



Military Grievances
External Review Committee

Comité externe d'examen
des griefs militaires

The Military Grievances External Review Committee 2023-24 Departmental Results Report

The Honourable Bill Blair, MP
Minister of National Defence

Canada 

Aussi disponible en français sous le titre : [Rapport sur les résultats ministériels 2023-2024](#)

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The Military Grievances External Review Committee's 2023-24 Departmental results report: At a glance

A departmental results report provides an account of actual accomplishments against plans, priorities and expected results as set out in the associated [Departmental Plan](#).

- [Mandate, raison d'être, mission, vision and values](#)

Key priorities

The Military Grievances External Review Committee's top priorities for 2023-24 were as follows:

- The people

At the end of the 2023-24 fiscal year, there were two vacant Governor in Council appointee positions: the Chairperson and the full-time Vice-Chairperson. These positions have now been staffed, with terms commencing in early 2024-25. As with any organization, staff turnover is ever-present. In 2023-24, the Committee hired and onboarded 25% of its workforce. The Committee ensured that the onboarding process for the new Committee Members and employees facilitated integration into the Committee's operations as quickly as possible.

The mental health and wellness of our people remains paramount. The Committee proactively adopted a mindset of "inclusive by design" and "accessible by default". With the support and guidance of the HR team and the Champions, information, resources, workshops and events were offered to employees. Overall, senior management is dedicated to fostering an inclusive, diverse and respectful workplace in which our people are supported and heard.

- The work and the workspace

The Committee continued its work at creating a modern, safe, open-concept workplace that encourages employee knowledge sharing, innovation and creativity; shifting to a cloud-based, digital-first workspace that supports a fully mobile workforce; and ensuring that continuous improvement of how we work and where we work is driven by an engaged staff.

- The Committee's reach

The Committee focussed on the re-design and updating of content on its external website, with a specific focus on its case summary inventory. Work is ongoing to modernize the website and significant upgrades will be completed in the 2024-25 fiscal year. The Committee also increased and improved the information it publishes on the Open Government portal. Meetings were held with stakeholders, including the Chief of the Defence Staff and the Director General Conflict Solutions and Services organization to discuss the streamlining of the Canadian Armed Forces (CAF) grievance process. There was a meaningful dialogue focused on engaging with the CAF on planned changes, potential impact on grievors, and grievance review timelines.

Highlights

In 2023-24, total actual spending (including internal services) for the Military Grievances External Review Committee was \$7,762,089 and total full-time equivalent staff (including internal services) was 47. For

complete information on the Military Grievances External Review Committee’s total spending and human resources, read the [Spending and human resources section](#) of the full report.

The following provides a summary of the department’s achievements in 2023-24 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: Independent review of military grievances

Actual spending: \$5,221,790

Actual human resources: 33

Departmental results achieved

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

More information about the independent review of military grievances can be found in the [“Results – what we achieved”](#) section of the full departmental results report.

The Military Grievances External Review Committee's 2023-24 Departmental results report

On this page:

- [From the Institutional Head](#)
- [Results – what we achieved](#)
 - [Core responsibility: Independent review of military grievances](#)
 - [Internal services](#)
- [Spending and human resources](#)
 - [Spending](#)
 - [Funding](#)
 - [Financial statement highlights](#)
 - [Human resources](#)
- [Corporate information](#)
- [Supplementary information tables](#)
- [Federal tax expenditures](#)
- [Definitions](#)

From the Institutional Head

As the newly appointed Chairperson and Chief Executive Officer of the Military Grievances External Review Committee (Committee), I am pleased to submit my first 2023-24 Departmental Results Report.

This is the Committee's second year reporting on its three-pronged framework of the people, the work and workplace, and the Committee's reach. It is also the Committee's second year working towards stabilizing the organization. This fiscal year, the priorities were to recruit and retain employees, to improve both the physical and digital workspaces, and to support our people's overall wellness. I am pleased to report these priorities were realized. Additionally, with respect to the Committee's mandate: to review grievances referred to it by the Chief of the Defence Staff, 200 findings and recommendations (F&R) were reports issued. With every one of these F&R reports providing a thorough analysis with independent and fair recommendations, I can humbly declare it has been a successful fiscal year despite significant resourcing challenges.



Kelly Walsh
Chairperson and Chief Executive Officer

For a second year, the Committee continued to cope with significant vacancies in Governor in Council (GIC) appointed Committee Members, including the positions of the Chairperson and Chief Executive Officer and full-time Vice Chairperson. The fiscal year was also dedicated to re-building the Operations team. The Committee hired and integrated 25% of its total workforce in 2023-24. The organization's output was inevitably diminished as a result. However, in the last quarter of the fiscal year, a Chairperson and Full-time Vice-Chairperson were appointed to lead the Committee and the Operations Division welcomed nine new employees as grievance officers or team leaders. Working towards

organizational stability within one fiscal year was challenging and time consuming, but ultimately fruitful. The positive impact this additional complement of people will have on 2024-25 will be palpable. Although much of the focus was on recruitment, retention is equally important, especially for a micro-organization. While not always possible, it was a pleasure to offer professional development opportunities to employees who wished to reorient their careers and gain new experiences, including several acting opportunities.

Organizational success and excellence are not possible without human resources and senior management to take care of their people. The Committee strives to be an inclusive, accessible workplace where conversations about diversity, mental health and reconciliation can take place. It is essential to senior leadership that the Committee be a workplace where employees feel welcomed, supported, safe and heard. This materialized throughout the fiscal year by hosting events on mental health and linguistic security, promoting and acknowledging a diverse range of holidays and events, ensuring all employees participated fully in National Public Service Week, launching a Safe Space Ambassador Program, running healthy workplace challenges, and much more.

I would also like to take a moment to extend my sincerest thanks to Vihar Joshi. As Interim Chairperson for close to two years, Mr. Joshi's leadership and vision can only be described as steady, strategic and sage. Coming into a resilient organization that is well-positioned to not only succeed but excel is an advantage I owe to Mr. Joshi.

I am honoured to lead this organization of dedicated, hardworking Committee Members and employees. The achievements of 2023-24 have set the stage for us to continue our mission of providing the independent review of grievances that will strengthen confidence in, and add to the fairness of, the Canadian Armed Forces (CAF) grievance process.

Kelly Walsh
Chairperson and Chief Executive Officer

Results – what we achieved

Core responsibilities and internal services

- Core responsibility: Independent review of military grievances
- Internal services

Core responsibility: Independent review of military grievances

In this section

- Description
- Progress on results
- Key risks
- Resources required to achieve results
- Related government-wide 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.

Progress on results

For the Operations Division, the priority is to fulfill the Committee's mandate: to review grievances referred to it by the CAF. However, this fiscal year also required a conscious effort to stabilize the team by reestablishing and augmenting capacity. A significant amount of time and effort was spent on staffing positions and subsequent onboarding and training of new employees. Despite these challenges, the Operations Division issued 200 F&R reports. The Committee is proud that throughout this intense period of recruitment and training, the high quality of its F&R reports was sustained.

The Human Resources team implemented innovative recruitment methods that are quickly becoming the norm, such as promoting job opportunities on LinkedIn and Government of Canada informal Facebook groups. Assessments are being evaluated at each step to identify, remove and mitigate any potential biases and barriers. The onboarding process was key to properly resourcing and supporting new talent as they integrated into the Committee. This called for a comprehensive updating of all training materials and job tools, including our step-by-step grievance process, to ensure alignment with our hybrid work environment.

In addition, the Operations team undertook significant work to upgrade its case management system to improve performance and be able to explore other functionalities such as reporting requirements. Work was also undertaken to determine requirements for implementing the capability for online hearings, including documenting the process in an official Guidelines for Virtual Hearings reference tool.

The variety and depth of subject-matter expertise nurtured year after year lent itself well to further efficiencies in the review of grievance files. The Committee received 168 COVID-related files as of the end of fiscal year 2023-24. Those files were assigned in a way that supports the development of specialized expertise, which then can be leveraged to review these complex files expeditiously and efficiently. In fiscal year 2023-24, the Committee issued 90 COVID-related F&R reports, which accounts for almost half of the output for the period. The influx of COVID-related files, much like the GIC vacancies and focus on recruitment, added to the challenge of being able to reduce the total number of active files in our portfolio.

This section presents details on how the department performed to achieve results and meet targets for the independent review of military grievances. Details are presented by departmental result.

Table 1: Targets and results for the independent review of military grievances

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.

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

Departmental Result Indicators	Target	Date to achieve target	Actual Results
% of written Findings and Recommendations within four months of receipt (service standard)	At least 75% of findings and recommendations issued within 4 months of receipt	March 31, 2024	2021–22: 21.7% 2022–23: 5.3% 2023–24: 1.5%

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

Departmental Result Indicators	Target	Date to achieve target	Actual Results
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 (service standard)	A cumulative minimum average of 4 out of 5 for each attribute	March 31, 2024	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

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

Details on results

The following section describes the results for the independent review of military grievances in 2023–24 compared with the planned results set out in the Committee’s departmental plan for the year.

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

Results achieved

- The Committee’s target of issuing 75% of our F&R reports within four months of receipt was beyond reach in 2023-24 due to a number of circumstances.
- For a second year, our results were affected by a shortage of Committee Members and experienced Operations staff. In addition, the high number of grievance files referrals this year

again made it impossible to meet the service standard of issuing 75% of our F&R reports within four months of receipt. The lack of Committee Members resulted in a delay in assigning files. Regardless of this outcome, the usefulness and value-added of these reports outweigh the delayed service standard.

- Despite our results for this indicator, next year holds greater promise. In March 2024, the Committee was informed of the appointments of a new Chairperson and Full-time Vice-Chairperson. The first quarter of 2024-25 will not only represent a new leadership but also a more robust complement of Committee Members. Thus, the Committee ended its fiscal year with an optimism that we will be better positioned to issue a greater number of F&R reports in the future.

Result 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

Results achieved

- Despite the vacancies of GIC appointed Committee Members and the time and effort required to recruit more Operations team members, the Committee issued 200 F&R reports. Throughout challenging circumstances, the Committee maintained the thoroughness of its independent analysis and delivery of fair and impartial F&R reports.
- Although there were delays in completing grievance reviews, this performance indicator and result were met. Our F&R reports are vital to the CAF grievance process. This performance result confirms that the FA considers our work to be of great value and that our reports are useful, clear and concise.

Key risks

As with any micro-organization, the Committee continued to deal with diverse and challenging operating realities. Most significantly, the high number of grievance referrals received over the last several years, including all the COVID-related files, made it difficult for the Committee to issue F&R reports in a timely manner. Despite our best efforts to predict our future caseload and staff accordingly, the Committee could not control the influx of grievance referrals that stretched beyond our operational capacity. Additionally, the shortage of GIC appointed Committee Members for close to two years significantly impacted our ability to issues F&R reports. The time and effort required to onboard and train new Operations employees resulted in higher than normal workloads for many. Meanwhile, some employees within the organization faced 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 adopted several strategies. First, we identified budget surpluses that could be reallocated to Operations to increase its ability to produce F&R reports in 2023-24 and beyond. The Operations team leveraged a modern and digital environment to ensure that it maintained the most effective and efficient grievance review process. Fostering work-life balance and implementing engagement strategies to sustain motivation continued to be the focus. An investment was made to improve employees' digital skills and new technologies were implemented in manageable units over time to give employees the opportunity to adapt and learn new processes. Finally, with the

arrival of the new Chairperson and Vice-Chairperson, the Committee’s capacity to address grievance files expeditiously will be improved and the governance framework will be reviewed and adjusted to ensure the Committee has an effective accountability and decision-making structure.

Resources required to achieve results

Table 2: Snapshot of resources required for the independent review of military grievances

Table 2 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	\$4,989,206	\$5,221,790
Full-time equivalents	37	33

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

Related government-wide priorities

Gender-based analysis plus

The Committee’s [Gender-based analysis plus](#) (GBA Plus) Plan for 2023-24 included an initiative to include GBA Plus training in its mandatory training curriculum for all its employees. In 2023-24, the Committee maintained a completion rate above 75%.

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals
As a micro-organization, the Committee’s contributions to the [Federal Sustainable Development Act](#) can only realistically be on a small scale, especially when compared to other Government of Canada organizations. However, the Committee’s plan demonstrates the organization’s full commitment to contributing to reconciliation and environmental stewardship. While developing its 2023-2027 Federal Sustainable Development Strategy for the future, the Committee implemented aspects of the Policy on Green Procurement and incorporated local, Indigenous-led sustainable development perspectives. Specifically, we integrated environmental considerations in our procurement decisions, awarded contracts to Indigenous groups, ensured all procurement staff were trained on green procurement, and mandated cultural sensitivity training to all employees.

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
- Internal services

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
- Progress on results
- Resources required to achieve results
- Contracts awarded to Indigenous business

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

Progress on results

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

In fiscal year 2023-24, an evergreen Human Resources Integrated Plan was developed and implemented. This plan allows for the proper monitoring and reporting on a variety of Government of Canada priorities, initiatives and commitments including the response to the Government of Canada's priorities related to the Call to Action on Anti-Racism, Equity and Inclusion. This integrated plan encompasses accessibility, diversity and inclusion, staffing barriers, employment equity, the Public Service Employee Survey action plan, official languages, engagement, and mental health. The plan also seeks to strengthen diversity and inclusion by addressing biases and barriers that disadvantage people belonging to equity-seeking groups. A Safe Space Ambassador program was launched to support employees looking for a non-judgmental space where they can have a dialogue with a colleague. The Champions at the Committee organized several events including a commemoration to honour the National Day for Truth and Reconciliation, a presentation by the Office of the Commissioner of Official Languages on linguistic (in)security, a mental health workshop that explored "because feeling great matters" and honouring Remembrance Day with a presentation from the Veterans Ombud. These actions, which sensitize and empower employees with information and resources, work towards supporting overall wellness at the Committee.

Mental health and well-being are a constant priority for senior management. In 2023, the Committee's Mental Health Action Plan was updated to include new training and awareness activities. Of note in 2023, mental well-being was integrated into the performance objectives of every Committee employee with supervisory responsibilities. To support this initiative and launch it in a concrete manner, the Committee's management team attended a leadership workshop. It unpacked leadership behaviours to

support multiplying the capacity of colleagues through mobilizing techniques, explored what it means to feel psychologically safe in the workplace and why it is necessary for effective team performance.

In implementing the commitments made in the Committee’s own Accessibility Action Plan, the Communications team proactively applied the Canada.ca content style guide as well as inclusive language guidelines to all products consistently. These same guidelines were promoted organization-wide several times throughout the fiscal year. Additionally, the “inclusive by design” and “accessibility by default” approaches to office space design were fully implemented by equipping all offices with ergonomic equipment.

The Information Management and Information Technology (IM/IT) team dedicated much of this period to migrating the Committee’s systems to the cloud. This significant undertaking was complemented by IM/IT’s equally significant strengthening of our security posture on mobile devices (smartphones and laptops). A three-year plan on continued improved security, both physical and digital, was developed and approved.

The Committee continued to modernize its work tools and templates, such as our timesheets, revised the training form, departure form and exit questionnaire, and developed educational leave guidelines. We also continued the work to modernize our workplace and reduce our actual office footprint. Discussions with Public Services and Procurement Canada on a new colocation project set to take place in 2028 evolved throughout the fiscal year. Opting for colocation to a green space is part of the Committee’s effort to act sustainably and responsibly. Our procurement team also signed an agreement with the Parole Board of Canada to provide training and procurement services when needed. This agreement will help mitigate risk and improve our compliance posture regarding procurement, as well as provide access to experienced procurement staff. The Departmental Security Plan was updated and regular security briefings are now part of standard practice in an effort to enhance security governance and provide insights into the status of the Committee’s security program. Our Business Continuity Plan was also updated to align to the digital age.

Internal communication tools were used to engage with employees and create a sense of community. Specifically, the intranet home page and blogs were used to keep employees informed on Committee and Government of Canada priorities, news, information, and initiatives. Monthly all-staff meetings, online surveys and several events throughout the year equally played a part in creating that sense of connectedness.

Resources required to achieve results

Table 3: Resources required to achieve results for internal services this year

Table 3 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	\$2,095,437	\$2,540,299
Full-time equivalents	12	14

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

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.

The Committee is a Phase 3 department and is aiming to achieve the minimum 5% target by the end of 2024–25. By increasing opportunities for First Nations, Inuit and Métis businesses through the federal procurement process, the Committee is doing its part in advancing reconciliation with Indigenous peoples. However, the Committee may face some challenges over the years in meeting the mandatory 5% due to its budget limitations and relatively low spending on contracts. Whenever possible, we will proactively and continuously seek out new opportunities for contracting and collaborating with Indigenous-owned businesses, while applying sound financial and contracting management principles.

Below are some of the measures the Committee has taken and will be taking to achieve its 5% minimum target:

- 66% of employees in Procurement, Material Management and Real Property Management have taken the mandatory Canada School of Public Service course on “Indigenous Considerations in Procurement” with the target of reaching 100% in 2024-25.
- The Committee has already implemented a strategy to create more opportunities for Indigenous businesses by adjusting our internal processes and procurement plan. Targets have been set within the organization at 3%, 4% and 5% for fiscal year 2022-23, 2023-24 and 2024-25 respectively.
- The Committee has surpassed its internal targets and granted 5.36% of its contracts to Indigenous businesses in 2022-23 and achieved 14.15% in 2023-24.

The Committee continues to show its commitment to reconciliation with Indigenous peoples:

- The Committee added a mandatory course for all employees from the Canada School of the Public Service on “A Brief history of the Relationship Between Indigenous Peoples and the Government of Canada” with the target of having 50% of its employees trained by the end of 2024-25, 75% by 2025-26 and 100% by 2026-27.
- In terms of internal governance activities, the Committee not only offers a land acknowledgement at the beginning of every all-staff meeting but has also begun including short Indigenous history and lived experience talks with the goal of sensitizing our employees on Indigenous culture. A special event was organized to commemorate the Truth and Reconciliation Day in 2023.
- In fiscal year 2023-24, the Committee promoted various activities such as training on “Treaty and Self Governments Agreements,” an event on advancing reconciliation by addressing inequality, and published blogs that promote National Indigenous History Month and Government of Canada events hosted by vested groups of federal public servants.

Spending and human resources

In this section

- [Spending](#)
- [Funding](#)
- [Financial statement highlights](#)
- [Human resources](#)

Spending

This section presents an overview of the department's actual and planned expenditures from 2021–22 to 2026–27.

Budgetary performance summary

Table 4: Actual three-year spending on core responsibilities and internal services (dollars)

Table 4 presents how much money the Committee spent over the past three years to carry out its core responsibilities and for internal services.

Core responsibilities and internal services	2023–24 Main Estimates	2023–24 total authorities available for use	Actual spending over three years (authorities used)
Independent review of military grievances	\$4,989,206	\$5,893,934	<ul style="list-style-type: none"> • 2021–22: \$4,811,195 • 2022–23: \$4,706,492 • 2023–24: \$5,221,790
Subtotal	\$4,989,206	\$5,893,934	<ul style="list-style-type: none"> • 2021–22: \$4,811,195 • 2022–23: \$4,706,492 • 2023–24: \$5,221,790
Internal services	\$2,095,437	\$2,696,271	<ul style="list-style-type: none"> • 2021–22: \$2,213,866 • 2022–23: \$2,382,708 • 2023–24: \$2,540,299
Total	\$7,084,643	\$8,590,205	<ul style="list-style-type: none"> • 2021–22: \$7,025,061 • 2022–23: \$7,089,200 • 2023–24: \$7,762,089

Analysis of the past three years of spending

Table 4 highlights a noticeable increase in actual spending in 2023–24 compared to the previous years. This increase is primarily due to the payment of retroactive compensation adjustments for previous years and in-year adjustments resulting from various updated collective agreements and terms and conditions of employment.

The increase in total authorities available for use compared to the Main Estimates can be attributed mostly to the following factors:

- Additional funding was secured through supplementary estimates for the payment of the compensation adjustments mentioned above.
- The Main Estimates did not include any amounts for operating carry forward, which was later added to the Committee's total authorities available for use.

- The Committee received temporary funding in Supplementary Estimates from the Department of National Defence (DND) to increase its capacity to produce F&R reports in a timely manner.

More financial information from previous years is available on the [Finances section of GC Infobase](#).

Table 5: Planned three-year spending on core responsibilities and internal services (dollars)

Table 5 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	2024–25 planned spending	2025–26 planned spending	2026–27 planned spending
Independent review of military grievances	\$5,772,916	\$5,797,908	\$5,670,692
Subtotal	\$5,772,916	\$5,797,908	\$5,670,692
Internal services	\$2,474,107	\$2,484,817	\$2,430,297
Total	\$8,247,023	\$8,282,725	\$8,100,989

Analysis of the next three years of spending

In Table 5, the planned spending for the next three fiscal years shows a notable increase, primarily due to the temporary funding received from the DND. This additional funding is allocated until the fiscal year 2026–27 and is intended to improve the Committee’s capacity to produce F&R reports.

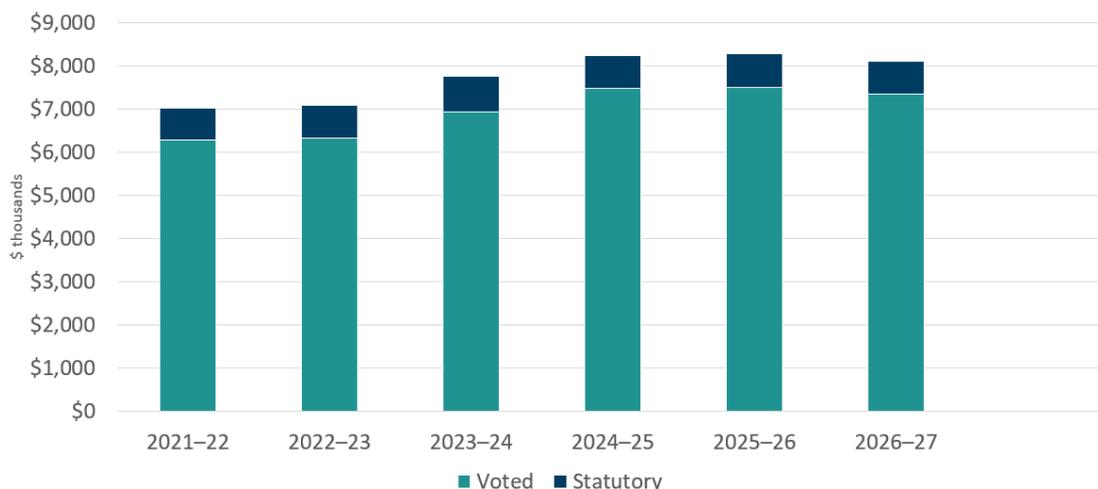
More [detailed financial information from previous years](#) is available on the Finances section of GC Infobase.

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 2021-22 to 2026-27.



Year	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Statutory	\$742	\$768	\$817	\$769	\$773	\$746
Voted	\$6,283	\$6,321	\$6,945	\$7,478	\$7,510	\$7,355
Total	\$7,025	\$7,089	\$7,762	\$8,247	\$8,283	\$8,101

Text version

Year	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Statutory	\$742	\$768	\$817	\$769	\$773	\$746
Voted	\$6,283	\$6,321	\$6,945	\$7,478	\$7,510	\$7,355
Total	\$7,025	\$7,089	\$7,762	\$8,247	\$8,283	\$8,101

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

For more information on these results, please refer to the budgetary performance summary for core responsibilities and internal services table.

For further information on the Committee's departmental voted and statutory expenditures, consult the [Public Accounts of Canada](#).

Financial statement highlights

The Committee's [complete financial statements](#) (unaudited or audited) for the year ended March 31, 2024, are available online.

Table 6: Condensed Statement of Operations (unaudited or audited) for the year ended March 31, 2024 (dollars)

Table 6 summarizes the expenses and revenues for 2023–24 which net to the cost of operations before government funding and transfers.

Financial information	2023–24 actual results	2023–24 planned results	Difference (actual results minus planned)
Total expenses	\$8,478,790	\$7,609,000	\$869,790
Total revenues	\$1,144	\$1,000	\$144
Net cost of operations before government funding and transfers	\$8,477,646	\$7,608,000	\$869,646

The 2023–24 planned results information is provided in the Committee’s [Future-Oriented Statement of Operations and Notes 2023–24](#).

Table 7 summarizes actual expenses and revenues which net to the cost of operations before government funding and transfers.

Financial information	2023–24 actual results	2022–23 actual results	Difference (2023-24 minus 2022-23)
Total expenses	\$8,478,790	\$7,698,720	\$780,070
Total revenues	\$1,144	\$598	\$546
Net cost of operations before government funding and transfers	\$8,477,646	\$7,698,122	\$779,524

Analysis of actual expenses and revenues

The significant increase in total expenses between the 2022-23 and 2023-24 actual results is primarily attributed to an increase in salary expenses due to compensation adjustments. These adjustments were necessary following the ratification of various collective agreements and updates to the terms and conditions of employment.

Additionally, the variance is partly due to a notable accounting loss recognized on the disposal of a capital asset. As the Committee downsized its office space in 2023-24, it consequently needed to write off a substantial portion of its leasehold improvements in its accounting records. This disposal resulted in a loss, which significantly impacted the total expenses for the year.

Table 8 Condensed Statement of Financial Position (unaudited or audited) as of March 31, 2024 (dollars)
 Table 8 provides a brief snapshot of the department’s liabilities (what it owes) and assets (what the department owns), which helps indicate its ability to carry out programs and services.

Financial information	Actual fiscal year (2023–24)	Previous fiscal year (2022–23)	Difference (2023–24 minus 2022–23)
Total net liabilities	\$1,240,163	\$1,170,085	\$70,078
Total net financial assets	\$687,062	\$653,300	\$33,762
Departmental net debt	\$553,101	\$516,785	\$36,316
Total non-financial assets	\$138,289	\$397,600	(\$259,311)
Departmental net financial position	(\$414,812)	(\$119,185)	(\$295,627)

Analysis of condensed statement of financial position

In the fiscal year 2023–24, total net liabilities increased by \$70,078 from the previous fiscal year. This increase is primarily attributable to higher accounts payable, both with suppliers and with other government departments.

The most significant change is observed in total non-financial assets, which decreased by \$259,311 in 2023-24 compared to 2022-23. This variance is primarily due to the disposal of a portion of leasehold improvements associated with downsizing office space.

Human resources

This section presents an overview of the department’s actual and planned human resources from 2021–22 to 2026–27.

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

Table 9 shows a summary of human resources, in full-time equivalents (FTEs), for the Committee’s core responsibilities and for its internal services for the previous three fiscal years.

Core responsibilities and internal services	2021–22 actual FTEs	2022–23 actual FTEs	2023–24 actual FTEs
Independent review of military grievances	34	33	33
Subtotal	34	33	33
Internal services	13	15	14
Total	47	48	47

Analysis of human resources over the last three years

In Table 9, the total number of FTEs in 2023-24 remained consistent with previous years, indicating stable staffing levels. The Committee had initially planned an increase in its workforce to 49 FTEs in

2023-24. However, this target was not fully met, primarily due to vacancies in key positions, including the Chairperson and Chief Executive Officer, as well as a full-time Vice-Chairperson.

Table 10: Human resources planning summary for core responsibilities and internal services

Table 10 shows information on human resources, in full-time equivalents (FTEs), for each of the Committee’s core responsibilities and for its internal services planned for the next three years. Human resources for the current fiscal year are forecasted based on year to date.

Core responsibilities and internal services	2024–25 planned FTEs	2025–26 planned FTEs	2026–27 planned FTEs
Independent review of military grievances	42	42	40
Subtotal	42	42	40
Internal services	14	14	14
Total	56	56	54

Analysis of human resources for the next three years

Table 10 shows that, starting in 2024-25, there will be a notable increase in planned FTEs for the next three fiscal years. This expansion is aligned with the additional temporary funding received from DND, until fiscal year 2026-27, to enhance the Committee's capacity to produce timely F&R reports.

Corporate information

Departmental profile

Appropriate minister: The Honourable Bill Blair, 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](#)

Departmental contact information

Mailing address: 60 Queen St, 9th Floor, Ottawa, Ontario, K1P 5Y7

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Website(s):

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

Supplementary information tables

The following supplementary information table is available on the Committee's website:

- [Gender-based analysis plus](#)

Federal 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 priority (priorité)

A plan or project that a department has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

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])

An analytical tool used to assess support the development of responsive and inclusive how different groups of women, men and gender-diverse people experience policies, programs and 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.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2022–23 Departmental Results Report, government-wide priorities are the high-level themes outlining the government's agenda in the [November 23, 2021, Speech from the Throne](#): building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighter harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation; and fighting for a secure, just and equitable world.

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.

non-budgetary expenditures (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

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 an 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.

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](#).

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.