

# Veterans Review and Appeal Board

2013–14

## **Departmental Performance Report**

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The Honourable Julian Fantino, P.C., M.P.  
Minister of Veterans Affairs

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as represented by the Minister of Veterans Affairs, 2014

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

This document is available in alternative formats upon request.

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## Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment Architecture of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes have been made to DPRs for 2013–14 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization’s Program Alignment Architecture.

In addition, the DPR’s format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization’s website. Finally, definitions of terminology are now provided in an appendix.

## Chair's Message

I am pleased to report against the plans and priorities of the Veterans Review and Appeal Board for 2013-14.

The Veterans Review and Appeal Board provides an independent avenue of redress to Veterans, Canadian Armed Forces (CAF) and Royal Canadian Mounted Police (RCMP) personnel, and their families, who are dissatisfied with disability benefits decisions made by Veterans Affairs Canada. Every week, in locations across Canada, Board Members conduct hearings where they listen to Veterans' testimony and carefully review their cases. These hearings give individuals a new opportunity to establish that they suffer from a disability, and that the disability is linked to their service.



This Departmental Performance Report outlines the Board's progress towards its strategic priorities, which are to hear cases, improve the process, communicate more, and ensure accountable management. We have been guided by these priorities over the last number of years and continue to make good progress.

In 2013-14, the Board held slightly more hearings than in the previous year, thanks to efficient scheduling practices and the use of videoconferencing as a timely option. We provided Board Members with new training opportunities, and continued to improve our decision writing so that applicants receive clear reasons in plain language. We developed our communications program to communicate about our mandate more clearly and more often, and asked for feedback from applicants to guide improvements. We strengthened our privacy practices, and received validation of our efforts through the positive results of a privacy audit.

The Board also continued to provide Veterans, CAF and RCMP members, and their families with well-reasoned decisions based on evidence and according to legislation. In 2013-14, almost 2,100 applicants received new or increased disability benefits for their service-related disabilities.

We know that our work is important and impacts the lives of Canadians. That is why our staff and Members are focussed on providing applicants with timely, respectful hearings and fair, plain-language decisions. They deserve nothing less for their service to Canada.

John D. Larlee  
Chair, Veterans Review and Appeal Board





## Section I: Organizational Expenditure Overview

### Organizational Profile

**Appropriate Minister:** Julian Fantino

**Institutional Head:** John D. Larlee

**Ministerial Portfolio:** Veterans Affairs

**Enabling Instruments:** [\*Veterans Review and Appeal Board Act\*<sup>ii</sup>](#); [\*Veterans Review and Appeal Board Regulations\*<sup>iii</sup>](#)

**Year of Incorporation / Commencement:** 1995

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

- [\*Pension Act\*<sup>iv</sup>](#);
- [\*Canadian Forces Members and Veterans Re-establishment and Compensation Act – Part 3\*<sup>v</sup>](#) (New Veterans Charter);
- [\*War Veterans Allowance Act\*<sup>vi</sup>](#);
- [\*Royal Canadian Mounted Police Pension Continuation Act\*<sup>vii</sup>](#); and
- [\*Royal Canadian Mounted Police Superannuation Act\*<sup>viii</sup>](#).

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 (the Board) is an independent, quasi-judicial 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 Minister of Veterans Affairs is responsible for this organization.

## 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](#)<sup>ix</sup>.

### 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](#)<sup>x</sup>.

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](#)<sup>xi</sup>.

### What kind of cases does the Board hear?

Decisions appealed to the Board are frequently complex and challenging. Many applicants are satisfied with their departmental decisions and only about 10% come to the Board for an independent review. The top six medical conditions in applications are:

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

### Workload and Outcomes

The Board issued approximately 4,500 decisions in 2013-14, of which 71% were reviews and 29% were appeals. The Board ruled favourably in approximately 47% of reviews and 43% of appeals awarding almost 2,100 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](#)<sup>xii</sup>.

## Strategic Outcome 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

## Organizational Priorities

### Organizational Priorities

Priority	Type <sup>1</sup>	Strategic Outcome
Program Delivery	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada
<b>Summary of Progress</b>		
<p>What progress has been made toward this priority?</p> <ul style="list-style-type: none"> <li>• Provided over 3,200 applicants across Canada with the opportunity to appear at their review hearings to present testimony and evidence. Close to 1,200 appellants presented new information and arguments, through their representatives, at their appeal hearings.</li> <li>• Issued 84% of review decisions and 85% of appeal decisions to applicants within six weeks of their hearings.</li> <li>• Promoted the use of videoconference technology at the review level to offer applicants more options for timely hearings.</li> </ul>		

Priority	Type	Strategic Outcome
Improved Program Delivery	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada
<b>Summary of Progress</b>		
<p>What progress has been made toward this priority?</p> <ul style="list-style-type: none"> <li>• Implemented improvements and efficiencies identified in the Business Process Redesign of the Review and Appeal Hearing Process. Refined processes and initiated rigorous file management for adjourned cases and Federal Court Rehear Orders to ensure timely completion of decisions.</li> <li>• Strengthened data collection to gain greater insight on decision outcomes.</li> <li>• Continued to focus on decision-writing improvements to ensure that Veterans receive clear reasons in plain language.</li> </ul>		

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 RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

Priority	Type	Strategic Outcome
Communication	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada
Summary of Progress		
<p>What progress has been made toward this priority?</p> <ul style="list-style-type: none"> <li>• Collaborated with the Canadian Armed Forces (CAF) and the Royal Canadian Mounted Police (RCMP) to share information about the appeal process and to promote understanding of military and policing cultures and operations at the Board.</li> <li>• Developed communications tools, including an information poster and exhibit banners, and continued to publish useful materials, such as annotated legislation and decisions, on the website.</li> <li>• Gathered feedback from review applicants to ensure the best possible hearing experience.</li> <li>• Released new Vision, Mission and Values statements, and updated corporate materials, to better reflect the Board’s commitment to Veterans, CAF and RCMP members, and their families.</li> </ul>		

Priority	Type	Strategic Outcome
Accountable Management	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada
Summary of Progress		
<p>What progress has been made toward this priority?</p> <ul style="list-style-type: none"> <li>• Continued to strengthen privacy practices and received validation through the positive results of the <a href="#"><i>Horizontal Internal Audit of the Protection of Personal Information in Small Departments</i></a><sup>xiii</sup> conducted by the Office of the Comptroller General (OCG).</li> <li>• Allocated resources to priorities and continued to integrate risk management practices throughout the Board.</li> </ul>		

## Risk Analysis

### Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Fluctuating volume of applications and evolving nature of medical conditions	<ul style="list-style-type: none"> <li>• Refined the annual hearing calendar in consultation with representative organizations to ensure applicants have options for timely hearings.</li> <li>• Ongoing training for Members on medical conditions and causations.</li> </ul>	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada
Availability of Members who are fully-trained and ready to hear cases	<ul style="list-style-type: none"> <li>• Promoted the member selection process through the website and targeted outreach to generate interest and increase applications.</li> <li>• Strengthened the professional development program for Members.</li> <li>• Prioritized cases to be scheduled for hearings.</li> </ul>	
Limited capacity to respond to increasing corporate commitments	<ul style="list-style-type: none"> <li>• Implemented action plans to respond to external recommendations.</li> <li>• Assigned resources to corporate priorities.</li> </ul>	

**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 tend to 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 the availability of fully-trained Members to hear cases; and the unpredictability of the time required by applicants and representatives to prepare their cases for hearings. To permit timely hearings, the Board offered additional videoconference review hearing options and worked with representatives to refine the annual hearing calendar. There continues to be increasing expectations for faster and simpler appeal processes, more information sharing and greater access to the Board's decisions.

**Communication** The Board's communications continue to highlight the immediate and ongoing positive actions it has taken to address feedback and recommendations from the Veterans Ombudsman, parliamentarians and stakeholders. It remains very important for the Board to demonstrate and communicate its commitment to providing Veterans, CAF and RCMP members, and their families, with timely, respectful hearings and fair, plain-language decisions. To improve understanding of its decision-making, the Board focussed on providing applicants

with helpful information about the hearing process and on disseminating accurate information to stakeholders and Canadians about its work. It also began planning for the production of its first [Annual Report](#)<sup>xiv</sup>, a resource to complement its corporate reports by providing additional context and information on the Board's work.

**Accountable Management** Expectations to meet the recommendations from the Veterans Ombudsman and the Standing Committee on Veterans Affairs within the Board's existing resources created new challenges – specifically with respect to human resources. The Board conducted business and strategic planning to allocate human and financial resources to priorities and updated its Integrated Business and Human Resources Plan. The Board continued to integrate risk management into planning and workload prioritization.

## Actual Expenditures

### Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	Difference (actual minus planned)
11,556,729	11,744,729	12,128,575	11,458,088	286,641

### Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
113	104	9

### Budgetary Performance Summary for Strategic Outcome and Program (dollars)

Strategic Outcome, Program and Internal Services	2013–14 Main Estimates	2013–14 Planned Spending	2014–15 Planned Spending	2015–16 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)	2011–12 Actual Spending (authorities used)
Strategic Outcome: An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada								
<b>Review and Appeal</b>	11,556,729	11,744,729	10,887,938	10,887,938	12,128,575	11,458,088	11,963,471	12,746,298
<b>Internal Services</b>	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 II.							
<b>Total</b>	11,556,729	11,744,729	10,887,938	10,887,938	12,128,575	11,458,088	11,963,471	12,746,298

In 2013-14, the Board's actual spending was 2.4% lower than the planned spending for the year. This decrease was due to contingency planning for appointments and relocations which did not occur, reductions in travel to hearings and organizational streamlining. All other spending within

2013-14 was consistent with previous fiscal years due to the stable nature of the Board's operations.

During the 2014-15 to 2015-16 planning period, the Board's planned spending is expected to decrease by approximately \$850,000 when compared to 2013-14. The majority of this decrease can be attributed to *Economic Action Plan 2013 Act, No.2* and statutory budget items (employee benefit plans). With efficiencies in its operations, the Board will maintain the same level of service to Veterans.

## Alignment of Spending With the Whole-of-Government Framework

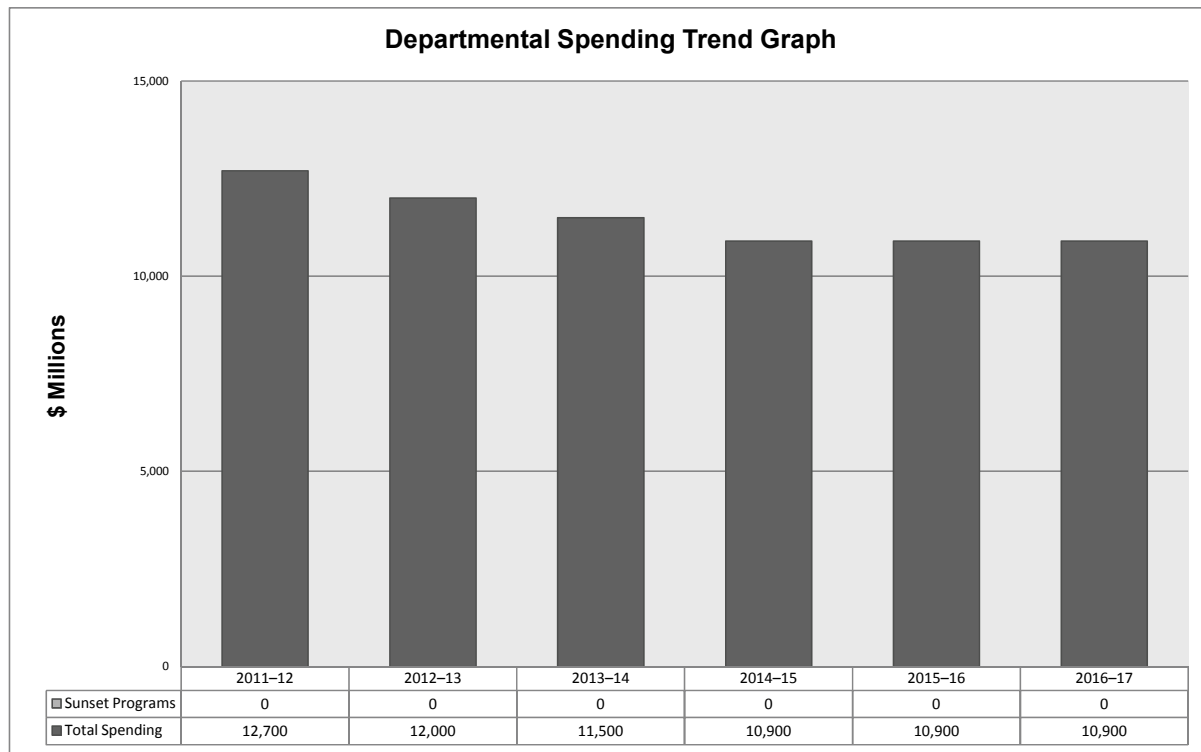
Alignment of 2013–14 Actual Spending With the [Whole-of-Government Framework](#)<sup>xv</sup> (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2013–14 Actual Spending
An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada	Review and appeal	Economic Affairs	Income Security and Employment for Canadians	11,458,088

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic Affairs	11,744,729	11,458,088
Social Affairs	---	---
International Affairs	---	---
Government Affairs	---	---

## Departmental Spending Trend



In 2013-14 total actual spending for the Board decreased by 4% compared to 2012-13. This decrease was due to contingency planning for appointments and relocations which did not occur, reductions in travel for hearings and organizational streamlining. All other spending within 2013-14 was consistent with previous fiscal years due to the stable nature of the Board’s operations.

Planned spending decreased between 2013-14 and 2014-15 due to *Economic Action Plan 2013 Act, No.2* and statutory budget items (employee benefit plans) and will remain stable for 2015-16 and 2016-17.

Spending increased in 2011-12 due to the payout of severance and termination benefits related to the revision of specific collective agreements.

### Estimates by Vote

For information on Veterans Review and Appeal Board’s organizational Votes and statutory expenditures, consult the [Public Accounts of Canada 2014](#)<sup>xvi</sup> on the Public Works and Government Services Canada website.



## Section II: Analysis of Program by Strategic Outcome

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

### Performance Measurement

Performance Indicator	Target	Actual Results
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 0.3% 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 for a judicial review of a VRAB decision. In 2013-14, the Federal Court issued eleven rulings: eight upheld the decision of the Board while three were returned to be reheard. In 2013-14, six applicants requested a judicial review by the Federal Court (representing 0.5% of VRAB's 1,301 appeal and reconsideration decisions that were eligible to be reviewed).

### Program: 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.

#### Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
11,556,729	11,744,729	12,128,575	11,458,088	286,641

## Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
113	104	9

## Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Applicants are provided with a fair appeal process	Percentage of cases that meet criteria for fair proceedings and quality decisions.	Target is “Meet Expectations” on a scale currently being developed.	Scale was developed and validated.
	Percentage of decisions issued within the published service standard.	80%	84% of 3,213 review decisions met the target; 85% of 1,159 appeal decisions met the target

**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 2013-14, the Board finalized 3,213 reviews, 1,159 appeals, 142 reconsiderations, and 11 War Veterans Allowance decisions. The Board focussed on addressing hearing and workload challenges by maximizing the scheduling of Members, and achieved an average processing time for applications (from registration to decision) of 172 days at review and 107 days at appeal. The Board issued 84% of review decisions and 85% of appeal decisions within its service standard of six weeks from the date of the hearings. Veterans were awarded new or increased benefits in 47% of review and 43% of appeal decisions based on new evidence, their oral testimony, arguments by representatives, and the benefit of the doubt provision.

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

- Continued to focus on decision writing improvements to ensure that Veterans received clear reasons in plain language.
- Asked applicants for feedback about their review hearing experience to guide improvements.
- Reviewed its processes to identify improvements for applicants, staff and the performance of the organization as a whole.
- Posted decision-making resources on its website for increased transparency.
- Collaborated with the CAF and the RCMP to share information about the appeal process and to promote understanding of military and policing cultures and operations at the Board.

- Focussed communications efforts on presenting clear, helpful and accurate information, to demonstrate improvements and to build confidence in the appeal process.

## 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. These groups 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; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

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 is under review to ensure clarity in roles and responsibilities and to preserve the Board’s independence. These services are provided without charge to the Board’s appropriations, with the exception of telecommunications, information technology hardware and certain program evaluation services.

### Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 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)

2013–14 Planned	2013–14 Actual	2013–14 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.		

### Performance Analysis and Lessons Learned

The Board worked within the MOU for Internal Services developed with Veterans Affairs Canada.



## Section III: Supplementary Information

### Financial Statements Highlights

Veterans Review and Appeal Board Condensed Statement of Operations and Departmental Net Financial Position (unaudited) For the Year Ended March 31, 2014 (dollars)					
	2013–14 Planned Results	2013–14 Actual	2012–13 Actual	Difference (2013–14 actual minus 2013–14 planned)	Difference (2013–14 actual minus 2012–13 actual)
Total expenses	13,221,025	12,101,140	13,586,162	(1,119,885)	(1,485,022)
Total revenues	---	---	---	---	---
Net cost of operations before government funding and transfers	13,221,025	12,101,140	13,586,162	(1,119,885)	(1,485,022)
Departmental net financial position	(1,413,287)	(675,858)	(1,423,506)	737,429	747,648

The expenses of the Board for 2013-14 were relatively consistent in comparison to those in 2012-13. Overall spending from continuing operations decreased by \$1,485,022 (11%) in comparison to spending in 2012-13. This decrease was due to contingency planning for appointments and relocations which did not occur, reductions in travel to hearings and organizational streamlining.

Veterans Review and Appeal Board Condensed Statement of Financial Position (unaudited) As at March 31, 2014 (dollars)			
	2013–14	2012–13	Difference (2013–14 minus 2012–13)
Total net liabilities	1,141,774	1,754,697	(612,923)
Total net financial assets	465,916	325,651	140,265
Departmental net debt	675,858	1,429,046	(753,188)
Total non-financial assets	0	5,541	(5,541)
Departmental net financial position	(675,858)	(1,423,506)	747,647

The net liabilities decrease in 2013-14 is mainly attributable to the decrease in employee vacation and severance liability. The decrease in non-financial assets is primarily a result of amortization.

## Financial Statements

The Board's financial statements are available on the [Veterans Review and Appeal Board's website](#)<sup>xvii</sup>.

## Supplementary Information Tables

The supplementary information tables listed in the *2013–14 Departmental Performance Report* can be found on the [Veterans Review and Appeal Board's website](#)<sup>xviii</sup>.

- ▶ Departmental Sustainable Development Strategy
- ▶ Response to Parliamentary Committees and External Audits

## Tax Expenditures and Evaluations

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 [Tax Expenditures and Evaluations](#)<sup>xix</sup> publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

## Section IV: 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><sup>xx</sup>





## Appendix: Definitions

**appropriation:** Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

**budgetary expenditures:** Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

**Departmental Performance Report:** 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:** Is 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:** 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:** 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:** Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

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

**planned spending:** 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:** 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:** 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:** 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.

**results:** 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.

**Program Alignment Architecture:** 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:** Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

**Strategic Outcome:** A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

**sunset program:** 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:** 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.

**whole-of-government framework:** 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

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- 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-lois.justice.gc.ca/eng/acts/C-16.8/>.
- 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 Horizontal Internal Audit of the Protection of Personal Information in Small Departments, <http://www.tbs-sct.gc.ca/report/orp/2014/hiappi-aihprp-eng.asp>
- xiv Annual Report, <http://www.vrab-tacra.gc.ca/Documents/Plans/2013-14-Annual-Report-Rapport-Annuel-eng.cfm>
- xv Whole-of-government framework, <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>
- xvi *Public Accounts of Canada 2014*, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- xvii Veterans Review and Appeal Board Financial Statements, <http://www.vrab-tacra.gc.ca/Plans-eng.cfm>
- xviii Veterans Review and Appeal Board Greening Government Operations, <http://www.vrab-tacra.gc.ca/Plans-eng.cfm>
- xix *Tax Expenditures and Evaluations*, <http://www.fin.gc.ca/purl/taxexp-eng.asp>
- xx Veterans Review and Appeal Board website, <http://www.vrab-tacra.gc.ca>.