



Military Police
Complaints Commission
of Canada

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

Quarterly Financial Report for the Quarter ended

December 31, 2025

**Military Police Complaints Commission of Canada
Quarterly Financial Report
For the quarter ended December 31, 2025**

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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 and oversight agency 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 [2025-26 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 and Supplementary Estimates (as applicable) for the fiscal year 2025-26. 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 monies 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

Statement of Authorities

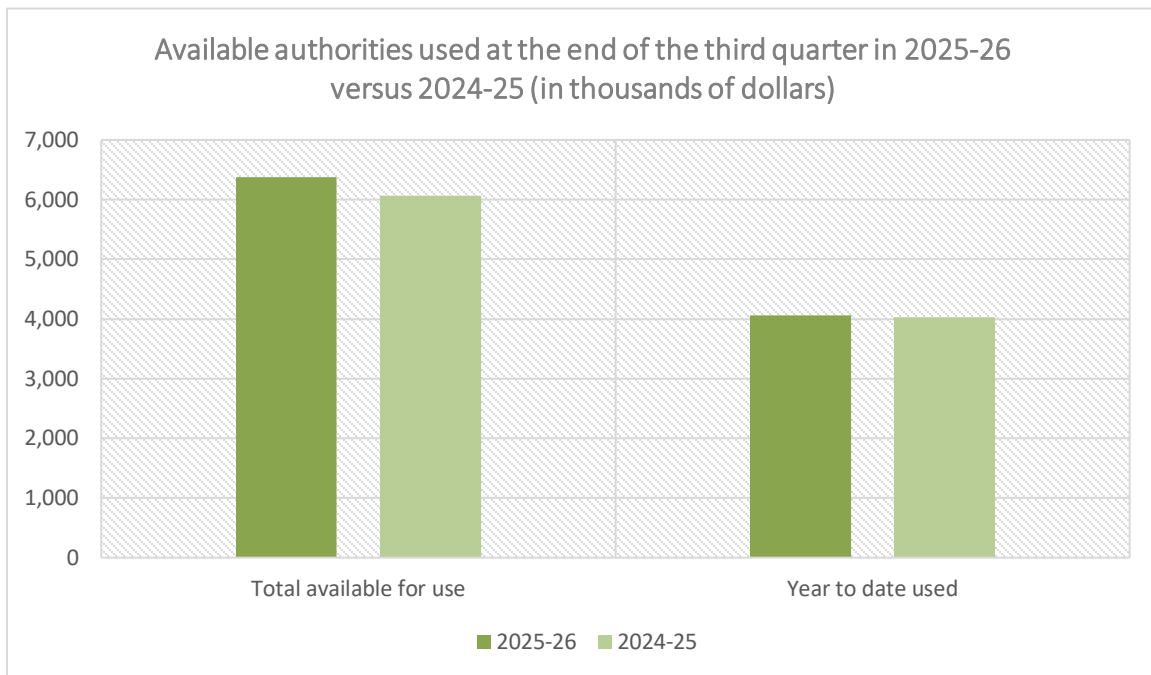
The total authorities available this fiscal year are \$317,000 higher than last year. This increase is explained by a \$250,000 permanent transfer received from DND, a \$155,000 increase in the Operating Budget Carry Forward, and an \$84,000 increase in employee benefit plan contributions. These increases were offset by a reduction in compensation adjustments of \$172,000.

The statement of authorities also shows that as of December 31, 2025, 64% of available authorities had been utilized, consistent with the 66% rate in the same period last year.

Statement of Departmental Budgetary Expenditures by Standard Object

During the third quarter of 2025-26, expenditures increased by \$39,000 compared to the same period the previous year. This variance is explained by an increase of \$55,000 in Personnel expenditures due to economic increases in salaries, and an increase of 28,000 in Rentals due to a timing difference of rental invoices. These increases are partially offset by a decrease of 49,000 in Professional Services due to a drop in investigative services.

The following graph shows the total available authorities and total authorities used in 2025-26 compared to 2024-25.



3. Risks and Uncertainties

Loss of trust in the military police and the oversight regime

One of the significant challenges the MPCC is facing is the erosion of its ability to exercise civilian oversight of the military police. Without legislative reform to strengthen the MPCC's mandate and ensure it has access to information needed to investigate complaints, there is a risk that the barriers it faces will continue to dilute the Parliament's intention in establishing a civilian oversight regime for the military police. Many of the MPCC's challenges to obtain access to information to carry out its mandate would have been alleviated with the implementation of Justice Fish's recommendations in the [Third Independent Review of the National Defence Act](#) released in 2021. Further delays in reform risk damaging the reputation of both the MPCC and the military police, while undermining fairness and accountability. For this reason, the MPCC drafted a proposed [Bill](#) to strengthening the civilian oversight of the military police and shared it with the Minister of National Defence and Stakeholders in December 2024.

Effective and timely complaint processes and investigations regarding military police conduct or interference in military police investigations are crucial for preserving public confidence and ensuring justice for all parties.

Human resources management

The small size of the MPCC means that employees often shoulder a broader spectrum of responsibilities compared to their counterparts in larger departments. These multi-faceted roles often demand a diverse skill set. However, attracting and retaining skilled employees can be challenging, due to limited advancement opportunities. This calls for efficient hiring practices to promptly fill vacancies. Implementing sustainable human resource management strategies is paramount to maintaining stability, compliance, productivity, and overall effectiveness.

The MPCC is dedicated to fostering a strong, diverse, and knowledgeable workforce by advancing human resources planning, implementing proactive staffing processes, and focusing on talent management. We are committed to providing development opportunities, enhancing employee engagement, and offering flexible work arrangements. Additionally, we will continue to ensure a safe working environment that encourages productivity, stewardship and innovation.

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

Information Access and Operational Challenges

The MPCC has experienced significant challenges in acquiring all relevant information required from the Canadian Forces Provost Marshal (CFPM) to complete its reviews and investigations in an effective and timely

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manner. Persistent obstacles and restrictive interpretations of the *National Defence Act* exacerbate delays, increase costs, and jeopardize the MPCC's ability to meet service standards. Without access to comprehensive and relevant information, the MPCC cannot carry out its core responsibility of preparing timely reports as mandated by Parliament.

To address these challenges, the MPCC is actively pursuing all avenues to obtain the necessary documents, sometimes engaging in costly legal procedures before the Federal Court as part of its efforts. Open communication with the CFPM's office is crucial to reducing delays and ensuring an effective complaints process.

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
February 2026

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Appendix A – Statement of Authorities (unaudited)

Fiscal Year 2025-26 (in thousands of dollars)

Authority Vote/Statutory	Total available for use for the year ended March 31, 2026 ¹	Used during the quarter ended December 31, 2025	Year to date used at quarter-end
Vote 1 - Net operating expenditures	5,809	1,256	3,632
Budgetary statutory authorities - Contributions to employee benefit plans	569	142	427
Total Authorities	6,378	1,398	4,059

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 December 31, 2024	Year to date used at quarter-end
Vote 1 - Net operating expenditures	5,576	1,238	3,666
Budgetary statutory authorities - Contributions to employee benefit plans	485	121	364
Total Authorities	6,061	1,359	4,030

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 2025-26 (in thousands of dollars)

Expenditures	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended December 31, 2025	Year to date used at quarter-end
Personnel	4,601	1,138	3,428
Transportation and communications	90	12	44
Information	65	6	30
Professional and special services	1,050	120	267
Rentals	465	113	256
Repair and maintenance	11	0	1
Utilities, materials and supplies	10	1	8
Acquisition of land, buildings and works	0	0	0
Acquisition of machinery and equipment	86	8	24
Other subsidies and payments	0	0	2
Total net budgetary expenditures	6,378	1,398	4,059

Fiscal Year 2024-25 (in thousands of dollars)

Expenditures	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended December 31, 2024	Year to date used at quarter-end
Personnel	4,398	1,083	3,347
Transportation and communications	96	4	24
Information	50	2	16
Professional and special services	963	169	349
Rentals	474	85	253
Repair and maintenance	5	0	1
Utilities, materials and supplies	7	2	6
Acquisition of land, buildings and works	0	0	0
Acquisition of machinery and equipment	68	14	34
Other subsidies and payments	0	0	0
Total net budgetary expenditures	6,061	1,359	4,030