

Veterans Review and Appeal Board

2015–16

Departmental Performance Report

The Honourable Kent Hehr, P.C., M.P.
Minister of Veterans Affairs and Associate Minister of
National Defence

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as represented by the Minister of Veterans Affairs, 2016

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This document is available in alternative formats upon request.

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Chair's Message

I am pleased to present the 2015-16 Departmental Performance Report for the Veterans Review and Appeal Board.

The Board is an administrative tribunal that provides Veterans, members of the Canadian Armed Forces and the RCMP, and their families with an independent appeal process for disability benefits decisions made by Veterans Affairs Canada. Our mission is to ensure that Veterans receive the benefits they are entitled to under law through timely, respectful hearings and fair, plain-language decisions.



Last year, our Board Members conducted hearings across the country where Veterans had the opportunity to appear before impartial decision-makers, tell their stories, and present new evidence in support of their applications. As a result, half of those who came to us received new or increased disability benefits from the Board. This speaks clearly to the value of our independent appeal program, and to the importance of ensuring Veterans are well-served.

In 2015-16, the Board continued its work to provide Veterans with fair redress for disability benefits. Along with the day-to-day work across our organization to provide timely hearings and decisions, we completed a program evaluation and developed a new five-year strategic plan which sets out three priorities for the future:

- Providing Veterans with excellent service;
- Maintaining a high-performing organization; and
- Being open and accountable about our work.

These priorities will help us build on the great progress made last year to improve our operations and decision making. Thanks to a sustained focus on timeliness, we reduced our processing times so that a large majority of Veterans have their cases heard and decided within 10 weeks. To increase transparency, we began publishing all Appeal and most Review decisions online and continued to engage with stakeholders directly and through social media. To support quality hearings and decisions, we renewed our professional development program for Board Members and continued to ask for feedback from applicants to guide improvements.

The Board has undergone transformative change in recent years and is pursuing an aggressive agenda for modernization and results. In this, we are motivated by fairness for Veterans and their families in recognition of their service and sacrifice to Canada.

Thomas Jarmyn
Acting Chair
Veterans Review and Appeal Board

Results Highlights

VRAB – Actual Spending 2015-16

Planned Spending

- \$10,896,563

Total Authorities Available for Use

- \$11,259,420

Actual Spending (authorities used)

- \$11,002,365

Results Highlights

- Held 3,472 hearings for Veterans, CAF and RCMP members, and their families in their official language of choice at 23 locations across Canada.
- Issued 86% of decisions within 6 weeks of hearing date, exceeding the 80% target.
- Received positive feedback from applicants in the Review hearing exit survey, with 91% indicating their hearing was conducted in a fair manner.
- Completed a program evaluation and developed a management response and action plan to improve program delivery.

VRAB – Actual FTEs for 2015-16

- 74 Staff
- 23 Members

Section I: Organizational Overview

Organizational Profile

Appropriate Minister: Kent Hehr

Institutional Head: Thomas Jarmyn

Ministerial Portfolio: Veterans Affairs

Enabling Instrument(s): *Veterans Review and Appeal Board Act*ⁱⁱ; *Veterans Review and Appeal Board Regulations*ⁱⁱⁱ

Year of Incorporation / Commencement: 1995

Other: Applications for review and appeal can be made to the Board under the following legislation:

- *Pension Act*^{iv};
- *Canadian Forces Members and Veterans Re-establishment and Compensation Act – Part 3*^v (New Veterans Charter);
- *War Veterans Allowance Act*^{vi};
- *Royal Canadian Mounted Police Pension Continuation Act*^{vii}; and
- *Royal Canadian Mounted Police Superannuation Act*^{viii}.

The Board also adjudicates applications for compassionate awards made under section 34 of the *Veterans Review and Appeal Board Act*.

Organizational Context

Raison d'être

The Veterans Review and Appeal Board is an independent, administrative tribunal created in 1995. The Board provides an appeal program for service-related disability decisions made by Veterans Affairs Canada. This program gives applicants two levels of redress for disability pension and disability award decisions and the final level of appeal for War Veterans Allowance claims.

The Board's objective is to ensure that Canada's traditional Veterans, Canadian Armed Forces members and Veterans, Royal Canadian Mounted Police applicants, qualified civilians and their families receive the disability pensions, disability awards and other benefits to which they are entitled under the law.

The responsible Minister for the Board is the Minister of Veterans Affairs and Associate Minister of National Defence.

Responsibilities

What does the Board do for ill and injured Veterans?

The Board offers two levels of redress for those who are dissatisfied with disability benefits decisions made by Veterans Affairs Canada (VAC, the Department). It operates at arm's length from VAC to provide an independent appeal process. Learn more [about the Board](#)^{ix}.

Hearings

Hearings are conducted by Board Members, who are independent, impartial adjudicators. Their role is to decide whether the evidence meets the requirements of the legislation to award new or increased levels of disability benefits. They are not bound by previous decisions and will change them to benefit Veterans if there is relevant credible evidence to support the change. Learn more about [Board Members](#)^x.

Review hearings are conducted by panels of two Board Members. Veterans have the opportunity to give oral testimony and bring arguments, new evidence and witnesses in support of their case. Appeal hearings are conducted by panels of three Board Members who did not hear the case at Review. The Appeal hearing provides a further opportunity for applicants, through their representative, to submit new information and make arguments. All hearings are non-adversarial, which means no one argues against the Veteran. Learn more about the [Board's hearings](#)^{xi}.

What kind of cases does the Board hear?

The cases heard by the Board are often complex and challenging. Only a small percentage of Veterans (less than 10%) bring their departmental decisions forward to the Board for an independent review. The top six medical conditions in applications are:

- back conditions
- tinnitus
- knee conditions
- hearing loss
- neck conditions
- post-traumatic stress disorder

Workload and Outcomes

The Board issued approximately 3,400 decisions in 2015-16, of which 74% were Reviews and 26% Appeals. The Board ruled favourably in 52% of Reviews and 39% of Appeals, awarding more than 1,600 applicants new or increased disability benefits. Last year, when we looked at all favourable Review decisions, we found that testimony and/or new medical or other documentary evidence were the basis for 75% of them. In the remaining cases, Members ruled favourably based on the available evidence, changes in policy/law, or errors in the previous decision. Learn more about the Board's [workload statistics](#)^{xii}.

Strategic Outcome(s) and Program Alignment Architecture

Strategic Outcome: An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada

Program: Review and Appeal

Internal Services

Operating Environment and Risk Analysis

Operating Environment and Program Delivery

The Board’s operating environment is directly influenced by the unpredictability of both the nature and volume of applications. Cases can be complex, particularly with respect to linking a disability to service in order to establish entitlement. The two main factors that affect the Board’s capacity to conduct hearings are: (1) the availability of fully-trained Members to hear cases; and (2) the unpredictability of the time required by applicants and representatives to prepare their cases for hearings.

In an effort to provide more timely hearings, the Board:

- worked closely with representative organizations to determine where and how often it should convene hearings; and
- continued to use “split-hearing weeks” which involves a Review panel travelling to two locations in the same week to reduce the wait time for a hearing for Veterans in low-volume locations.

The Government of Canada announced a new Governor in Council (GIC) appointment process in February 2016. During the transition to this new approach, the Board had several Members reappointed for one-year transitional terms but fewer new appointments which increased the workload and travel demands on existing Members. The Board is working closely with the Privy Council Office to develop and implement the new process to support timely GIC appointments.

Communications

The Board continued to make timely, accurate, and clear communications a priority in 2015-16. It continued to engage with senior military leaders about the appeal program, briefing the new Chief of Military Personnel (Lieutenant-General Christine Whitecross) and hosting her as a guest speaker during its annual training session for Board Members and staff. To reach all interested audiences and to continue to modernize its communications program, the Board launched official Twitter accounts in English (@VRAB_Canada) and French (@TACRA_Canada) in October 2015. Behind the scenes, the Board worked to make its current web content more accessible and mobile friendly and continued to look for ways to maintain and develop its online presence within the government’s web renewal initiative.

Accountable Management

In an effort to provide an effective program for applicants and their families, the Board focused on management, transparency and accountability. The Board made significant progress on its commitment to publish more decisions by making all Appeal decisions and most Review decisions available on the [Canadian Legal Information Institute’s \(CanLII\) website](#)^{xiii}. The Board also benefited from feedback obtained from a staffing audit and a program evaluation. It implemented action plans to respond to recommendations in these reports, as well as to address issues identified in the 2014 Public Service Employee Survey, to bring about positive change throughout the organization. As the Board’s main focus is on delivering an effective appeal program for Veterans, allocating the resources and finding the necessary skills to comply with government-wide policies and reporting requirements is an ongoing challenge.

The Board updated its Integrated Business Plan and will use the strategies identified in this plan, as well as a risk management approach, to identify priorities and allocate resources to initiatives that are the most beneficial to Veterans.

Key Risks

Risk	Risk Response Strategy	Link to the Organization’s Program(s)
Fluctuating volume of applications makes it difficult to accurately forecast hearings.	<ul style="list-style-type: none"> • Closely monitor applications. • Develop a flexible hearing calendar in consultation with representative organizations to ensure applicants have options for timely hearings. • Comprehensive monitoring and prioritizing of cases. 	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada.
Availability of the required number of fully trained Members.	<ul style="list-style-type: none"> • Maintain a pool of qualified candidates and communicate membership needs to the Minister. • Update the Members’ training program so it is flexible and can be adapted to meet individual training needs. 	

Organizational Priorities

Name of Priority

Program Delivery

Description

Ensure applicants have an avenue of redress by an independent tribunal for disability benefits and War Veterans Allowance applications.

Priority Type¹

Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program(s)
Provide timely, respectful hearings and fair, plain language decisions to applicants.	September 1995	Ongoing	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada
Issue written decisions within the service standard of six weeks following the hearing.	June 2009	Ongoing	Ongoing	
Progress made toward the priority				
<ul style="list-style-type: none"> Held 3,472 hearings for Veterans, CAF and RCMP members, and their families, in their official language of choice at 23 locations across Canada. This included: 2,500 Review hearings where applicants had the opportunity to appear before decision makers to present testimony and evidence; and close to 900 Appeal hearings where appellants presented new information and arguments through their representatives. Issued 86% of Review and Appeal decisions to applicants within six weeks of their hearings. 				

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

Name of Priority

Improved Program Delivery

Description

Enhance program delivery through innovation and the use of technology to improve the redress process experience for applicants.

Priority Type

Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program(s)
Work with representatives to expand hearing opportunities within the hearing calendar.	September 1995	Ongoing	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada
Implement improvements and efficiencies identified in the Business Process Redesign of the Review and Appeal Process.	April 2012	Ongoing	Ongoing	
Progress Toward the Priority				
<ul style="list-style-type: none"> • Worked with representatives to establish a bi-annual hearing calendar to ensure Veterans receive timely hearings throughout Canada. • The Board continued to utilize “split-hearing weeks” which involves a Review panel travelling to two locations in the same week to provide more timely hearings for Veterans in low-volume locations. • Continued to make improvements to the content and organization of the Statement of Case (evidence package used by all the hearing parties) to better support Members in their hearing preparations. • Continued to maximize the use of technology to provide high quality service and achieve operational efficiency. Developing a paperless hearing process that will reduce paper before and after hearings, resulting in faster decisions for Veterans. • Provided Members with tools to improve access to resources for decision making. • Conducted Review hearing exit surveys for applicants. 				

Name of Priority

Communication

Description

Ensure applicants and all Canadians have information they need on the Board’s mandate, program, and redress process.

Priority Type

Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization’s Program(s)
Work with Veterans’ organizations and stakeholders to identify new opportunities for outreach and information sharing.	April 2006	Ongoing	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada.
Develop new information resources for applicants and continue to publish useful materials and decisions on the website.	April 2006	Ongoing	Ongoing	
Progress Toward the Priority				
<ul style="list-style-type: none"> Continued to build relationships with stakeholders through written updates, regular dialogue and participation in key events (e.g. training for service officers, presentations, conventions, etc.). Continued to highlight new Leading and Persuasive Decisions issued by the Board, as well as judicial review decisions by the Federal Court, on the Board’s website^{xiv}. Revamped the FAQs^{xv} on the Board’s website, adding information about compassionate awards and other useful topics. Made all Appeal and most Review decisions available online on the Canadian Legal Information Institute’s website. Launched official Twitter accounts to engage and share information. Produced an Annual Report^{xvi} to provide comprehensive information about the Board’s work and the year in review of actions taken to improve the appeal program for Veterans. 				

Name of Priority

Accountable Management

Description

Focus on management, transparency and accountability to provide an effective and efficient program for applicants and their families.

Priority Type

Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program(s)
Continue to participate in audits and evaluations to strengthen management practices.	1998	Ongoing	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada.
Allocate resources to priorities and focus on internal processes to ensure efficient program delivery.	April 2012	Ongoing	Ongoing	
Progress Toward the Priority				
<ul style="list-style-type: none"> Completed a program evaluation and developed an action plan to implement improvements to the Board's redress program. Responded to a recommendation in a Public Service Commission staffing audit and implemented improvements to strengthen the Board's hiring practices. Updated the Integrated Business Plan to guide decision making about human resources and cultivate a high performing organization. Engaged staff in focus group discussions to create an action plan on key issues identified in the 2014 Public Service Employee Survey. Implemented GCDOCS – the Government of Canada's new electronic document and records management system – to improve information management practices throughout the organization. 				

For more information on organizational priorities, see the [Minister's mandate letter](#).^{xvii}

Section II: Expenditure Overview

Actual Expenditures

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	Difference (actual minus planned)
10,896,563	10,896,563	11,259,420	11,002,365	105,802

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
108	97	(11)

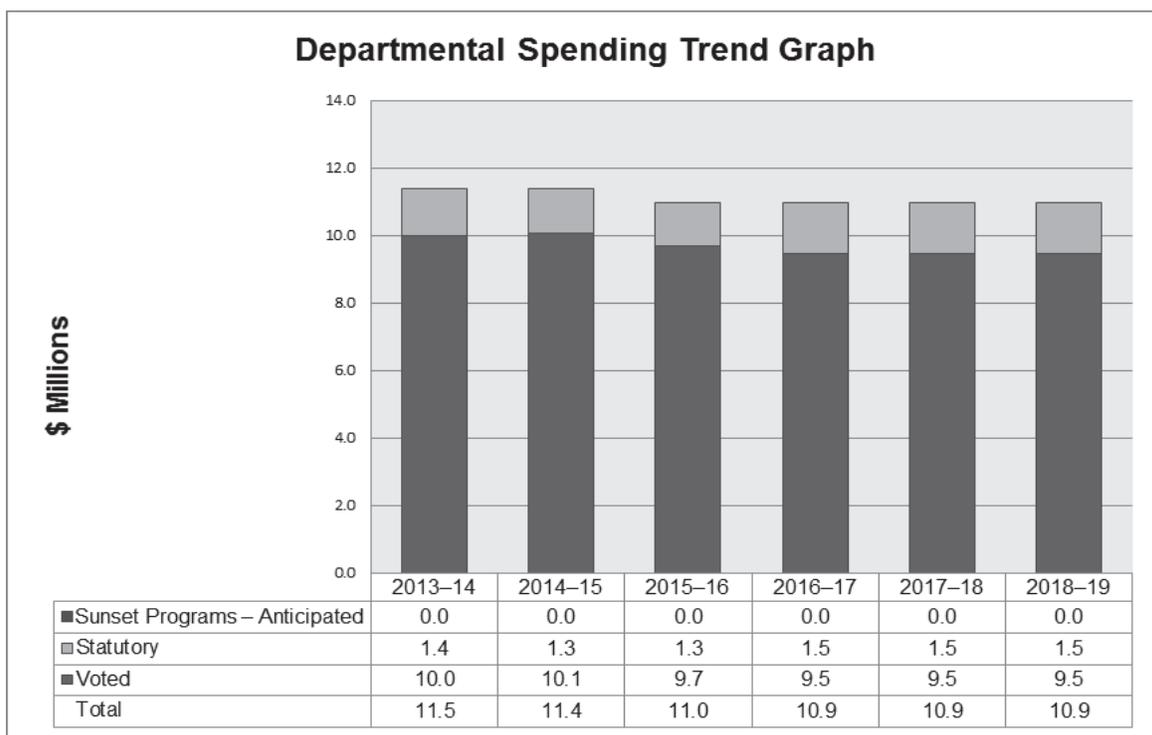
Budgetary Performance Summary

Budgetary Performance Summary for Program(s) and Internal Services (dollars)

Program(s) and Internal Services	2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2014–15 Actual Spending (authorities used)	2013–14 Actual Spending (authorities used)
Strategic Outcome: An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada								
Review and Appeal	10,896,563	10,896,563	10,921,149	10,921,149	11,259,420	11,002,365	11,423,299	11,458,088
Internal Services	Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada. See Section III.							
Total	10,896,563	10,896,563	10,921,149	10,921,149	11,259,420	11,002,365	11,423,299	11,458,088

- The Board's actual spending for 2015-16 was \$11.0 million. This represents a 1.0% variance from the total planned spending of \$10.9 million reported in 2015-16 Report on Plans and Priorities.
- Actual spending was consistent with planned spending due to the stable nature of the Board's program.
- Over the 2016-17 to 2018-19 planning period, the Board's planned spending is expected to remain relatively stable. This will allow the Board to maintain the same high level of service to Veterans.

Departmental Spending Trend²



- In 2015-16, the Board's actual spending remained relatively stable at \$11.0 million due to the nature of the Board's program. This represents a small variance of 3.7% from 2014-15 when total spending was \$11.4 million.
- The majority of the decrease relates to a one-time transition payment in 2014-15 for implementing salary payments in arrears by the Government of Canada. Otherwise, spending was relatively consistent with the previous fiscal year due to the stable nature of the Board's program.

Expenditures by Vote

For information on the Veterans Review and Appeal Board's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2016](#).^{xviii}

² Totals in Departmental Spending Trend Graph may not add due to rounding.

Alignment of Spending With the Whole-of-Government Framework

Alignment of 2015–16 Actual Spending With the Whole-of-Government Framework^{xix} (dollars)

Program	Spending Area	Government of Canada Outcome	2015–16 Actual Spending
Review and Appeal	Economic Affairs	Income Security and Employment for Canadians	11,002,365

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic affairs	10,896,563	11,002,365
Social affairs	---	---
International affairs	---	---
Government affairs	---	---

Financial Statements and Financial Statements Highlights

Financial Statements

Financial Statements Highlights

Condensed Statement of Operations (unaudited) For the Year Ended March 31, 2016 (dollars)

Financial Information	2015–16 Planned Results	2015–16 Actual	2014–15 Actual	Difference (2015–16 actual minus 2015–16 planned)	Difference (2015–16 actual minus 2014–15 actual)
Total expenses	12,298,563	12,367,199	12,541,339	68,636	(174,140)
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	12,298,563	12,367,199	12,541,339	68,636	(174,140)

The expenses of the Board for 2015-16 were relatively consistent in comparison to those in 2014-15. Overall spending from continuing operations decreased by \$174,000 (1.4%) in comparison to 2014-15. This is mainly attributable to a decrease in transportation and communication expenditures.

**Condensed Statement of Financial Position (unaudited)
As at March 31, 2016 (dollars)**

Financial Information	2015–16	2014–15	Difference (2015–16 minus 2014–15)
Total net liabilities	1,732,046	1,534,534	197,512
Total net financial assets	959,976	760,165	199,811
Departmental net debt	772,070	774,369	(2,299)
Total non-financial assets	0	0	0
Departmental net financial position	(772,070)	(774,369)	2,299

Net liabilities increased by approximately \$198,000 in 2016. This is mainly attributable to the increase in accounts payable and accrued liabilities. Net financial assets increased by \$200,000 which is attributable to an increase in the amount due from the Consolidated Revenue Fund to discharge existing liabilities.

Section III: Analysis of Program(s) and Internal Services

Programs

Program Title

Review and Appeal

Description

The Veterans Review and Appeal Board's program delivers the independent Review and Appeal process for disability pension and disability award decisions made by Veterans Affairs Canada. It provides two levels of appeal for Veterans, Canadian Armed Forces members, Royal Canadian Mounted Police applicants, and their families who are dissatisfied with their disability pension and disability award decisions. The Board conducts hearings and issues written decisions. The Board's other key functions include hearing reviews and appeals of special award decisions made by Veterans Affairs Canada relating to attendance allowances, exceptional incapacity allowances and clothing allowances; hearing the final level of appeal for War Veterans Allowance decisions; and adjudicating compassionate award applications.

Program Performance Analysis and Lessons Learned

The Board's priority is to provide applicants with respectful, timely hearings and fair decisions written in plain language. In 2015-16, the Board finalized 2,507 Reviews, 793 Appeals, 87 Reconsiderations, and 2 War Veterans Allowance decisions. The Board focussed on addressing hearing and workload challenges by maximizing the scheduling of Members. Veterans were awarded new or increased benefits in 52% of Reviews and 39% of Appeals based on new evidence, including their oral testimony, arguments by representatives, and the benefit of the doubt provision.

The performance results for decisions within the Board's published service standard of six weeks following the hearing finished the year at 84% for Reviews and 89% for Appeals, both exceeding the 80% target. Recognizing the need for continuous improvement, the Board focussed on identifying opportunities to increase productivity and render timely decisions. The Board enhanced its pre-hearing support to help Members better prepare for hearings.

The Board implemented a number of initiatives to ensure that applicants have the best possible experience with the appeal program. The Board:

- Posted a significant portion of decisions issued throughout the year on the Canadian Legal Information Institute's (CanLII) website to help applicants and all Canadians understand the Board's decision-making.
- Conducted a Program Evaluation to help identify opportunities to improve program delivery, and provide information for future decision making, resourcing, and reporting.
- Focused on strong case management which resulted in improvements in performance against our service commitments.
- Strengthened privacy practices and procedures for the handling and protection of personal information. As a result, there were no material privacy breaches.

- Focused on plain language to ensure Veterans receive timely decisions that are clear and easy to understand.
- Heard and decided 96% of Reviews and Appeals within the Board’s 16-week service commitment.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
10,896,563	10,896,563	11,259,420	11,002,365	105,802

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
108	97	(11)

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Applicants are provided with a fair appeal process	Average score of cases measured against criteria for fair hearings and quality decisions on a 1-to-3 scale.	2	The Board achieved an average score of 2.
	Percentage of decisions issued within the published service standard.	80% of decisions issued within 6 weeks of hearing.	84% of 2,507 Review decisions; 89% of 793 Appeal decisions
	Percentage of Board decisions overturned by the Federal Court.	Less than 2% of Board decisions are overturned by the Federal Court.	The Board met its performance target, with less than 0.2% of its decisions overturned by the Federal Court.

An applicant who has exhausted all redress options with the Board and remains dissatisfied has the right to apply to the Federal Court of Canada for a judicial review of the decision. In 2015-16, the Federal Court/Federal Court of Appeal issued ten rulings: 8 upheld the Board’s decisions while 2 returned cases to the Board to be reheard. In 2015-16, ten applicants requested a judicial review (representing 1.1% of VRAB’s 882 Appeal and Reconsideration decisions that were eligible to be reviewed).

Internal Services

Description

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

VAC provides some of these internal services to the Board under a Memorandum of Understanding (MOU). This service relationship has been in place since the Board was created in 1995 and continues to capitalize on the efficiencies presented by the Portfolio Department providing internal services to a small Portfolio member. The MOU was updated to ensure clarity in roles and responsibilities.

Program Performance Analysis and Lessons Learned

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada.				

Human Resources (FTEs)

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada.		

Section IV: Supplementary Information

Supplementary Information Tables

The supplementary information tables listed in the *2015–16 Report on Plans and Priorities* can be found on the [Veterans Review and Appeal Board’s website](#).^{xx}

- ▶ Departmental Sustainable Development Strategy
- ▶ Internal Audits and Evaluations

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 annually in the [Report of Federal Tax Expenditures](#).^{xxi} This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational Contact Information

Veterans Review and Appeal Board
161 Grafton Street
PO Box 9900
Charlottetown, Prince Edward Island C1A 8V7
Canada

Website: <http://www.vrab-tacra.gc.ca>^{xxii}

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.

Departmental Performance Report (rapport ministériel sur le rendement): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

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.

Government of Canada outcomes (résultats du gouvernement du Canada): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (Structure de la gestion, des ressources et des résultats): A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

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.

planned spending (dépenses prévues): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures 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 RPPs and DPRs.

plans (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.

priorities (priorité): Plans or projects that an organization 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 Strategic Outcome(s).

program (programme): A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d’alignement des programmes): A structured inventory of an organization’s programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (rapport sur les plans et les priorités): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

results (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.

Strategic Outcome (résultat stratégique): A long-term and enduring benefit to Canadians that is linked to the organization’s mandate, vision and core functions.

sunset program (programme temporisé): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration

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.

Whole-of-government framework (cadre pangouvernemental): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

- i Veterans Review and Appeal Board Plans and Reports, <http://www.vrab-tacra.gc.ca/Plans-eng.cfm>
- ii *Veterans Review and Appeal Board Act*, <http://laws-lois.justice.gc.ca/eng/acts/V-1.6/>
- iii *Veterans Review and Appeal Board Regulations*, <http://laws-lois.justice.gc.ca/eng/regulations/SOR-96-67/index.html>
- iv *Pension Act*, <http://laws.justice.gc.ca/eng/acts/P-6/index.html>
- v *Canadian Forces Members and Veterans Re-establishment and Compensation Act – Part 3*, <http://laws.justice.gc.ca/eng/acts/C-16.8/index.html>
- vi *War Veterans Allowance Act*, <http://laws-lois.justice.gc.ca/eng/acts/W-3/index.html>
- vii *Royal Canadian Mounted Police Pension Continuation Act*, <http://laws-lois.justice.gc.ca/eng/acts/R-10.6/index.html>
- viii *Royal Canadian Mounted Police Superannuation Act*, <http://laws-lois.justice.gc.ca/eng/acts/R-11/index.html>
- ix About the Board, <http://www.vrab-tacra.gc.ca/AbouttheBoard-AuSujetduTribunal-eng.cfm>
- x Board Members, <http://www.vrab-tacra.gc.ca/Chair-and-members-President-et-membres-eng.cfm>
- xi Board’s hearings, <http://www.vrab-tacra.gc.ca/Overview-Apercu-eng.cfm>
- xii Workload statistics, <http://www.vrab-tacra.gc.ca/Facts/QuickFacts-faitsenbref-eng.cfm>
- xiii CanLII website, <http://www.canlii.org/en/ca/cavrab/>
- xiv Veterans Review and Appeal Board Decisions, <http://www.vrab-tacra.gc.ca/Decisions/Decisions-eng.cfm>
- xv Frequently Asked Questions, <http://www.vrab-tacra.gc.ca/FrequentlyAskedQuestions-FoireAuxQuestions-eng.cfm>
- xvi Annual Report, <http://www.vrab-tacra.gc.ca/Plans/2014-15-Annual-Report-Rapport-Annuel-eng.cfm>
- xvii Minister’s mandate letter, <http://pm.gc.ca/eng/node/39961>
- xviii Public Accounts of Canada 2016, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- xix Whole-of-Government Framework, <http://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/wgf-ipp-eng.asp>
- xx Plans and Reports, <http://www.vrab-tacra.gc.ca/Plans-eng.cfm>
- xxi Report of Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>
- xxii Veterans Review and Appeal Board, <http://www.vrab-tacra.gc.ca>