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Quarterly Financial Report for the Quarter Ended December 31, 2025

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

For the quarter ended December 31, 2025

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Introduction

This quarterly report has been prepared by management as required by section 65.1 of the Financial Administration Act and in the form and manner prescribed by the Treasury Board. This report should be read in conjunction with the 2025-26 Main Estimates and previous Quarterly Financial Reports.

A summary description of the RCMP External Review Committee (ERC) program activities can be found in Part II of the Main Estimates.

This quarterly report has not been subject to an external audit or review.

Mandate

The ERC is an independent administrative tribunal (a distinct organization, separate from the RCMP). Its mandate is to review a variety of matters that must be referred to under statute or regulation, including:

- appeals of certain decisions made by RCMP Conduct Authorities and RCMP Conduct Boards;
- appeals of certain decisions made in RCMP processes other than the conduct process; and
- grievances involving assorted issues, commenced under the RCMP's previous legislation.

Based on its review of files referred by the RCMP, the ERC provides findings and recommendations for a final decision in the matter to the Commissioner of the RCMP. The Commissioner (or a delegate) is the final decision maker and is not required to follow the findings or recommendations of the ERC. Nevertheless, should the Commissioner not apply the received recommendations, they are required, under the RCMP Act, to provide the reasons for not following the recommendations of the ERC in the final decision.

The ERC is the only independent review mechanism available to RCMP members for these matters (which must be referred to the ERC pursuant to the *RCMP Act* and *RCMP Regulations*), other than review by the Federal Court, which a party could apply for after a final decision is made by the Commissioner.

The ERC engages in a number of outreach and communications activities which support the administration of its appeal file reviews and which contribute to awareness and understanding of workplace issues within the Force. This includes presentations or discussions with RCMP managers and workplace representatives, the regular publication of the ERC's Findings and Recommendations summaries as well as occasional articles or discussion papers on topics of interest related to the work of the Committee.

Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the department's spending authorities granted by Parliament, or received from Treasury Board Central Votes, and those used by the department, consistent with the Main Estimates for the 2025-26

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

Highlights of Fiscal Quarter and Fiscal Year to Date Results

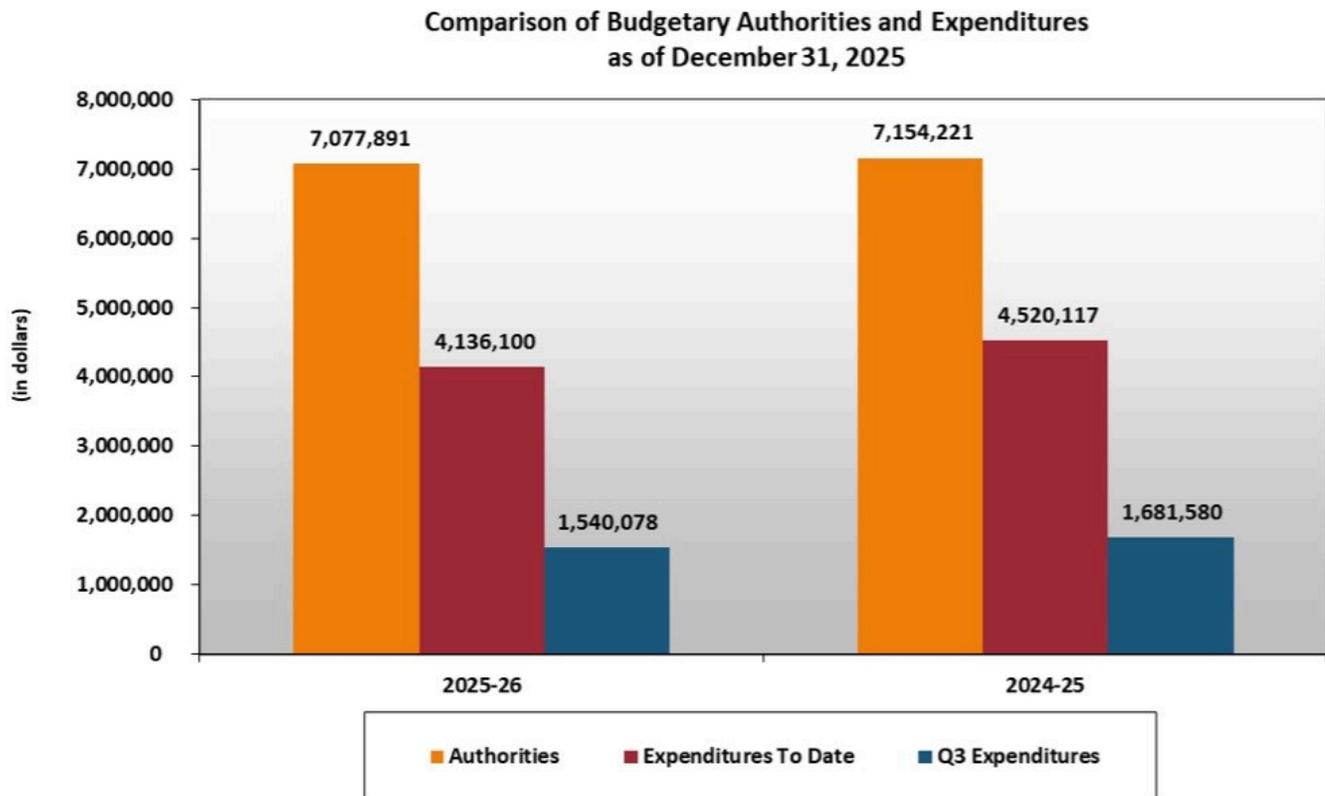
This section highlights the significant items that contributed to the net increase or decrease in authorities available for the year and actual expenditures for the quarter ended December 31, 2025.

Significant changes to authorities

As reflected in the Statement of Authorities, as at December 31, 2025, the ERC had authorities available for use of \$7,077,891 compared to \$7,154,221 as of December 31, 2024, a decrease of \$76,330 or 1%. This decrease in available authorities is due to previously negotiated economic increase in 2024-25.

The Statement of Authorities shows that the ERC spent approximately 58% of its authorities by the end of the third quarter, compared to 63% during the same period of the preceding fiscal year (see graph 1 below).

Graph 1: Comparison of Budgetary Authorities and Expenditures as of Q3 2025-26 and 2024-25



* Details may not add to totals due to rounding

► Image Description

Significant changes to expenditures

Third quarter expenditures totaled \$1,540,078 for a decrease of \$141,502 when compared to \$1,681,580 spent during the same period in 2024-25.

This variance is mainly explained by a decrease in personnel expenses due to retroactive compensation payments in 2024-25 following collective agreement updates, as well as lower expenditures on Professional and Special Services in 2025-26.

Table 2 in the Appendix presents budgetary expenditures by standard object.

Risks and Uncertainties

The ERC continues to demonstrate strong organizational resilience and consistently delivers on its mandate with excellence. Strategic investments in mental health, wellness, diversity and inclusion, and professional development are reinforcing a positive organizational culture and supporting workforce stability during periods of transition.

As a case-based organization, the ERC must remain agile and responsive to fluctuations in file volumes, which can influence service standards, operational planning, and resource allocation. At the same time, the organization continues to operate within a fiscally constrained environment shaped by government-wide spending restraint. While excluded from the Comprehensive Expenditure Review, the ERC has proactively strengthened financial oversight, curtailed non-essential spending, and implemented expenditure reductions to enhance long-term sustainability. Nevertheless, ongoing pressures, including the need to absorb recent salary increases and retroactive pay, have reduced financial flexibility. As a micro-organization, the ERC will continue to manage resources prudently and pursue efficiencies that safeguard the integrity and independence of its mandate.

Significant Changes in Relation to Operations, Personnel and Program

There were no significant changes in personnel or operations in the third quarter.

Approved by Senior Officials:

Charles Randall Smith

Chairperson

Sonja Mitrovic

Senior Director, Corporate Services and Chief Financial Officer

Ottawa, Canada

Date:

Appendix

Table 1

Statement of Authorities for the quarter ended December 31, 2025 (in dollars)

Table 1 (in dollars)	Fiscal year 2025-26			Fiscal year 2024-25	
	Total available for use for the year ending March 31, 2026	Used during the quarter ended December 31, 2025	Year to date used at quarter end December 31, 2025	Total available for use for the year ending March 31, 2025	Used during the quarter ended December 31, 2024
Vote 1 - Operating expenditures	6,381,762	1,366,046	3,614,003	6,548,593	1,530,173

Budgetary statutory authorities - Contributions to employee benefit plans	696,129	174,032	522,097	605,628	151,400
Total Authorities	7,077,891	1,540,078	4,136,100	7,154,221	1,681,580

Note 1: Includes only Authorities available for use and granted by Parliament at quarter-end

Note 2: Details may not add to totals due to rounding

Table 2

Budgetary Expenditures by Standard Object for the quarter ended (In dollars)

Dec	Fiscal year 2025-26			Fiscal year 2025
	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended December 31, 2025	Year to date used at quarter end December 31, 2025	Planned expenditures for the year ending March 31, 2025
Expenditures:				
Personnel	5,253,976	1,193,267	3,612,414	5,335,421

Transportation and communications	40,000	2,376	13,745	60,000
Information	50,000	6,048	17,582	40,000
Professional and special services	1,238,915	71,933	209,312	1,173,800
Rentals	40,000	1,257	3,316	50,000
Repair and maintenance	20,000	0	0	20,000
Utilities, material and supplies	65,000	15,099	24,689	55,000
Acquisition of machinery and equipment	100,000	144	760	160,000
Other subsidies and payments	270,000	249,954	254,282	260,000
Total Budgetary Expenditures	7,077,891	1,540,078	4,136,100	7,154,221

Note 1: Includes only Authorities available for use and granted by Parliament at quarter-end

Note 2: Details may not add to totals due to rounding

Date modified: 2026-02-27