



Military Police
Complaints Commission
of Canada

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

**Military Police Complaints
Commission of Canada
2022-23
Departmental Results Report**

The Honourable Bill Blair, P.C., C.O.M., M.P.
Minister of National Defence

Canada

© His Majesty the King in Right of Canada, represented by the Military Police Complaints
Commission of Canada, 2023
Catalogue No. DP2-7E-PDF
ISSN 2560-9157

Table of contents

From the Institutional Head (Chairperson’s Message).....	1
Results at a glance	3
Results: what we achieved	5
Core responsibilities	5
Internal services	10
Spending and human resources.....	13
Spending	13
Human resources	14
Expenditures by vote	15
Government of Canada spending and activities.....	15
Financial statements and financial statements highlights	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	18
Supporting information on the program inventory	19
Supplementary information tables	19
Federal tax expenditures	19
Organizational contact information.....	19
Appendix: definitions.....	21
Endnotes.....	25

From the Institutional Head (Chairperson's Message)

I am pleased to present the 2022-23 Departmental Results Report for the Military Police Complaints Commission of Canada (the Commission). This report provides detailed information about the organization's achievements in providing civilian oversight of the military police.

One of my top priorities as Chairperson is enhancing military policing through accountability. At a time when public confidence in policing is at the forefront of public discourse, strong accountability mechanisms are critical to maintaining public trust in policing.

This year the Commission issued 8 Final Reports outlining the results of its investigations into allegations of Military Police misconduct or allegations of interference in a military police investigation. The Commission made 16 recommendations to the Canadian Forces Provost Marshal aimed at ensuring the highest standards of conduct in military policing. The Canadian Forces Provost Marshal accepted 15 of these. The Commission will be tracking the implementation of these recommendations and will report on them in future Reports in accordance with the recommendations received in the [Internal Controls Monitoring Report](#)¹ which was conducted this year.

The Commission has undergone some significant changes in the past year, including my appointment as Chairperson in December 2022 and the departure of two part-time Commission Members during the year in review.

As in past years, the Commission continues to see a significant increase in the overall number of complaints. More specifically, the number of complaints related to allegations of sexual misconduct has doubled.

In light of this increase to the number of complaints, the Commission added 4 contract investigators to the team and hired additional in-house counsel, as well as registry staff to help us tackle the increased workload in an efficient and timely manner.

The complexity and seriousness of the complaints received by the Commission required the addition of resources. Indeed, this year, the Commission dealt with matters such as bias in sexual assault investigations, arson, attempted murder, and allegations of interference in Military Police investigations. The Commission deemed it necessary in some of these cases to hold public interest investigations.

The Commission used a great deal of resources and effort to obtain relevant documents from the Canadian Forces Provost Marshal to enable it to conduct fair and fulsome investigations. We expect that the implementation of Justice Fish's recommendations in the [Third Independent Review of the National Defence Act](#) will address the Commission's concern over access to relevant information. The Commission continued to advocate for the implementation of these



*Me Tammy Tremblay,
Chairperson*

recommendations and legislative change more generally to modernize the complaints process, and in particular, to access the information necessary to fulfill its mandate.

In closing, I would like to thank the Commission's employees for their hard work in the past year. It has not been without difficulties, yet Commission employees ensured that the mandate of the Commission was achieved, with diligence and integrity. They deserve recognition and thanks for all their hard work.

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

Results at a glance

The Commission's total actual spending for 2022-23 was \$4,658,493.

The Commission had a total of 29 full-time employees for 2022-23.

The Commission's Results Highlights for 2022-23:

- Saw a steady increase in the general number of complaints, while doubling the number of files related to allegations of sexual misconduct. In 2021-22, we received 68 complaints of which 10 related to allegations of sexual misconduct, compared to this year's 73 complaint files of which 22 related to allegations of sexual misconduct. These more complex files have come to represent a greater proportion of our workload.
- Completed 8 Final Reports detailing the results of investigations into allegations of military police misconduct or allegations of interference in a Military Police investigation. The Commission also made 16 recommendations to the Canadian Forces Provost Marshal to ensure the highest standards of conduct in military policing, 15 of which were accepted. The Commission ensures accountability and transparency in the complaints process by ensuring that allegations of Military Police misconduct and allegations by Military Police of interference in their investigations are reviewed and investigated in an impartial, thorough, and fair manner.
- Onboarded the new Chairperson in January 2023.
- Continued to review its investigation and internal processes and explore how to leverage technology to enhance the timeliness, efficiency, and fairness of the complaints' resolution process.
- Replenished the investigator pool with 4 new investigators and increased operational resources to meet the demands of an increasingly complex workload.
- Participated in working groups with the offices of the Canadian Forces Provost Marshal and the Judge Advocate General to implement the recommendations of the Third Independent Review Authority of the *National Defence Act*. However, these meetings were discontinued. The Commission has recently engaged with the Minister of National Defence to recommend implementing these recommendations and other legislative change to further strengthen the civilian oversight regime.
- Returned to some in-person outreach after having done only virtual outreach during the pandemic.
- Implemented a Cyber Security Event Management Plan.
- Fostered a safe, supportive, healthy workplace free of harassment or threatening behaviors for all staff by implementing an external harassment policy that provides employees with tools to deal with unreasonable behavior by an interested party.

For more information on the Military Police Complaints Commission of Canada's plans, priorities and results achieved, see the "Results: what we achieved" section of this report.

Results: what we achieved

Core responsibilities

Independent Civilian Oversight of the Military Police

Description

The Military Police Complaints Commission of Canada's role is to provide civilian reviews of the conduct of the Military Police and investigate allegations of interference in Military Police investigations. The Commission ensures that complaints about the conduct of Military Police members are examined fairly and impartially. Its findings and recommendations identify and remedy policing problems that stem from the conduct of individual military members or from deficiencies in Military Police policies or practices. It reports its findings and makes recommendations directly to the Military Police and National Defence leadership.

The mission of the Commission is to:

- promote and ensure the highest standards of conduct of Military Police in the performance of policing duties; and
- discourage interference in Military Police investigations.

Results

During the year in review, the Commission had 6 Public Interest Investigations underway. A Public Interest Investigation enables the Commission to make all of its findings public. It enables the Commission to investigate a complaint for conduct in the first instance contrary to the normal process where the Canadian Forces Provost Marshal investigates first.

Public Interest Investigation are inherently complex investigations which require additional resources. Further, the Commission issued a record 20 Extension of Time decisions, for complaints that were submitted outside of the one-year time limit, many of which involved allegations of sexual misconduct, each needing careful evaluation and written reasons. The unexpected departure of two of our part-time decision makers meant that some files needed to be transferred and re-examined.

There was a drop from 83% to 50% of Interim Reports issued within 18 months of receipt of substantial disclosure. This drop is due to the complexity and volume of complaints coupled with the unexpected departure of 50% of our part-time decision makers. Moreover, the Commission expended a great deal of time, energy and resources attempting to obtain relevant information from the Military Police to thoroughly investigate complaints. This challenged the Commission's ability to meet the performance indicator target outlined in the Departmental Results Framework.

The Commission continues to refine its process for efficiency. For example, we further streamlined the extension of time process during this fiscal year and also replenished our pool of contract investigators with the addition of 4 new investigators.

Many of the Commission's challenges to obtain access to information to carry out our mandate will be alleviated with the implementation of Justice Fish's recommendations in the Third Independent Review of the *National Defence Act*. As such, the Commission continued to advocate for the implementation of these recommendations and legislative change more generally to strengthen the civilian oversight regime. More than ever, independent, civilian review of military police conduct and activities is crucial to maintaining public trust in policing.

Commission staff made virtual and in-person presentations to the Canadian Forces Military Police Academy in Borden, Ontario; to Military Police members across Canada and abroad; to the Canadian Armed Forces Chain of Command across Canada; and to Military Forces Resources Centres. Participants' feedback remained positive with 76% positive responses on the overall appreciation of the event. Feedback received was used to improve the content and style of presentations. For this financial year, a total of 452 people attended the various Outreach sessions offered by the Commission.

Gender-based analysis +

The objective of the Commission's Gender-based analysis + (GBA +) Strategy is to build departmental capacity, identify relevant GBA + parameters, determine how data will be tracked and used as well as increase accountability. This fiscal year, the Commission conducted a Privacy Impact Assessment of tracking provisionally identified factors. As the new Chairperson was appointed in the fourth quarter, she revised the factors and finalized an approach for implementation for the next fiscal year.

The Commission's General Counsel & Senior Director of Operations serves as the Champion of Diversity and Inclusion. The Commission continued to encourage and promote an inclusive and diverse work environment by organizing various activities such as hosting workshops and events celebrating the diversity of the Commission's workforce and sharing messages on Horizontal Governmental Initiatives. Further, we reflected on how issues that impact diverse communities impact our work as a police oversight agency. For example, during Black History month we had a presentation for all staff regarding the issue of racial profiling by police. Finally, we integrated the themes of respect and inclusivity in our hiring practices and performance assessment framework.

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals

While the Commission does not report directly on the United Nations' Sustainable Development Goals, the organisation supported the 2022 to 2026 Federal Sustainable Development Strategy. The Commission also recognizes that all organizations have

Greening Government obligations and have a role to play in supporting implementation of the [*United Nations Declaration on the Rights of Indigenous Peoples Act*](#)ⁱⁱ.

The Commission continued to support the transition to a low-carbon economy through green procurement in support of the Support for United Nations Sustainable Development Goal 12.7 – Ensure sustainable consumption by:

- Ensuring decision-makers have the necessary training and awareness to support green procurement; and
- Ensuring training is provided to acquisition cardholders on green procurement.

Key risks

Within the last few years, the Commission has experienced an unforeseeable increase in expenses related to the quantity and complexity of complaints. The reality is that it is difficult to predict if this recent rise is a trend that will continue.

The Commission is complaint-based and will always face uncertainty regarding the number and complexity of complaints it monitors and/or investigates each year. That said the significant increase in the number of public complaints in the last few years has challenged the Commission's resources and its abilities to meet service standard targets. While the Commission was able to mitigate in 2022-23 the fiscal pressure of an increase in the number of complaints, in fiscal year 2023-24, the Commission submitted a proposal to the Department of National Defence seeking additional funds.

In terms of Human Resources Management, working in a micro-organization, Commission employees often occupy positions, with several responsibilities but without a direct feeder group unlike in larger organizations. Retaining skilled employees and reducing hiring delays when vacancies arise is a challenge. To mitigate this risk, the Commission will continue to develop a strong and knowledgeable workforce through advancements in human resources planning, proactive staffing processes, talent management and offering flexible work arrangements.

Results achieved

The following table shows, for the Independent Civilian Oversight of the Military Police, the results achieved, the performance 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 results	Performance indicators	Target	Date to achieve target	2020–21 actual results	2021–22 actual results	2022–23 actual results
Final Reports provide sound findings and recommendations and are issued in a timely manner.	Percentage of recommendations resulting from investigations of conduct or interference complaints are accepted by the responsible Department of National Defence authority (usually the Canadian Forces Provost Marshal).	70%	March 31, 2023	100%	74% ¹	93.75%
	Percentage of Final Decisions not overturned on Judicial Review.	70%	March 31, 2023	100%	100%	100%
	Percentage of interim reports (including concluding reports) issued in non-public interest cases within 18 months from the time disclosure is substantially received to the issuance of the interim report. It is recognized that there may be exceptionally complex cases which will not meet this indicator.	70%	March 31, 2023	90%	83%	50%
Information requests pertaining to complaint files are responded to in a timely manner.	Percentage of information requests initially responded to within 48 hours.	95%	March 31, 2023	95%	95%	97.22%
Military Police and the public have access to current information on the issues addressed by the Commission.	Quarterly website updates of the Commission's findings and recommendations through case summaries and the Commission's Final Reports in public interest cases.	4	March 31, 2023	4	5	7
	Number of Outreach activities/presentations given on the mandate, roles, and responsibilities of the Commission.	6	March 31, 2023	7	22	25

¹ As of March 31, 2023, the Commission continued to await a response from the Minister of National Defence regarding four recommendations made.

	Percentage of presentations to stakeholder or target groups that were received positively	70%	March 31, 2023	100%	100%	76%
--	---	-----	----------------	------	------	-----

Financial, human resources and performance information for the Military Police Complaints Commission of Canada’s program inventory is available in [GC InfoBase](#).ⁱⁱⁱ

Budgetary financial resources (dollars)

The following table shows, for the Independent Civilian Oversight of the Military Police, budgetary spending for 2022-23, as well as actual spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	2022–23 difference (actual spending minus planned spending)
2,944,544	2,944,544	2,982,443	2,650,641	(331,802)

Financial, human resources and performance information for the Military Police Complaints Commission of Canada’s program inventory is available in [GC InfoBase](#).^{iv}

Human resources (full-time equivalents)

The following table shows, in fulltime equivalents, the human resources the department needed to fulfill this core responsibility for 2022-23.

2022–23 planned full-time equivalents	2022–23 actual full-time equivalents	2022–23 difference (actual full time equivalents minus planned full time equivalents)
16	14	(2)

Financial, human resources and performance information for the Military Police Complaints Commission of Canada’s program inventory is available in [GC InfoBase](#).^v

Internal services

Description

Internal services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal services refers to the activities and resources of the 10 distinct service categories that support program delivery in the organization, regardless of the internal services delivery model in a department. The 10 service categories are:

- ▶ acquisition management services
- ▶ communication services
- ▶ financial management services
- ▶ human resources management services
- ▶ information management services
- ▶ information technology services
- ▶ legal services
- ▶ material management services
- ▶ management and oversight services
- ▶ real property management services

Legal services are an integral part of the Commission's core responsibilities. As such, these services are included in the Program not in Internal Services.

In 2022-23, Internal services continued to provide high-quality and timely advice and services to the entire organization to support the Commission's objectives, enabling the office to meet its administrative obligations.

Key results achieved for the reporting period include:

- Recruited, retained, and promoted employees of different employment equity groups to improve diversity, equity, and inclusion at the Commission. As a result, the Commission exceeded Government hiring targets: 28% of employees self-identified as visible minorities and 14% self-identified as persons with disabilities, exceeding labour market availability.
- After adapting its operations to a virtual environment in 2021-22, the Commission's Hybrid model was implemented in September 2022, after input from the employees was solicited. This model focus on continuing to provide a workplace where people feel valued and respected. The Commission also made technology investments to support hybrid work arrangements. This contributed to a better work-life balance for staff and to keeping our environmental footprint below pre-pandemic level.
- The Commission continued the modernization of its Information Technology infrastructure and developed a Cybersecurity Event Management Plan.

- To foster a safe, supportive, healthy workplace that is free of harassment or threatening behaviors for all staff, the Commission implemented an external harassment policy that to provide employees with tools to deal with unreasonable behavior by an interested party.
- In December 2022, the Commission published its [Multi-Year Accessibility Plan](#)^{vi}. The actions in this Plan underline our commitment to people with disabilities and the Commission attained the Government Goal and met the Government of Canada's Accessibility Strategy. The new plan solidifies the Commission's long-term commitment to creating an equitable, diverse, and inclusive workplace, where everyone has a place and can feel heard.
- The Commission is committed to providing accessible services for all clients, complainants and stakeholders. In 2022-23, particular attention had been paid to ensuring that content posted to the webpage is accessible, developed a process on providing alternative formats and communication supports and also, developed an external feedback mechanism on barriers clients may have experienced or any matter related to accessibility.
- The Commission contributed to the classification renewal and modernization exercise of the Program and Administrative Services Group by reviewing and updating work descriptions to meet the Treasury Board Secretariat initial planned conversion date and ensuring organizational readiness.
- In preparedness of a potential strike in 2023-24, a strike contingency plan was developed to maintain a consistent approach and mitigate the impact of a labour disruption. When the strike occurred, the Commission's core mandate was maintained.
- The Commission continued to raise awareness and provide mental health and well-being tools and support to employees and tribunal members, through initiatives such as providing access to the Employment Assistance Program and offering Ombuds Services to connect employees and tribunal members to external, confidential resources.
- The Commission Supported the Clerk's priorities and other central agencies or government-wide initiatives such as Advancing Anti-Racism, Diversity, Equity and Inclusion, Senior Management continued to implement *Common Commission Work Objectives and related indicators* that must be reflected in the performance agreement of all employees.

Contracts awarded to Indigenous businesses

The Commission is a Phase 3 organization and is aiming to achieve the minimum 5% target in Indigenous Procurement by the end of 2024-25. The organization has taken measures to achieve the Government of Canada minimum target by March 2025. Below are some examples:

- The Commission's work organization model is such that we receive services from many external suppliers. Indeed, services received from external providers represent a high percentage of contracts awarded on an annual basis. In 2022-23, the Commission surpassed the 5% target in Indigenous Procurement.
- The Commission's functional specialist in Procurement took one of the mandatory online courses from the Canada School of Public Service namely Indigenous Considerations in Procurement (COR409) and the Procurement in the Nunavut Settlement Area (COR410) will be taken in 2023-24.
- In 2022-23, the Commission reached out to several diverse communities including First Nations Chief of Police Association to remove potential barriers for Indigenous applicants and to promote the launch of the bid process to hire investigators.

Budgetary financial resources (dollars)

The following table shows, for internal services, budgetary spending for 2022-23, as well as spending for that year.

2022–23 Main Estimates	2022–23 planned spending	2022–23 total authorities available for use	2022–23 actual spending (authorities used)	2022–23 difference (actual spending minus planned spending)
1,940,131	1,940,131	2,223,636	2,007,852	(215,784)

Human resources (full-time equivalents)

The following table shows, in fulltime equivalents, the human resources the department needed to carry out its internal services for 2022-23.

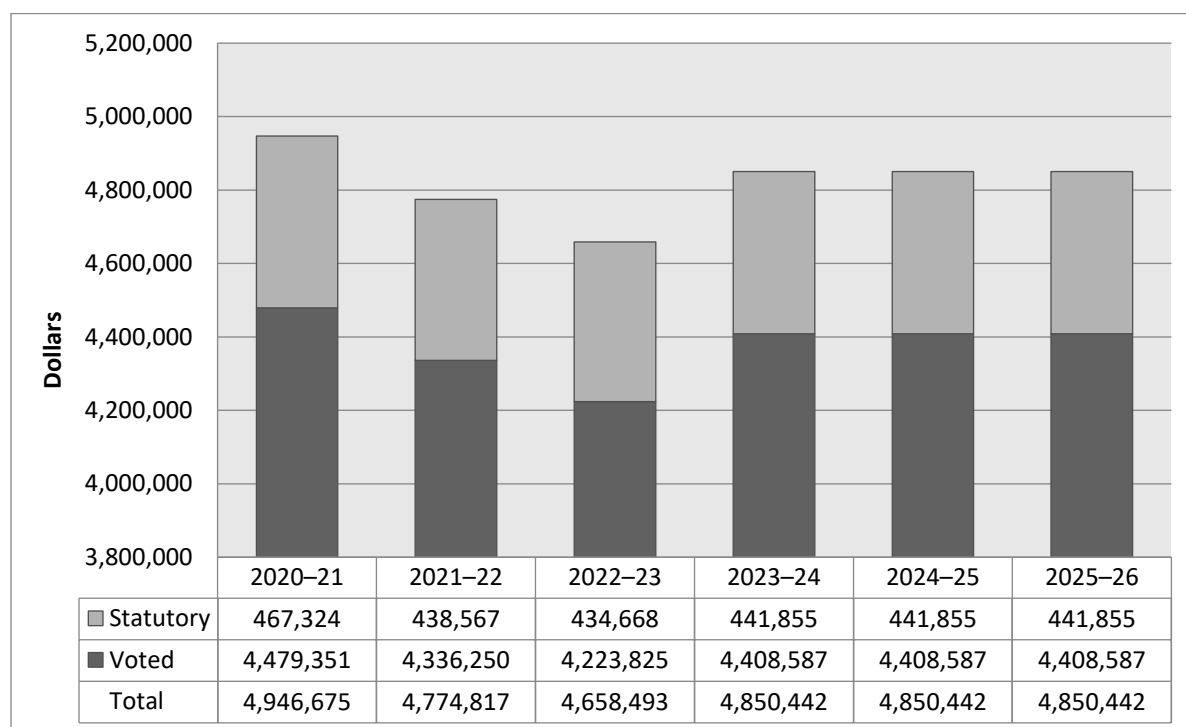
2022–23 planned full time equivalents	2022–23 actual full time equivalents	2022–23 difference (actual full time equivalents minus planned full- time equivalents)
14	15	1

Spending and human resources

Spending

Spending 2020-21 to 2025-26

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



The Commission's overall spending in 2022-23 dropped to levels lower than previous years. This decrease was mainly attributable to a decrease in Operating expenditures as well as a slight decrease in Personnel expenditures.

In 2022-23, the Commission saw a decrease in expenditures related to Professional and Special Services (\$30K) due to a decrease in expenses related to investigative services. The larger expenditure in investigative services in 2021-22 was due to 3 public interest investigations. Another decrease in expenditures related to the Acquisition of machinery and equipment (\$43K) that took place in 2022-23. The higher amount in the previous year was mainly due to an Information Technology Infrastructure Upgrade. The decrease in Personnel expenditure (\$28K) was due to key vacancies within the Program section of the Commission.

Spending is currently projected to increase in 2023-24.

Planned spending for 2023-24 reflect our Main Estimates, while planned spending for the following two years reflect our Annual Reference Level Updates.

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

The “Budgetary performance summary for core responsibilities and internal services” table presents the budgetary financial resources allocated for the Military Police Complaints Commission’s core responsibilities and for internal services.

Core responsibilities and internal services	2022–23 Main Estimates	2022–23 planned spending	2023–24 planned spending	2024–25 planned spending	2022–23 total authorities available for use	2020–21 actual spending (authorities used)	2021–22 actual spending (authorities used)	2022–23 actual spending (authorities used)
Independent civilian oversight of the Military Police	2,944,544	2,944,544	2,872,005	2,910,265	2,982,443	2,880,699	2,815,122	2,650,641
Subtotal	2,944,544	2,944,544	2,872,005	2,910,265	2,982,443	2,880,699	2,815,122	2,650,641
Internal services	1,940,131	1,940,131	1,978,437	1,940,177	2,223,636	2,065,976	1,959,695	2,007,852
Total	4,884,675	4,884,675	4,850,442	4,850,442	5,206,079	4,946,675	4,774,817	4,658,493

Human resources

The “Human resources summary for core responsibilities and internal services” table presents the full-time equivalents allocated to each of the Commission’s core responsibilities and to internal services.

Human resources summary for core responsibilities and internal services

Core responsibilities and internal services	2020–21 actual fulltime equivalents	2021–22 actual fulltime equivalents	2022–23 planned full time equivalents	2022–23 actual fulltime equivalents	2023–24 planned fulltime equivalents	2024–25 planned fulltime equivalents
Independent civilian oversight of the Military Police	14	16	16	14	17	17
Subtotal	14	16	16	14	17	17
Internal services	15	14	14	15	14	14
Total	29	30	30	29	31	31

Expenditures by vote

For information on the Military Police Complaints Commission of Canada's organizational voted and statutory expenditures, consult the [Public Accounts of Canada](#).^{vii}

Government of Canada spending and activities

Information on the alignment of the Military Police Complaints Commission of Canada's spending with Government of Canada's spending and activities is available in [GC InfoBase](#).^{viii}

Financial statements and financial statements highlights

Financial statements

The Commission's financial statements (unaudited) for the year ended March 31, 2023, are available on the [Commission's website](#).^{ix}

Financial statement highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2023 (dollars)

Financial information	2022-23 planned results	2022-23 actual results	2021-22 actual results	Difference (2022-23 actual results minus 2022-23 planned results)	Difference (2022-23 actual results minus 2021-22 actual results)
Total expenses	5,216,297	4,982,809	5,003,804	(233,488)	(20,995)
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	5,216,297	4,982,809	5,003,804	(233,488)	(20,995)

The Commission's total expenses for 2022-23 were significantly less than originally planned, with a difference of \$233K, equivalent to a 4% decrease. The planned result figure is derived from the Main Estimates, which do not include additional funding received throughout the year such as the operating budget carry-forward and collective agreement funding. The planned result amount is monitored and updated throughout the year as funding is received. Despite this, we still saw a significant drop in expenses. The variance is mainly attributed to the Chairperson position being filled on an interim basis throughout three quarters of the fiscal year.

When comparing actual results in 2022-23 to the previous year, the Commission saw a decrease of \$21K, equivalent to an insignificant 0.5% decrease in expenses.

The 2022-23 planned results information is provided in the Military Police Complaints Commission of Canada's [Future-Oriented Statement of Operations](#).^x

Condensed Statement of Financial Position (unaudited) as of March 31, 2023 (dollars)

Financial information	2022-23	2021-22	Difference (2022-23 minus 2021-22)
Total net liabilities	739,270	646,405	92,865
Total net financial assets	579,851	359,863	219,988
Departmental net debt	159,419	286,542	(127,123)
Total non-financial assets	498,550	588,090	(89,540)
Departmental net financial position	339,131	301,548	37,583

The 2022-23 planned results information is provided in the Military Police Complaints Commission of Canada's [Future-Oriented Statement of Operations and Notes 2022-23](#).^{xi}

Departmental net debt decreased in 2022-23, primarily due to an increase in the amount due from the Consolidated Revenue Fund. As for the decrease in non-financial assets, this is a result of a decrease in capital asset acquisitions and an increase in amortization expenses relating to major leasehold improvements back in 2017-18.

The above combination resulted in a \$38K increase in the departmental net financial position compared to the previous fiscal year.

Corporate information

Organizational profile

Appropriate minister[s]: The Honourable Bill Blair, Minister of National Defence

Institutional head: Me Tammy Tremblay, Chairperson

Ministerial portfolio: [National Defence Portfolio](#)^{xii}

Enabling instrument[s]: PART IV of the [National Defence Act](#)^{xiii}

Year of incorporation / commencement: 1998

Other: For more information, please visit the [Commission's website](#)^{xiv}

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

[“Raison d'être, mandate and role: who we are and what we do”](#)

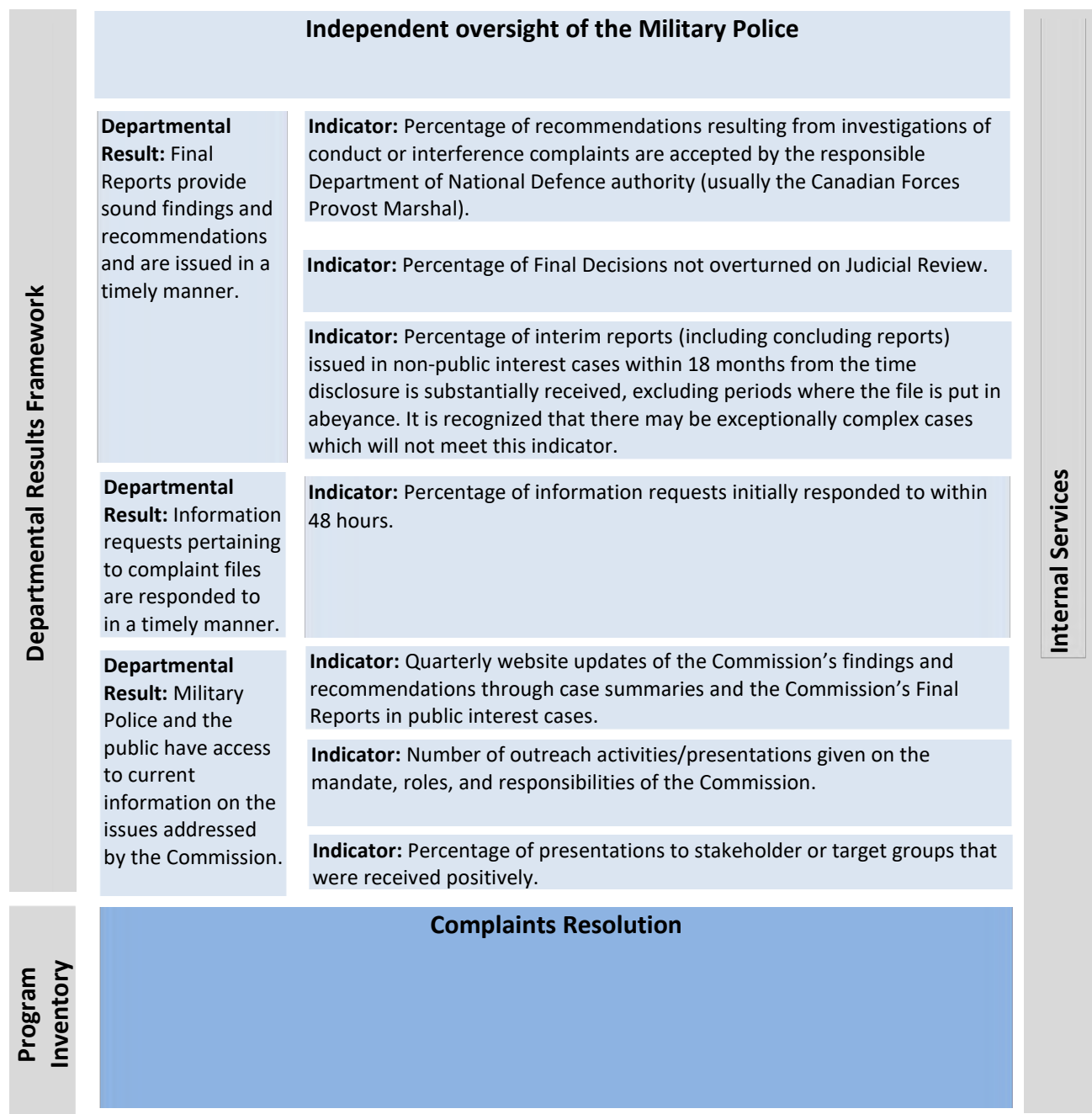
Operating context

Information on the [operating context](#) is available on the Commission's website.

Reporting framework

The Military Police Complaints Commission of Canada’s departmental results framework and program inventory of record for 2022-23 are shown below.

Graphical presentation of Departmental Results Framework and Program Inventory



Supporting information on the program inventory

Financial, human resources and performance information for the Military Police Complaints Commission of Canada's program inventory is available in [GC InfoBase](#).^{xv}

Supplementary information tables

The following supplementary information tables are available on the Commission's website:

- ▶ [Departmental Sustainable Development Strategy](#)^{xvi}
- ▶ [Gender-based analysis +](#)^{xvii}

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#).^{xviii} This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA + of tax expenditures.

Organizational contact information

How to reach the Military Police Complaints Commission of Canada.

Call our information line:

613-947-5625 or toll free at 1-800-632-0566

Send us a letter:

Military Police Complaints Commission of Canada

270 Albert Street, 10th Floor

Ottawa, ON K1P 5G8

Contact us to schedule a private consultation.

Send us an email:

commission@mpcc-cppm.gc.ca

Note: We cannot guarantee the security of electronic communications. Therefore, please do not provide sensitive private information to us by email.

Visit our website:
mpcc-cppm.gc.ca

Follow us on Twitter
[@MPCC_Canada](https://twitter.com/MPCC_Canada)

Follow us on LinkedIn
[@MPCC-Canada](https://www.linkedin.com/company/mpcc-canada)

Like us on Facebook
[@MPCCCanada](https://www.facebook.com/MPCCCanada)

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 report on the plans and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament each spring.

departmental priority (*priorité*)

A plan or project that a department has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

departmental result (*résultat ministériel*)

A consequence or outcome that a department seeks to achieve. 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 quantitative measure of progress on a departmental result.

departmental results framework (*cadre ministériel des résultats*)

A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

Departmental Results Report (*rapport sur les résultats ministériels*)

A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

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. For a particular position, the full-time equivalent figure is the ratio of

number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

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

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 Results Report, government-wide priorities are the high-level themes outlining the government's agenda in the [November 23, 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 where two or more federal organizations are given funding to pursue a shared outcome, often linked to a government priority.

Indigenous business (*entreprise autochtones*)

For the purpose of the *Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses* and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, an organization that meets the definition and requirements as defined by the [Indigenous Business Directory](#).

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.

performance indicator (*indicateur de rendement*)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*)

The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

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 to the expected result.

planned spending (*dépenses prévues*)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in 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 the department and focus on a specific set of outputs, outcomes or service levels.

program inventory (*répertoire des programmes*)

Identifies all the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

result (*résultat*)

A 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. Internal Controls Monitoring, <https://www.mpcc-cppm.gc.ca/corporate-organisation/transparence-transparence/audits-reviews-evaluations-verifications-revues/internal-control-management-framework-cadre-des-contrôles-internes-2022-2023-results-resultats-eng.html>
- ii. *United Nations Declaration on the Rights of Indigenous Peoples Act*, <https://laws-lois.justice.gc.ca/eng/acts/u-2.2/page-1.html>
- 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. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- vi. Multi-Year Accessibility Plan, <https://www.mpcc-cppm.gc.ca/corporate-organisation/reports-rapports/special-reports-rapports-speciaux/multi-year-accessibility-plan-pluriannuel-sur-laccessibilite-eng.html>
- vii. Public Accounts of Canada, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- viii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ix. Financial Statements, <https://www.mpcc-cppm.gc.ca/corporate-organisation/reports-rapports/departmental-results-report-rapport-resultats-ministeriels/financial-statements-etats-financiers-2022-2023-eng.html>
- x. Future-Oriented Statement of Operations and Notes 2022-23, <https://www.mpcc-cppm.gc.ca/corporate-organisation/reports-rapports/departmental-plan-ministeriel/future-oriented-statement-operations-etat-resultats-prospectif-2022-2023-eng.html>
- xi. Future-Oriented Statement of Operations and Notes 2022-23, <https://www.mpcc-cppm.gc.ca/corporate-organisation/reports-rapports/departmental-plan-ministeriel/future-oriented-statement-operations-etat-resultats-prospectif-2022-2023-eng.html>
- xii. National Defence Portfolio, <https://www.canada.ca/en/department-national-defence/corporate/defence-portfolio.html>
- xiii. *National Defence Act*, Part IV, <https://laws-lois.justice.gc.ca/eng/acts/N-5/>
- xiv. Commission website, <https://www.mpcc-cppm.gc.ca/index-eng.aspx>
- xv. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xvi. Departmental Sustainable Development Strategy, <https://www.mpcc-cppm.gc.ca/corporate-organisation/reports-rapports/departmental-sustainable-development-strategy-strategie-ministerielle-de-developpement-durable-2020-2023-eng.aspx>
- xvii. Gender-based analysis plus, <https://www.mpcc-cppm.gc.ca/corporate-organisation/reports-rapports/departmental-results-report-rapport-resultats-ministeriels/gender-based-analysis-plus-analyse-comparative-entre-les-sexes-plus-2022-2023-eng.aspx>
- xv. Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>