



Military Police
Complaints Commission
of Canada

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

Quarterly Financial Report for the Quarter ended

June 30, 2024

**Military Police Complaints Commission of Canada
Quarterly Financial Report
For the quarter ended June 30, 2024**

His Majesty the King in Right of Canada, represented by the Military Police Complaints Commission of Canada,
2024

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

1. Introduction

This quarterly report has been prepared by management as required by [section 65.1 of the *Financial Administration Act*](#) and in the form and manner prescribed by the Treasury Board. This quarterly report should be read in conjunction with the Main Estimates. This report has not been subject to an external audit or review.

The Military Police Complaints Commission of Canada (the Commission) is an administrative tribunal created by Parliament to provide independent, civilian oversight of the Canadian Forces Military Police. The Commission reviews and investigates complaints concerning military police conduct and investigates allegations of interference in military police investigations. It reports its findings and makes recommendations directly to the Military Police and National Defence leadership. Further details on the Commission's mandate and responsibilities may be found in the [2024-2025 Departmental Plan](#).

1.1 Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Commission's spending authorities granted by Parliament and those used by the department, consistent with the Main Estimates for the fiscal year 2024-2025. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

When Parliament is dissolved for the purposes of a general election, [section 30 of the *Financial Administration Act*](#) authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

The Commission 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.

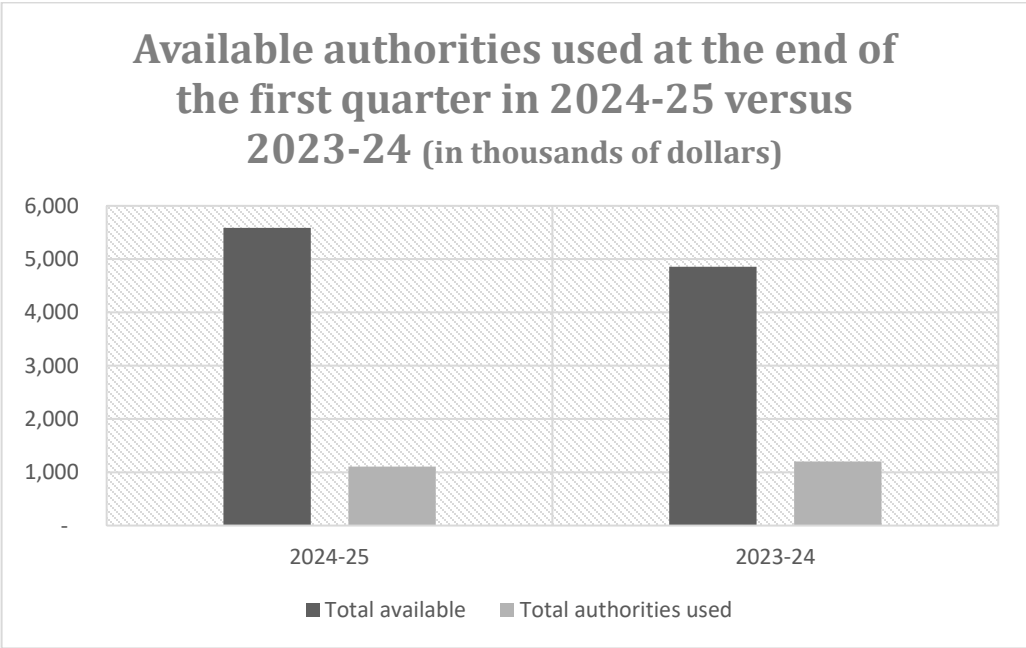
2. Highlights of fiscal quarter and fiscal year to date results

This section highlights the significant variances between actual expenditures and planned expenditures that affected both the quarter and the year-to-date results, compared to the same period the preceding fiscal year.

The Statement of Authorities below shows that the Commission spent approximately 20% of its authorities in the first quarter of 2024-25 compared to 25% in 2023-24. Similarly, the Commission’s total budgetary expenditures decreased by \$97,000 in the first quarter of 2024-25, compared to the same period in 2023-24. This variance is mostly explained by a decrease in the following areas:

- Personnel expenditures have decreased in the first quarter of 2024-25 by \$62,000 compared to the first quarter of 2023-24. The Commission was fully staffed in the first quarter of 2023-24. This quarter, timing differences in the replacement of retired and outgoing employees have led to changes in the staffing levels of the Commission.
- The total authorities available for use this fiscal year is \$731,000 more than last fiscal year. This increase is due to a \$250,000 permanent and a \$250,000 temporary transfer from the Department of National Defence (DND), \$188,000 in Compensation and payroll allocations as well as 42,000 accessed through the reprofile of a frozen allotment which was created in 2022-23.

The following graph shows that after the first quarter, the Commission has spent approximately 20% of its authorities, which is lower compared to 25% of the same period last fiscal year. The graph also shows the increase in total authorities available for use of \$731,000 this fiscal year.



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Additional Financial Information: Additional financial information on the Commission's financial and expenditure management can be found in the [Departmental Plans](#), the [Annual Reports](#), the [Departmental Results Reports](#), the [Future-oriented Financial Statements](#), the [Quarterly Financial Reports](#) and the [Annual Financial Statements](#).

3. Risks and Uncertainties

The Commission is complaint-based and therefore a risk the Commission will always face is the uncertainty regarding the number and complexity of complaints it must monitor and/or investigate each year. Within the last few years, the Commission has experienced an unforeseeable increase in expenses related to the quantity and complexity of complaints. It is difficult to predict if this recent rise is a trend that will continue. Coupled with an increase in fixed operating costs due to inflation and the fact that our baseline budget remained unchanged since 2013, this reality creates undue pressure on the organization's human and financial resources.

Since 2022, the Commission has seen an increase in conduct complaint files related to sexual misconduct, as well as an increase in the general workload of conduct complaints files, review/interference files, and Public Interest Investigations. These files are time consuming and require more resources. In addition to external investigator expenses, many other costs are incurred, such as legal services, court transcripts, investigator travel, interview transcriptions, and translation of key documents to comply with the *Official Languages Act*. The costs of these operational services received by external providers increase year after year.

As a result of increases in these fixed costs and the number of files that continue to grow steadily, the Commission received a budget transfer from the Department of National Defence. This funding allowed us to add resources to an overtaxed system to maintain efficiency and timeliness of the complaint process. However, the risks still remain, and the Commission will continue to monitor that sufficient funds are available going forward to ensure we can deliver our mandate efficiently with the allocated budget.

In terms of Human Resources Management, working in a micro-organization, Commission employees often occupy unique positions, with several responsibilities but without a direct feeder group unlike in larger organizations. It is important to retain skilled employees and reduce hiring delays when vacancies arise. This is a constant challenge for a micro-organization. To mitigate this risk, the Commission will continue to be proactive in hiring and offering flexible work arrangements to employees.

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

The Commission is a civilian, quasi-judicial oversight agency with approximately 30 employees. While we understand the importance of responding to the reporting obligations required by central agencies, it is challenging for an organization our size, especially at a time where our operational needs are greater than our current capacity to fulfill them both financially and in terms of adding tasks to our already overtasked teams. For example, an increase in the number of additional reporting obligations including ad hoc reporting has been observed within the core public administration. For micro-organizations like the Commission, the impact of this

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additional administrative workload is significant, as we have the same obligations as larger departments to meet these new requirements with a fraction of their financial resources and full-time equivalent (FTE) employees.

From a program perspective, in 2023, the Commission was forced to apply to the Federal Court to compel the Canadian Forces Provost Marshal to provide full disclosure of information to enable it to conduct fair and fulsome investigations. This is a worrisome precedent, which not only adds significant costs and delays to the complaints process but also erodes the mechanism of oversight of the military police.

5. Approval by Senior Officials

This section is to provide the approval of Senior Officials, as required by the [Policy on Financial Management](#).

Approved by:

Me Tammy Tremblay, MSM, CD, LL.M
Chairperson

Jean-François Poirier, CPA M.A.P
Chief Financial Officer

Ottawa, Canada
August 8, 2024

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Appendix A – Statement of Authorities (unaudited)

Fiscal Year 2024-25 (in thousands of dollars)

Authority Vote/Statutory	Total available for use for the year ended March 31, 2025 ¹	Used during the quarter ended June 30, 2024	Year to date used at quarter-end
Vote 1 - Net operating expenditures	5,102	986	986
Budgetary statutory authorities - Contributions to employee benefit plans	485	121	121
Total Authorities	5,587	1,107	1,107

Fiscal Year 2023-24 (in thousands of dollars)

Authority Vote/Statutory	Total available for use for the year ended March 31, 2024 ¹	Used during the quarter ended June 30, 2023	Year to date used at quarter-end
Vote 1 - Net operating expenditures	4,409	1,092	1,092
Budgetary statutory authorities - Contributions to employee benefit plans	447	112	112
Total Authorities	4,856	1,204	1,204

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

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**Appendix B – Departmental budgetary expenditures by Standard Object
(unaudited)**

Fiscal Year 2024-25 (in thousands of dollars)

Expenditures	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended June 30, 2024	Year to date used at quarter-end
Personnel	4,000	992	992
Transportation and communications	96	15	15
Information	50	12	12
Professional and special services	887	72	72
Rentals	474	14	14
Repair and maintenance	5	1	1
Utilities, materials and supplies	7	1	1
Acquisition of land, buildings and works	0	0	0
Acquisition of machinery and equipment	68	0	0
Other subsidies and payments	0	0	0
Total net budgetary expenditures	5,587	1,107	1,107

Fiscal Year 2023-24 (in thousands of dollars)

Expenditures	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended June 30, 2023	Year to date used at quarter-end
Personnel	3,389	1,054	1,054
Transportation and communications	62	24	24
Information	59	12	12
Professional and special services	750	88	88
Rentals	436	16	16
Repair and maintenance	8	0	0
Utilities, materials and supplies	12	0	0
Acquisition of land, buildings and works	20	0	0
Acquisition of machinery and equipment	120	10	10
Other subsidies and payments	0	0	0
Total net budgetary expenditures	4,856	1,204	1,204