



Military Police  
Complaints Commission  
of Canada

Commission d'examen des plaintes  
concernant la police militaire  
du Canada

## **Military Police Complaints Commission of Canada**

**Future-Oriented Statement of Operations  
(Unaudited) for the year ending March 31, 2025**

Aussi disponible en français sous le titre : État des résultats prospectif (non audité) pour l'exercice terminé le 31 mars 2025

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Publication date: June 2025

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Cat. No. DP2-16E-PDF  
ISSN 3111-0835

## Military Police Complaints Commission of Canada

Future-Oriented Statement of Operations (unaudited)  
for the year ending March 31  
(in dollars)

	<b>Forecast results 2024-25</b>	<b>Planned results 2025-26</b>
<b>Expenses</b>		
Independent oversight of the Military Police	3,819,436	3,770,938
Internal Services	2,659,429	2,447,089
<b>Total expenses</b>	<b>6,478,865</b>	<b>6,218,027</b>
<b>Net cost of operations before government funding and transfers</b>	<b>6,478,865</b>	<b>6,218,027</b>

The accompanying notes form an integral part of the Future-Oriented Statement of Operations.

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## **Notes to the Future-Oriented Statement of Operations (unaudited)**

### **1. Methodology and significant assumptions**

The Future-Oriented Statement of Operations has been prepared based on government priorities and departmental plans as described in the Departmental Plan.

The information in the forecast results for fiscal year 2024-25 is based on actual results as at November 30, 2024 and on forecasts for the remainder of the fiscal year. Forecasts have been made for the planned results for fiscal year 2025-26.

The main assumptions underlying the forecasts are as follows:

- The department's activities will remain substantially the same as in the previous year;
- Expenses and revenues, including the determination of amounts internal and external to the government, are based on experience. The general historical pattern is expected to continue.

These assumptions are made as at November 30, 2024.

### **2. Variations and changes to the forecast financial information**

Although every attempt has been made to forecast final results for the remainder of 2024-25 and for 2025-26, actual results achieved for both years are likely to differ from the forecast information presented, and this variation could be material.

In preparing this Future-Oriented Statement of Operations, the Military Police Complaints Commission of Canada (MPCC) has made estimates and assumptions about the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are based on past experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances, and are continually evaluated.

Factors that could lead to material differences between the Future-Oriented Statement of Operations and the historical statement of operations include:

- the timing and the amount of acquisitions and disposals of property, plant and equipment, which may affect gains, losses and amortization expense;
- the implementation of new collective agreements;

- other changes to the operating budget, such as new initiatives or technical adjustments later in the fiscal year.

After the Departmental Plan is tabled in Parliament, the MPCC will not be updating the forecasts for any changes in financial resources made in ensuing supplementary estimates. Variances will be explained in the Departmental Results Report.

### **3. Summary of Significant Accounting Policies**

The Future-Oriented Statement of Operations has been prepared using the Government of Canada's accounting policies in effect for the fiscal year 2024-25 and is based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

#### **(a) Expenses**

Transfer payments are recorded as an expense in the year the transfer is authorized, and all eligibility criteria have been met by the recipient.

Other expenses are generally recorded when goods are received or services are rendered and include expenses related to personnel, professional and special services, repair and maintenance, utilities, materials and supplies, as well as amortization of tangible capital assets. Provisions to reflect changes in the value of assets or liabilities, such as provisions for bad debts, loans, investments and advances and inventory obsolescence, as well as utilization of inventories and prepaid expenses, and other are also included in other expenses.

### **4. Parliamentary Authorities**

The department is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the department differs from financial reporting according to generally accepted accounting principles because authorities are based mainly on cash flow requirements. Items recognized in the Future-Oriented Statement of Operations in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the department has different net cost of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

**(a) Reconciliation of net cost of operations to requested authorities (in dollars)**

	<b>Forecast results 2024-25</b>	<b>Planned results 2025-26</b>
<b>Net cost of operations before government funding and transfers</b>	6,478,865	6,218,028
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(363,008)	(364,646)
Amortization of tangible capital assets	(169,420)	(45,425)
Increase in vacation pay and compensatory leave	93,652	(9,610)
Total items affecting net cost of operations but not affecting authorities	(438,776)	(419,681)
Adjustment for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	20,929	47,000
Total items not affecting net cost of operations but affecting authorities	20,929	47,000
<b>Requested authorities forecasted to be used</b>	<b>6,061,018</b>	<b>5,845,347</b>

**(b) Authorities provided/requested (in dollars)**

	<b>Forecast results 2024-25</b>	<b>Planned results 2025-26</b>
<b>Authorities provided/requested</b>		
Vote 1 - Operating expenditures	5,575,857	5,307,976
Statutory amounts	485,012	537,371
<b>Total authorities provided/requested</b>	<b>6,060,869</b>	<b>5,845,347</b>
Less: Estimated unused authorities and other adjustments	(149)	0
<b>Requested authorities forecasted to be used</b>	<b>6,061,018</b>	<b>5,845,347</b>