Military Grievances External Review Committee

Comité externe d'examen des griefs militaires

Military Grievances External Review Committee

2025-26 Departmental Results Report

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Minister of National Defence

Canada

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

These results align with the priorities outlined in the May 21, 2025, mandate letter from the Prime Minister, as well as with the Committee's vision, mission, raison d'être and operating context.

Key priorities

The Committee identified the following key priorities for 2025–26:

- **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 remain 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

- **The people**

The Committee launched its biannual wellbeing in the workplace survey to complement the feedback received through the 2024 Public Service Employee Survey (PSES). This new survey will be used to gather and identify workplace issues, and develop actions to improve the work environment.

- **The work and the workplace**

The Committee piloted and formally implemented a streamlined grievance review process, targeting a reduction in time required to prepare Findings and Recommendations (F&R) reports.

- **The Committee's reach**

The Committee strengthened its engagement with key stakeholders within the CAF grievance system. These efforts reinforced the Committee's understanding of systemic issues within the military community and allowed for better strategic planning and operational forecasting.

- Total actual spending (including internal services): $8,542,657
- Total full-time equivalent staff (including internal services): 54

For detailed information on the Committee's total spending and human resources, read the Spending and human resources section of this report.

Summary of results

The following provides a summary of the results the department achieved in 2025–26 under its "core responsibility" (its main area of activity).

Core responsibility 1: Independent review of military grievances

Actual spending: $6,098,614

Actual human resources: 40

In 2025–26, the Committee issued nearly 400 F&R reports, the highest number achieved in its 25-year history. This achievement was driven by an increase in staffing through temporary funding and improvements resulting from the Committee's operational process review. As part of these efforts, the Committee piloted a streamlined grievance review process, specifically targeting a reduction in its active caseload and the time required to review and draft F&R reports.

For more information on the Committee's activities related to the Independent review of military grievances, read the "Results: What we achieved" section of this report.

From the Chairperson and Chief Executive Officer

I am pleased to present the 2025–26 Departmental Results Report of the Committee. This fiscal year marked a period of purposeful transformation, as we advanced an ambitious agenda focused on adaptability in an era of significant institutional change. We also celebrated the Committee's 25th anniversary, an important milestone that provided an opportunity to reflect on our evolution as a valued independent administrative tribunal.



Kelly Walsh
Chairperson and Chief Executive Officer

In 2025–26, we continued to strengthen the organization through a series of improvements aimed at enhancing operational efficiency and results. We adapted to new government priorities, improved governance, and did the work to reposition the organization to meet future challenges.

The implementation of a streamlined grievance review model and targeted staffing investments resulted in a significant decrease in the active grievance caseload. We also reviewed and updated our Departmental Results Framework, including indicators and targets to better inform decision-making and ensure program performance and results are accurately monitored and improved. Additionally, we maintained strategic dialogue with key CAF stakeholders through ongoing liaison, raising key issues and sharing updates.

Recognizing that organizational excellence depends on a strong and engaged workforce, we continued to invest in our people by advancing talent acquisition and management leadership initiatives, promoting employee well-being, and fostering an inclusive and respectful workplace. We also focused on improving accessibility and advancing reconciliation, equity, diversity, and inclusion across the organization, helping to build a workplace that reflects our values and supports employee well-being.

Looking ahead, we continued to position the organization to leverage emerging technologies responsibly and find solutions to keep improving operational efficiency. During the year, we developed an Artificial Intelligence (AI) feasibility study, we updated our oversight and governance structure, delivered employee engagement activities and developed plans for long-term fiscal stability.

The work undertaken in 2025–26 has strengthened our foundation, ensuring the Committee is well positioned to navigate future challenges. It reflects meaningful progress across our priorities and reinforces our readiness to adapt, evolve, and deliver on our mandate in a changing environment.

Kelly Walsh

Chairperson and Chief Executive Officer

Results: What we achieved

Core responsibilities and internal services

- Core responsibility 1: Independent review of military grievances
- Internal services

Core responsibility 1: Independent review of military grievances

In this section

- Description
- Quality of life impacts
- Progress on results
- Details on results
- Key risks
- Resources required to achieve results
- Related government priorities

- Program inventory

Description

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

Quality of life impacts

The Committee's core responsibility contributes to the "Good Governance" domain of the Quality of Life Framework for Canada, and more specifically, under the following Justice and human rights indicators: "Discrimination and unfair treatment" and "Access to fair and equal justice." Indeed, the Committee concretely contributes by conducting an independent review of every grievance referred to it and by providing quality F&R reports to the FA and 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 shows the target, the date to achieve the target and the actual result for each indicator under Findings and Recommendations on all referred military grievances are provided in a timely manner in the last three fiscal years.

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

Departmental result indicator	Target	Date to achieve target	Actual result
% 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, 2026	2023–24: 1.5% 2024–25: 2.5% 2025–26: 1.0%

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

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

Departmental result indicator	Target	Date to achieve target	Actual result
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	A cumulative minimum average of 4 out of 5 for each attribute	March 31, 2026	2023–24: 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 2025–26: 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 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 2025–26 compared with the planned results set out in the Committee's departmental plan for the year.

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

Results achieved

- The Committee identified opportunities to improve the efficiency of its core program through a review of its operational processes. A streamlined grievance review process was piloted in April 2025 which aimed to reduce the time required to prepare F&R reports. Organizational performance data and employee feedback confirmed the effectiveness of these improvements, which have now been officially implemented.
- As part of the renewed grievance review process, the Committee established a new Intake Team Leader role that is responsible for triaging incoming grievances, ensuring files have all the required information prior to being assigned for review, and conducting impact analyses of FA decisions. The role helped reduce administrative bottlenecks and provided the information needed to enable comprehensive grievance file reviews with minimal delays. As a result, the Committee reduced its active caseload from 424 grievance files at the start of the 2025–26 fiscal year to 296 files by fiscal year-end, a 30% decrease in its portfolio.

- The Committee began exploring opportunities to modernize its tools and processes to improve operational efficiency, with a particular focus on the use of AI. In 2025–26, a feasibility study was conducted to see if it was possible to integrate AI into the grievance review process, with further work planned for 2026–27 and beyond.
- Training sessions were offered and delivered on the CAF release process and concise decision-writing to ensure employees have the knowledge and tools they need to carry out their duties.
- The workflow changes resulting from the implementation of the streamlined grievance review process was formally integrated into the Committee's case management system in early 2026. In addition, the Departmental Results Framework was updated to accurately measure and report on the quality and timeliness of issuing the Committee's F&R reports.

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

Results achieved

- For the past two fiscal years, the Committee did not receive any rating scores from the FA on the usefulness, clarity and completeness of its F&R reports. Despite the absence of these rating scores, the Committee maintained its commitment to quality F&R reports through internal evaluation mechanisms.
- The Committee reviews each FA decision, paying special attention to decisions where the FA disagrees with its findings or recommendations. Based on these reviews, the FA has not indicated that the Committee's independent analysis is anything other than thorough and complete. Simply put, the Committee maintained the thoroughness of its independent analysis and delivery of fair and impartial F&R reports.
- Additionally, the Committee introduced a new qualitative indicator to ensure that the organisation continues to provide accurate F&R reports to the FA. If the FA disagrees with the Committee's findings or recommendations, the Committee will examine the nature of the disagreement to determine whether, in the view of the FA, the Committee's conclusions were based either on an error of law or fact. Effective April 1, 2026, this updated indicator will strengthen performance measurement and support continuous quality improvement.

Key risks

The Committee operates in a dynamic environment characterized by evolving operational needs and unpredictable caseloads. Maintaining operational agility and adaptability was crucial to ensure the Committee could effectively respond to these uncertainties. Potential risks included new budgetary constraints, unforeseen fluctuations in the volume and complexity of grievance referrals, the emergence of new policy or legislative requirements, and the potential for unforeseen disruptions to operations, such as technological challenges or unforeseen staffing turnover. To mitigate these risks, the Committee prioritized continuous improvement and a proactive approach to risk management. Mitigation strategies included:

- Prioritizing staffing actions to maintain capacity and minimize operational disruptions.
- Prudently managing of the operating budget and closely monitoring funding pressures.
- Enhanced forecasting for the Committee's operating model, organizational structure, resource requirements and costing methodology, to ensure an effective response to rising grievance referral volumes.
- Cultivating a culture of continuous learning and adaptation by fostering a flexible and adaptable workforce that is capable of responding effectively to unforeseen challenges and able to embrace new opportunities.
- Leveraging technology and data analytics to proactively monitor caseload trends and continuously adapt our operations for optimal efficiency and accurate performance measurement.

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

Resources required to achieve results

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

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

Resource	Planned	Actual
Spending	$6,063,115	$6,098,614
Full-time equivalents	39	40

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 continued to integrate Gender-based Analysis Plus (GBA Plus) into its operations throughout 2025–26. GBA Plus training remained part of the mandatory learning curriculum for all employees, with completion rates consistently above 75%. Ongoing efforts persist in identifying opportunities to strengthen future monitoring and reporting through a gender and diversity lens. The 2026–29 Accessibility Plan outlines potential actions to improve data collection from grievors, supporting more disaggregated analysis. Full details on the Committee's accomplishments can be found on its Gender-based Analysis Plus webpage.

Artificial intelligence

The Committee began exploring opportunities to modernize its tools and processes to improve efficiency, with a particular focus on the use of AI in the grievance review process. A dedicated working group was established, including the Committee's Information Management and Information Technology Manager as AI lead, as well as the Future of Work Champion, to support this initiative and guide future projects.

During the fiscal year, an AI feasibility study was developed to outline the steps required to integrate AI into the grievance process, with further work planned for 2026–27 and beyond. In addition, an AI intranet webpage was launched to provide employees with key terminology, resources, and guidance on the responsible use of AI.

The Committee also promoted the first annual Government of Canada (GC) wide "Learning Week on AI," enabling employees to explore emerging AI tools and their practical applications, while supporting readiness for the leadership and cultural shifts needed for responsible AI adoption.

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 businesses

Description

Internal services are the activities and resources that support a department in meeting its corporate obligations and delivering its programs. The 10 categories of internal services are:

- acquisition management services
- communications services
- financial management services
- human resources management services
- information management services

- information technology services
- legal services
- material management services
- management and oversight services
- real property management services

Progress on results

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

The People

- Notable progress was achieved in recruiting, developing and retaining diverse talent at all levels and creating succession plans for key positions. Key initiatives included developing an Employment Equity (EE) Action Plan to help managers address staffing barriers, leveraging specialized EE inventories, and implementing an Information Services classification development plan. A leadership development program was also initiated to equip managers with the knowledge, tools, and skills needed to effectively support their teams while strengthening their leadership and professional competencies.
- In 2025–26, the Committee updated its "Wellbeing in the Workplace Pulse Survey," a biannual internal survey designed to gather employee feedback on measures identified in its PSES action plan. A virtual suggestion box was also introduced on the intranet homepage to provide employees with a centralized channel to share comments and concerns. Together, these initiatives improved employee engagement and informed continuous improvement efforts.
- The Committee continued to advance reconciliation, anti-racism, equity, inclusion, and accessibility while fostering a healthy and safe workplace by promoting relevant GC events and communicating mandatory training requirements. To encourage open dialogue, a facilitated discussion on "Embodying Public Service Values and Ethics" was held for employees. The Committee also increased awareness of available GC resources by hosting an Employee Assistance Program information session. Progress on accessibility included promoting the launch of the digital Accessibility Passport and publishing the Committee's 2026–2029 Accessibility Plan.

The Work and the Workplace

- To align the Committee's priorities with the Prime Minister's mandate letter from May 2025 and the new government agenda, the Committee reassessed and adjusted its commitments outlined in its 2025–26 Departmental Plan. A new strategic framework was established for 2026-27 and beyond, which outlines three main priorities: the people and culture, innovation and transformation, and sustainability and stewardship.
- In 2025–26, the Committee continued to revise and streamline its guidelines, policies, and operational processes to enhance efficiency. In alignment with the GC's Comprehensive

Expenditure Review, the Committee assessed its operational expenditures and resource management practices and reduced discretionary operating costs. This included bringing the graphic design of the Annual Report in-house, eliminating the need for external contractors while maintaining the quality of the final publication. The Committee also initiated a review of its governance and management meeting structure to strengthen organizational effectiveness and the decision-making process.

- The Committee completed its cloud migration project, as part of the work to modernize its information technology infrastructure.
- With temporary additional funding scheduled to sunset at the end of 2026-2027, the Committee assessed the potential impacts of different funding scenarios on staffing capacity, caseload management and the timeliness of grievance file reviews. It also discussed longer term funding and resource options with relevant partners to improve planning and better align its resources to meet rising grievance referrals to the Committee.
- Throughout the fiscal year, the Committee ensured compliance with the Direction on the Prescribed Presence in the Workplace by communicating a clear organizational approach to support employees' transition as workplace requirements evolved. The Committee also continued to collaborate with Public Services and Procurement Canada on its planned 2029 colocation project, including reassessing workspace requirements in light of the new guidelines.
- In support of the GC's initiative to streamline statutory reporting, the Committee was informed that as of February 2026, it would no longer be subject to the reporting requirements of the *Federal Sustainable Development Act*. Although the Committee will no longer publish a Departmental Sustainable Development Strategy report or results, it remains committed to integrating sustainable development considerations into its operations and decision-making where appropriate.

The Committee's Reach

- In 2025, the Committee celebrated its 25th anniversary, an important milestone that provided an opportunity to reflect on our evolution as an independent administrative tribunal. The anniversary was marked by a commemorative event attended by the Chief of the Defence Staff, members of the CAF leadership team, former Chairs and Committee Members as well as all current Committee personnel. The success of this event affirmed the strength of sustained institutional relationships and the continued confidence placed in the Committee's independent review function within the military grievance system.
- Maintaining proactive engagement with CAF stakeholders remained a key priority in 2025–26. The Committee achieved this through monthly meetings with the Director General Canadian Forces Grievance Authority and quarterly meetings with the CAF Ombuds. This allowed the Committee to stay informed of the anticipated workload and evolving policies, and strengthened the Committee's understanding of broader issues of concern within the military community.

- The Committee continued to enhance its internal communications and engagement strategies throughout the reporting period. Improvements were made to its intranet website including the addition of new pages and improvements to enhance navigation, accessibility, and user experience. The Committee also updated its public-facing website by revising key pages and removing outdated content.

Resources required to achieve results

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

Table 4: Resources required for internal services for 2025–26

Resource	Planned	Actual
Spending	$2,448,318	$2,444,043
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.

As shown in Table 5, the Committee awarded 21.15 % of the total value of all contracts to Indigenous businesses for the fiscal year.

Table 5: Total value of contracts awarded to Indigenous businesses

Contracting performance indicator	2025–26 result
Total value of contracts awarded to Indigenous businesses (A)	$57,839
Total value of contracts awarded to Indigenous and non-Indigenous businesses (B)	$273,461
Value of exceptions approved by deputy head (C)	NIL
Proportion of contracts awarded to Indigenous businesses [A / (B–C) × 100]	21.15 %

Contracting performance indicator	2025–26 result
For the purposes of the minimum 5% target, Indigenous Services Canada defines “Indigenous businesses” as: • businesses owned and operated by Elders, band and tribal councils • businesses registered in the Government of Canada’s Indigenous Business Directory • registered on a modern treaty beneficiary business list A “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.	

In its 2026–27 Departmental Plan, the Committee estimated that it would award 20.9 % of the total value of its contracts to Indigenous businesses by the end of 2025–26.

Spending and human resources

In this section

- Spending
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Spending

This section presents an overview of the department’s actual and planned expenditures from 2023–24 to 2028–29.

Budgetary performance summary

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

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

Core responsibilities and internal services	2025–26 Main Estimates	2025–26 total authorities available for use	Actual spending over three years (authorities used)
Independent review of military grievances	$6,063,115	$6,214,090	• 2023–24: $5,221,790 • 2024–25: $5,859,315 • 2025–26: $6,098,614
Subtotal	**$6,063,115**	**$6,214,090**	• **2023–24: $5,221,790** • **2024–25: $5,859,315** • **2025-26: $6,098,614**

Core responsibilities and internal services	2025–26 Main Estimates	2025–26 total authorities available for use	Actual spending over three years (authorities used)
Internal services	$2,448,318	$2,663,181	• 2023–24: $2,540,299 • 2024–25: $2,543,878 • 2025–26: $2,444,043
Total	**$8,511,433**	**$8,877,271**	• **2023–24: $7,762,089** • **2024–25: $8,403,193** • **2025–26: $8,542,657**

Analysis of the past three years of spending

Table 6 highlights a slight increase in actual spending in 2025–26 primarily due to additional staff members and updated compensation rates. The increase in total authorities available for use compared to the Main Estimates can be attributed to the operating budget carry-forward, which was added later in the fiscal year.

The Finances section of the Infographic for the Committee on GC Infobase provides more financial information from previous years.

Planned spending for next three years

Table 7 shows the Committee's planned spending for each of the next three years on its core responsibilities and on internal services.

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

Core responsibilities and internal services	2026–27 planned spending	2027–28 planned spending	2028–29 planned spending
Independent review of military grievances	$5,890,375	$6,511,275	$5,515,010
Subtotal	**$5,890,375**	**$6,511,275**	**$5,515,010**
Internal services	$2,524,446	$2,790,547	$2,363,576
Total	**$8,414,821**	**$9,301,822**	**$7,878,586**

Analysis of the next three years of planned spending

Planned spending increases in 2027–28 was primarily due to the funding from previous fiscal years being reprofiled to support anticipated costs related to the workplace colocation project. This one-time increase offsets the end of the Committee's temporary funding after 2026–27 and does not represent an increase in its ongoing funding levels.

Planned spending decreases in 2028–29, following the completion of the planned colocation expenditures, and returns to a level consistent with the Committee's permanent reference levels.

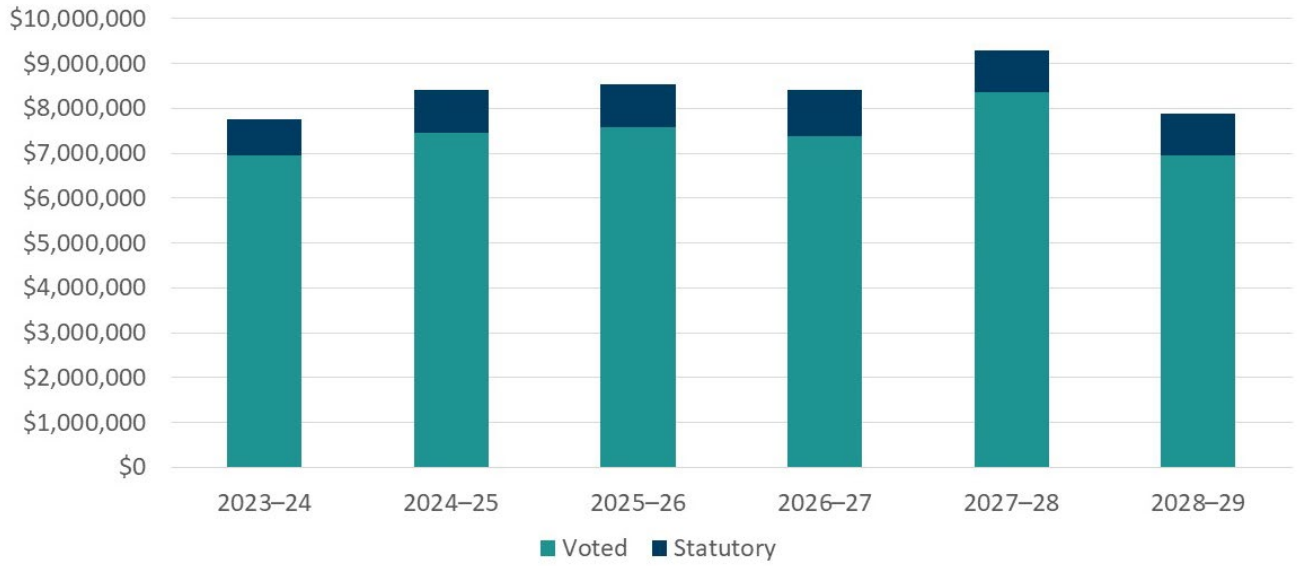
The Finances section of the Infographic for the Committee on GC Infobase provides more detailed financial information related to future years.

Funding

This section provides an overview of the department's voted and statutory funding for its core responsibilities and for internal services.

Graph 1 summarizes the department's approved voted and statutory funding from 2023–24 to 2028–29.

Graph 1: Approved funding (statutory and voted) over a six-year period



Text version of Graph 1

Fiscal year	Statutory	Voted	Total
2023–24	$816,961	$6,945,128	$7,762,089
2024–25	$938,345	$7,464,848	$8,403,193
2025–26	$974,354	$7,568,303	$8,542,657
2026–27	$1,038,566	$7,376,255	$8,414,821
2027–28	$937,736	$8,364,086	$9,301,822
2028–29	$937,736	$6,940,850	$7,878,586

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

This section presents the Committee's Financial statements (Unaudited) for the year ended March 31, 2026.

Table 8 summarizes the expenses and revenues for 2025–26, which net to the cost of operations before government funding and transfers.

Table 8: Condensed Statement of Operations (unaudited) for the year ended March 31, 2026 (dollars)

Financial information	2025–26 actual results	2025–26 planned results	Difference (actual results minus planned)
Total expenses	$9,182,339	$9,130,000	$52,339
Total revenues	$65	$0	$65
Net cost of operations before government funding and transfers	$9,182,274	$9,130,000	$52,274

Analysis of expenses and revenues for 2025–26

Total expenses for 2025-26 for the Committee were higher than planned by approximately $52 thousand. This is mainly due to the salary increase resulting from collective agreement ratifications during the fiscal year for the Legal Practitioner and Law Management classifications.

The 2025–26 planned results information is provided in the Committee's Future-Oriented Statement of Operations and Notes 2025–26.

Table 9 summarizes actual expenses and revenues and shows the net cost of operations before government funding and transfers.

Table 9: Condensed Statement of Operations (unaudited) for 2024–25 and 2025–26 (dollars)

Financial information	2025–26 actual results	2024–25 actual results	Difference (2025–26 minus 2024–25)
Total expenses	$9,182,339	$8,976,468	$205,871
Total revenues	$65	$0	$65
Net cost of operations before government funding and transfers	$9,182,274	$8,976,468	$205,806

Analysis of differences in expenses and revenues between 2024–25 and 2025-26

The significant increase in total expenses between the 2024-25 and 2025-26 actual results is primarily attributed to an increase in salary expenses due to compensation adjustments and additional staffing. The Committee filled positions that were previously vacant due to staff departures.

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.

Table 10: Condensed Statement of Financial Position (unaudited) as of March 31, 2026 (dollars)

Financial information	Actual fiscal year (2025–26)	Previous fiscal year (2024–25)	Difference (2025–26 minus 2024–25)
Total net liabilities	$1,080,391	$1,328,776	($248,385)
Total net financial assets	$644,182	$799,406	($155,224)
Departmental net debt	$436,209	$529,370	($93,161)
Total non-financial assets	$75,501	$127,561	($52,060)
Departmental net financial position	($360,708)	($401,809)	$41,101

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

In fiscal year 2025–26, total net liabilities decreased by $248,385 from the previous fiscal year. This decrease is primarily attributable to lower accounts payable, both with suppliers and with other government departments but also due to a decrease in vacation pay and compensatory leave. Another significant difference is the decrease of $155,224 in total financial assets due to a decrease in accrued salaries.

Human resources

This section presents an overview of the department's actual and planned human resources from 2023–24 to 2028–29.

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.

Table 11: Actual human resources for core responsibilities and internal services for the last three years

Core responsibilities and internal services	2023–24 actual full-time equivalents	2024–25 actual full-time equivalents	2025–26 actual full-time equivalents
Independent review of military grievances	33	37	40
Subtotal	**33**	**37**	**40**
Internal services	14	14	14
Total	**47**	**51**	**54**

Analysis of human resources for the last three years

For 2025–26, the number of FTEs increased slightly from 51 to 54. This increase reflects the continuation of temporary funding received in 2025–26, as well as the full-year impact of positions staffed during 2024–25, which contributed to the Committee's workforce for the entire 2025–26 fiscal year.

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.

Table 12: Human resources planning summary for core responsibilities and internal services for the next three years

Core responsibilities and internal services	2026–27 planned full-time equivalents	2027–28 planned full-time equivalents	2028–29 planned full-time equivalents
Independent review of military grievances	39	37	37
Subtotal	**39**	**37**	**37**
Internal services	13	12	12
Total	**52**	**49**	**49**

Analysis of human resources for the next three years

The planned FTE levels for the 2026-27 fiscal year aligns with the multi-year funding received, which is set to end in 2026-27. Afterwards, FTE levels begin to decrease in 2027–28 and onward, returning to levels consistent with the Committee's baseline budget.

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(s): The Honourable David J. McGuinty, P.C., M.P.

Institutional head: Kelly Walsh, Chairperson and Chief Executive Officer

Ministerial portfolio: National Defence

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

Year of incorporation or commencement: 2000

Other: About the Committee

Departmental contact information

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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 three-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 2025–26 Departmental Results Report, government priorities are the high-level themes outlining the government's agenda as announced in the 2025 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)

Requirements for verifying Indigenous businesses for the purposes of the departmental result report are available through the Indigenous Services Canada Mandatory minimum 5% Indigenous procurement target website.

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.