Military Police Complaints Commission of Canada

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

Military Police Complaints Commission of Canada
2025–26 Departmental Results Report

The Honourable David J. McGuinty, P.C., M.P.

Minister of National Defence

Canada

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Military Police Complaints Commission of Canada's 2025-26 Departmental Results Report

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Note: Some content in this document was developed with the assistance of artificial intelligence tools. All elements have been reviewed and validated by the responsible team.

At a glance

This departmental results report details the Military Police Complaints Commission's (MPCC) 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 MPCC's vision, mission, mandate and its organizational context.

Key priorities

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

- Priority 1: Timeliness and efficiency
- Priority 2: People-centric services
- Priority 3: Strengthen the civilian independent oversight of the military police
- Priority 4: Support our people

Highlights

Timely, Efficient and People-Centric Service Delivery

The MPCC continued to deliver timely, high-quality, and accessible services by improving its processes, communications, and service delivery practices. Expanded use of plain language and clear, evidence-based communications, along with training in trauma-informed practices, de-escalation, and complaint handling and improvements to digital accessibility and data security, helped ensure complainants felt safe, informed, heard, respected, and supported throughout the complaint process.

Strengthen the Civilian Independent Oversight of the Military Police

The MPCC continued to provide rigorous civilian oversight despite challenges obtaining timely disclosure. Both the volume and complexity of the workload in 2025-26 were high, with 372 active files, including 178 conduct complaints, 36 requests for review of conduct complaints, three interference files, six public interest investigations, and two public interest hearings. The MPCC also advanced legislative reform by submitting proposals to modernize its authorities and align them with those of other civilian oversight bodies, reinforcing the effectiveness, credibility, and independence of military police oversight.

Support Our People

The MPCC continued to build an inclusive, accessible, and representative workplace. Representation of members of visible minorities and persons with disabilities increased, accessibility practices were strengthened, and new tools such as the Government of Canada Workplace Accessibility Passport were implemented. These efforts, combined with a strong focus on employee well-being and engagement, contributed to the MPCC being recognized as the second-best public service workplace in Canada in 2025.

- Total actual spending (including internal services): $6,225,857
- Total full-time equivalent staff (including internal services): 31 FTEs

For detailed information on MPCC'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 Oversight of the Military Police

Actual spending: $3,862,477

Actual human resources: 15 FTEs

The MPCC delivered strong results in 2025–26 despite a demanding and complex workload. The organization issued 15 Final Reports, met or exceeded key performance indicators, and maintained a high standard of decision-making, with no decisions overturned by the Federal Court. The MPCC also exceeded its service standards for responding to information requests and publishing web summaries, while surpassing outreach and stakeholder engagement targets. These achievements were realized alongside six Public Interest Investigations, twelve extension-of-time applications, ongoing disclosure challenges, and significant preparations for the MPCC's first Public Interest Hearings in more than a decade.

For more information on MPCC's activities related to the Independent Oversight of the Military Police, read the "Results: What we achieved" section of this report.

From the Chairperson



Me Tammy Tremblay, Chairperson

As Chairperson, I am pleased to present the Military Police Complaints Commission of Canada's (MPCC) 2025–26 Departmental Results Report highlighting our key accomplishments in delivery of independent civilian oversight of the military police. This year's results reflect both the dedication of our team and the growing pressures facing independent civilian oversight of the military police.

Alignment with Departmental Priorities

The MPCC's results this year reflect its commitment to the four priorities outlined in its 2025–26 Departmental Plan: (1) streamlining the investigation processes and optimizing decision writing, (2) delivering people-centric services, (3) strengthening independent civilian oversight of military police, and (4) supporting our people. These priorities are aimed at addressing increasing complaint volumes and their complexity while preserving institutional knowledge and service excellence.

Operational Performance and Results

Despite a sustained increase in the volume and complexity of complaints, the MPCC delivered strong performance across its core responsibilities. We issued 15 Final Reports and exceeded two of our three indicators: no Final Decisions were overturned by the Federal Court, and all Interim Reports in non-public interest cases were issued within the 18-month service standard. These results demonstrate the rigour of our investigations and the continued quality of our decision-making.

Workload Pressures and Systemic Challenges

Both the volume and complexity of the workload in 2025-26 were high, with 372 active files, including 178 conduct complaints, 36 requests for review of conduct complaints, three interference files, six public interest investigations, and two public interest hearings, a first in 14 years. Ongoing challenges in obtaining timely and complete disclosure from the Canadian Forces Provost Marshal's (CFPM) office added further strain to our operations. These pressures underscore the importance of a modernized legislative framework that supports timely access to information and reinforces the MPCC's ability to carry out its mandate effectively.

Strengthening Decision Quality and Accessibility

The MPCC continued to strengthen the clarity and accessibility of its decision and communications. We incorporated lessons learned from previous investigations, expanded the use of plain language and point-first writing, and ensured that our recommendations were practical, evidence-based, and aligned with best practices in policing and policing oversight. These efforts support accountability by providing clear guidance aimed at strengthening military police and improving outcomes for complainants.

Service Excellence and Responsiveness

In 2025–26, the MPCC also exceeded its target for timely responses to information requests, responding to 99% within two business days. This achievement reflects our commitment to transparency, fairness, and public trust. Additional training in trauma-informed practices, de-escalation, and complaint handling, combined with improvements in digital accessibility and data security, helped ensure that complainants felt safe, heard, and supported throughout the process.

Recommendation Acceptance and Oversight Limitations

The year also highlighted systemic challenges. Only 21% of the MPCC's 89 recommendations were accepted by the Canadian Forces Provost Marshal. Many of these recommendations addressed critical issues such as major case management, investigative supervision, trauma-informed approaches, sexual assault investigations, investigative detention, and measures to prevent racial profiling. Because the acceptance rate is not within the MPCC's control and does not meaningfully reflect our performance, this indicator has been removed from future reporting cycles.

Advancing Legislative Reform

To address the broader risks to effective oversight, the MPCC continued to advance legislative reform. In 2024 and again in 2025, we submitted comprehensive proposals to the Minister of National Defence, including a draft bill designed to modernize the MPCC's authorities and align them with those of other civilian oversight bodies, ensuring that independent civilian oversight of the military police is robust, credible and effective.

Building an Inclusive, Accessible, and Representative Workforce

The MPCC also continued to advance its commitment to building an inclusive, accessible, and representative workforce. The MPCC strengthened its staffing practices and achieved measurable progress in representation. This year, 32.4% of employees identified as members of visible minorities (up from 27%) and 17.6% identified as persons with disabilities, an increase from 14%. As we entered the third year of our Accessibility Plan, we improved processes for accessible information and plain-language communication, identified and addressed workplace barriers, and expanded the use of Microsoft 365 accessibility features. The launch of the digital Government of Canada Workplace Accessibility Passport, supported by internal engagement and awareness activities, further enhanced our ability to provide an inclusive and barrier-free work environment.

Employee Excellence and Organizational Recognition

This year, the MPCC was also proud to be ranked No. 2 on the Best Public Service Workplaces 2025 list, as reported by the *Ottawa Citizen*, placing the MPCC among the top federal workplaces out of 85 organizations evaluated. As the pace and complexity of our work continue to grow, ensuring that employees feel valued, supported, and empowered is a central priority.

I remain deeply proud of the professionalism, resilience, and commitment of the MPCC team. Their expertise and dedication made it possible to deliver high-quality oversight during a year of significant operational demands. As we look ahead, we will continue to uphold the values of justice, accountability, and transparency, ensuring that the civilian oversight of military policing remains strong, independent, and responsive to the needs of Canadians.

Sincerely,

M^{e} Tammy Tremblay, M.S.M., CD, LL.M.
Chairperson

Results: What we achieved

Core responsibilities and internal services

- Core responsibility 1: Independent Oversight of the Military Police
- Internal services

Core responsibility 1: Independent Oversight of the Military Police

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 Military Police Complaints Commission of Canada (MPCC) promotes and ensures the highest standards of conduct of military police in the performance of policing duties and discourages interference in any military police investigation through independent and impartial reviews, investigations and hearings which result in sound findings and recommendations in response to complaints about or by military police members as well as through outreach activities.

Quality of life impacts

The MPCC's core responsibility contributes to the "Good governance" domain of the Quality of Life Framework for Canada. The indicators specifically supported include:

Confidence in institutions: As an administrative tribunal responsible for providing independent civilian oversight of the military police, building public confidence in the police through the complaints process is at the heart of the MPCC's mandate.

Freedom from discrimination and unfair treatment and confidence in access to fair and equal justice (civil): As an administrative tribunal, our goal is to provide fair and equal access to justice

for the public. Complaints received by the MPCC about the military police may deal with subject matters such as discrimination and unfair treatment.

Progress on results

This section details the department's performance against its targets for each departmental result under Core responsibility 1: Independent Oversight of the Military Police.

Table 1 shows the target, the date to achieve the target and the actual result for each indicator under Final Reports provide sound findings and recommendations and are issued in a timely manner in the last three fiscal years.

Table 1: Final Reports provide sound findings and recommendations and are issued in a timely manner.

Departmental result indicator	Target	Date to achieve target	Actual result
Percentage of recommendations resulting from investigations of conduct or interference complaints are accepted by the responsible Department of National Defence authority (usually the Canadian Forces Provost Marshal).	70%	March 2026	2023–24: 30% 2024–25: 50% 2025–26: 21%
Percentage of Final Decisions not overturned on Judicial Review.	70%	March 2026	2023–24: 100% 2024–25: 100% 2025–26: 100%
Percentage of Interim Reports issued in non-public interest cases within 18 months from the time disclosure is substantially received, excluding periods where the file is put in abeyance. It is recognized that there may be exceptionally complex cases which will not meet this indicator.	70%	March 2026	2023–24: 70% 2024–25: 100% 2025–26: 100%

Table 2 shows the target, the date to achieve the target and actual result for each indicator under Information requests pertaining to complaint files are responded to in a timely manner in the last three fiscal years.

Table 2: Information requests pertaining to complaint files are responded to in a timely manner.

Departmental result indicator	Target	Date to achieve target	Actual result
Percentage of information requests initially responded to within 48 hours.	95%	March 2026	2023–24: 96.19% 2024–25: 98.28% 2025–26: 99.30%

Table 3 shows the target, the date to achieve the target and actual result for each indicator under Military Police and the public have access to current information on the issues addressed by the MPCC in the last three fiscal years.

Table 3: Military Police and the public have access to current information on the issues addressed by the MPCC.

Departmental result indicator	Target	Date to achieve target	Actual result
Quarterly website updates of MPCC findings and recommendations through case summaries and MPCC Final Reports in public interest cases.	4	March 2026	2023–24: 10 2024–25: 10 2025–26: 8
Number of outreach activities/presentations given on the mandate, roles, and responsibilities of the MPCC.	6	March 2026	2023–24: 11 2024–25: 9 2025–26: 7
Percentage of presentations to stakeholder or target groups that were received positively.	70%	March 2026	2023–24: 80% 2024–25: 100% 2025–26: 100%

The Results section of the Infographic for MPCC 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 Oversight of the Military Police in 2025–26 compared with the planned results set out in the MPCC's departmental plan for the year.

Final Reports provide sound findings and recommendations and are issued in a timely manner

Results achieved

The MPCC issued 15 Final Reports and exceeded two of three indicators: no decisions were overturned by the Federal Court, and all Interim Reports in non-public interest cases were issued on time.

Both the volume and complexity of the workload in 2025-26 were high, with 372 active files, including 178 conduct complaints, 36 requests for review of conduct complaints, three interference files, six public interest investigations, and two public interest hearings. Moreover, continued challenges in obtaining timely and complete disclosure from the CFPM's office added to that workload. It should also be noted this output occurred alongside intensive preparations in 2025-26 for two Public Interest Hearings – the MPCC's first hearings in more than a decade.

- Percentage of recommendations resulting from investigations of conduct or interference complaints are accepted by the responsible Department of National Defence authority (usually the CFPM).
    - Only 21% of the MPCC's 89 recommendations were accepted. The MPCC recommendations included: greater use of major case management and more effective supervision of investigations; structured mentorship program for investigators; improved training in trauma-informed investigating, bias and sexual assault investigations; more consultation with prosecutors – particularly in sexual assault cases; enhanced training and policies for investigative detention; and measures to prevent racial profiling. Given this indicator of accepted recommendations does not appropriately measure the target, nor is it within the control of the MPCC, it has been removed from future reporting cycles.
- Percentage of Final Decisions not overturned on Judicial Review:
    - MPCC exceeded its target with no final decisions overturned by the Federal Court.
- Percentage of Interim Reports (including Concluding Reports) issued in non-public interest cases within 18 months from the time disclosure is substantially received, to the issuance of the Interim Report.
    - The MPCC met 100% of its target, issuing Interim Reports within 18 months - surpassing the 70% goal. Improvements included streamlined investigations, updated intake procedures, plain language decision writing, trauma-informed training, and better use of technology.
    - Despite these achievements, the MPCC continued to face challenges, including the continuing high volume and complexity of complaints. Moreover, restrictive interpretations of the *National Defence Act* by the CFPM posed barriers to the efficient and effective discharge of the MPCC mandate in some instances.

To address these risks, the MPCC has taken proactive steps, including litigation and the development of a proposed bill to modernize military police oversight. In 2024, the MPCC submitted comprehensive legislative reform packages first to the Minister of Defence,

the Honourable Bill Blair, and then again in 2025 to his successor, the Honourable David J. McGuinty.

In 2025–26, we continued to ensure that our final reports were grounded in thorough investigations by systematically incorporating feedback from previous reports to strengthen the quality and relevance of our recommendations. We prepared Interim and Final Reports using plain language and point-first writing to enhance clarity and accessibility, while presenting a clear and explicit rationale. These practices supported accountability by providing practical, actionable recommendations that are feasible, aligned with best practices, and clearly directed at strengthening the military police.

Information requests pertaining to complaint files are responded to in a timely manner

Results achieved

The MPCC exceeded its target result by responding to 99% of information requests within 48 hours.

- This result reflects the continued implementation of a responsive and accessible process designed to support transparency, legal compliance, and public trust. Clear, plain-language communication, ongoing staff training in complaint handling, de-escalation, and trauma-informed practices helped ensure complainants felt safe, heard, and confident in engaging with the complaints process. Enhancements to digital accessibility, expanded outreach and information-sharing efforts, regular reviews of response times, and strengthened data security measures further supported timely and effective service delivery, while initiatives promoting staff well-being sustained capacity to manage complex and sensitive files with fairness and professionalism.

Military Police and the public have access to current information on the issues addressed by the MPCC

Results achieved

The MPCC achieved its target results for this indicator.

- Quarterly website updates of MPCC findings and recommendations through case summaries and Final Reports in public interest cases:
    - The MPCC exceeded its target and posted eight (8) web summaries on time. Improvements included clearer plain-language content and a new search tool to enhance access to past decisions and case summaries.
- Number of outreach activities and presentations on the MPCC's mandate, roles, and responsibilities:
    - The MPCC conducted seven (7) outreach activities over the fiscal year, exceeding its target. Audiences included the Canadian Forces Defence Counsel Services of

Canada, the Chief of the Defence Staff (CDS) of Canada and the Information Commission of Canada's staff. The MPCC also continued its engagement with the Canadian Forces Military Police Academy and the Canadian Forces Chain of Command. In addition, the MPCC actively participated in the Heads of Police Oversight Agencies Annual Meeting and the Annual Conference of the Canadian Association for Civilian Oversight of Law Enforcement (CACOLE).

- Percentage of presentations to stakeholder or target groups that were received positively:
    - The MPCC surpassed its target, with 100% of participants rating the sessions favourably. Input from 183 attendees helped refine future presentations.

Key risks

Information Access and Operational Challenges

During 2025-26, the MPCC actively managed risks related to delayed or restricted access to information required for investigations and reviews.

The MPCC pursued all available avenues to obtain necessary documents, including, when required, pursuing legal proceedings before the Federal Court (from 2023) to clarify and enforce its statutory access rights. While resource intensive, these measures were necessary to advance cases and clarify the MPCC's mandate.

At the same time, the MPCC tried to maintain regular communication with the CFPM's office to resolve information sharing challenges, reduce delays, and support a more effective and timely complaints process.

Loss of Trust in the Military Police and Oversight Regime

The MPCC took concrete steps to protect the integrity and credibility of independent civilian oversight of the military police. Recognizing that ongoing barriers to information access weakened oversight and public confidence, the MPCC focused on strengthening its mandate through policy and legislative means.

The MPCC drafted proposed legislative amendments to strengthen civilian oversight and shared a proposed Bill with the Minister of National Defence and key stakeholders in December 2024 and again in 2025. This initiative aimed to address longstanding access to information challenges and to advance recommendations from former Supreme Court of Canada Justice Morris J. Fish's Third Independent Review of the *National Defence Act*. In parallel, the MPCC continued to conduct complaint reviews and investigations to the extent possible, emphasizing fairness, transparency, and procedural integrity to help maintain public confidence in the complaints process.

Human Resources Management

To address workforce capacity risks associated with its small organizational size, the MPCC focused on strengthening human resources planning, employee support and development. Additionally, the MPCC implemented proactive staffing approaches to fill vacancies more

efficiently and reduce operational strain on existing staff. Emphasis was placed on talent management, knowledge transfer, and workforce planning to ensure continuity of critical functions.

The MPCC also supported employee retention by offering development opportunities, promoting employee engagement, and maintaining flexible work arrangements. Efforts continued to foster a safe, inclusive, and respectful workplace to support productivity, well being, and organizational resilience.

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: Snapshot of resources required for Independent Oversight of the Military Police

Resource	Planned	Actual
Spending	$3,546,384	$3,862,477
Full-time equivalents	16	15

The Finances section of the Infographic for MPCC on GC Infobase page and the People section of the Infographic for MPCC 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

Results achieved

A key objective of the MPCC under its Gender-based Analysis Plus (GBA Plus) Strategy is to ensure equitable and inclusive access to justice. GBA Plus considerations are integrated across all the organization's activities to support policies, processes, and interactions with users of the complaints process that are barrier free, responsive, and reflective of diverse needs and lived experiences.

To advance these objectives, the MPCC consulted with peer organizations to deepen its understanding of best practices in demographic data collection in the context of GBA Plus. In parallel, the MPCC engaged an external consultant to develop a privacy protocol and to review both the complaints and demographic forms to ensure compliance with federal privacy requirements. The consultant will also provide recommendations to improve existing personal information banks and offer guidance on the secure and appropriate collection of demographic data.

These activities will inform the development of a voluntary and anonymous demographic data collection approach for complainants. This project, including the implementation of final privacy protocols and any recommended revisions to forms, is expected to be completed in fiscal year 2026–2027.

Program inventory

The Independent Oversight of the Military Police is supported by the following programs:

- Complaints Resolution

Additional information related to the program inventory for the Independent Oversight of the Military Police 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.

Results achieved

In 2025–26, the MPCC continued to deliver high-quality and timely internal services that supported the organization to maintain a strong focus on agility, efficiency, inclusivity, and employee well-being.

Agile and Efficient Corporate Service Delivery

The MPCC maintained reliable and timely corporate services while advancing a review of activities and processes to improve efficiency and better align limited resources with organizational priorities. The organization completed its facility rationalization project, including vacating unused space, resulting in reduced accommodation costs. In parallel, a Privacy Impact Assessment of its core program was conducted, clarifying roles and responsibilities and identifying improvements to strengthen controls over personal information, with implementation planned for the next fiscal year.

Inclusive, Accessible, and Representative Workforce

The MPCC continued to implement staffing practices aligned with changes to the *Public Service Employment Act* and reinforced its commitment to the Clerk of the Privy Council of Canada's Call to Action on anti-racism, equity, and inclusion in the Federal Public Service. These efforts contributed to measurable progress in workforce representation, with 32.4% of employees identifying as members of visible minorities (up from 27%) and 17.6% identifying as persons with disabilities (up from 14%). In the third year of its Accessibility Plan, the MPCC improved processes for accessible information and plain language communications, worked to identify and address workplace barriers, and leveraged Microsoft 365 accessibility features. The organization also launched the digital Government of Canada Workplace Accessibility Passport, promoting its use through internal communications and engagement sessions.

Talent Development, Leadership Engagement, and Retention

Recognizing the challenges of operating as a micro-organization, the MPCC supported employee growth and retention through learning and professional development opportunities, as well as knowledge sharing across the organization. The organization also leveraged the Chief Information Officer - Treasury Board of Canada talent management program to staff a critical information management/information technology position, demonstrating an efficient approach to resourcing while supporting broader government talent development objectives. Senior management remained actively engaged by offering coaching and mentoring, as well as supporting employee development.

Healthy, Respectful, and Supportive Workplace

The MPCC continued to place a strong emphasis on mental health and employee well-being as a core priority. Throughout the year, employees were provided with tools, training, and support to foster a healthy, respectful, and inclusive workplace. The organization also continued to promote a culture of psychological safety, innovation, and engagement, ensuring that employees feel supported and empowered in their work.

This year, the MPCC was also proud to be ranked No. 2 on the Best Public Service Workplaces 2025 list, as reported by the *Ottawa Citizen*, placing the MPCC among the top federal workplaces out of 85 organizations evaluated. As the pace and complexity of our work continue to grow, ensuring that employees feel valued, supported, and empowered is a central priority.

Resources required to achieve results

Table 5 provides a summary of the planned and actual spending and full-time equivalents required to achieve results.

Table 5: Resources required for internal services for 2025–26

Resource	Planned	Actual
Spending	$2,298,963	$2,363,380
Full-time equivalents	15	16

The Finances section of the Infographic for MPCC on GC Infobase and the People section of the Infographic for MPCC 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 6, the Military Police Complaints Commission awarded 15.82% of the total value of all contracts to Indigenous businesses for the fiscal year.

Table 6: Total value of contracts awarded to Indigenous businesses

Contracting performance indicator	2025–26 result
Total value of contracts awarded to Indigenous businesses (A)	$95,614.17
Total value of contracts awarded to Indigenous and non-Indigenous businesses (B)	$1,414,115.10
Value of exceptions approved by deputy head (C)	$809,633.70
Proportion of contracts awarded to Indigenous businesses [A / (B–C) × 100]	15.82%

Contracting performance indicator	2025–26 result
Notes 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.	

The MPCC implemented key measures from its 2025–26 Departmental Plan to support Indigenous procurement, including:

- conducting regular progress reviews;
- collaborating closely with the Information Technology (IT) team to ensure Indigenous businesses were considered early in the procurement process;
- reviewing and validating procurement templates to keep them comprehensive, current, and effective in identifying Indigenous opportunities; and
- finalizing and distributing the Procurement Management Framework to clarify roles, responsibilities, and expectations for stakeholders.

In its 2026–27 Departmental Plan, the MPCC estimated that it would award 5% of the total value of its contracts to Indigenous businesses by the end of 2025–26.

The implementation of these key measures, combined with a proactive approach to procurement planning, contributed to the MPCC exceeding the minimum 5% target, achieving 15.82% of the total value of contracts awarded to Indigenous businesses—10.82 percentage points above its planned result.

This strong performance reflects both planned and opportunistic procurement activities towards Indigenous suppliers, including:

- purchases of computers and peripherals,
- office furniture, and
- professional service contracts in IT, web publishing and management consulting.

Deputy head–approved exceptions were applied in 2025–26 for investigation and specialized legal services contracts due to operational requirements and limited availability of qualified Indigenous suppliers. For investigation services, the MPCC relaunched its source list and renewed outreach efforts, including engagement with the First Nations Chiefs of Police Association; evaluation results are still pending. For legal services, the highly specialized expertise required, and absence

of prequalified Indigenous supplier lists necessitated a case-by-case approach. The MPCC will continue its efforts to identify and engage Indigenous suppliers in these areas.

Overall, the MPCC's proactive and flexible procurement approach enabled it to surpass its target while continuing to advance Indigenous economic participation.

Spending and human resources

In this section

- Spending
- Funding
- Financial statement highlights
- Human resources

Spending

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

Budgetary performance summary

Table 7 shows the money that the MPCC spent in each of the past three years on its core responsibilities and on internal services.

Table 7: 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 Oversight of the Military Police	3,565,538	3,972,456	• 2023–24: 3,321,981 • 2024–25: 3,449,928 • 2025–26: 3,862,477
Subtotal	**3,565,538**	**3,972,456**	• **2023–24: 3,321,981** • **2024–25: 3,449,928** • **2025–26: 3,862,477**
Internal services	2,311,732	2,457,018	• 2023–24: 2,312,301 • 2024–25: 2,326,740 • 2025–26: 2,363,380
Total	**5,877,270**	**6,429,474**	• **2023–24: 5,634,282** • **2024–25: 5,776,668** • **2025–26: 6,225,857**

Analysis of the past three years of spending

The table above indicates that expenditures for core responsibilities have risen significantly over the past three years, reflecting the sustained increase in both the volume and complexity of investigations conducted by the MPCC, including several Public Interest Investigations and hearings. In contrast, expenditures for Internal Services have increased at a considerably more modest pace.

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

Planned spending for next three years

Table 8 shows the MPCC's planned spending for each of the next three years on its core responsibilities and on internal services.

Table 8: 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 Oversight of the Military Police	3,879,607	3,837,907	3,837,907
Subtotal	**3,879,607**	**3,837,907**	**3,837,907**
Internal services	2,363,038	2,363,038	2,363,038
Total	**6,242,645**	**6,200,945**	**6,200,945**

Analysis of the next three years of planned spending

Planned spending for the next three years is based on the MPCC's approved reference levels, which have recently been enhanced to better support the organization in delivering on its mandate. However, the MPCC is approaching its current budget and human resource capacity and given the continued growth in both the volume and complexity of its work, as well as the increasing need to conduct Public Interest Hearings which are resource-intensive and are expected to become more frequent in the coming years, it is likely that additional funding will be required to ensure the organization can continue to fully meet its mandate.

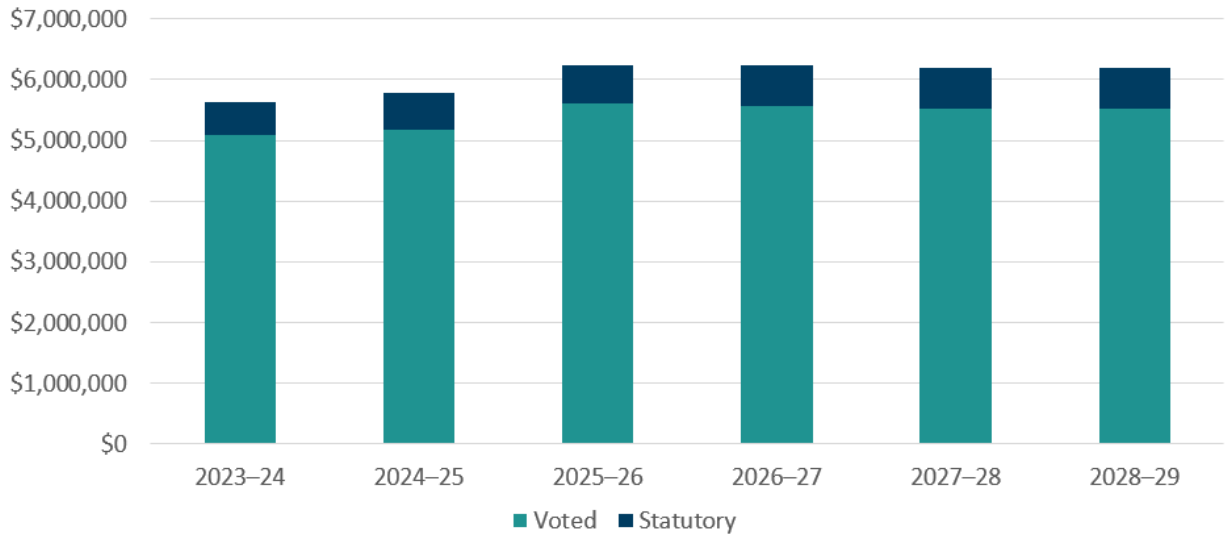
The Finances section of the Infographic for the MPCC on GC Infobase provides more detailed financial information related to future years.

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	$533,222	$5,081,060	$5,634,282
2024–25	$592,599	$5,184,069	$5,776,668
2025–26	$621,014	$5,604,843	$6,225,857
2026–27	$670,025	$5,572,620	$6,242,645
2027–28	$670,025	$5,530,920	$6,200,945
2028–29	$670,025	$5,530,920	$6,200,945

Analysis of statutory and voted funding over a six-year period

Planned spending for the next three years is based on the MPCC's approved reference levels, which have recently been enhanced to better support the organization in fulfilling its mandate. Despite these investments, the MPCC is operating near its current financial and human resource capacity. Continued increases in the volume and complexity of complaints, together with the growing reliance on Public Interest Hearings to fulfill the MPCC's mandate, are creating significant and sustained resource pressures. As Public Interest Hearings are expected to become a more regular component of the MPCC's work, additional funding will likely be required to ensure the organization can continue to effectively discharge its statutory responsibilities.

Consult the Public Accounts of Canada for further information on the MPCC's departmental voted and statutory expenditures.

Financial statement highlights

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

Table 9 summarizes the expenses and revenues for 2025–26, which net to the cost of operations before government funding and transfers.

Table 9: 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	6,712,270	6,218,027	494,243
Total revenues	0	0	0
Net cost of operations before government funding and transfers	6,712,270	6,218,027	494,243

Analysis of expenses and revenues for 2025–26

The MPCC incurred significantly higher actual expenses than originally planned for the fiscal year. This increase was identified early in the year, prompting the MPCC to seek additional funding from the Department of National Defence through Supplementary Estimates (B), which was approved in the fall. The additional funding supported increased costs associated with complaint files, ongoing Public Interest Investigations, and preliminary expenditures in preparation for two upcoming Public Interest Hearings.

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

Table 10 summarizes actual expenses and revenues and shows the net cost of operations before government funding and transfers.

Table 10: 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	6,712,270	6,156,656	555,614
Total revenues	0	0	0
Net cost of operations before government funding and transfers	6,712,270	6,156,656	555,614

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

The MPCC incurred significantly higher actual expenses this fiscal year compared to the previous year. Since the MPCC's 2025-26 planned results were primarily based on the 2024-25 actual results, this variance explanation is the same as in Table 9 above.

Table 11 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 11: Condensed Statement of Financial Position (unaudited) as at 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	869,152	734,463	134,689
Total net financial assets	594,888	497,930	96,958
Departmental net debt	274,264	236,533	37,731
Total non-financial assets	102,814	207,249	(104,435)
Departmental net financial position	(171,450)	(29,284)	(142,166)

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

The MPCC's overall Departmental net financial position decreased by 142K in 2025-26 compared to the previous year. This is mainly attributed to the 104K decrease in the net book value of the MPCC's tangible capital assets, which saw amortization expenses surpass acquisitions for the eight straight year.

Human resources

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

Table 12 shows a summary in full-time equivalents of human resources for the MPCC's core responsibilities and for its internal services for the previous three fiscal years.

Table 12: 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 Oversight of the Military Police	15	14	15
Subtotal	**15**	**14**	**15**

Core responsibilities and internal services	2023–24 actual full-time equivalents	2024–25 actual full-time equivalents	2025–26 actual full-time equivalents
Internal services	16	16	16
Total	**31**	**30**	**31**

Analysis of human resources for the last three years

The MPCC's full-time equivalents count has remained consistent over the last few years. Overall, the MPCC has been operating at full capacity.

Table 13 shows the planned full-time equivalents for each of the MPCC'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 13: 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 Oversight of the Military Police	16	16	16
Subtotal	**16**	**16**	**16**
Internal services	16	16	16
Total	**32**	**32**	**32**

Analysis of human resources for the next three years

Given the steady increase in the number and complexity of complaints in recent years, together with the growing reliance on Public Interest Hearings, the MPCC plans to slightly increase its workforce, to continue to support the efficiency and speed of the complaints handling process.

Supplementary information tables

The following supplementary information tables are available on the MPCC'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. Minister of National Defence

Institutional head: M^{e} Tammy Tremblay, M.S.M., CD, LL.M., Chairperson

Ministerial portfolio: National Defence Portfolio

Enabling instrument(s): *National Defence Act*, Part IV

Year of incorporation or commencement: 1998

Other: For more information, please visit the MPCC website.

Departmental contact information

Mailing address:

270 Albert Street, 10th floor

Ottawa, ON K1P 5G8

Canada

Contact us to schedule a private consultation.

Telephone: 613-947-5625 or toll-free at 1-800-632-0566

Email: commission@mpcc-cppm.gc.ca

Website(s): https://www.mpcc-cppm.gc.ca

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.