Military Police Complaints Commission of Canada

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

Quarterly Financial Report for the Quarter ended

September 30, 2026

Canada

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Quarterly Financial Report
For the quarter ended September 30, 2026

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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 (MPCC) is an administrative tribunal and oversight agency created by Parliament to provide independent, civilian oversight of the Canadian Forces Military Police. The MPCC 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 MPCC's mandate and responsibilities may be found in the 2026-27 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 MPCC'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 2026-2027. 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 MPCC 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

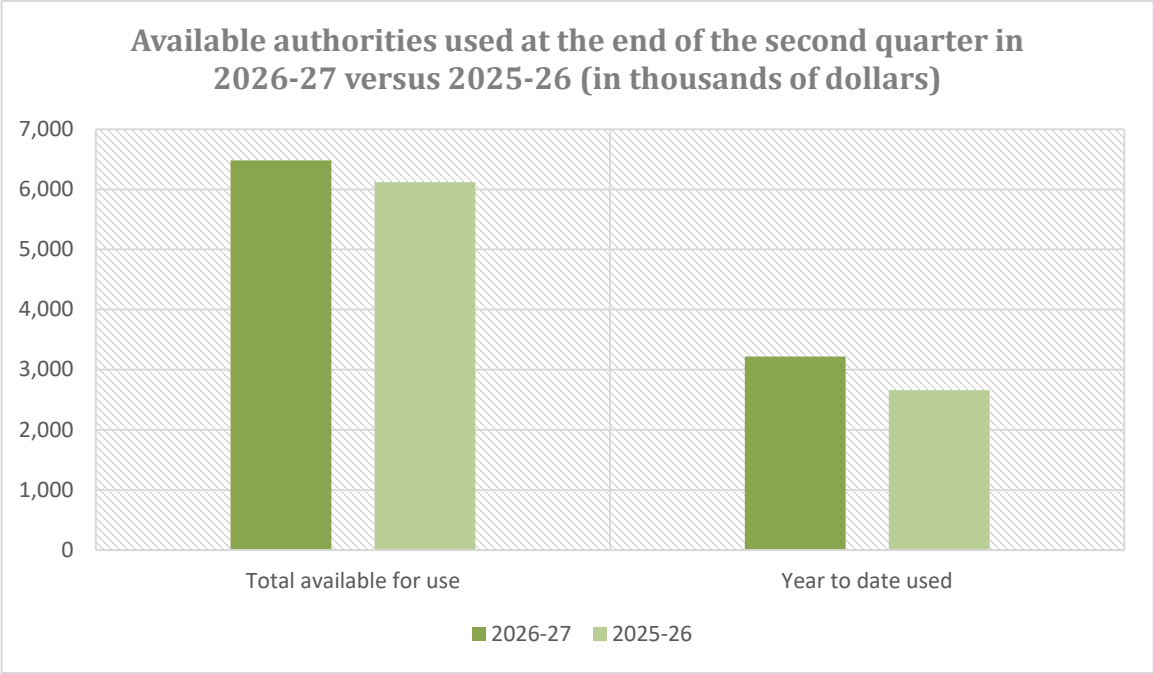
Total authorities available as of September 30, 2026, are $364,000 higher than those available as of September 30, 2025. This increase is primarily attributable to a permanent transfer of $250,000 from the Department of National Defence. The transfer was first received through Supplementary Estimates (B) 2025-26 in the third quarter of 2025-26 and was therefore not included in the authorities reported at the end of the second quarter of that year. An increase of $101,000 in employee benefit plan contributions also contributed to the year-over-year increase.

As of September 30, 2026, 50% of available authorities had been utilized, compared to 43% during the same period in the previous fiscal year. The higher utilization rate reflects the timing of expenditures, with a greater proportion of spending incurred during the first half of the fiscal year.

Statement of Departmental Budgetary Expenditures by Standard Object

Year-to-date expenditures totalled $3.2 million as of September 30, 2026, compared to $2.7 million for the same period in 2025-26. The increase is primarily attributable to higher professional and special services expenditures related to the conduct of a public interest hearing, the related costs of which were incurred earlier in the fiscal year than in the previous year. Personnel expenditures also increased modestly, while spending in other standard objects remained generally consistent with operational requirements.

The following graph shows the total available authorities and total authorities used in 2026-27 compared to 2025-26.



Text version of Available authorities used at the end of the second quarter in 2026-27 versus 2025-26 (in thousands of dollars)

	2026-27	2025-26
Total available for use	$6,482	$6,118
Year to date used	$3,220	$2,661

3. Risks and Uncertainties

Legislative Framework and Oversight Authority

The MPCC continues to face risks associated with an outdated legislative framework governing civilian oversight of the military police. Certain provisions of the *National Defence Act* no longer adequately reflect the evolving expectations placed on modern police oversight bodies and may create ambiguity regarding the MPCC's jurisdiction, authorities, investigative powers, and access to information.

Without legislative modernization, differing interpretations of the MPCC's authorities may result in legal uncertainty, increased administrative burden, delays in complaint resolution processes, and challenges in achieving consistent oversight outcomes. These circumstances could adversely affect the MPCC's ability to effectively fulfill its mandate and maintain public confidence in the military police

complaints system. During last quarter the Federal Court of Canada released its decision in [*Canada (Military Police Complaints Commission) v. Canada (Attorney General)*, 2026 FC 626 (CanLII)] which clarified that the MPCC is not able to compel disclosure outside of Public Interest Hearings and Reviews of conduct complaints. In the short term, as a means to fulfill its mandate, the MPCC will conduct more Public Interest Hearings where the MPCC has disclosure power, but these hearings are costly.

To mitigate this risk, the MPCC continues to advocate for legislative reform aimed at strengthening and modernizing the civilian oversight framework. The MPCC has developed proposals to clarify and enhance its authorities and continues to engage stakeholders on measures intended to support effective, transparent, and accountable oversight of the military police. In addition, the MPCC is seeking incremental funding to support public interest investigations and hearings, ensuring it has the capacity and resources required to conduct timely, thorough, and independent reviews of conduct complaints.

Organizational Capacity and Specialized Expertise

As a small organization with approximately 30 employees, the MPCC remains vulnerable to operational disruptions arising from employee departures, extended absences, retirements, and recruitment challenges. The MPCC relies on personnel possessing specialized expertise in investigations, military policing, administrative law, and public sector oversight. The loss of key personnel or difficulties in attracting and retaining qualified employees could affect operational capacity and the timely delivery of program results.

To mitigate these risks, the MPCC continues to focus on workforce planning, staffing, knowledge transfer, employee development, succession planning, and retention initiatives.

Resources Requirements and Implementation of Bill C-11 (the *Military Justice System Modernization Act*)

Increasing complaint volumes and growing file complexity continue to place pressure on the MPCC's financial and operational capacity. In addition, reliance on legacy systems supporting corporate and operational functions may reduce efficiency, increase maintenance requirements, and limit opportunities to leverage emerging technologies to improve service delivery.

Another recent legal development also has implications for MPCC resource allocation. On June 18, 2026, Bill C-11 (the *Military Justice System Modernization Act*) received Royal Assent. Once in force, these amendments to the *National Defence Act* will expand the category of persons eligible to make interference complaints, as well as the military police activities that can be the object of alleged interference. The amendments will also impose a duty on military police members to make a complaint

whenever they have reasonable grounds to believe that interference has occurred. Presently, complaints are purely on a voluntary basis. These changes could significantly increase the number of interference complaints coming before the MPCC.

Management continues to monitor resource requirements and assess opportunities to modernize business processes and leverage artificial intelligence technologies to support operational efficiency and the long-term sustainability of the organization.

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

The MPCC continued to experience challenges in obtaining timely access to information required by the Canadian Forces Provost Marshal to conduct certain reviews and investigations. These challenges have contributed to delays and increased complexity in the administration of some complaint files and continue to require the allocation of significant organizational and legal resources.

The MPCC continues to pursue available administrative and legal avenues to obtain information necessary to fulfill its oversight responsibilities while remaining committed to the effective and timely administration of the military police 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, M.S.M., CD, LL.M. Chairperson	Jean-François Poirier, CPA, M.P.A. Chief Financial Officer

Ottawa, Canada
November 2026

Appendix A – Statement of Authorities (unaudited)

Fiscal Year 2026-27 (in thousands of dollars)

Authority Vote/Statutory	Total available for use for the year ended March 31, 2027 [1]	Used during the quarter ended September 30, 2026	Year to date used at quarter-end
Vote 1 - Net operating expenditures	5,812	1,227	2,885
Budgetary statutory authorities - Contributions to employee benefit plans	670	167	335
Total Authorities	**6,482**	**1,394**	**3,220**

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 September 30, 2025	Year to date used at quarter-end
Vote 1 - Net operating expenditures	5,549	1,262	2,376
Budgetary statutory authorities - Contributions to employee benefit plans	569	142	285
Total Authorities	**6,118**	**1,404**	**2,661**

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

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

Fiscal Year 2026-27 (in thousands of dollars)

Expenditures	Planned expenditures for the year ending March 31, 2027	Expended during the quarter ended September 30, 2026	Year to date used at quarter-end
Personnel	4,853	1,010	2,423
Transportation and communications	65	14	33
Information	82	9	27
Professional and special services	947	185	547
Rentals	443	169	169
Repair and maintenance	7	0	0
Utilities, materials and supplies	15	7	9
Acquisition of land, buildings and works	0	0	0
Acquisition of machinery and equipment	70	0	12
Other subsidies and payments	0	0	0
Total net budgetary expenditures	**6,482**	**1,394**	**3,220**

Fiscal Year 2025-26 (in thousands of dollars)

Expenditures	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended September 30, 2025	Year to date used at quarter-end
Personnel	4,341	1,239	2,290
Transportation and communications	90	8	32
Information	65	14	24
Professional and special services	1,050	77	146
Rentals	465	57	143
Repair and maintenance	11	1	1
Utilities, materials and supplies	10	5	7
Acquisition of land, buildings and works	0	0	0
Acquisition of machinery and equipment	86	3	16
Other subsidies and payments	0	0	2
Total net budgetary expenditures	**6,118**	**1,404**	**2,661**