

Veterans Review and Appeal Board

2016–17

Departmental Results Report

The Honourable Seamus O'Regan, P.C., M.P.
Minister of Veterans Affairs and Associate Minister
of National Defence

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and Associate Minister of National Defence, 2017

Catalogue No. V96-6E-PDF
ISSN 2561-0317

This document is available on the Veterans Review and Appeal Board
website at <http://www.vrab-tacra.gc.ca>¹

This document is available in alternative formats upon request.

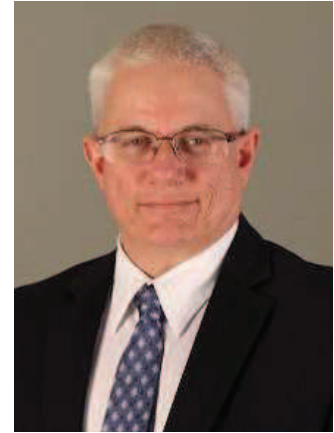
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Chair’s message

I am pleased to present the 2016-17 Departmental Results Report for the Veterans Review and Appeal Board.

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



The value of the Board, as an independent tribunal, is its ability to hear from the Veteran at the hearing and to consider their information with fresh eyes. Most often, the Board is able to award increased benefits based on the Veteran’s testimony and new medical or documentary evidence obtained with the representative’s help.

In 2016-17, in addition to our day-to-day work of hearing Veterans’ cases and issuing decisions, we made progress on a number of important projects. First and foremost, we moved forward with the design and testing phase of our paperless hearings initiative. The goal of this modernization effort is to provide Veterans with faster service by using technology to eliminate hand-offs in our operations and time spent mailing paper documents. We also completed a new five-year strategic plan to guide our work into the future.

Some of the Board’s other key results for Veterans in 2016-17 include:

- A new informational video series and updated brochure for applicants
- The ongoing publication of decisions to support transparency and understanding of decision-making
- Support for the government’s implementation of a new approach to Governor in Council appointments
- Strong performance against standards for timely service
- An enhanced professional development program for Board Members
- Draft rules of practice and procedure for the hearing process
- Ongoing feedback opportunities for applicants

I am very proud of these results because they demonstrate the commitment of our Members and staff to service excellence. Looking ahead, the Board will continue to honour our Veterans and their families by ensuring that they have access to a fair, timely, and modern appeal program.

Thomas Jarmyn
Chair
Veterans Review and Appeal Board

Results at a glance

What funds were used?	Who was involved?
\$10,235,289	19 Board Members 73 Staff

Key Results in 2016-17

- **Hearings and decisions**

The Board continued to provide applicants with timely access to hearings and decisions. The Board held hearings in both official languages in locations across Canada and issued 3,279 decisions for Veterans, CAF and RCMP members, and their families. Over one-third of applicants received new or increased disability benefits.

- **Reducing reliance on paper documents**

The Board made good progress in reducing its reliance on paper documents by incorporating more technology into its processes. For the most part, these changes are invisible to Veterans but will result in a faster hearing process by increasing efficiency and reducing time lost mailing documents between the administration office in Charlottetown and hearing locations across Canada.

- **Publishing decisions**

The Board continued to publish [decisions](#)ⁱⁱ on the Canadian Legal Information Institute (CanLII) website to increase transparency and improve understanding of its decision making. By March 31, 2017, more than 6,000 decisions were available.

For more information on the Board’s plans, priorities and results achieved, see the “Results: what we achieved” section of this report.

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

Raison d'être

The Veterans Review and Appeal Board (Board) is an independent, administrative tribunal created in 1995. The Board provides an appeal program for service-related disability decisions made by the Department of Veterans Affairs. 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.

Mandate and role

The Board's mandate is set out in the [Veterans Review and Appeal Board Act](#)ⁱⁱⁱ. This Act provides the Board with full and exclusive jurisdiction to hear, determine and deal with all applications for review and appeal made under the [Pension Act](#)^{iv}, [Canadian Forces Members and Veterans Re-establishment and Compensation Act - Part 3](#)^v, the [War Veterans Allowance Act](#)^{vi} and other Acts of Parliament. The Board also adjudicates duty-related pension applications under the authority of the [Royal Canadian Mounted Police Pension Continuation Act](#)^{vii} and the [Royal Canadian Mounted Police Superannuation Act](#)^{viii}.

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 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 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:

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

Workload and Outcomes

The Board issued approximately 3,300 decisions in 2016-17, of which two-thirds were Reviews and one-third were Appeals. In 2016-17, the Board ruled favourably in 42% of Reviews and 26% of Appeals awarding almost 1,200 applicants new or increased disability benefits. These favourability rates are due, in part, to the Board’s ability to give applications a fresh review, receive new evidence and hear testimony from the Veteran and witnesses. Learn more about the Board’s [workload statistics](#)^{xiii}.

For more general information about the Board, see the “Supplementary information” section of this report.

Operating context and key risks

Operating context

The Board relies on its Members and staff to provide Veterans and their families with a fair and timely appeal process. As a small tribunal, it faces unique challenges in workforce management and makes ongoing efforts to maintain knowledgeable and skilled Members and staff to deliver its program.

Board Members are appointed by the Governor-in-Council (GIC) from a pre-qualified pool of Canadians. As the membership is dynamic, it is both a challenge and a priority for the Board to maintain a balance of experienced and new Members for expertise and knowledge transfer.

While the Board has the internal staff resources in place to deal with its workload, its capability to effectively deliver on its mandate hinges upon an adequate complement of Members appointed through the GIC selection process.

In February 2016, the Government of Canada announced a new process for GIC appointments. During the transition to this new approach, several Members were reappointed for short transitional terms or had terms expire. This increased the workload and travel demands on the remaining Members. Over the past fiscal year, the Board has worked closely with the Privy Council Office to implement the new process to achieve timely GIC appointments.

Key risks

Key risks

Risks	Mitigating strategy and effectiveness	Link to the department's Programs	Link to mandate letter commitments or to government-wide and departmental priorities
<p>Service Delivery and Program There is a risk that the Board will not be able to meet the demands for timely and transparent service delivery. (existing risk)</p>	<p>Mitigation:</p> <ul style="list-style-type: none"> Communicated in a timely manner with the Minister on the Board's appointment needs. Closely monitored the volume and types of applications. Developed an adaptable hearing calendar in consultation with representative organizations to ensure applicants have options for timely hearings. 	<p>Review and Appeal</p>	<p>Organizational Priority: Service Delivery</p>

	<ul style="list-style-type: none"> • Monitored and prioritized cases in a comprehensive manner. • Focused training to deal with emerging and complex medical conditions and causations. <p>Effectiveness: The Board's efforts to manage its workload have been effective in reducing the risk. As the Board is not responsible for making appointments, it had no control over the timing.</p>		
<p>Human Resources There is a risk that frequent changes in the membership may affect the Board's ability to sustain a workforce with the necessary skills and competencies. (existing risk)</p>	<p>Mitigation:</p> <ul style="list-style-type: none"> • Communicated in a timely manner with the Minister on the Board's appointment needs. • Promoted the Member selection process through the website and targeted outreach to generate interest and increase applications. • Strengthened professional development for Members at the beginning and throughout their terms. <p>Effectiveness: The Board's efforts to manage its workload have been effective in reducing the risk. As the Board is not responsible for making appointments, it had no control over the timing.</p>	<p>Review and Appeal</p>	<p>Organizational Priority: Service Delivery</p>

The Board's operating environment is directly influenced by the unpredictability of the complexity and volume of applications. Cases can be complex, especially when it comes to establishing the relationship between the disability and service for entitlement. The main factors affecting the Board's capacity to conduct hearings are the availability of fully-trained Members and 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 the most responsive hearing frequency and locations; and
- used flexible hearing weeks where a Review panel travels to two locations in the same week for Veterans in low volume locations.

Results: what we achieved

Programs

Program name

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 the Department of Veterans Affairs. 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 the Department of Veterans Affairs 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.

Results

Going into 2016-17, the Board was guided in its work by a strategic plan with four organizational priorities that linked to its strategic outcome to provide an independent and fair appeal process for disability pension, award, and allowance decisions made by Veterans Affairs Canada.

During the year, it developed a new Strategic Plan for 2016-2021 with the following three priorities:

1. Providing Veterans with excellent service;
2. Maintaining a high-performing organization; and
3. Being open and accountable about its work.

The following shows the Board's progress against the four priorities that were in place starting the year and outlined in the 2016-17 Report on Plans and Priorities.

Priority #1 Program Delivery

- In 2016-17, the Board heard and decided approximately 3,300 cases. This included close to 2,400 Review hearings where applicants had the opportunity to appear before decision makers to present testimony and evidence; and 900 Appeal hearings where appellants presented new information and arguments through their representatives.
- The Board issued 87% of decisions within 6 weeks of the hearing date, exceeding the 80% target.

Priority #2 **Improved Program Delivery**

- The Board made good progress on reducing its reliance on paper in the hearing process. Moving less paper will make the Board’s processes more efficient, and faster. In the past year, the Board:
 - tested and implemented new equipment;
 - piloted paperless hearings in several locations;
 - developed and implemented tools and processes for the use of digital documents;
 - worked with stakeholders to develop methods of sharing evidence electronically; and
 - developed electronic schedules which will be shared automatically and securely with staff, Members and representatives.
- The Board continued to enhance the training and ongoing professional development program for Board Members. It conducted a comprehensive review of the training content and approach for new Members and developed a comprehensive legal training e-manual.
- The Board continued to gather feedback from applicants about their Review hearing experience to identify improvement opportunities. The results show that the vast majority of applicants had a good experience at their hearing. Of particular importance: 95% of respondents said that Board Members treated them with respect; 92% said Board Members listened to what they had to say; and 89% said their hearing was conducted in a fair manner.

Priority #3 **Communication**

- The Board continued to build relationships with stakeholders through written updates, regular dialogue and participation in key events (e.g. presentations, conventions, etc.).
- The Board updated its applicant brochure and developed a series of short informational videos to explain how the appeal process works. These videos are on the Board’s website and will be used in its outreach activities.
- The Board published the Review hearing calendar on its website to increase transparency and foster a greater understanding of the appeal program. This makes it easier for interested individuals to know when hearings are taking place in their areas, and to attend these hearings.
- By March 31, 2017, the Board published more than 6,000 decisions on the Canadian Legal Information Institute (CanLII) website. This allows Veterans to see how the Board applies the law in cases similar to their own, and informs Canadians about the Board’s decision-making.

Priority #4 **Accountable Management**

- The Board worked with the Privy Council Office on the new selection process for Board Members. The new approach will further support an open, transparent and merit-based process to identify highly qualified candidates for Member positions.
- The Board worked with Justice Canada to draft rules of practice and procedure. The rules, to be introduced in 2018, will provide applicants with helpful information about the appeal process.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2016–17 Actual results	2015–16 Actual results	2014–15 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	31 March 2017	2	2	2
	Percentage of decisions issued within the published service standard	80%	31 March 2017	87% of 2,219 Review decisions; 88% of 937 Appeal decisions	84% of 2,507 Review decisions; 89% of 793 Appeal decisions	79% of 2,729 Review decisions; 84% of 1,039 Appeal decisions
	Percentage of Board decisions overturned by the Federal Court	Less than 2% of Board decisions are overturned by the Federal Court	31 March 2017	Less than 0.2% of decisions were overturned by the Federal Court	Less than 0.2% of decisions were overturned by the Federal Court	Less than 0.2% of decisions were overturned by the Federal Court

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 Difference (actual minus planned)
10,921,149	10,921,149	11,091,397	10,235,289	(685,860)

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
102	92	(10)

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: 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.

Veterans Affairs Canada provides some 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 Board continued to work within the MOU for Internal Services developed with Veterans Affairs Canada.

Results

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 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.				

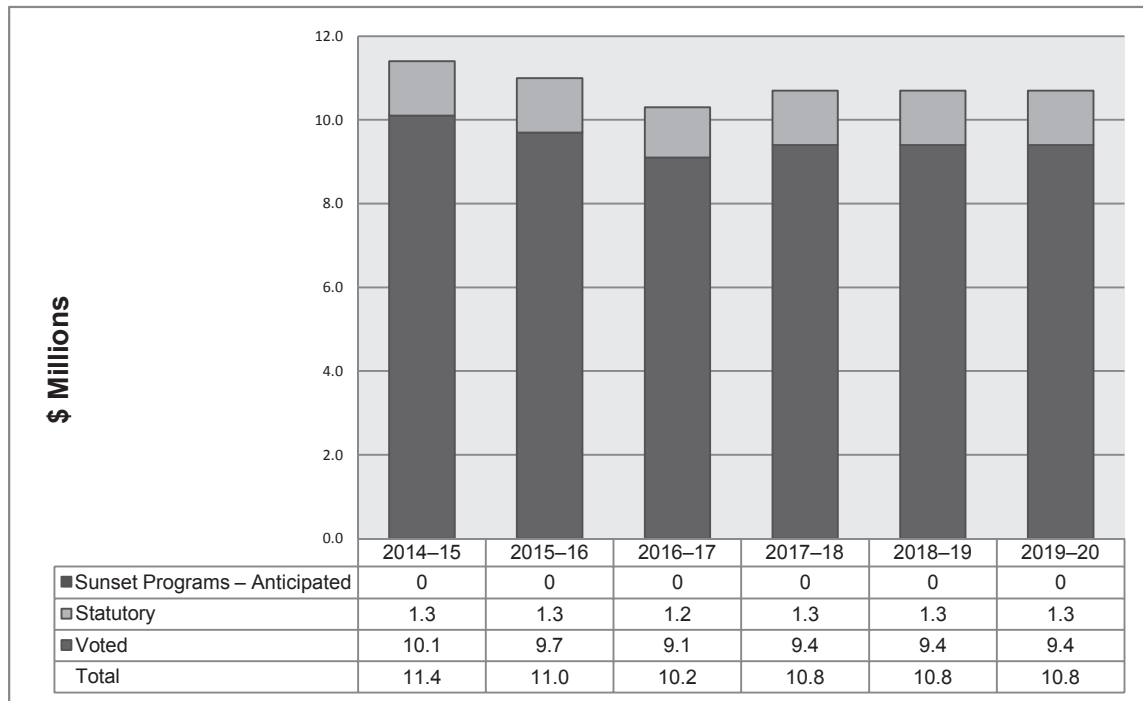
Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 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.		

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph¹



Budgetary performance summary for Programs and Internal Services (dollars)

Programs and Internal Services	2016–17 Main Estimates	2016–17 Planned spending	2017–18 Planned spending	2018–19 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2015–16 Actual spending (authorities used)	2014–15 Actual spending (authorities used)
Review and Appeal	10,921,149	10,921,149	10,790,952	10,790,952	11,091,397	10,235,289	11,002,365	11,423,299
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.							
Total	10,921,149	10,921,149	10,790,952	10,790,952	11,091,397	10,235,289	11,002,365	11,423,299

- The Board's actual spending for 2016-17 was \$10.2 million. This represents a 6.3% variance from the total planned spending of \$10.9 million reported in the 2016-17 Report on Plans and Priorities.
- Actual spending was consistent with planned spending due to the stable nature of the Board's operations.

¹ Totals in Departmental Spending Trend Graph may not add due to rounding.

- The variance relates primarily to salary and employee benefit expenses, which were less than planned due to fewer Members appointments and the cost of employee benefits.
- Over the 2017-18 to 2019-20 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.

Actual human resources

Human resources summary for Programs and Internal Services
(full-time equivalents)

Programs and Internal Services	2014–15 Actual	2015–16 Actual	2016–17 Planned	2016–17 Actual	2017–18 Planned	2018–19 Planned
Review and Appeal	95	97	102	92	101	101
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.					
Total	95	97	102	92	101	101

The variance between planned full-time equivalents and actual full-time equivalents relates to the number of Member appointments, which was less than planned.

Expenditures by vote

For information on the Veterans Review and Appeal Board's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2017](#).^{xiii}

Alignment of spending with the whole-of-government framework

Alignment of 2016–17 actual spending with the [whole-of-government framework](#)^{xiv} (dollars)

Program	Spending area	Government of Canada activity	2016–17 Actual spending
Review and Appeal	Economic Affairs	Income Security and Employment for Canadians	10,235,289

Total spending by spending area (dollars)

Spending area	Total planned spending	Total actual spending
Economic affairs	10,921,149	10,235,289
Social affairs	0	0
International affairs	0	0
Government affairs	0	0

Financial statements and financial statements highlights

Financial statements

The Veterans Review and Appeal Board's financial statements [unaudited] for the year ended March 31, 2017, are available on the [Board's website](#)^{xv}.

Financial statements highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2017 (dollars)

Financial information	2016–17 Planned results	2016–17 Actual	2015–16 Actual	Difference (2016–17 actual minus 2016–17 planned)	Difference (2016–17 actual minus 2015–16 actual)
Total expenses	12,369,149	11,267,084	12,367,199	(1,102,065)	(1,100,115)
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	12,369,149	11,267,084	12,367,199	(1,102,065)	(1,100,115)

The Board's operating expenses for 2016-17 were somewhat less in comparison to those of 2015-16. Overall spending from continuing operations decreased by \$1.1 million (8.9%) in comparison to 2015-16. This is mainly attributable to a decrease in salary expenditures.

Condensed Statement of Financial Position (unaudited) as at March 31, 2017
(dollars)

Financial Information	2016–17	2015–16	Difference (2016–17 minus 2015–16)
Total net liabilities	1,310,953	1,732,046	(421,093)
Total net financial assets	822,007	959,976	(137,969)
Departmental net debt	488,946	772,070	(283,124)
Total non-financial assets	0	0	0
Departmental net financial position	(488,946)	(772,070)	283,124

Net liabilities decreased by approximately \$421,000 in 2017. This is mainly attributable to the decrease in accounts payable and accrued liabilities. Net financial assets decreased by \$138,000 which is attributable to a decrease in the amount due from the Consolidated Revenue Fund to discharge existing liabilities.

Supplementary information

Corporate information

Organizational profile

Appropriate minister: The Honourable Seamus O’Regan, P.C., M.P

Institutional head: Thomas Jarmyn

Ministerial portfolio: Veterans Affairs

Enabling instrument(s): [Veterans Review and Appeal Board Act^{xvi}](#); [Veterans Review and Appeal Board Regulations^{xvii}](#)

Year of incorporation / commencement: 1995

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

- [Pension Act^{xviii}](#);
- [Canadian Forces Members and Veterans Re-establishment and Compensation Act – Part 3^{xix}](#) (New Veterans Charter);
- [War Veterans Allowance Act^{xx}](#);
- [Royal Canadian Mounted Police Pension Continuation Act^{xxi}](#); and
- [Royal Canadian Mounted Police Superannuation Act^{xxii}](#).

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

Reporting framework

The Veterans Review and Appeal Board’s Strategic Outcome and Program Alignment Architecture of record for 2016–17 are shown below.

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

Supplementary information tables

The following supplementary information tables are available on the [Veterans Review and Appeal Board’s website^{xxiii}](#):

- ▶ Departmental Sustainable Development Strategy

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](#).^{xxiv} 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>^{xxv}

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)

Provides information on the plans and expected performance of appropriated departments over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Result (résultat ministériel)

A Departmental Result represents the change or changes that the 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)

Consists of the department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Results Report (Rapport sur les résultats ministériels)

Provides information on the actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

Evaluation (évaluation)

In the Government of Canada, the systematic and neutral collection and analysis of evidence to judge merit, worth or value. Evaluation informs decision making, improvements, innovation and accountability. Evaluations typically focus on programs, policies and priorities and examine questions related to relevance, effectiveness and efficiency. Depending on user needs, however, evaluations can also examine other units,

themes and issues, including alternatives to existing interventions. Evaluations generally employ social science research methods.

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-wide priorities (priorités pangouvernementales)

For the purpose of the 2016–17 Departmental Results Report, government-wide priorities refers to those high-level themes outlining the government’s agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiatives (initiative horizontale)

An initiative where two or more federal organizations, through an approved funding agreement, work toward achieving clearly defined shared outcomes, and which has been designated (for example, by Cabinet or a central agency) as a horizontal initiative for managing and reporting purposes.

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 Departmental Plans and Departmental Results Reports, 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 Departmental Plans and Departmental Results Reports.

plans (plans)

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.

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.

Endnotes

- i. Veterans Review and Appeal Board Plans and Reports, <http://www.vrab-tacra.gc.ca/Plans-eng.cfm>
- ii. Canadian Legal Information Institute, <https://www.canlii.org/en/ca/cavrab/>
- iii. Veterans Review and Appeal Board Act, <http://laws-lois.justice.gc.ca/eng/acts/V-1.6/page-1.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. Public Accounts of Canada 2017, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- xiv. Whole-of-government framework, [https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#tag-nav/~\(current_branch~'GOCO~sort_key~'name~sort_direction~'asc~open_nodes~\(~'tag_SA0001~'tag_SA9999~'tag_SA0002~'tag_SA0003~'tag_SA0004~'tag_SA0005\)\)](https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#tag-nav/~(current_branch~'GOCO~sort_key~'name~sort_direction~'asc~open_nodes~(~'tag_SA0001~'tag_SA9999~'tag_SA0002~'tag_SA0003~'tag_SA0004~'tag_SA0005)))
- xv. Board's website, <http://www.vrab-tacra.gc.ca/Plans-eng.cfm>
- xvi. Veterans Review and Appeal Board Act, <http://laws-lois.justice.gc.ca/eng/acts/V-1.6/page-1.html>
- xvii. Veterans Review and Appeal Board Regulations, <http://laws-lois.justice.gc.ca/eng/regulations/SOR-96-67/index.html>
- xviii. Pension Act, <http://laws.justice.gc.ca/eng/acts/P-6/index.html>
- xix. Canadian Forces Members and Veterans Re-establishment and Compensation Act – Part 3, <http://laws.justice.gc.ca/eng/acts/C-16.8/index.html>
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- xxiii. Plans and Reports, <http://www.vrab-tacra.gc.ca/Plans-eng.cfm>
- xxiv. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>
- xxv. Veterans Review and Appeal Board website, <http://www.vrab-tacra.gc.ca/>