Military Grievances External Review Committee
Comité externe d'examen des griefs militaires

Quarterly financial report for the quarter ended June 30, 2026

Canada

Aussi disponible en français sous le titre : Rapport financier trimestriel pour le trimestre se terminant le 30 juin 2026

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Military Grievances External Review Committee
Statement outlining results, risks and significant changes in operations, personnel and program
For the quarter ended June 30, 2026

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 2026-2027 Main Estimates and the 2025-2026 Quarterly Financial Report for the quarter ended June 30, 2026. 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 2026-2027 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 2026-27, there has been a decrease of $96,612 in the authorities available for use. This decrease is primarily attributable to the planned wind-down of temporary funding received over a four-year period. Fiscal year 2026-27 represents the fourth and final year of this funding, with the amount reduced to approximately 75% of the level received in 2025-26. This decrease was partially offset by an increase in salary authorities resulting from adjustments related to collective agreements.

The Statement of Authorities also reveals that, as of June 30, 2026, 24% of the authorities available for use had been utilized, consistent with the 24% utilization rate reported for the same period in the previous fiscal year. This utilization rate demonstrates stability in spending and indicates that expenditures are progressing in line with financial forecasts.

Statement of Departmental Budgetary Expenditures by Standard Object

During the first quarter of 2026–27, expenditures decreased by $51,594 compared with the same period in the previous fiscal year. This variance is primarily attributable to lower personnel expenditures associated with the planned wind-down of temporary funding, partially offset by an increase in expenditures related to the acquisition of machinery and equipment.

3. Risks and uncertainties

The first quarter of 2026-2027 brought a degree of operational stability as the grievance review process changes implemented in April 2025 were officially formalized. However, the Committee continued to navigate significant structural, financial, and operational uncertainties. Notably, the part-time Governor in Council (GIC) position has now remained vacant for a full year, posing a sustained risk to long-term operational productivity and capacity management. In addition, temporary funding is entering its planned wind-down phase in 2026–27, requiring continued prudent financial management and careful alignment of resources with operational priorities.

The Committee also remains vulnerable to broader environmental pressures, including unpredictable fluctuations in grievance referral volumes and complexity, potential legislative or policy shifts that could affect its operations. To mitigate these risks and uncertainties, the Committee continues to advance efforts toward a more stable and sustainable funding base over the longer term.

To absorb the ongoing impact of the GIC vacancy, the Committee will continue to review and refine its grievance review process to effectively manage the current caseload, streamline operations, and maximize output with existing resources. As recently formalized processes become fully embedded, continued attention will also be required to sustain operational consistency, efficiency, and the gains achieved through the revised grievance review process.

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

There were no significant changes in relation to operations, personnel, or programs in the first quarter of 2026-2027. Following the formalization of the grievance review process changes originally introduced a year prior, the Committee's focus during Q1 remained on operational stabilization and consolidating efficiency gains rather than introducing new initiatives.

Approved by:

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