



Military Grievances
External Review Committee

Military Grievances External Review Committee



2023–2024

Departmental Plan

The Honourable Anita Anand, PC, MP
Minister of National Defence

Canada

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For more information, contact:

Military Grievances External Review Committee
60 Queen Street, 9th floor
Ottawa, Ontario K1P 5Y7
www.canada.ca/en/military-grievances-external-review.html

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Table of contents

Message from the Chairperson and Chief Executive Officer	1
Plans at a glance.....	3
Core responsibilities: planned results and resources, and key risks	4
Independent review of military grievances	4
Internal services: planned results	9
Planned spending and human resources	13
Planned spending	13
Planned human resources	14
Estimates by vote.....	15
Future-oriented condensed statement of operations.....	15
Corporate information.....	17
Organizational profile	17
Raison d'être, mandate and role: who we are and what we do.....	17
Operating context.....	17
Reporting framework.....	17
Supporting information on the program inventory	18
Supplementary information tables	18
Federal tax expenditures	19
Organizational contact information	19
Appendix: definitions	21
Endnotes	25

Message from the Chairperson and Chief Executive Officer

I am pleased to present the 2023-2024 Departmental Plan of the Military Grievances External Review Committee (the Committee).

The people, the work and the workspace, and the Committee's reach will continue to guide our efforts in the next fiscal year. Last year's collaborative planning process generated a set of priorities that remain as germane for 2023-2024 as one year ago. Our focus and our challenges are ongoing, and that unity of thinking forged a year ago within the Committee, with respect to priorities for the coming years, is unwavering.

Although we fully adapted to the realities of remote work, the last year was challenging from a human resource capacity perspective. The Committee coped with significant vacancies in Governor in Council appointed Committee Members. It is often commonplace to say certain work cannot be completed without certain people, but for us it is a fact that we cannot complete the review of grievance files without Committee Members. Our output in 2022 was considerably diminished compared to the record-breaking year in 2021.

The Committee has recently seen an upward trend in the number of grievance referrals it receives on an annual basis from the Canadian Armed Forces. If the Committee does not have the adequate number of trained people, our ability to tackle active files is limited. Talented people at the Committee is only part of the equation. The challenge is to attract and retain additional talent to match the increasing demands on our services. So, we will continue to implement innovative recruitment methods and explore modern retention strategies to increase the employee base. The Committee will also have to look at reallocating internal funding as well as pursuing new funding in order to ensure we can afford the necessary human resources to meet demands. All the while, we must be sure not to overtask our employees. Looking after our people must always remain the top priority.

Fully aligned to the Government of Canada's hybrid work model, the Committee will continue to adapt and transform its physical and digital workspaces. While the Committee reopened its reduced office footprint in October 2022, the work is ongoing to create the optimal work environment. Information Technology (IT) will continue migration of our IT infrastructure to the cloud environment. The Committee will modernize and update its online presence, update its business and security policies, and take every measure to ensure our people's mental health and wellbeing is supported.

My firm belief is that focussing on these priorities will strengthen our ability to review the grievances referred as expeditiously as is possible, clearly reaffirm the Committee's role within the grievance process and position the Committee as an employer of choice.



I am honoured to lead the team of dedicated Committee Members and employees as the Interim Chairperson. We will stay the course over the next two years. They will be formative for the Committee with new leaders and new ways of working taking centre stage.

(original signed by)

Vihar Joshi, OMM, MSM, K.C., CD, LSM, CIC.C
Interim Chairperson and Chief Executive Officer

Plans at a glance

The Military Grievances External Review Committee (the Committee) is a micro-organization of about 50 employees with a mandate to review military grievances referred to it by the Chief of the Defence Staff (CDS). It is the external and independent component of the Canadian Armed Forces (CAF) grievance process. The Committee's responsibility is to undertake an independent analysis of grievance cases and provide its Finding and Recommendations (F&Rs) reports to the CDS and the CAF member who submitted the grievance. Ultimately, the CDS makes the final decision on the grievances.

This year, the Committee will focus on the following three priorities:

1. The people

There are currently two vacant Governor in Council (GIC) appointee positions: the Chairperson and the full-time Vice-Chairperson. The Committee will support the Minister of National Defence and the Privy Council Office in identifying qualified candidates for these positions. Once appointed, the Committee will ensure that the new Members are integrated into the Committee's operations as quickly as is possible. As with any organization, staff turnover is ever-present. The Committee will focus on seeking qualified people to minimize staff vacancies during the year and, with the right supports in place, work towards adding two new grievance teams for the short term, to address the volume of active files.

The mental health and wellness of our people remains paramount, especially in a tenuous work environment. We will be vigilant and ensure our people are supported and heard.

2. The work and the workspace

The Committee will continue its work at implementing a modern, safe, open-concept workplace that encourages employee knowledge sharing, innovation, and creativity; shifting to a cloud-based, digital-first, workspace that supports a fully mobile workforce; and ensuring that continuous improvement of how we work and where we work are driven by a participatory and engaged staff.

3. The Committee's reach

The Committee will continue to modernize and update its online presence and will utilize various avenues within the CAF and with key stakeholders to raise awareness and understanding of the Committee's mandate and expertise.

For more information on the Military Grievances External Review Committee's plans, see the "Core responsibilities: planned results and resources, and key risks" section of this plan.

Core responsibilities: planned results and resources, and key risks

This section contains information on the department's planned results and resources for each of its core responsibilities. It also contains information on key risks related to achieving those results.

Independent review of military grievances

Description

The *National Defence Act*, subsections 29.2 (1) and (2), require the Military Grievances External Review Committee to review every grievance referred to it by the Final Authority (FA) and to provide findings and recommendations in writing to the FA and the officer or non-commissioned member who submitted the grievance.

Planning highlights

The Operations Team's (Ops) ultimate function is to review grievances referred to it by the CAF as expeditiously and informally as is possible. This is the Committee's core business. We have seen a marked increase in the number of grievance referrals over the last number of years. At the same time, we experienced vacancies and absences in key positions in 2022, including Governor in Council appointed Members. The combined result is that the total time it takes to complete a review at the Committee has increased, as has the wait time for grievors and the Final Authority to receive the Committee's reports.

First, working with the Office of the Minister of National Defence and the Department of National Defence's Corporate Secretariat, processes were launched to appoint a new Chairperson and a Vice-Chairperson to the Committee in January 2023. Filling these two core vacancies will undoubtedly increase the Committee's capacity to review referred grievance files.

Second, the Committee will actively pursue strategies that will permit the internal reallocation of funding to support the establishment of two additional grievance teams for the next few years.

Finally, Operations will continue its collaboration with Human Resources to focus on stabilizing its staff complement. The Committee will continue recruiting quality candidates and offering developmental opportunities to existing staff, in the hopes of creating a stream of grievance officers to offset predicted attrition.

From an Operations perspective, despite all the measures discussed above, people are the focus: GIC appointed Members and the staff. Our goal is to fill all available positions. Only this will create the foundation for meeting increased demand for our services within a reasonable period.

Key risk(s)

The Committee's funding levels have remained unchanged since its inception in 2000, despite the exponential growth of the number of grievances referred to the Committee. In 2022, the CAF referred 345 grievances to the Committee, the highest number of files ever referred in a calendar year. Without funding for additional grievance teams, the Committee will not be able to issue F&R reports in a timely manner. Wait times could approach the two-year mark. Not addressing this situation will cause a significant risk to the credibility of the Committee as well as the CAF grievance system. Not to mention how unfair it is to the grievors and the CAF.

To mitigate these significant risks, several strategies will be operationalized. The Committee will implement a development program for key positions to provide professional development and career advancement opportunities. Budget analysis will continue throughout the year to identify surpluses, which will be reallocated to Operations to increase its ability to produce findings and recommendations reports. Lastly, we will continue to offer flexible work arrangements to our employees. One of the Committee's top priorities is to ensure that employee well-being is supported. Additional strategies are currently being investigated.

Planned results for Independent review of military grievances

The following table shows, for Independent review of military grievances, the planned results, the result indicators, the targets, and the target dates for 2023–2024, and the actual results for the three most recent fiscal years for which actual results are available.

Departmental result	Departmental result indicator	Target	Date to achieve target	2019–20 actual result	2020–21 actual result	2021–22 actual result
Findings and Recommendations on all referred military grievances are provided in a timely manner.	% of written Findings and Recommendations that are issued within four months of receipt (service standard).	At least 75% of findings and recommendations issued within 4 months of receipt.	March 31, 2024	5.08%	16.26%	21.71%
The Committee provides Findings and Recommendations to the Final Authority (FA) that are clear, complete, and useful in the military grievances decision-making process	Achievement of a rating by the Final Authority (FA) of at least 4 out of 5 on each of the following attributes related to Findings and Recommendations issued by the Committee: usefulness, clarity, and completeness (service standard)	A cumulative minimum average of 4 out of 5 for each attribute	March 31, 2024	Usefulness: 4.96/5 Clarity: 5/5 Completeness: 4.91/5	Usefulness: 4.94/5 Clarity: 5/5 Completeness: 5/5	Usefulness: 4.27/5 Clarity: 4.27/5 Completeness: 4.26/5

The financial, human resources and performance information for the Military Grievances External Review Committee’s program inventory is available on [GC InfoBase](#).ⁱⁱ

Planned budgetary spending for Independent review of military grievances

The following table shows, for Independent review of military grievances, budgetary spending for 2023–2024, as well as planned spending for that year and for each of the next two fiscal years.

2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
\$4,989,206	\$4,989,206	\$4,989,206	\$4,989,206

Financial, human resources and performance information for Military Grievances External Review Committee’s program inventory is available on [GC InfoBase](#).ⁱⁱⁱ

Planned human resources for Independent review of military grievances

The following table shows, in full-time equivalents, the human resources the department will need to fulfill this core responsibility for 2023–2024 and for each of the next two fiscal years.

2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
37	37	37

Financial, human resources and performance information for Military Grievances External Review Committee’s program inventory is available on [GC InfoBase](#).^{iv}

Internal services: planned results

Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 10 categories of internal services:

- ▶ management and oversight services
- ▶ communications services
- ▶ legal services
- ▶ human resources management services
- ▶ financial management services
- ▶ information management services
- ▶ information technology services
- ▶ real property management services
- ▶ materiel management services
- ▶ acquisition management services

Planning highlights

In 2023-2024, the Committee's corporate functions will continue to adapt the organization's internal services to the new reality of the hybrid and inclusive workplace and support the organization's program by leveraging digital, collaborative technologies that optimize the organization's workspace, employee effectiveness and operational efficiencies.

In order to achieve this vision, the following activities will be the priority:

As laid out in the Committee's digital strategy, we will continue to explore enhancements. This includes migrating our applications and systems to the cloud, rendering us less dependent on a physical technology environment; working with central agencies to implement new security software and improve our security posture; optimizing the array of digital tools available to employees and supporting improved collaboration capabilities. The return on investment is long term reduced costs and increased efficiencies.

The Departmental Security Plan, as well as the Business Continuity Plan, will be updated to reflect the new hybrid, digital workplace. Policies and procedures related to physical and information security will be updated and training and awareness sessions will be delivered.

The Committee will continue to invest in the wellness and professional development of its employees. In a micro-organization, feeling valued and respected is tangible and every effort must be taken to preserve and sustain the mental health and well-being of our staff. As such, information sessions and events focussed on wellness and initiatives based on the many aspects of diversity and inclusion will be planned. Additionally, the Committee's first-ever Accessibility Plan and the activities contained in Year 2 of the Committee's Employment Equity, Diversity

and Inclusion Plan (in response to the Clerk of the Privy Council's Call to Action on Anti-Racism, Equity and Inclusion) will both be implemented and evaluated.

The Committee’s external website will continue to be updated with new content while its information architecture will be revised to better respond to user’s needs. Key organizational information, reports and performance data contained on the internal and external websites will be assessed and updated. The Committee will continue to amplify its information on the Open Government portal and, finally, efforts to improve stakeholder awareness and understanding of the Committee’s work will be pursued.

Planning for contracts awarded to Indigenous businesses

In the spirit of economic reconciliation with Indigenous peoples, the Government of Canada has established a mandatory minimum target of at least 5% of the value of federal contracts to be awarded to businesses owned and led by Indigenous peoples.

As per the established schedule prescribed by Indigenous Services Canada, the Committee is part of the Phase 3, where it is required to meet the mandatory minimum target of 5% of its total contracts to Indigenous businesses annually by 2024-2025.

Although the Committee is not required to meet the 5% for another two years, the organization is committed to helping the Indigenous community and has already adjusted its internal processes and procurement plan. Targets have been set within the organization at 3%, 4% and 5% for fiscal year 2022-2023, 2023-2024 and 2024-2025 respectively.

The Committee may face some challenges over the years in meeting the mandatory 5% due to its budget limitation and relatively low spending on contracts, but will continuously seek new opportunities for contracting and collaborating with Indigenous-owned businesses whenever possible, while applying sound financial and contracting management decisions.

5% reporting field description	2021-22 actual % achieved	2022-23 forecasted % target	2023-24 planned % target
Total percentage of contracts with Indigenous businesses	N/A	Phase 1: N/A Phase 2: N/A	N/A

Planned budgetary spending for internal services

The following table shows, for internal services, budgetary spending for 2023–2024, as well as planned spending for that year and for each of the next two fiscal years.

2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
\$2,095,437	\$2,095,437	\$2,095,437	\$2,095,437

Planned human resources for internal services

The following table shows, in full-time equivalents, the human resources the department will need to carry out its internal services for 2023–2024 and for each of the next two fiscal years.

2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
12	12	12

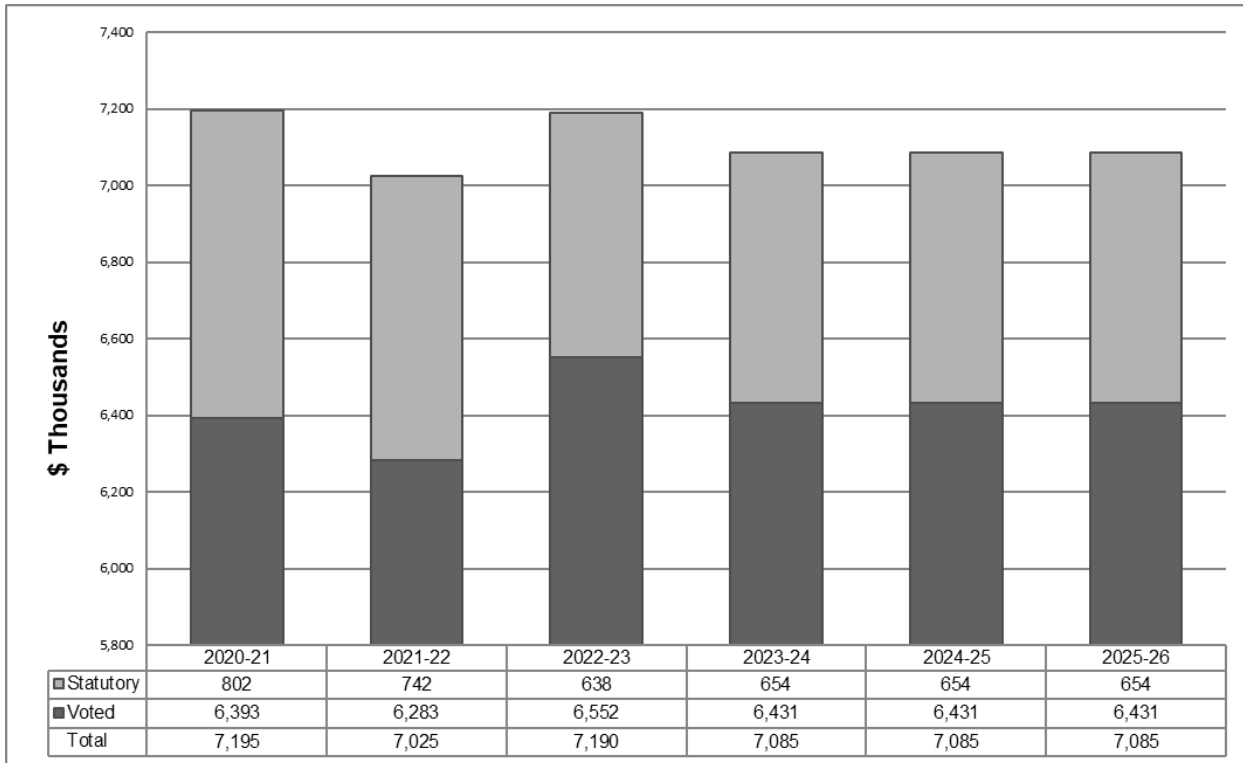
Planned spending and human resources

This section provides an overview of the department’s planned spending and human resources for the next three fiscal years and compares planned spending for 2023–2024 with actual spending for the current year and the previous year.

Planned spending

Departmental spending 2020–2021 to 2025–2026

The following graph presents planned spending (voted and statutory expenditures) over time.



Spending for 2020-2021 and 2021-2022 represents the actual expenditures incurred during the respective fiscal years, as reported in Public Accounts.

Planned spending for 2022-2023 reflects the forecasted spending level for the whole fiscal year while planned spending from 2023-2024 to 2025-2026 reflects funds already included in the Department's reference levels. This also includes amounts to be authorized through the Estimates process, as presented in the Department's Annual Reference Level Update.

Budgetary planning summary for core responsibilities and internal services (dollars)

The following table shows information on spending for each of the Military Grievances External Review Committee’s core responsibilities and for its internal services for 2023–2024 and other relevant fiscal years.

Core responsibilities and internal services	2020–21 actual expenditures	2021–22 actual expenditures	2022–23 forecast spending	2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
Independent review of military grievances	\$4,978,501	\$4,811,195	\$4,745,314	\$4,989,206	\$4,989,206	\$4,989,206	\$4,989,206
Subtotal	4,978,501	4,811,195	4,745,314	4,989,206	4,989,206	4,989,206	4,989,206
Internal services	2,216,719	2,213,866	2,444,556	2,095,437	2,095,437	2,095,437	2,095,437
Total	\$7,195,220	\$7,025,061	\$7,189,870	\$7,084,643	\$7,084,643	\$7,084,643	\$7,084,643

The 2022-23 forecast spending represents an increase of \$164.8 thousand compared to 2021-2022 total expenditures. This planned increase is mostly explained by the retro and in-year compensation adjustments for executives and senior leaders.

The reason for the decrease in the amount from 2022-23 to 2023-2024 is that 2023-2024 and future years do not include any operating budget carry-forward, only the Main Estimates.

Planned human resources

The following table shows information on human resources, in full-time equivalents (FTEs), for each of the Military Grievances External Review Committee’s core responsibilities and for its internal services for 2023–2024 and the other relevant years.

Human resources planning summary for core responsibilities and internal services

Core responsibilities and internal services	2020–21 actual full-time equivalents	2021–22 actual full-time equivalents	2022–23 forecast full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
Independent Review of Military Grievances	34	34	34	37	37	37
Subtotal	34	34	34	37	37	37
Internal services	14	13	15	12	12	12
Total	48	47	49	49	49	49

The total number of FTEs forecasted by the end of 2022-2023 is aligned exactly with the 49 FTEs planned in the 2022-2023 Departmental Plan. The table above shows a realignment of FTEs between the program and internal services. This adjustment was a necessity, made according to organizational priorities. The Committee intends to remain at approximately 49 FTEs over the next three fiscal years. Maintaining a proactive staffing plan and implementing proactive recruitment and talent retention strategies are crucial.

Estimates by vote

Information on the Military Grievances External Review Committee’s organizational appropriations is available in the [2023–2024 Main Estimates](#).^v

Future-oriented condensed statement of operations

The future-oriented condensed statement of operations provides an overview of the Military Grievances External Review Committee’s operations for 2022–2023 to 2023–2024.

The forecast and planned amounts in this statement of operations were prepared on an accrual basis. The forecast and planned amounts presented in other sections of the Departmental Plan were prepared on an expenditure basis. Amounts may therefore differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations with the requested authorities, are available on the Military Grievances External Review Committee’s [website](#).^{vi}

Future-oriented condensed statement of operations for the year ending
March 31, 2024 (dollars)

Financial information	2022–23 forecast results	2023–24 planned results	Difference (2023–24 planned results minus 2022–23 forecast results)
Total expenses	\$7,883,000	\$7,609,000	(\$274,000)
Total revenues	1,000	1,000	0
Net cost of operations before government funding and transfers	\$7,882,000	\$7,608,000	(\$274,000)

The variance between the forecast results for 2022-23 and the planned results for 2023-24 is mainly due to payments related to retro and in-year compensation adjustments for executive and senior leaders in 2022-23, and due to a significant increase in vacation pay and compensatory leave in 2022-23.

Corporate information

Organizational profile

Appropriate minister(s): The Honourable Anita Anand, P.C., M.P.

Institutional head: Vihar Joshi, Interim Chairperson and Chief Executive Officer

Ministerial portfolio: National Defence

Enabling instrument(s): *National Defence Act, R.S.C. 1985, c. N-5*^{vii}

Year of incorporation / commencement: 2000

Other: [About the Committee](#)^{viii}

Raison d’être, mandate and role: who we are and what we do

Information on the Military Grievances External Review Committee’s raison d’être, mandate and role is available on the [website](#)^{ix}.

For more information on the department’s organizational mandate letter commitments, see the [Minister’s mandate letter](#)^x.

Operating context

Information on the operating context is available on the Military Grievances External Review Committee’s [website](#)^{xi}.

Reporting framework

The Military Grievances External Review Committee’s approved departmental results framework and program inventory for 2023–2024 are as follows.

Departmental Results Framework	CR1 – Independent Review of Military Grievances		Internal Services
	Departmental Result 1: Findings and recommendations on all referred military grievances are provided in a timely manner	Departmental Result Indicator 1: % of written findings and recommendations that are issued within four months of receipt (service standard)	
	Departmental Result 2: The Committee provides Findings and Recommendations to the Final Authority (FA) that are clear, complete and useful in the military grievances decision-making process	Departmental Result Indicator 2: Achievement of a rating by the Final Authority (FA) of at least 4 out of 5 on each of the following attributes related to Findings and Recommendations issued by the Committee: usefulness, clarity, and completeness (service standard)	
Program Inventory	Independent Review of Military Grievances		

Supporting information on the program inventory

Supporting information on planned expenditures, human resources, and results related to the Military Grievances External Review Committee’s program inventory is available on [GC InfoBase](#).^{xii}

Supplementary information tables

The following supplementary information tables are available on the Military Grievances External Review Committee’s [website](#).^{xiii}:

- ▶ [Gender-based analysis plus](#)^{xiv}

Federal tax expenditures

The Military Grievances External Review Committee’s Departmental Plan does not include information on tax expenditures.

Tax expenditures are the responsibility of the Minister of Finance. The Department of Finance Canada publishes cost estimates and projections for government-wide tax expenditures each year in the [Report on Federal Tax Expenditures](#).^{xv} This report provides detailed information on tax expenditures, including objectives, historical background and references to related federal spending programs, as well as evaluations, research papers and gender-based analysis plus.

Organizational contact information

Mailing address

60 Queen Street, 9th Floor
Ottawa, Ontario K1P 5Y7, Canada

Telephone: (613) 996-8529

Protected Number: 877-276-4193

Fax: (613) 996-6491

Protected Fax: (613) 995-8129

Email: mgerc-ceegm@mgerc-ceegm.gc.ca^{xvi}

Website(s): <https://www.canada.ca/en/military-grievances-external-review.html>^{xvii}

Appendix: 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, organizations or individuals; and payments to Crown corporations.

core responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel)

A document that sets out a department's priorities, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Plans are tabled in Parliament each spring.

departmental result (résultat ministériel)

A change that a department seeks to influence. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

departmental result indicator (indicateur de résultat ministériel)

A factor or variable that provides a valid and reliable means to measure or describe progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that consists of the department's core responsibilities, departmental results and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels)

A report on a department's actual performance in a fiscal year against its plans, priorities and expected results set out in its Departmental Plan for that year. Departmental Results Reports are usually tabled in Parliament each fall.

experimentation (expérimentation)

The conducting of activities that explore, test and compare the effects and impacts of policies and interventions in order to inform decision-making and improve outcomes for Canadians. Experimentation is related to, but distinct from, innovation. Innovation is the trying of something new; experimentation involves a rigorous comparison of results. For example, introducing a new

mobile application to communicate with Canadians can be an innovation; systematically testing the new application and comparing it against an existing website or other tools to see which one reaches more people, is experimentation.

full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

gender-based analysis plus (GBA Plus) (analyse comparative entre les sexes plus [ACS Plus])

An analytical tool used to support the development of responsive and inclusive policies, programs and other initiatives; and understand how factors such as sex, race, national and ethnic origin, Indigenous origin or identity, age, sexual orientation, socio-economic conditions, geography, culture and disability, impact experiences and outcomes, and can affect access to and experience of government programs.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2022-23 Departmental Plan, government-wide priorities are the high-level themes outlining the Government's agenda in the 2021 Speech from the Throne: **building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighter harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation and fighting for a secure, just, and equitable world.**

horizontal initiative (initiative horizontale)

An initiative in which two or more federal organizations are given funding to pursue a shared outcome, often linked to a government priority.

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 an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

plan (plan)

The articulation of strategic choices, which provides information on how an organization 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 up to the expected result.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

program (programme)

Individual or groups of services, activities or combinations thereof that are managed together within a department and that focus on a specific set of outputs, outcomes or service levels.

program inventory (répertoire des programmes)

An inventory of a department's programs that describes how resources are organized to carry out the department's core responsibilities and achieve its planned results.

result (résultat)

An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead, they are within the area of the organization's influence.

statutory expenditures (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

target (cible)

A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)

Expenditures that Parliament approves annually through an Appropriation Act. The vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

- ⁱ Military Grievances External Review Committee website, <https://www.canada.ca/en/military-grievances-external-review.html>
- ⁱⁱ GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ⁱⁱⁱ GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ^{iv} GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ^v 2023–2024 Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- ^{vi} Military Grievances External Review Committee Future-oriented financial statements, [Future-Oriented Financial Statements - Canada.ca](#)
- ^{vii} *National Defence Act*, <http://laws-lois.justice.gc.ca/eng/acts/n-5/page-4.html#h-29>
- ^{viii} About the Committee, [About the Committee - Canada.ca](#)
- ^{ix} Mandate, Raison d’être, Mission, Vision and Values, [Mandate, Raison d’être, Mission, Vision, and Values - Canada.ca](#)
- ^x Minister’s mandate letter, [Minister of National Defence Mandate Letter \(pm.gc.ca\)](#)
- ^{xi} Operating context, [About the Committee - Canada.ca](#)
- ^{xii} GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ^{xiii} Reports, [Reports - Canada.ca](#)
- ^{xiv} Gender-based analysis Plus, [Gender-based analysis plus - Canada.ca](#)
- ^{xv} Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>
- ^{xvi} General Military Grievances External Review Committee information email address, mgerc-ceegm@mgerc-ceegm.gc.ca
- ^{xvii} Military Grievances External Review Committee website, [Military Grievances External Review Committee - Canada.ca](#)