Military Grievances External Review Committee

Comité externe d'examen des griefs militaires

Quarterly financial report for the quarter ended September 30, 2025

Canada

Aussi disponible en français sous le titre : Rapport financier trimestriel pour le trimestre se terminant le 30 septembre 2025

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

For more information, contact:

Military Grievances External Review Committee
60 Queen Street, 9th Floor
Ottawa, Ontario K1P 5Y7
www.canada.ca/en/military-grievances-external-review.html

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

Cat. No. DG3-5E-PDF
ISSN 2817-9846

Military Grievances External Review Committee
Statement outlining results, risks and significant changes in operations, personnel and program
For the quarter ended September 30, 2025

---

1. Introduction

This quarterly financial report was prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by Treasury Board. It should be read in conjunction with the 2025-2026 Main Estimates and the 2024-2025 Quarterly Financial Report for the quarter ended September 30, 2024. It has not been subject to an external audit or review.

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

Basis of Presentation

This quarterly financial report was prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Committee's spending authorities granted by Parliament, and those used by the Committee consistent with the Main Estimates for the 2025-2026 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before money can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts, or through legislation, in the form of statutory spending authority for specific purposes.

The Committee uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

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

Statement of Authorities

In fiscal year 2025–26, the authorities available for use increased by $339,474 due to three key factors: a permanent transfer from Operating to Personnel; compensation adjustments resulting from the updated 2024–25 collective agreements; and a higher operating budget carry-forward compared to the previous year.

The Statement of Authorities also shows that, as of September 30, 2025, 49% of the authorities available for use have been utilized, closely aligning with the 48% utilization rate at the same point in the previous fiscal year. This consistency reflects stable spending patterns and indicates that expenditure remains on track with financial forecasts.

Statement of Departmental Budgetary Expenditures by Standard Object

Total operating expenditures increased by $37,992 compared to the second quarter of the previous year. In this past quarter, personnel expenses increased by $145,838; however, this was largely offset by lower spending on professional services and rentals. The decrease in professional services mainly reflects reduced training costs and temporary help services. In addition, some IT licensing costs are now centrally covered by Shared Services Canada, contributing further to the overall reduction in operating expenditures.

Military Grievances External Review Committee
Statement outlining results, risks and significant changes in operations, personnel and program
For the quarter ended September 30, 2025

---

3. Risks and uncertainties

The second quarter of 2025-2026 continued to be a significant transition period. The Committee implemented changes to its grievance review process to gain efficiencies in April 2025 and by the end of the second quarter, they have proven to be yielding results. However, there are risks associated with these changes that the Committee has been examining. For example, the high level of productivity achieved in the second quarter could lead to employee fatigue and a corresponding decline in output. Additionally, the Committee's part-time Governor in Council (GIC) position remains vacant. This has posed a risk to operational productivity and created uncertainty as to when a new appointment would take place.

The Committee is mitigating the impact of delays in GIC appointments within the Operations program through workforce capacity management. It will continue to review and refine its grievance review process to effectively manage the current caseload, streamline operations, and maximize output with existing resources. Lastly, fostering work-life balance and implementing engagement strategies to sustain motivation and adapt to change continues to be a focus. This includes launching a leadership program to assist managers in helping their employees adapt to change.

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

There were no significant changes in relation to operations, personnel and programs in the second quarter. As significant changes were implemented in the first quarter of 2025-2026, more time is needed before considering any additional changes.

Approved by:

Original signed by

Kelly Walsh
Chairperson and Chief Executive Officer
Ottawa, Canada

Original signed by

Miguel Adam, CPA
Interim Chief Financial Officer
Ottawa, Canada