

Military Grievances External Review Committee



2022–23

Departmental Plan

The Hon. Anita Anand, PC, MP
Minister of National Defence

Aussi disponible en français sous le titre : Plan ministériel 2022-2023

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From the Chairperson and Chief Executive Officer

I am pleased to present the 2022-23 Departmental Plan of the Military Grievances External Review Committee (the Committee).

It is the result of an inclusive and participatory planning process. Key stakeholders, as well as all employees at the Committee, collaborated in its development and this allowed for a widening of perspective. It also affirmed an extraordinary alignment in thinking within our organization and exposed myriad opportunities to be seized externally.



The last year was complex. Pandemic aside, Justice (Retired) Morris Fish conducted a thorough review of specific provisions in the *National Defence Act*. The Canadian Armed Forces faced an internal crisis and called upon Justice (Retired) Louise Arbour to map out a path forward of healing and culture change. The federal election in October gave rise to a new Minister of National Defence and, shortly thereafter, the Chief of the Defence Staff was appointed in November. Much of this has the potential to affect the Committee in the future and we are prepared for any changes ahead.

We have mapped out three priorities to guide our efforts in the coming fiscal year. Our focus will be on the people, the work and the workspace, and the Committee's reach.

Without people, how can we succeed? We will implement innovative recruitment methods and explore modern retention strategies to stabilize the employee base. Internal and external relationships will be nurtured to expand knowledge sharing. Perhaps most importantly, employee's mental health and well-being will be supported by implementing activities from the Committee's Mental Health Action Plan. People do come first.

The pandemic has permanently altered how Canadians work. The Committee is aligned to the Government of Canada's shift to a hybrid work model and modern, collaborative workspaces. We are equipped to make it a reality for our planned return to the workplace in 2022 while adjusting the implementation based on lessons learned. Regardless of where we work, Committee employees will have all the tools and equipment needed.

The Committee will modernize and update its online presence. Additionally, we will conduct targeted outreach to confirm the Committee's *raison d'être*, its role in the military grievance process and its expertise.

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 remain honoured to lead the team of dedicated Committee Members and employees. This year, perhaps more than any other, will set the foundation for new possibilities in the future.

(original signed by)

Christine Guérette, CPA, CGA
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

This will be achieved by modernizing staffing approaches and exploring retention strategies to ensure a fully staffed, fully trained Committee at all times; by maximizing internal and external collaboration through knowledge sharing so to increase the effectiveness of operations; and by growing an inclusive, diverse and respectful workforce, supportive of employee mental health and well-being.

2. The work and the workspace

This will be achieved by implementing a modernized, safe, open-concept workplace that encourages employee knowledge sharing, innovation and creativity; by shifting to a cloud-based, digital-first, fully mobile work space that enables collaboration and supports flexible work arrangements; and by ensuring that continuous improvement of our work and where and how we work are driven by a participatory and engaged staff.

3. The Committee's reach

This will be achieved by improving stakeholder awareness and understanding of the Committee; by strengthening the Committee's online presence via a website redesign and content refresh; and by promoting the Committee's services and expertise effectively.

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. Moreover, in particular over the last two years, Ops has adopted a continuous improvement approach to its daily work. Committee Members, Team Leaders, Grievance Officers and the Registrar’s Office all flag opportunities for increased efficiencies in the grievance review process as a day-to-day part of business operations. This approach will continue to be encouraged and supported. To this end, the Committee will take the opportunity to update its Departmental Result Indicators to better measure and improve its operational effectiveness. Notwithstanding all this, Ops is equally committed to several additional priorities in 2022-2023.

In collaboration with the Human Resources team, Ops will focus on stabilizing its staff compliment. After experiencing significant turnover in the last few years, retention strategies will be key. Offering developmental opportunities to existing staff, albeit challenging for a micro-organization, is one method. Ops will also continue recruiting quality candidates in specific communities, thereby reaching a more diverse and experienced group.

Secondly, the Ops team will dedicate considerable effort to networking with the Canadian Armed Forces Grievance System (CAFGS), the CAF and Government of Canada (GC) organizations. The goal is simple: to establish or reaffirm a sound understanding of the Committee’s *raison d’être* and its work. This effort, in tandem with an optimized online presence, should not only position the Committee within the military grievance process accurately, but also provide key partners with the information and resources needed.

Thirdly, the Ops team will work in close collaboration with the CAF to implement recommendations from Justice Fish’s Report of the 3rd Independent Review that directly involve the Committee.

Finally, the Ops team will work with Communications to ensure the external facing website gets up to date and remains up to date with the publishing of its case summaries, recommendations on systemic issues, and interesting statistics such as FA decisions.

Experimentation

In 2022-2023, the Committee will not be taking any action that would be considered experimental. In the age of Beyond 2020, digital-first and the GC Workplace Initiative, it would seem experimentation is fast becoming the norm in the GC.

Key risk(s)

The Committee's funding has remained unchanged since its inception in 2000; yet the demand for our services continues to grow exponentially. Without additional funding, the Committee could, very possibly, not be able to keep up with the unprecedented increase in the number of grievance referrals by the CAF nor will we be able to issue F&R reports within the timelines identified in the planned results section below. This unfortunate domino effect ends with a backlog of files and this scenario is neither fair to the CAF nor CAF members.

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 2022–23, 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 | 2018–19 actual result | 2019–20 actual result | 2020–21 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, 2023 | 0% | 5.08% | 16.26% |
| 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 | A cumulative minimum average of 4 out of 5 for each attribute | March 31, 2023 | Usefulness: 5/5 Clarity: 5/5 Completeness: 5/5 | Usefulness: 4.96/5 Clarity: 5/5 Completeness: 4.91/5 | Usefulness: 4.94/5 Clarity: 5/5 Completeness: 5/5 |

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 2022–23, as well as planned spending for that year and for each of the next two fiscal years.

| 2022–23 budgetary spending (as indicated in Main Estimates) | 2022–23 planned spending | 2023–24 planned spending | 2024–25 planned spending |
|---|--------------------------|--------------------------|--------------------------|
| \$4,656,488 | \$4,656,488 | \$4,629,499 | \$4,629,499 |

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

Planned human resources for independent review of military grievances

The following table shows, in full-time equivalents, the human resources the Military Grievances External Review Committee will need to fulfill this core responsibility for 2022–23 and for each of the next two fiscal years.

| 2022–23 planned full-time equivalents | 2023–24 planned full-time equivalents | 2024–25 planned full-time equivalents |
|---------------------------------------|---------------------------------------|---------------------------------------|
| 36 | 36 | 36 |

Financial, human resources and performance information for the 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

The 2022-2023 fiscal year will focus significantly on Corporate Services (CS) delivering enhanced, innovative support to the organization. In doing so, this affords Ops a reinforced environment in which to deliver on the Committee's mandate.

The priorities will encompass both internal and external targets.

Our employees are our most important asset. We will continue to focus on their well-being by implementing the activities from our Mental Health Action Plan. The Human Resources team will also implement the recommendations from its own five-year cyclical review of its staffing processes. This will remove barriers, if any, that may impede the hiring of a diverse and quality workforce from across Canada.

Connecting and engaging with employees, wherever they work, is essential to supporting employee well-being. As such, the intranet will continue to evolve in the next fiscal, including increased blogging, and organized events will be hosted to boost morale and generate opportunities to get together, whether virtually or in person.

The Committee's data on the Open Government portal is up to date and so our attention turns to modernizing our online presence (website) and further defining our social media presence (Twitter). In 2022-23, the website will undergo a comprehensive content refresh and redesign to better reflect the needs of its users. The Committee's Twitter account will also be assessed so to determine its future use.

The Workplace Modernization working group will continue its work to plan and organize a safe return to the office in 2022. This includes putting into place the hybrid work model, which

supports staff working from home or at the office, and which supports collaboration and networking among colleagues. The working group will also plan for the future workspace, post-2026, which will include a move to a new space and an open concept workspace aligned to the GC Workplace Initiative.

Guided by the Government of Canada's Strategic Plan for Digital Operations: 2021-2024, Information Technology (IT) will continue to take advantage of the opportunities that digital transformation provides. This includes continued investment in cloud infrastructure, the addition of collaborative systems such as Microsoft 365, and establishing fully equipped multi-use work stations, a functional meeting room and a new wireless network in the new hybrid workplace.

Combined, these efforts will serve to stabilize and support Ops in fulfilling the Committee's mandate. They will equally continue to support employees and position the Committee as an employer of choice.

Planned budgetary spending for internal services

The following table shows, for internal services, budgetary spending for 2022–23, as well as planned spending for that year and for each of the next two fiscal years.

| 2022–23 budgetary spending (as indicated in Main Estimates) | 2022–23 planned spending | 2023–24 planned spending | 2024–25 planned spending |
|---|--------------------------|--------------------------|--------------------------|
| \$2,357,904 | \$2,357,904 | \$2,384,893 | \$2,384,893 |

Planned human resources for internal services

The following table shows, in full-time equivalents, the human resources the Military Grievances External Review Committee will need to carry out its internal services for 2022–23 and for each of the next two fiscal years.

| 2022–23 planned full-time equivalents | 2023–24 planned full-time equivalents | 2024–25 planned full-time equivalents |
|---------------------------------------|---------------------------------------|---------------------------------------|
| 13 | 13 | 13 |

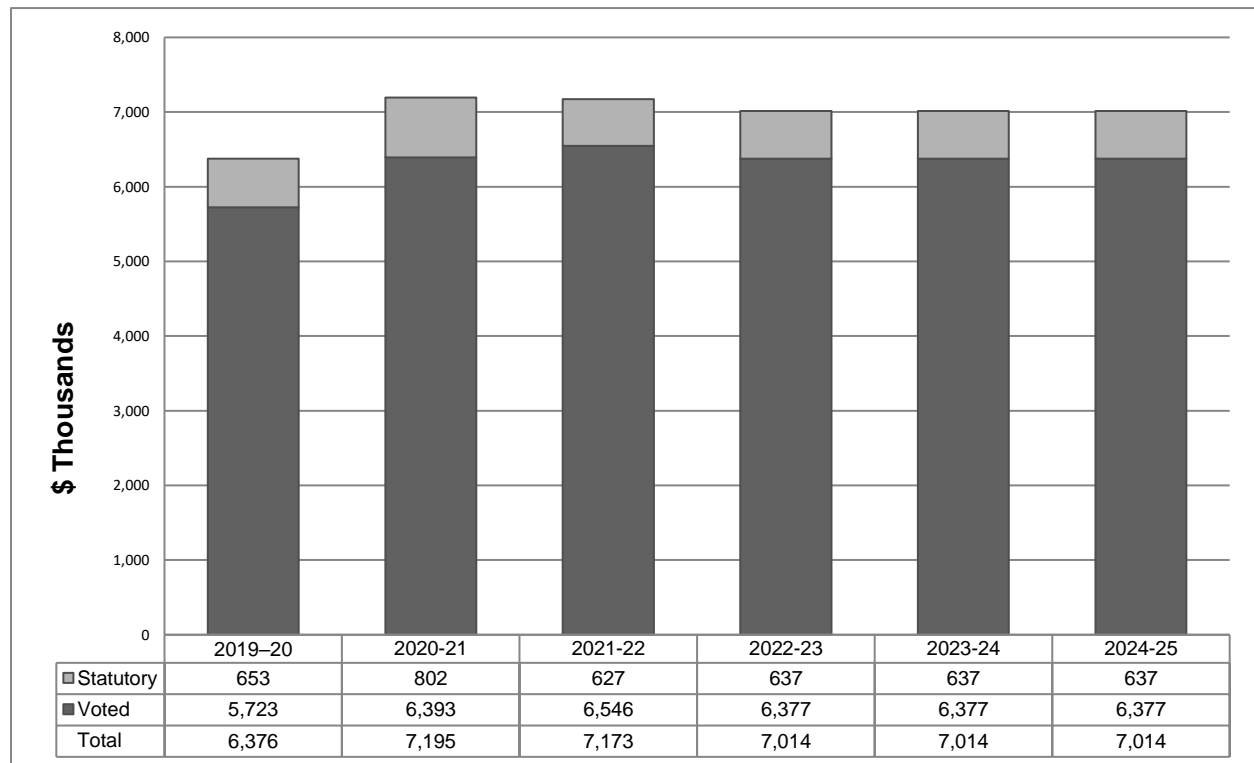
Planned spending and human resources

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 2022–23 with actual spending for the current year and the previous year.

Planned spending

Departmental spending 2019–20 to 2024–25

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



Spending for 2019–20 and 2020–21 represents the actual expenditures incurred during the respective fiscal years, as reported in Public Accounts. Planned spending for 2021–22 reflects the forecasted spending level for the whole fiscal year while planned spending from 2022-2023 to 2024-25 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.

Note: Please refer to the explanatory note under ‘Budgetary planning summary for core responsibilities and internal services’ for further details of financial trends.

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 2022–23 and other relevant fiscal years.

| Core responsibilities and internal services | 2019–20 actual expenditures | 2020–21 actual expenditures | 2021–22 forecast spending | 2022–23 budgetary spending (as indicated in Main Estimates) | 2022–23 planned spending | 2023–24 planned spending | 2024–25 planned spending |
|---|-----------------------------|-----------------------------|---------------------------|---|--------------------------|--------------------------|--------------------------|
| Independent Review of Military Grievances | 4,157,427 | 4,978,501 | 4,734,206 | 4,656,488 | 4,656,488 | 4,629,499 | 4,629,499 |
| Subtotal | 4,157,427 | 4,978,501 | 4,734,206 | 4,656,488 | 4,656,488 | 4,629,499 | 4,629,499 |
| Internal services | 2,218,457 | 2,216,719 | 2,438,833 | 2,357,904 | 2,357,904 | 2,384,893 | 2,384,893 |
| Total | 6,375,884 | 7,195,220 | 7,173,039 | 7,014,392 | 7,014,392 | 7,014,392 | 7,014,392 |

The 2021–22 forecast spending remains constant with 2020-21 expenditures as the Committee was almost staffed at full capacity again in 2021-22. Despite high staff turnover, the Committee has been able to remain fully staffed due to a focus on recruitment, retention and professional development. This ensured a reduction of the backlog in grievance referrals.

Planned spending for 2022-23 and future years is expected to remain stable. The Committee will continue to invest in its human resources to ensure it can continue to produce the maximum number of Findings and Recommendations reports. The reason for the decrease in the amount in 2021-22 to 2022-23 is that 2022-23 does not include any 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 2022–23 and the other relevant years.

Human resources planning summary for core responsibilities and internal services

| Core responsibilities and internal services | 2019–20 actual full-time equivalents | 2020–21 actual full-time equivalents | 2021–22 forecast full-time equivalents | 2022–23 planned full-time equivalents | 2023–24 planned full-time equivalents | 2024–25 planned full-time equivalents |
|---|--------------------------------------|--------------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|
| Independent Review of Military Grievances | 30 | 34 | 34 | 36 | 36 | 36 |
| Subtotal | 30 | 34 | 34 | 36 | 36 | 36 |
| Internal services | 15 | 14 | 14 | 13 | 13 | 13 |
| Total | 45 | 48 | 48 | 49 | 49 | 49 |

This graph shows an upward trend in full-time equivalents for the Independent Review of Military Grievances Program. This is due to the internal reallocation of funds to maximize the Committee's ability to produce Findings and Recommendations reports.

Estimates by vote

Information on the Military Grievances External Review Committee’s organizational appropriations is available in the [2022–23 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 2021–22 to 2022–23.

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, 2023 (dollars)

| Financial information | 2021–22 forecast results | 2022–23 planned results | Difference (2022–23 planned results minus 2021–22 forecast results) |
|--|--------------------------|-------------------------|---|
| Total expenses | 7,849,000 | 7,564,000 | (285,000) |
| Total revenues | 0 | 1,000 | 1,000 |
| Net cost of operations before government funding and transfers | 7,849,000 | 7,563,000 | (286,000) |

The variance is mainly explained by the inclusion of the operating budget carry forward in the Committee’s 2021-2022 forecast results. The Committee received \$303,682 in 2021-22 through supplementary estimates and the Committee forecasts spending this amount. The 2022-2023 planned results only reflect the amounts indicated in the Committee’s Main Estimates, excluding any carry-forward amount.

Corporate information

Organizational profile

Appropriate minister(s): The Hon. Anita Anand, PC, MP

Institutional head: Christine Guérette, 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 Committee's raison d'être, mandate and role is available on the Military Grievances External Review Committee's [website](#)^{ix}.

Operating context

Information on the operating context is available on the Military Grievances External Review Committee's [website](#)^x.

Reporting framework

The Military Grievances External Review Committee’s approved departmental results framework and program inventory for 2022–23 are as follows.

| | | | |
|---------------------------------------|---|---|--------------------------|
| Departmental Results Framework | CR1 – Independent Review of Military Grievances | | Internal Services |
| | <p>Departmental Result 1: Findings and recommendations on all referred military grievances are provided in a timely manner</p> | <p>Departmental Result Indicator 1: % of written findings and recommendations that are issued within four months of receipt (service standard)</p> | |
| | <p>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</p> | <p>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)</p> | |
| | Independent Review of Military Grievances | | |
| 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](#)^{xi}.

Supplementary information tables

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

- ▶ [Departmental Sustainable Development Strategy](#)^{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, 10th 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

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

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 process used to assess how diverse groups of women, men and gender-diverse people experience policies, programs and services based on multiple factors including race, ethnicity, religion, age, and mental or physical disability.

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: protecting Canadians from COVID-19; helping Canadians through the pandemic; building back better – a resiliency agenda for the middle class; the Canada we’re fighting for.

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 MGERC Website 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 2022–23 Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- vi MGERC Website www.canada.ca/en/military-grievances-external-review.html
- vii *National Defence Act*, <http://laws-lois.justice.gc.ca/eng/acts/n-5/page-4.html#h-29>
- viii About the Committee, <https://www.canada.ca/en/military-grievances-external-review/corporate/about.html>
- ix MGERC Website www.canada.ca/en/military-grievances-external-review.html
- x MGERC Website www.canada.ca/en/military-grievances-external-review.html
- xi GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xii MGERC Website www.canada.ca/en/military-grievances-external-review.html
- xiii MGERC Departmental Sustainable Development Strategy, [Departmental Sustainable Development Strategy - Canada.ca](http://www.canada.ca/en/military-grievances-external-review.html)
- xiv MGERC GBAPlus, [Gender-based analysis plus - Canada.ca](http://www.canada.ca/en/military-grievances-external-review.html)
- xv Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>
- xvi MGERC Website www.canada.ca/en/military-grievances-external-review.html