- [Related government priorities](#)
- [Program inventory](#)

Description

The *National Defence Act*, Section 29.2 (1) and (2), requires the Military Grievances External Review Committee to review every grievance referred to it by the Final Authority (FA) and to provide Findings and Recommendations in writing to the FA and the officer or non-commissioned member who submitted the grievance.

Quality of life impacts

The Committee's core responsibility contributes to the "Good Governance" domain of the [Quality of Life Framework for Canada](#), and more specifically, under the following Justice and human rights indicators: "Discrimination and unfair treatment" and "Access to fair and equal justice." Indeed, the Committee

concretely contributes by conducting an independent review of every grievance referred to it and by providing quality F&R reports to the FA and CAF member who submitted the grievance.

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 approved in 2025-26 for the Independent review of military grievances. Details are presented by departmental result.

Table 1: Findings and Recommendations on all referred military grievances are provided in a timely manner.

Table 1 provides a summary of the target and actual results for each indicator associated with the results under the Independent review of military grievances.

Departmental Result Indicators	Actual Results	Target	Date to achieve target
% of written Findings and Recommendations that are issued within four months of receipt (service standard)	2021-22: 21.7% 2022-23: 5.3% 2023-24: 1.5%	At least 75% of findings and recommendations issued within 4 months of receipt.	March 31, 2026

Table 2: The Committee provides Findings and Recommendations to the Final Authority (FA) that are clear, complete, and useful in the military grievances decision-making process.

Table 2 provides a summary of the target and actual results for each indicator associated with the results under the Independent review of military grievances.

Departmental Result Indicators	Actual Results	Target	Date to achieve target
Achievement of a rating by the Final Authority (FA) of at least 4 out of 5 on each of the following attributes related to Findings and Recommendations issued by the Committee: usefulness, clarity, and completeness	2021-22: Usefulness: 4.27/5 Clarity: 4.27/5 Completeness: 4.26/5  2022-23: Usefulness: 4.15/5 Clarity: 4.15/5 Completeness: 4.15/5  2023-24: Usefulness: 5/5 Clarity: 5/5 Completeness: 5/5	A cumulative minimum average of 4 out of 5 for each attribute.	March 31, 2026

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

Plans to achieve results

The following section describes the planned results for the Independent review of military grievances in 2025-26.

Findings and Recommendations on all referred military grievances are provided in a timely manner.

Results we plan to achieve

- We will keep reviewing and refining our grievance review process to find efficiencies to complete F&R reports expeditiously.
- A reduction in the overall time it takes to review a grievance. If we achieve this, the total active caseload will diminish.
- We will focus on exploring AI and what opportunities can be leveraged from this technology, where applicable.
- We will review our training curriculum to shorten new employees training period and decrease the burden on Team Leaders.
- Finally, our case management system will be realigned to integrate any changes to our grievance review process. Concurrently, our reporting modules will be updated to accurately track and measure the impact of these improvements on the timely completion of the Committee's F&R reports.

The Committee provides Findings and Recommendations to the Final Authority (FA) that are clear, complete, and useful in the military grievances decision-making process.

Results we plan to achieve

- We will provide the FA with F&R reports that are clear, complete, and useful, ensuring the thoroughness of our independent analysis.
- We will work on revamping the F&R report drafting process and explore how AI can further ensure our reports are clear, complete, and useful to the FA, such as verifying for plain and inclusive language. Exploring a structure that pinpoints the issues with greater clarity will further guide the FA in their decision-making and provide a better understanding of the issues for the grievors.

The Committee's ultimate function is to review grievances referred to it by the Chief of the Defence Staff as expeditiously and informally as is possible. Plans in 2025-26 include reviewing and changing the Committee's performance indicators included in our Departmental Results Framework for the 2026-27 reporting cycle and beyond. This will ensure they adequately evaluate the performance and results of the organization. Our outreach efforts will be amplified to ensure that the mandate, *raison d'être*, vision and value in the CAF grievance process is well understood by stakeholders. While we engage regularly with the Department of National Defence (DND) and the CAF, a more concerted effort to inform and secure a common understanding of the organization will be undertaken.

Additionally, the Committee was able to secure additional funding from the DND for fiscal years 2023-2024, 2024-25, 2025-26 and 2026-27. This funding is enabling us to increase our capacity to produce F&R reports and ultimately reduce the number of active files in our portfolio. The focus in 2025-26 is to ensure the operations program remains fully staffed, trained and able to deal with our existing caseload and effectively manage the volume of incoming referrals.

In the past fiscal year, we updated our vision statement, conducted a strategic planning session and initiated an extensive business process review to begin the important work of finding efficiencies in our

grievance process. This is a necessary action to ensure we can handle the increased caseload that has become the norm over the last few years. Changes to streamline our process are expected to be fully implemented in 2025-26. The next fiscal year brings its new goals and challenges.

#### Key risks

The Committee operates in a dynamic environment characterized by evolving operational needs, unpredictable caseloads, and the constant emergence of new challenges. Maintaining operational agility and adaptability is crucial to ensure the Committee can effectively respond to these uncertainties. Potential risks include unforeseen fluctuations in the volume and complexity of grievance referrals, the emergence of new policy or legislative requirements, and the potential for unforeseen disruptions to operations, such as technological challenges or unforeseen staffing turnover. To mitigate these risks, the Committee will prioritize continuous improvement and a proactive approach to risk management. This includes:

- Review its risks every quarter to regularly identify, assess, and mitigate potential risks to operational effectiveness and service delivery.
- Cultivating a culture of continuous learning and adaptation by fostering a flexible and adaptable workforce capable of responding effectively to unforeseen challenges and embracing new opportunities.
- Leveraging technology and data analytics to proactively monitor caseload trends and continuously adapt our operations for optimal efficiency and accurate performance measurement.

By proactively addressing these potential risks and fostering a culture of adaptability, the Committee will ensure its an organization that instills confidence in the CAF grievance system.

#### Planned resources to achieve results

Table 3: Planned resources to achieve results for the Independent review of military grievances  
Table 3 provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned
Spending	\$6,063,115
Full-time equivalents	39

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

Related government priorities

Gender-based analysis plus

To ensure inclusive outcomes for Canadians, the Committee integrates Gender-Based Analysis Plus (GBA Plus) into its activities. As a micro-agency, the Committee recognizes the importance of GBA Plus and has taken steps to incorporate it into its practices. The Committee will maintain its requirement that all employees take mandatory GBA Plus training. Now that the Committee has a GBA Plus Champion, we will also actively monitor GBA Plus activities within the DND and review our data collection practices related to grievor self-identification, while ensuring the protection of personal information. By incorporating GBA Plus considerations into our work, we aim to ensure that our grievance review process remains fair, equitable, and inclusive for all members of the CAF.

United Nations 2030 Agenda for Sustainable Development and the UN Sustainable Development Goals

While the Committee's core responsibility focuses on the Independent review of military grievances, we recognize the broader context of the United Nations 2030 Agenda for Sustainable Development. By ensuring a fair and just grievance resolution process within the Canadian Armed Forces (CAF), the Committee contributes to the advancement of several key sustainable development principles, including the promotion of peace, justice, and strong institutions; the reduction of inequalities; and the promotion of gender equality.

Furthermore, the Committee will integrate sustainability principles into its internal operations, such as by minimizing its environmental footprint and promoting inclusivity and diversity within its own workplace. These internal efforts will contribute to achieving broader sustainability goals.

More information on the Committee's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in our [Departmental Sustainable Development Strategy](#).

Program inventory

The Independent review of military grievances is supported by the following programs:

- Independent review of military grievances

Additional information related to the program inventory for the Independent review of military grievances is available on the [Results page on GC InfoBase](#).

Internal services

In this section

- [Description](#)
- [Plans to achieve results](#)
- [Planned resources to achieve results](#)
- [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 10 categories of internal services:

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

Plans to achieve results

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

In 2025-26, internal services will continue prioritizing its three pillars: the people, the work and the workspace and the Committee's reach. We will prioritize employee engagement, workplace improvements, and enhanced communications while aligning with the Government of Canada's (GoC) priorities, focusing on a respectful and inclusive work environment, leveraging technology responsibly, and commemorating our 25th anniversary.

### **The People**

- We focused heavily on recruitment and retention in 2024-25 and now it is time that we turn our attention to ensuring employees are engaged, trained, and connected to their workplace. This will be accomplished by acting on survey findings, such as those from the Public Service Employee Survey, expanding opportunities for professional development and career growth, and reviewing our training curriculum and onboarding procedures. Changes are expected at the Committee and also within the Government of Canada; we will build change management into our practices to ensure employees are well supported during this period and into the future. As a result, this will augment employee engagement, build employee consensus and collaboration which will lead to their contribution to improving our business process.
- In line with GoC priorities, we will cultivate a respectful and supportive work environment by advancing values and ethics dialogues and reviewing our Code of Conduct. Additionally, we will advance reconciliation, anti-racism, equity, inclusion and accessibility while also fostering a healthy and safe work environment.

### **The Work and the Workplace**

- We will review and modify our governance structure to enhance efficiency and ensure it clearly defines the organization's responsibilities and relationships. In keeping with the GoC's priority to streamline statutory reports, we will assess whenever we have the opportunity, the eligibility of reports that could be discontinued in the future. We will equip employees with information technology equipment, ensure compliance with the Direction on the Prescribed Presence in the Workplace, and engage with Public Services and Procurement Canada on the colocation project

set to take place in 2029. Opting for colocation to a green space is part of our effort to act sustainably and responsibly.

- We continuously strive to revise and optimize our guidelines, policies and work processes, and 2025-26 will be no different. A particular emphasis on Access to Information and Privacy guidelines and training will take place, as well as Privacy Impact Assessment recommendation implementations and the creation of Open Government internal guidelines. We are dedicated to upholding the privacy of personal information while balancing the need for the government to increase its transparency to the public.
- In this digital age, we must keep up with emerging technologies, such as AI. We are committing to establishing a working group in 2025-26 to explore the secure and responsible use of AI in our day-to-day work in internal services and how it can be of benefit to our operations program. The Committee will also finish its multi-year migration to the cloud project, and increase the Committee’s digital security posture to ensure we are always meeting GoC security requirements. The goal remains to improve policies and procedures related to both physical and information security.

**The Committee’s Reach**

- In 2025-26, we will focus on updating our external communications plan to incorporate an engagement strategy that includes clear goals, intent and purpose. Efforts to improve stakeholder awareness and understanding of our work will be pursued. As well, we will be celebrating our 25<sup>th</sup> anniversary next fiscal, an occasion that will be commemorated with current and former employees, and stakeholders.
- The benefits of employee engagement can not be understated. We are dedicated to further enriching our internal communications plan with an end goal of motivating and staying closely connected with our employees during a time of rapid change. This includes meaningful events, polling, and regular branch meetings.

By prioritizing employee engagement, modernizing operations, and enhancing communication, we aim to achieve our strategic objectives, foster a positive and inclusive work environment, and effectively meet our mandate.

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	\$2,448,318
Full-time equivalents	14

[Complete financial](#) and [human resources information](#) for the Committee’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. This commitment is to be fully implemented by the end of 2024-25.

In the spirit of advancing economic reconciliation with Indigenous peoples, the Government of Canada has established a mandatory minimum target of awarding at least 5% of the value of federal contracts to businesses owned and led by Indigenous Peoples. As a small organization with limited contracting opportunities, the Committee remains committed to meeting this target and exceeding it whenever possible through a proactive and inclusive procurement strategy.

For the 2025-26 fiscal year, the Committee will ensure that each contract opportunity is thoroughly assessed to identify potential for Indigenous businesses' participation. While the Committee is dedicated to surpassing the 5% target wherever feasible, our organizational goal remains set at 5% for 2025-26. This recognizes the constraints of being a small organization with limited contracting opportunities while reaffirming our commitment to fully supporting Indigenous economic participation.

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	2023-24 Actual Result	2024-25 Forecasted Result	2025-26 Planned Result
<b>Total percentage of contracts with Indigenous businesses</b>	14.15%	8%	5%

Planned spending and human resources

This section provides an overview of the Committee's planned spending and human resources for the next three fiscal years and compares planned spending for 2025-26 with actual spending from previous years.

In this section

- [Spending](#)
- [Funding](#)
- [Future-oriented condensed statement of operations](#)
- [Human resources](#)

Spending

This section presents an overview of the department's planned expenditures from 2022-23 to 2027-28.

Budgetary performance summary

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

Table 6 presents how much money the Committee spent over the past three years to carry out its core responsibilities and for internal services. Amounts for the current fiscal year are forecasted based on spending to date.

Core responsibilities and Internal services	2022-2023 Actual Expenditures	2023-24 Actual Expenditures	2024-2025 Forecast Spending
Independent review of military grievances	\$4,706,492	\$5,221,790	\$6,010,927
<b>Subtotal (s)</b>	<b>\$4,706,492</b>	<b>\$5,221,790</b>	<b>\$6,010,927</b>
Internal services	\$2,382,708	\$2,540,299	\$2,576,112
<b>Total(s)</b>	<b>\$7,089,200</b>	<b>\$7,762,089</b>	<b>\$8,587,039</b>

Analysis of the past three years of spending

The forecasted spending for the 2024-25 fiscal year is projected to increase by \$825 thousand compared to the total expenditures in 2023-24. This increase is primarily due to higher personnel expenses, driven by an increase in temporary funding received in 2024-25, updated compensation rates, and the staffing of previously vacant positions, including the Chairperson and Full-Time Vice-Chairperson roles.

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 how much money the Committee’s plans to spend over the next three years to carry out its core responsibilities and for internal services.

Core responsibilities and Internal services	2025-26 Planned Spending	2026-27 Planned Spending	2027-28 Planned Spending
Independent review of military grievances	\$6,063,115	\$5,830,105	\$6,455,740
<b>Subtotal</b>	<b>\$6,063,115</b>	<b>\$5,830,105</b>	<b>\$6,455,740</b>
Internal services	\$2,448,318	\$2,498,617	\$2,766,746
<b>Total</b>	<b>\$8,511,433</b>	<b>\$8,328,722</b>	<b>\$9,222,486</b>

Analysis of the next three years of spending

The planned spending figures for 2025–26 and 2026–27 reflect the gradual phasing out of temporary funding received in previous fiscal years. Fiscal year 2025–26 represents the last full year of temporary funding, leading to a slight reduction in planned spending for 2026–27 as funding begins to wind down. By 2027–28, planned spending is reduced to align with the Committee’s permanent reference levels. However, the planned spending amount is significantly higher than previous years due to reprofiled funding of \$1.4 million from previous fiscal years, which is been carried forward to address the costs related for the workplace colocation project.

More [detailed financial information on planned spending](#) is available on the Finances section of GC Infobase.

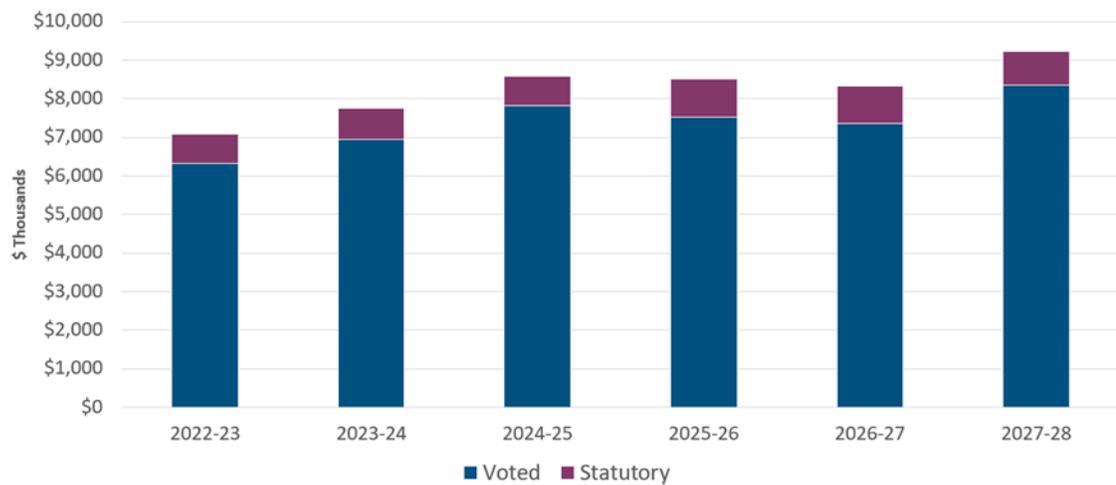
Information on the alignment of the Committee’s [spending with Government of Canada’s spending and activities](#) is available on GC InfoBase.

### 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 2022-23 to 2027-28.



Year	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>Statutory</b>	\$768	\$817	\$769	\$996	\$967	\$872
<b>Voted</b>	\$6,321	\$6,945	\$7,818	\$7,515	\$7,362	\$8,350
<b>Total</b>	\$7,089	\$7,762	\$8,587	\$8,511	\$8,329	\$9,222

Text description of graph 1

Fiscal year	Total	Voted	Statutory
2022-23	\$7,089	\$6,321	\$768

Fiscal year	Total	Voted	Statutory
2023-24	\$7,762	\$6,945	\$817
2024-25	\$8,587	\$7,818	\$769
2025-26	\$8,511	\$7,515	\$996
2026-27	\$8,329	\$7,362	\$967
2027-28	\$9,222	\$8,350	\$872

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

Expenditures for fiscal years 2022-23 and 2023-24 represent the actual spending incurred during those respective years, as reported in the Public Accounts. The planned spending for fiscal year 2024-25 reflects the projected spending level for the entire fiscal year, while the planned spending for fiscal years 2025-26 to 2027-28 reflects funds already included in the Committee's reference levels. This also includes amounts to be authorized through the Estimates process, as presented in the Committee's Annual Reference Level Update.

For further information on the Committee's departmental appropriations, consult the [2025-26 Main Estimates](#).

Future-oriented condensed statement of operations

The future-oriented condensed statement of operations provides an overview of the Committee's operations for 2024-25 to 2025-26.

Table 8 Future-oriented condensed statement of operations for the year ended March 31, 2026 (dollars)  
Table 8 summarizes the expenses and revenues which net to the cost of operations before government funding and transfers for 2024-25 to 2025-26. 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	2024-25 Forecast results	2025-26 Planned results	Difference (Planned results minus forecasted)
Total expenses	\$9,179,000	\$9,130,000	\$49,000
Total revenues	\$0	\$0	\$0
Net cost of operations before government funding and transfers	\$9,179,000	\$9,130,000	\$49,000

Analysis of forecasted and planned results

The planned results for 2025-26 are anticipated to be largely in line with the forecasted results for 2024-25, with a negligible variance of \$49 thousand.

A more detailed [Future-Oriented Statement of Operations and associated Notes for 2025-26](#), including a reconciliation of the net cost of operations with the requested authorities, is available on the Committee’s website.

Human resources

This section presents an overview of the department’s actual and planned human resources from 2022-23 to 2027-28.

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

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

Core responsibilities and internal services	2022-23 Actual full-time equivalents	2023-24 Actual full-time equivalents	2024-25 Forecasted full-time equivalents
Independent review of military grievances	33	33	38
<b>Subtotal</b>	<b>33</b>	<b>33</b>	<b>38</b>
Internal services	15	14	14
<b>Total</b>	<b>48</b>	<b>47</b>	<b>52</b>

Analysis of human resources over the last three years

The forecasted total number of full-time equivalents (FTEs) by the end of 2024–25 is 52, compared to 47 FTEs in 2023–24. The forecasted increase of 5 FTEs is mostly related to the increase in temporary funding in 2024–25 compared to 2023-24. Temporary funding was received to provide additional resources to stabilize the Committee’s capacity to produce F&R reports. The increase is also explained by the appointments of the Chairperson and Full-Time Vice-Chairperson positions in early 2024-25.

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 the Committee’s core responsibilities and for its internal services planned for the next three years.

Core responsibilities and internal services	2025-26 Planned full-time equivalents	2026-27 Planned full-time equivalents	2027-28 Planned full-time equivalents
Independent review of military grievances	39	39	37
<b>Subtotal</b>	<b>39</b>	<b>39</b>	<b>37</b>
Internal services	14	13	12
<b>Total</b>	<b>53</b>	<b>52</b>	<b>49</b>

Analysis of human resources for the next three years

The planned FTEs for the next three fiscal years align with the temporary funding received from the DND. This temporary funding supports workforce needs through 2025–26 and 2026–27, with a slight reduction beginning in 2027–28 as FTE levels return to align with the organization’s baseline budget.

## Corporate information

Departmental profile

Appropriate minister: The Honourable David J. McGuinty, MP

Institutional head: Kelly Walsh, Chairperson and Chief Executive Officer

Ministerial portfolio: National Defence

Enabling instrument(s): *National Defence Act*, R.S.C. 1985, c. N-5

Year of incorporation / commencement: 2000

Other: [About the Committee - Canada.ca](#)

Departmental contact information

Mailing address: 60 Queen St, 9<sup>th</sup> Floor, Ottawa, Ontario, K1P 5Y7

Telephone: 343-991-2035

Email: [mgerc-ceegm@mgerc-ceegm.gc.ca](mailto:mgerc-ceegm@mgerc-ceegm.gc.ca)

Website(s): <https://www.canada.ca/en/military-grievances-external-review.html>

## Supplementary information tables

The following supplementary information tables are available on the Committee's website:

- [Gender-based analysis plus](#)

Information on the Committee's departmental sustainable development strategy can be found on [the Committee's website](#).

## Federal tax expenditures

The Committee'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.

## 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 2025-26 Departmental Plan, government priorities are the high-level themes outlining the government's agenda in the most recent 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)**

For the purpose of the Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, a department that meets the definition and requirements as defined by the [Indigenous Business Directory](#).

**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 an 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.