



Military Grievances
External Review Committee

Comité externe d'examen
des griefs militaires

Military Grievances External Review Committee

2024-25 Departmental Results Report

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Minister of National Defence

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The Military Grievances External Review Committee's 2024-25

Departmental results report

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At a glance

This departmental results report details the Military Grievances External Review Committee's (the Committee) actual accomplishments against the plans, priorities and expected results outlined in its [2024–25 Departmental Plan](#).

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

Key priorities

The Committee identified the following key priorities for 2024-25:

- **The people**

The Committee will work to ensure employees are engaged, trained, motivated, committed and connected to the workplace. As the mental health and wellness of our people remains paramount, we will also ensure that our people work in a healthy, respectful, safe and supportive environment. In response to the Clerk of the Privy Council's Call to Action on Anti-Racism, Equity, and Inclusion, the Committee will also work to ensure that our workplace supports inclusivity and diversity, and that any discriminatory barriers or bias are eliminated.

- **The work and the workplace**

The Committee will implement improved governance and operations practices. We will continue with our goal of realizing a safe, open-concept workplace that encourages employee knowledge sharing, innovation, and creativity. We will equally focus on improving our digital environment (work tools, systems, products) while augmenting our security posture. This includes our business continuity planning processes in a hybrid work environment.

- **The Committee’s reach**

The Committee will continue to modernize and update its online presence and will utilize various avenues within the Canadian Armed Forces (CAF) and with key stakeholders to raise awareness and understanding of the Committee's mandate and expertise. We will also endeavour to enhance employee engagement via an updated internal communications plan.

Highlights for the Committee in 2024-25

- Total actual spending (including internal services): \$8,403,193
- Total full-time equivalent staff (including internal services): 51

For complete information on the Committee’s total spending and human resources, read the [Spending and human resources section](#) of its full departmental results report.

Summary of results

The following provides a summary of the results the department achieved in 2024-25 under its main areas of activity, called “core responsibilities.”

Core responsibility 1: Independent review of military grievances

Actual spending: \$5,859,315

Actual full-time equivalent staff: 37

In 2024-25, the Committee issued 241 Findings and Recommendations (F&R) reports, the highest number in the past three years, all while undergoing significant internal renewal, and actively exploring process optimizations to improve review times.

For more information on the Committee’s [Independent review of military grievances](#) read the ‘Results – what we achieved’ section of its departmental results report.

From the Institutional Head

I am pleased to present the 2024-25 Departmental Results Report of the Committee. As I look back on my first year as Chairperson and Chief Executive Officer, I am deeply appreciative of the Committee’s enduring resolve as we persevere to embody a modern and agile quasi-judicial tribunal that instills confidence in the CAF grievance system through its independent review of grievances.

Fiscal year 2024-25 was the beginning of a transformation journey at the Committee. With the arrival of the Vice-Chairperson and me, we took time to observe, understand, and analyze the Committee’s processes, ensuring we had a clear picture of the organization’s strengths and areas for improvement. A key priority was laying the groundwork for future achievements. We prioritized staffing our Operations team, ensuring they were fully equipped with the skills and knowledge to excel. This commitment is reflected in the completion of 241 F&R reports in



Kelly Walsh
Chairperson and Chief Executive Officer

2024-25, demonstrating our unwavering dedication to timely and thorough investigations. To further modernize our operations, we initiated a review of the grievance process, exploring opportunities to streamline the process and improve efficiency, including the consideration of alternative approaches to reviewing grievances.

Building strong relationships with stakeholders has been a priority for me. Senior management actively engaged with key players within the CAF grievance system, including a meeting with the Chief of the Defence Staff and monthly meetings with CAF counterparts. These efforts will position us to ensure our value added is well understood within the CAF grievance system and enhance the effectiveness and fairness of the grievance process for all involved.

In 2024-25, Corporate Services prioritized fostering a positive and inclusive work environment. We championed public service values through employee discussions and developed a three-year Values and Ethics Plan. We also advanced initiatives on reconciliation and in response to the Call to Action on Anti-Racism, Equity, and Inclusion in the Federal Public Service. To enhance employee well-being during a time of change and new senior management, we focused on keeping employees informed through insightful blog posts. These efforts reflect our dedication to fostering a supportive and engaging work environment where our employees feel empowered to embrace change.

Finally, we updated our vision statement to reflect the evolving needs of the Committee and the CAF grievance system. This new vision underscores our commitment to continuous improvement, exploring innovative approaches to reviewing grievances, and ensuring a fair and effective process.

I am honoured to lead this organization of dedicated, hardworking Committee Members and employees. The achievements of 2024-25 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 CAF grievance process.

Kelly Walsh
Chairperson and Chief Executive Officer

Results – what we achieved

Core responsibilities and internal services

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

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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 the CAF member who submitted the grievance.

Progress on results

This section details the department's performance against its targets for each departmental result under Core responsibility 1: Independent review of military grievances

Table 1: F&R on all referred military grievances are provided in a timely manner

Table 1 shows the target, the date to achieve the target and the actual result for each indicator under F&R on all referred military grievances are provided in a timely manner in the last three fiscal years.

| Departmental Result Indicator | Target | Date to achieve target | Actual Result |
|---|---|------------------------|---|
| % of written F&R within four months of receipt (service standard) | At least 75% of F&R issued within 4 months of receipt | March 31, 2025 | 2022–23: 5.3% 2023–24: 1.5% 2024–25: 2.5% |

Table 2: The Committee provides F&R to the FA that are clear, complete and useful in the military grievances decision-making process

Table 2 shows the target, the date to achieve the target and actual result for each indicator under The Committee provides F&R to the FA that are clear, complete and useful in the military grievances decision-making process in the last three fiscal years.

| Departmental Result Indicator | Target | Date to achieve target | Actual Results |
|--|---|------------------------|---|
| Achievement of a rating by the FA of at least 4 out of 5 on each of the following attributes related to F&R issued by the Committee: usefulness, clarity and completeness (service standard) | A cumulative minimum average of 4 out of 5 for each attribute | March 31, 2025 | 2022–23: Usefulness: 4.15/5 Clarity: 4.15/5 Completeness: 4.15/5 2023–24: |

| Departmental Result Indicator | Target | Date to achieve target | Actual Results |
|-------------------------------|--------|------------------------|--|
| | | | Usefulness: 5/5 Clarity: 5/5 Completeness: 5/5 2024–25: no surveys returned during period Usefulness: n/a Clarity: n/a Completeness: n/a |

The [Results section of the Infographic for the Committee on GC Infobase page](#) provides additional information on results and performance related to its program inventory.

Details on results

The following section describes the results for the Independent review of military grievances in 2024–25 compared with the planned results set out in the Committee’s departmental plan for the year.

Fiscal year 2024-25 marked the beginning of a new chapter. With the arrival of a new Chairperson and Vice-Chairperson in the spring, the Committee embarked on a journey of renewal, focusing on streamlining its grievance review process and identifying other optimizations to reduce the overall time it takes to review a grievance. A key focus this year was to continue augmenting the capacity of the Operations team. The Committee deployed important efforts in staffing and onboarding new employees to the Committee by providing them with the necessary skills and knowledge to excel in their roles.

Simultaneous to this investment in personnel, the Committee also maintained a strong operational focus. In 2024-25, the Committee received 314 grievance referrals and issued 241 F&R reports, demonstrating its commitment to delivering thorough analysis and F&R reports to the FA and the grievor who submitted the grievance. It successfully completed a major update to the case management system, enhancing its user friendliness. After initiating an analysis of the grievance review process, the Committee is exploring alternative review strategies for greater expediency and flexibility.

Building strong relationships with stakeholders remained a priority. The Committee’s senior management engaged in regular meetings throughout 2024-25 with key stakeholders to ensure that the CAF grievance system is operating as effectively as possible, and that the Committee’s added value is well understood.

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 2024-25 due to a number of circumstances. However, the Committee was still able to issue 241 F&R reports during the reporting period, its highest output over the last three fiscal periods.

- The Committee was still feeling the effects of a Committee Member shortage over a two-year period. This was rectified in early 2024-25; however, the grievance files waiting to be assigned to Committee Members for review had already aged for over four months. In addition, the high number of grievance files referrals again this year made it difficult to meet the service standard. Regardless of this outcome, the usefulness and value-added of these reports outweigh the delayed service standard.
- On an encouraging note, according to grievor survey responses 90% of respondents felt that the review of their grievance was completed in a reasonable amount of time. While positive, the Committee understands the importance of timely grievance reviews and that is why it is actively working on changes to ensure a more efficient completion of 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 achieved

This fiscal year, the Committee did not receive any rating scores from the FA on the usefulness, clarity and completeness of its F&R reports. This lack of rating scores fell outside of the Committee's control; however, the Committee did receive written feedback on each and every FA decision. The Committee reviews each decision to determine if the FA found our F&R reports to be useful, clear and complete. Simply put, the Committee maintained the thoroughness of its independent analysis and delivery of fair and impartial F&R reports.

- With the arrival of a newly appointed Chairperson and Vice-Chairperson, priority was given to reviewing the Committee's performance indicators and working with the Treasury Board Secretariat to develop and implement meaningful results. The Committee also proactively sought to acquire additional Committee Member appointments to increase its capacity. Government turnover meant this process is still ongoing.
- Our F&R reports are vital to the CAF grievance process. Although the Committee received no rating scores from the FA on the usefulness, clarity and completeness of its F&R reports, leading to an inability to evaluate this indicator, past performance results confirm that the FA considers our work to be of great value and that our reports are useful, clear and concise.
- In fiscal year 2024-25, 90% of grievors survey responses revealed they felt it was essential that their grievance be reviewed by an independent body prior to a decision being made by the FA. This underscores the crucial role that the Committee plays in the CAF grievance system.
- The changes launched this year will enable the Committee to strengthen confidence in and add to the fairness of the CAF grievance process.

Key risks

The Committee operated in a dynamic environment characterized by evolving operational needs, unpredictable caseloads, and constantly emerging new challenges. Maintaining operational agility and adaptability was crucial to ensure the Committee could effectively respond to these uncertainties. To mitigate these risks, the Committee prioritized continuous improvement and a proactive approach to risk management. This included:

- Reviewing 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.
- Proactively monitored caseload trends and continuously adapted its operations for optimal efficiency.

By proactively addressing and mitigating these potential risks and fostering a culture of adaptability, the Committee ensured it is an organization that instilled confidence in the CAF grievance system.

Resources required to achieve results

Table 3: Snapshot of resources required for the Independent review of military grievances

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

| Resource | Planned | Actual |
|-----------------------|-------------|-------------|
| Spending | \$5,772,916 | \$5,859,315 |
| Full-time equivalents | 42 | 37 |

The [Finances section of the Infographic for the Committee on GC Infobase page](#) and the [People section of the Infographic for the Committee on GC Infobase page](#) provide complete financial and human resources information related to its program inventory.

Related government priorities

This section highlights government priorities that are being addressed through this core responsibility.

Gender-based Analysis Plus

The Committee’s Gender-based analysis plus (GBA Plus) Plan for 2024-25 included an initiative to include GBA Plus training in its mandatory training curriculum for all its employees. In 2024-25, the Committee maintained a completion rate above 75%. The Committee also continued implementing initiatives outlines in its [Accessibility Plan 2022-2025](#) and published and shared inclusive writing guides. The full details of what the Committee accomplished can be found on its [Gender-based Analysis Plus](#) webpage.

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals
 In 2024–25, the Committee contributed to the advancement of the 2030 Agenda through targeted actions aligned with Sustainable Development Goals (SDGs) 10, 12, and 13. Under SDG 10, 90% of employees have completed Indigenous Peoples cultural competency training, and an interactive activity (Blanket Exercise) was organized to illustrate the historic and ongoing effects of colonization on Indigenous Peoples, supporting reconciliation efforts. Additionally, over 15% of contracts were awarded to Indigenous-owned businesses. For SDG 12, sustainable procurement was reinforced through mandatory training, waste-reduction initiatives, promotion of low-carbon transportation, and a shift from online marketplaces to local suppliers. In support of SDG 13, the Committee continues preparations for a green co-location planned in 2028–29, with a commitment to reusing office furniture and aligning with federal sustainability targets.

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

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- [Progress on results](#)
- [Resources required to achieve results](#)
- [Contracts awarded to Indigenous businesses](#)

Description

Internal services refer to the activities and resources that support a department in its work to meet its corporate obligations and deliver its programs. The 10 categories of internal services are:

- Management and Oversight Services
- Communications Services
- Legal Services
- Human Resources Management
- Financial Management
- Information Management
- Information Technology
- Real Property
- Materiel
- Acquisitions

Progress on results

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

Recruitment, retention, accessibility and well-being

The Committee took strides to foster greater inclusion by advancing reconciliation, accessibility, equity, and well-being in the workplace, including officially launching an internal workplace Accessibility Working Group. This group consists of Committee employees who self-identify as persons with a disability. The Committee reinforced cultural sensitivity and Indigenous reconciliation considerations in the integrated Human Resources Plan and Mental Health Action Plan. Aside from specific mandatory training and internal events/sessions, the Committee endorsed recruitment campaigns to attract a

diverse workforce. Senior management supported the Champions and Safe Space Ambassadors' roles at the Committee to create safe spaces for employees' voices to be heard. This encompassed promoting wellness, diversity, and inclusion within the workplace. The Committee achieved this priority by organizing activities and sharing resources to empower employees and managers in maintaining work life balance and fostering a positive and supportive work environment. For example, the Committee organized an engaging "Blanket Exercise" activity to commemorate National Day for Truth and Reconciliation, to further advance reconciliation and a more inclusive and respectful workplace. Additionally, the Committee updated its Canada.ca webpages to meet accessibility standards.

Supporting the mental health and wellbeing of employees remained a priority for senior management. In 2024-25, the Committee conducted an employee wellbeing survey and developed an action plan to address identified needs. It also provided valuable resources including an Employee Assistance Program information session and ensured to promote mental health awareness through initiatives like Mental Health Week observances.

Values and ethics

In fiscal year 2024-25, senior management led discussions with employees to explore public service values and ethics within the context of the current work environment. These discussions encouraged open dialogue and provided an opportunity for employees to share their insights and propose concrete actions to enhance ethical conduct within the public service. Building on these discussions, a three-year Values and Ethics Plan was approved and communicated to all employees. Additionally, the Committee completed an initial review of its Code of Conduct and will be focusing on employee learning through training, guidance, and internal communications.

Effectiveness and security

Building on a professional analysis, the Committee successfully piloted an improved governance structure in 2024-25. It redefined the roles and frequency of our decision-making, advisory and operational committees. This strategic shift empowered branches with greater ownership over internal communications and ensured a more efficient use of employees' time.

Notable progress was achieved in providing employees with the tools and resources necessary to perform their roles effectively. The Committee prioritized employee development by implementing training initiatives focused on building digital competencies. It continued work on the modernization of its Information Technologies (IT) infrastructure through an ongoing cloud migration project. Also, the Committee modernized timesheets and other forms which resulted in optimized processes.

The Committee continued the ongoing planning for the 2028-29 colocation project in collaboration with Public Services and Procurement Canada. Furthermore, the Committee's new Business Continuity Plan was finalized and implemented following its formal approval and security information sessions were provided to all employees. In conjunction with this, the Committee implemented an employee notification system to simplify communications with employees. This tool provides timely notifications to employees during an emergency and provides updates on system outages. These advancements demonstrate the Committee's commitment to improving policies and procedures related to both physical and information security.

Engagement and outreach

The Committee enhanced internal communications and engagement by undertaking a comprehensive review of its intranet set with the goal of improving the functionality and accessibility to ensure it is a valuable resource for employees. The Committee added helpful resources such as the “HR Communiqués” search tool and a Values and Ethics page on its intranet page. In addition to these improvements, the Committee significantly enhanced its external communications by refining the structure, functionality, and accessibility of its public-facing Canada.ca website. These upgrades were designed to ensure that the website serves as a reliable and accessible resource for grievors, stakeholders, and the broader Canadian public.

The Committee placed renewed emphasis on stakeholder outreach and engagement throughout the reporting period by increasing the frequency of meetings and check-ins between senior leadership and external stakeholders. Notably, the Chairperson and senior officials from the Department of National Defense (DND) successfully organized and participated in multiple meetings, reinforcing collaboration and mutual understanding between organizations.

Resources required to achieve results

Table 4: Resources required to achieve results for internal services this year

Table 4 provides a summary of the planned and actual spending and full-time equivalents required to achieve results.

| Resource | Planned | Actual |
|-----------------------|-------------|-------------|
| Spending | \$2,474,107 | \$2,543,878 |
| Full-time equivalents | 14 | 14 |

The [Finances section of the Infographic for the Committee on GC Infobase](#) and the [People section of the Infographic for the Committee on GC Infobase](#) provide complete financial and human resources information related to its program inventory.

Contracts awarded to Indigenous businesses

Government of Canada departments are required to award at least 5% of the total value of contracts to Indigenous businesses every year.

The Committee’s results for 2024-25: 15.78%

Table 5: Total value of contracts awarded to Indigenous businesses¹

As shown in Table 5, the Committee awarded 15.78% of the total value of all contracts to Indigenous businesses for the fiscal year.

| Contracting performance indicators | 2024-25 Results |
|---|-----------------|
| Total value of contracts awarded to Indigenous businesses ² (A) | \$74,380 |
| Total value of contracts awarded to Indigenous and non-Indigenous businesses ³ (B) | \$471,346 |

| Contracting performance indicators | 2024-25 Results |
|---|-----------------|
| Value of exceptions approved by deputy head (C) | NIL |
| Proportion of contracts awarded to Indigenous businesses $[A / (B-C) \times 100]$ | 15.78% |
| <ul style="list-style-type: none"> - ¹ “Contract” is a binding agreement for the procurement of a good, service, or construction and does not include real property leases. It includes contract amendments and contracts entered into by means of acquisition cards of more than \$10,000.00. - ²For the purposes of the minimum 5% target, the data in this table reflects how Indigenous Services Canada (ISC) defines “Indigenous business” as either: <ul style="list-style-type: none"> ○ owned and operated by Elders, band and tribal councils ○ registered in the Indigenous Business Directory ○ registered on a modern treaty beneficiary business list. | |

The Committee actively engaged Indigenous businesses in all our high-value procurement opportunities. This strong performance reflects both our commitment to Indigenous procurement and the exceptional value offered by Indigenous suppliers.

In its 2025-26 Departmental Plan, the Committee committed to awarding at least 5% of the total value of its contracts to Indigenous businesses by the end of 2024–25.

The Committee exceeded the 5% Indigenous procurement target this year primarily due to a significant investment in our IT infrastructure with an Indigenous-owned company. This single purchase represented approximately 5% of its total annual spending. Additionally, the Committee’s overall expenditures for the year were lower than originally forecasted, which further increased the proportional impact of the fiscal year’s Indigenous procurement.

Spending and human resources

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Spending

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

Refocusing Government Spending

In Budget 2023, the government committed to reducing spending by \$14.1 billion over five years, starting in 2023–24, and by \$4.1 billion annually after that.

While not officially part of this spending reduction exercise, to respect the spirit of this exercise, the Committee undertook the following measures in 2024-25:

- Optimized training spending: shifted more learning to in-house facilitation and promoted free Canada School of Public Service offerings, reducing external training costs while maintaining quality;
- Targeted recruitment: focused on priority operational roles rather than broad hiring, to ensure resources were directed to the highest-impact needs;
- Maximized existing tools: used existing Human resources systems and templates instead of purchasing new platforms or contracting out;
- Shared resources: collaborated across internal services teams to share a resource;
- Operational expenditures were monitored monthly to ensure that financial resources were operationally necessary throughout the year; and
- Conducted a review of discretionary professional services contracts to assess their value added and relevance to the Committee.

Budgetary performance summary

Table 6: Actual three-year spending on core responsibilities and internal services (dollars)

Table 6 shows the money that the Committee spent in each of the past three years on its core responsibilities and on internal services.

| Core responsibilities and internal services | 2024–25 Main Estimates | 2024–25 total authorities available for use | Actual spending over three years (authorities used) |
|---|------------------------|---|---|
| Independent review of military grievances | \$5,772,916 | \$6,547,276 | <ul style="list-style-type: none"> • 2022–23: \$4,706,492 • 2023–24: \$5,221,790 • 2024–25: \$5,859,315 |
| Subtotal | \$5,772,916 | \$6,547,276 | <ul style="list-style-type: none"> • 2022-23: \$4,706,492 • 2023-24: \$5,221,790 • 2024-25: \$5,859,315 |
| Internal services | \$2,474,107 | \$2,611,586 | <ul style="list-style-type: none"> • 2022–23: \$2,382,708 • 2023–24: \$2,540,299 • 2024–25: \$2,543,878 |
| Total | \$8,247,023 | \$9,158,862 | <ul style="list-style-type: none"> • 2022-23: \$7,089,200 • 2023-24: \$7,762,089 • 2024-25: \$8,403,193 |

Analysis of the past three years of spending

Table 6 highlights a noticeable increase in actual spending in 2024–25 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. The increase in total authorities available for use compared to the Main Estimates can be attributed to the following factors:

- Additional funding was received through supplementary estimates for the payment of the compensation adjustments mentioned above; and
- 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 [Finances section of the Infographic for the Committee on GC Infobase](#) offers more financial information from previous years.

Table 7: Planned three-year spending on core responsibilities and internal services (dollars)

Table 7 shows the Committee’s planned spending for each of the next three years on its core responsibilities and on 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 |
| Subtotal | \$6,063,115 | \$5,830,105 | \$6,455,740 |
| Internal services | \$2,448,318 | \$2,498,617 | \$2,766,746 |
| Total | \$8,511,433 | \$8,328,722 | \$9,222,486 |

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 only. 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.

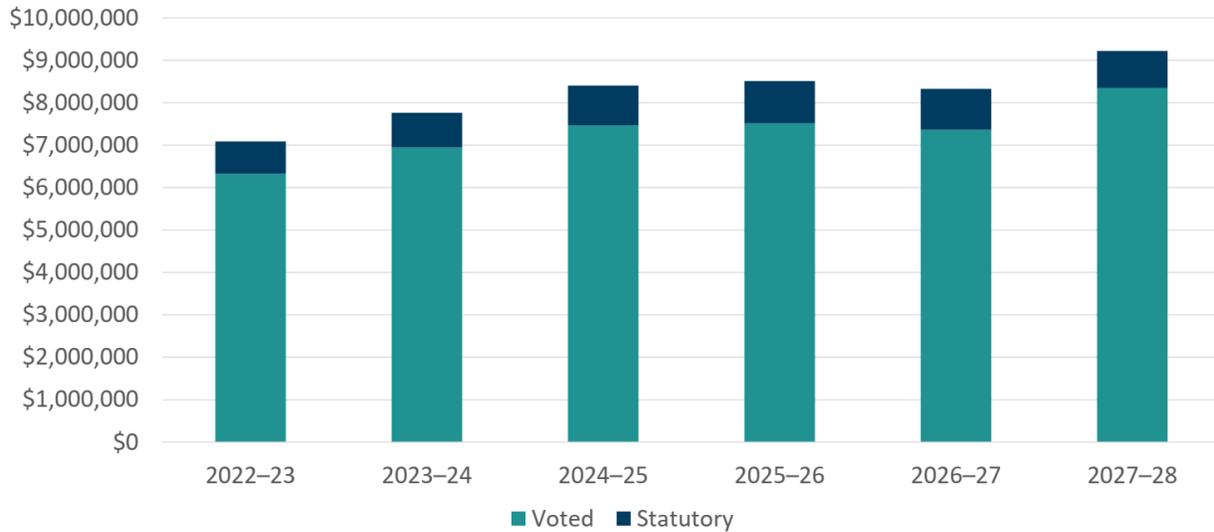
The [Finances section of the Infographic for the Committee](#) on GC Infobase offers more detailed financial information related to future years.

Funding

This section provides an overview of the department's voted and statutory funding for its core responsibilities and for internal services. Consult the [Government of Canada budgets and expenditures](#) for further information on funding authorities.

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.



Text version of graph 1

Graph 1 includes the following information in a bar graph:

| Fiscal year | Statutory | Voted | Total |
|-------------|-----------|-------------|-------------|
| 2022-23 | \$767,802 | \$6,321,398 | \$7,089,200 |
| 2023-24 | \$816,961 | \$6,945,128 | \$7,762,089 |
| 2024-25 | \$938,345 | \$7,464,848 | \$8,403,193 |
| 2025-26 | \$996,675 | \$7,514,758 | \$8,511,433 |
| 2026-27 | \$966,724 | \$7,361,998 | \$8,328,722 |
| 2027-28 | \$872,657 | \$8,349,829 | \$9,222,486 |

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.

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

Financial statement highlights

The [Committee's Financial Statements](#) (Unaudited) for the Year Ended March 31, 2025

Table 8: Condensed Statement of Operations (unaudited or audited) for the year ended March 31, 2025 (dollars)

Table 8 summarizes the expenses and revenues for 2024-25 which net to the cost of operations before government funding and transfers.

| Financial information | 2024–25 actual results | 2024–25 planned results | Difference (actual results minus planned) |
|--|------------------------|-------------------------|---|
| Total expenses | \$8,976,468 | \$8,775,000 | \$201,468 |
| Total revenues | \$0 | \$0 | \$0 |
| Net cost of operations before government funding and transfers | \$8,976,468 | \$8,775,000 | \$201,468 |

Analysis of expenses and revenues for 2024-25

Total expenses for 2024-25 for the Committee were higher than planned by \$201 thousand. This is mainly due to the salary increase resulting from collective agreements signatures during the fiscal year for the LP and LC classifications.

The 2024–25 planned results information is provided in the Committee’s [Future-Oriented Statement of Operations and Notes 2024–25](#).

Table 9: Condensed Statement of Operations (unaudited or audited) for 2023-24 and 2024-25 (dollars)
 Table 9 summarizes actual expenses and revenues and shows the net cost of operations before government funding and transfers.

| Financial information | 2024–25 actual results | 2023–24 actual results | Difference (2024-25 minus 2023-24) |
|--|------------------------|------------------------|------------------------------------|
| Total expenses | \$8,976,468 | \$8,478,790 | \$497,678 |
| Total revenues | \$0 | \$1,144 | (\$1,144) |
| Net cost of operations before government funding and transfers | \$8,976,468 | \$8,477,646 | \$498,822 |

Analysis of differences in expenses and revenues between 2023-24 and 2024-25

The significant increase in total expenses between the 2023-24 and 2024-25 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. The variance is also attributed to the Committee receiving a funding transfer of \$849.4 thousand from DND in 2024-25 that was used to fill positions, compared to \$397.6 thousand received in 2023-24. The Committee also filled essential positions that were previously vacant.

Table 10: Condensed Statement of Financial Position (unaudited or audited) as of March 31, 2025 (dollars)

Table 10 provides a brief snapshot of the amounts the department owes or must spend (liabilities) and its available resources (assets), which helps to indicate its ability to carry out programs and services.

| Financial information | Actual fiscal year (2024–25) | Previous fiscal year (2023–24) | Difference (2024–25 minus 2023–24) |
|-------------------------------------|------------------------------|--------------------------------|------------------------------------|
| Total net liabilities | \$1,328,776 | \$1,240,163 | \$88,613 |
| Total net financial assets | \$799,406 | \$687,062 | \$112,344 |
| Departmental net debt | \$529,370 | \$553,101 | (\$23,731) |
| Total non-financial assets | \$127,561 | \$138,289 | (\$10,728) |
| Departmental net financial position | (\$401,809) | (\$414,812) | \$13,003 |

Analysis of department’s liabilities and assets since last fiscal year

In the fiscal year 2024–25, total net liabilities increased by \$88,613 from the previous fiscal year. This increase is primarily attributable to higher accounts payable, both with suppliers and with other government departments but also due to an increase in vacation pay and compensatory leave.

The most significant change is observed in total non-financial assets, which increased by \$112,344 in 2024-25 compared to 2023-24. This variance is primarily due to an increase in accounts receivables from other government departments or other parties.

Human resources

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

Table 11: Actual human resources for core responsibilities and internal services

Table 11 shows a summary in full-time equivalents of human resources for the Committee’s core responsibilities and for its internal services for the previous three fiscal years.

| Core responsibilities and internal services | 2022–23 actual full-time equivalents | 2023–24 actual full-time equivalents | 2024–25 actual full-time equivalents |
|---|--------------------------------------|--------------------------------------|--------------------------------------|
| Independent review of military grievances | 33 | 33 | 37 |
| Subtotal | 33 | 33 | 37 |
| Internal services | 15 | 14 | 14 |
| Total | 48 | 47 | 51 |

Analysis of human resources for the last three years

Starting in 2024-25, there is a notable increase in full-time equivalents due to a multi-year funding transfer from DND. This expansion was due to the Committee enhancing its capacity to produce F&R reports. Additionally, the positions for the Chairperson and Vice-Chairperson were filled at the beginning of the fiscal period.

Table 12: Human resources planning summary for core responsibilities and internal services

Table 12 shows the planned full-time equivalents for each of the Committee’s core responsibilities and for its internal services for the next three years. Human resources for the current fiscal year are forecast based on year to date.

| 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 |
| Subtotal | 39 | 39 | 37 |
| Internal services | 14 | 13 | 12 |
| Total | 53 | 52 | 49 |

Analysis of human resources for the next three years

The multi-year funding transfer from the DND is scheduled to end in 2026-27, at which point the Committee is planning to reduce its full-time equivalents to align with its annual reference level funding.

Supplementary information tables

The following supplementary information tables are 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.

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](#)

Departmental contact information

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

Telephone: 343-991-2035

Email: mgerc-ceegm@mgerc-ceegm.gc.ca

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

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 of a department. The departmental results listed for a core responsibility reflect the outcomes that the department seeks to influence or achieve.

Departmental Plan (plan ministériel)

A report that outlines the anticipated activities and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament in spring.

departmental priority (priorité)

A plan, project or activity that a department focuses and reports on during a specific planning period. Priorities represent the most important things to be done or those to be addressed first to help achieve the desired departmental results.

departmental result (résultat ministériel)

A high-level outcome related to the core responsibilities of a department.

departmental result indicator (indicateur de résultat ministériel)

A quantitative or qualitative measure that assesses progress toward 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 outlining a department's accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

Full-time equivalent (équivalent temps plein)

Measures the person years in a departmental budget. An employee's scheduled hours per week divided by the employer's hours for a full-time workweek calculates a full-time equivalent. For example, an employee who works 20 hours in a 40-hour standard workweek represents a 0.5 full-time equivalent.

Gender-based Analysis Plus (GBA Plus) (analyse comparative entre les sexes plus [ACS Plus])

An analytical tool that helps to understand the ways diverse individuals experience policies, programs and other initiatives. Applying GBA Plus to policies, programs and other initiatives helps to identify the different needs of the people affected, the ways to be more responsive and inclusive, and the methods to anticipate and mitigate potential barriers to accessing or benefitting from the initiative. GBA Plus 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 priorities (priorités pangouvernementales)

For the purpose of the 2024–25 Departmental Results Report, government priorities are the high-level themes outlining the government's agenda as announced in the [2021 Speech from the Throne](#).

horizontal initiative (initiative horizontale)

A program, project or other initiative where two or more federal departments receive funding to work collaboratively on a shared outcome usually linked to a government priority, and where the ministers involved agree to designate it as horizontal. Specific reporting requirements apply, including that the lead department must report on combined expenditures and results.

Indigenous business (entreprise autochtones)

For the purposes of a Departmental Result Report, this includes any entity that meets the Indigenous Services Canada's criteria of being owned and operated by Elders, band and tribal councils, registered in the [Indigenous Business Directory](#) or registered on a modern treaty beneficiary business list.

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 measure that assesses progress toward a departmental-level or program-level result, or the expected outputs or outcomes of a program, policy or initiative.

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 the amounts presented in Main Estimates. Departments must determine their planned spending and be able to defend the financial numbers presented in their Departmental Plans and Departmental Results Reports.

program (programme)

An Individual, group, or combination of services and activities managed together within a department and focused on a specific set of outputs, outcomes or service levels.

program inventory (répertoire des programmes)

A listing that identifies all the department's programs and the resources that contribute to delivering on the department's core responsibilities and achieving its results.

result (résultat)

An outcome or output related to the activities of a department, policy, program or initiative.

statutory expenditures (dépenses législatives)

Spending approved through legislation passed in Parliament, other than appropriation acts. The legislation sets out the purpose and the terms and conditions of the expenditures.

target (cible)

A quantitative or qualitative, measurable goal that a department, program or initiative plans to achieve within a specified time period.

voted expenditures (dépenses votées)

Spending approved annually through an appropriation act passed in Parliament. The vote also outlines the conditions that govern the spending.