

Veterans Review and Appeal Board

2012-13

Departmental Performance Report

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

Table of Contents

Chair’s Message	1
Section I: Organizational Overview	2
Raison d’être.....	2
Responsibilities	2
Strategic Outcome and Program Alignment Architecture.....	5
Organizational Priorities.....	5
Risk Analysis.....	7
Summary of Performance	8
Expenditure Profile.....	10
Estimates by Vote.....	10
Strategic Environmental Assessment	11
Section II: Analysis of Program by Strategic Outcome	12
Strategic Outcome.....	12
Program	12
Section III: Supplementary Information	16
Financial Statements Highlights	16
Supplementary Information Tables.....	17
Tax Expenditures and Evaluations Report.....	17
Section IV: Other Items of Interest	18
Organizational Contact Information	18
Endnotes	18

Chair's Message

I am pleased to report against the plans and priorities of the Veterans Review and Appeal Board (VRAB) for 2012-2013.

It was a year of renewal at the Board as we looked inward at our operations and outward at our hearings to make improvements for Veterans and their families. We moved forward with the redesign of our business processes to make them more effective and efficient. We worked closely with representative organizations to support our applicants' right to be heard in their official language of choice in locations across the country. Most notably, we embraced valuable recommendations from the Veterans Ombudsman and Parliamentarians, and took immediate action.



This feedback was a powerful catalyst for change at the Board: it told us we needed to do more to demonstrate our commitment to applicants. To this end, we focussed on strengthening our training for Board members and staff, on improving our decision writing, on communicating and reaching out to stakeholders, and on publishing decisions and other useful information on our Web site. We reviewed our foundation statements and revised them to more clearly express the vision, mission and values that guide us in serving applicants every day.

In 2012-2013, the Board also continued to award new and increased benefits to Veterans, Canadian Armed Forces and Royal Canadian Mounted Police members, and their families for service-related disabilities. I am certain that our recent and ongoing progress, made possible by our dedicated Members and staff, will have a profound and positive impact on Veterans and their families for years to come.

John D. Larlee
Chair, Veterans Review and Appeal Board

Section I: Organizational Overview

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

The Board: An Administrative Tribunal

Administrative tribunals like the Board are highly specialized in the matters they deal with. They exist to give dissatisfied people a remedy that is less formal, less costly and less time-consuming than the courts. To learn more about the Board's [mandate](#)ⁱ and [organization](#)ⁱⁱ, you may click the link.

The Board's work is governed by the:

- [Veterans Review and Appeal Board Act](#)ⁱⁱⁱ; and
- [Veterans Review and Appeal Board Regulations](#)^{iv}.

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

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

What does the Board do for ill and injured Veterans?

The Board ensures that Canada's Veterans receive the disability benefits to which they are entitled under the law. To do this, the Board offers two levels of redress for Veterans who are dissatisfied with decisions made by Veterans Affairs Canada (VAC, the Department).

Review hearings are conducted by panels of two Board Members in approximately 25 locations across the country. Veterans have the opportunity to appear in person before fair, impartial decision-makers where they can give oral testimony and bring evidence and witnesses in support of their case.

Appeal hearings are conducted primarily in Charlottetown, Prince Edward Island by panels of three Board Members who did not hear the case at Review. While the legislation does not permit oral testimony at this level, the appeal hearing provides a further opportunity for applicants, through their representative, to submit new information and make arguments in support of their case.

All hearings are non-adversarial, which means no one argues against the Veteran. To learn more about the Board's [hearings](#)^x, you may click the link.

An Independent Appeal Process

The Board operates at arm's-length from the Department to provide an independent appeal process. As independent adjudicators, Board Members are not bound by previous decisions and will change them to benefit Veterans if there is credible evidence.

Every year, thousands of individuals benefit from the opportunity to appear and have their information looked at in the best possible light by independent decision makers. Last year alone, approximately 2,000 applicants received new or increased disability benefits from the Board.

What kind of cases does the Board hear?

Decisions are appealed to the Board by persons who are dissatisfied with the decisions made by the Department on their disability pension and award applications. When individuals appeal to VRAB, they are able to bring new evidence that was not before the Department. Cases may be quite complex and challenging, where the links to service or causation of the disability are not straight forward. Many applicants are satisfied with their departmental decisions and only a small percentage (about 9% of VAC's 35,000 annual decisions with appeal rights) come to the Board for an independent review.

The Board reviews decisions related to:

- disability pensions or awards;
- special awards, including Attendance Allowance, Exceptional Incapacity Allowance and Clothing Allowance;
- dependent/survivor benefits; and
- War Veterans Allowance appeals.

The Board also hears applications for compassionate awards.

In 2012-2013, the six most commonly appealed medical conditions in applications to the Board were:

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

Workload and Outcomes

The Board issues approximately 4,300 decisions annually, three-quarters of which are Review and one-quarter Appeal. The Board manages this workload with an average of 25 permanent Board Members and 85 operational staff.

In 2012-2013, the Board ruled favourably in approximately half of Reviews and a third of Appeals. These favourability rates are due, in part, to the Board's ability to give applications a fresh new look, receive new evidence, and hear testimony from the applicant and witnesses. To learn more about the Board's [workload statistics](#)^{xi}, you may click the link.

Board Members

Members are independent, impartial adjudicators. Their role is to decide whether the evidence presented meets the requirements of the legislation to award new or increased levels of disability benefits.

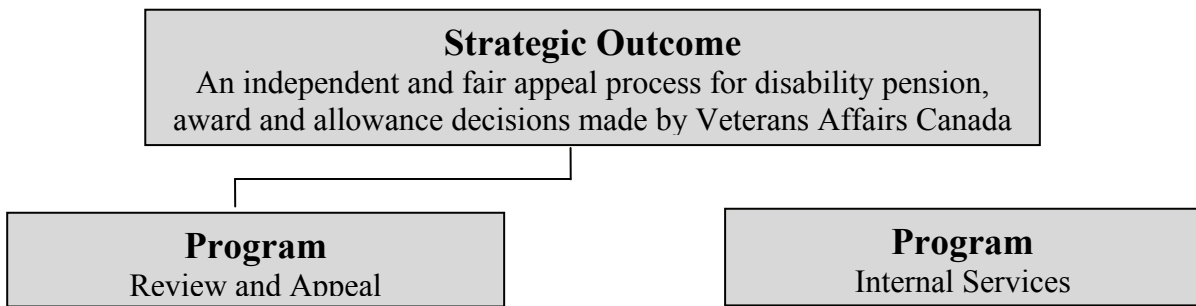
To do this, they:

- conduct hearings where they listen to testimony and arguments and weigh all the evidence;
- make a full and fair examination of available information;

- interpret and apply the legislation based on the evidence presented; and
- write timely, clear and well-reasoned decisions.

Members are appointed through a transparent, merit-based selection process that recognizes the value of military, medical, policing, and legal backgrounds. Before hearing cases, all new Members undergo a rigorous training program, and receive ongoing and specialized training from medical, legal, military and lay experts. In particular, Members are regularly exposed to military and policing work/cultures through a variety of training activities, including visits to Canadian Armed Forces bases. To learn more about [Members](#)^{xii} and the [Member Selection Process](#)^{xiii}, you may click the link.

Strategic Outcome and Program Alignment Architecture¹



Organizational Priorities

Priority	Type ²	Strategic Outcome
Program Delivery	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 towards this priority?</p> <ul style="list-style-type: none"> • Provided over 3,200 applicants with the opportunity to appear at their review hearings to present testimony and evidence. Close to 900 appellants were able to present new information and arguments, through their representatives, at their appeal hearings. • Issued 87% of review decisions and 89% of appeal decisions to applicants within six weeks of their hearings. • Piloted the use of video conference technology at the review level to offer applicants more options for timely hearings. 		

¹ [The Policy on MRRS](#) recently underwent [changes that came into effect on April 1, 2012](#). Updates have been made to the MRRS nomenclature. Specifically: “Program Activity Architecture” becomes “Program Alignment Architecture” (PAA); “Program Activity” becomes “Program”; “Sub-Activity” becomes “Sub-Program”; and “Sub-Sub-Activity” becomes “Sub-Sub-Program.” Collectively, all elements of the PAA are referred to in this document as “programs.” The lower-case “p” indicates that all or any Programs, Sub-Programs and Sub-Sub-Programs are being referred to.

² 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.

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
Summary of Progress		
<p>What progress has been made towards this priority?</p> <ul style="list-style-type: none"> Continued to focus on the Business Process Redesign to improve the applicant’s experience with the appeal process; validated findings and initiated enhancements to the hearing documentation; and updated the adjournment process. Streamlined and improved procedures to give priority to cases returned to the Board by the Federal Court. Implemented decision-writing improvements to ensure that Veterans receive clear reasons in plain language. 		

Priority	Type	Strategic Outcome
Communications	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 towards this priority?</p> <ul style="list-style-type: none"> Worked with the Canadian Armed Forces and the Royal Canadian Mounted Police to share information about the appeal process and to promote understanding of military and policing cultures and operations at the Board. Published Noteworthy Decisions^{xiv} on the Web site to build awareness of the Board’s decision making and improve transparency. Developed an exit survey to gather feedback from review applicants to ensure they have the best possible hearing experience. 		

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 towards this priority?</p> <ul style="list-style-type: none"> Completed the Privacy Impact Assessment on the publication of VRAB decisions to ensure compliance with privacy legislation and to reinforce best practices for the protection of applicants’ personal information. Developed training on the <i>Access to Information Act</i> and <i>Privacy Act</i> to further educate Board Members and staff about their privacy obligations. 		

Risk Analysis

Risk	Risk Response Strategy	Link to Program Alignment Architecture	Link to Organizational Priorities
Fluctuating volume of applications and evolving nature of medical conditions	<ul style="list-style-type: none"> Established an annual hearing calendar in consultation with representative organizations to maximize opportunities for applicants and offered video conference review hearings. 	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada	Program Delivery Improved Program Delivery
Availability of Members who are fully-trained and ready to hear cases	<ul style="list-style-type: none"> Promoted the member selection process through the Web site and targeted outreach to encourage applications from qualified candidates. Strengthened the professional development program for Members. Prioritized work and scheduled Members to hear review cases as a priority. 		Program Delivery
Limited capacity to meet and respond to corporate commitments	<ul style="list-style-type: none"> Developed action plans^{xv} to respond to external recommendations. Assigned staff to corporate priorities. 		Program Delivery Communications Accountable Management

Operating Environment The Board's operating environment is directly influenced by the unpredictability of both the nature and volume of applications brought forward by Veterans, Canadian Armed Forces and Royal Canadian Mounted Police members, and their families. Cases heard by the Board tend to be complex, particularly with respect to linking the causation of 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 2012-2013 the Board received valuable feedback and recommendations from both the Veterans Ombudsman and the House of Commons Standing Committee on Veterans Affairs. The Board immediately developed [action plans](#)^{xvi} to make improvements and to be more transparent about its adjudicative responsibilities. As in previous years, there continues to be increasing expectations for faster and simpler appeal processes, more information sharing and greater access to the Board's decisions.

Program Delivery To continue to deal effectively with applicants' requests for hearings, the Board offered additional video conference review hearings and worked with representatives to schedule cases. It also conducted an exit survey to obtain feedback from applicants about their

experience with the technology. Applicants were overwhelmingly positive about the experience and made valuable suggestions for improvements. The Business Process Redesign project team conducted an in-depth review of the appeal process to identify opportunities to streamline, updated internal procedures, and identified areas for further study.

Communications Both the Veterans Ombudsman and the Standing Committee on Veterans Affairs made recommendations for improvements to the appeal program in 2012-2013. Broadly stated, these recommendations deal with fairness in decision-making, transparency and communications, quality service, and accountability. They align closely with the Board's longstanding priorities, recent progress and ongoing activities to improve the appeal program. The Board accepted the recommendations and established [action plans](#)^{xvii} to address them. As a small agency with limited financial and human resources, the Board is continually challenged to establish realistic goals that respond to the needs and expectations of external parties. In 2012-2013, the Board made significant progress in increasing openness in decision making with the publication of [Noteworthy Decisions](#)^{xviii} on its Web site. It also continued to broaden its outreach activities with Veterans and stakeholders and developed new mechanisms to gain feedback from applicants about their hearing experience.

Accountable Management To address the additional demands on its limited resources, the Board was strategic in allocating personnel and spending. These efforts focussed on maintaining the core level of service to applicants and supporting strategic priorities. VRAB strengthened its planning and risk management practices to ensure resources were directed to the area of highest priority.

Summary of Performance

Financial Resources – Total Departmental (\$ millions)

Total Budgetary Expenditures (Main Estimates) 2012–13	Planned Spending 2012–13	Total Authorities (available for use) 2012–13	Actual Spending (authorities used) 2012–13	Difference (Planned vs. Actual Spending)
11.5	11.5	12.3	12.0	0.5

Human Resources (Full-Time Equivalents— FTEs)

Planned 2012–13	Actual 2012–13	Difference 2012–13
121	107	14

Performance Summary Table for Strategic Outcome and Program (\$ millions)

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

Program	Total Budgetary Expenditures (Main Estimates 2012-13)	Planned Spending			Total Authorities (available for use) 2012-13	Actual Spending (authorities used)			Alignment to Government of Canada Outcomes
		2012-13	2013-14	2014-15		2012-13 ³	2011-12	2010-11	
Review and Appeal	11.5	11.5	11.7	11.6	12.3	12.0	12.7	12.1	Income Security and Employment for Canadians ^{xix}
Strategic Outcome Sub-Total	11.5	11.5	11.7	11.6	12.3	12.0	12.7	12.1	

Performance Summary Table for Internal Services (\$ millions)

Internal Services	Total Budgetary Expenditures (Main Estimates 2012-13)	Planned Spending			Total Authorities (available for use) 2012-13	Actual Spending (authorities used)		
		2012-13	2013-14	2014-15		2012-13	2011-12	2010-11
Internal Services to support the operations of the Veterans Review and Appeal Board are provided by Veterans Affairs Canada through a Memorandum of Understanding. See Section II.								
Sub-Total								

Total Performance Summary Table (\$ millions)

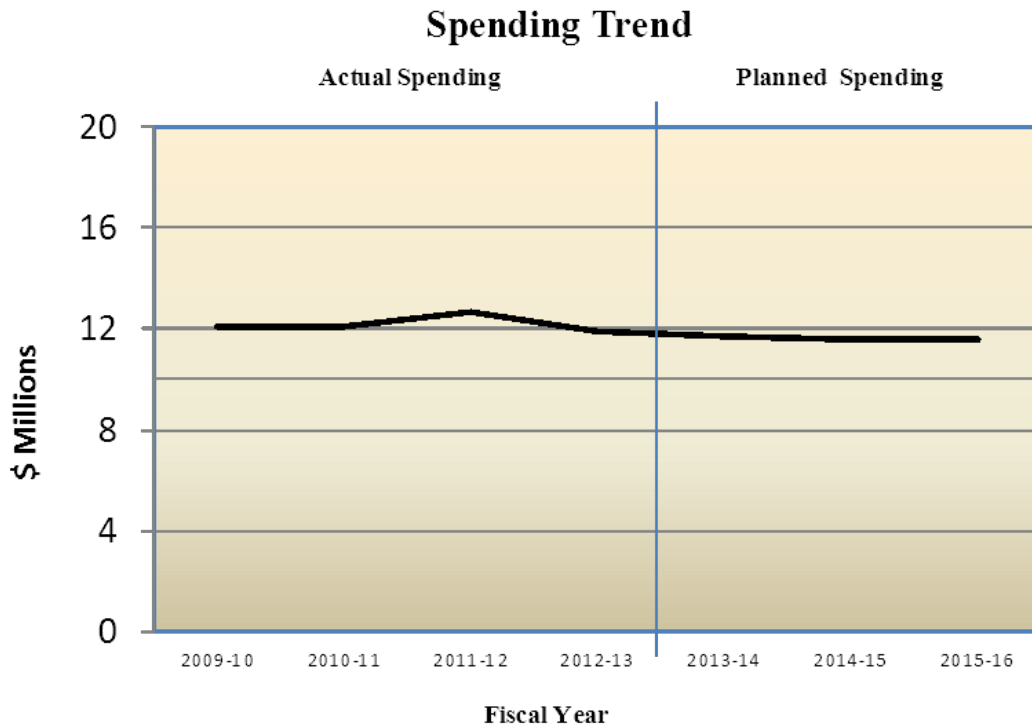
Strategic Outcome and Internal Services	Total Budgetary Expenditures (Main Estimates 2012-13)	Planned Spending			Total Authorities (available for use) 2012-13	Actual Spending (authorities used)		
		2012-13	2013-14	2014-15		2012-13	2011-12	2010-11
Total	11.5	11.5	11.7	11.6	12.3	12.0	12.7	12.1

Spending was consistent with previous fiscal years due to the stable nature of the Board's operations. The increase in 2011-12 was due to an increase in the payout of severance and termination benefits related to the revision of specific collective agreements.

³ In order to align with departmental authorities by Program, as presented in Vol. II of the Public Accounts, services provided without charge amounts for employer's contribution to employee insurance plans, such as the Public Service Health Care Plan and the Public Service Dental Plan provided by the Treasury Board of Canada Secretariat, accommodations provided by Public Works and Government Services Canada, Workers' compensation provided by Human Resources and Skills Development Canada and legal services provided by the Department of Justice are not to be included in this figure. This information is presented in Departmental Financial Statements only.

Expenditure Profile

Departmental Spending Trend



The total actual spending for the Veterans Review and Appeal Board for 2012-2013 was \$12.0 million, a decrease of 6% from 2011-2012. This is due to a decrease in the payout of severance and termination benefits related to the revision of specific collective agreements. All other spending was consistent with previous fiscal years due to the stable nature of the Board's operations.

Planned spending for the Board is expected to remain constant in 2013-14 and 2014-15. The 2011-12 Departmental Performance Report was the first stand-alone report for the Board. Spending for previous years has been reported as part of the Veterans Affairs Portfolio.

Estimates by Vote

For information on the Veterans Review and Appeal Board's organizational Votes and/or statutory expenditures, please see the [Public Accounts of Canada 2013 \(Volume II\)](#)^{xx}. An electronic version of the Public Accounts 2013 is available on the Public Works and Government Services Canada Web site.

Strategic Environmental Assessment

During 2012–2013, none of the initiatives undertaken by the Veterans Review and Appeal Board were subject to the [Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals](#)^{xxi}.

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

Strategic Outcome: An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada		
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 0.4% 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 2012-2013, the Federal Court issued ten rulings: six upheld the decision of the Board while four were returned to be reheard. Four decisions were returned to the Board pursuant to a Consent Order, one Stay Order was issued and five applications were discontinued by the applicants. In 2012-2013, 16 applicants requested a judicial review by the Federal Court (representing 1.5% of VRAB's 1,049 appeal and reconsideration decisions that were eligible to be reviewed).

Program: Review and Appeal

The Veterans Review and Appeal Board 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 granting compassionate awards.

Financial Resources – (\$ millions)

Total Budgetary Expenditures (Main Estimates) 2012–13	Planned Spending 2012–13	Total Authorities (available for use) 2012–13	Actual Spending (authorities used) 2012–13	Difference 2012–13
11.5	11.5	12.3	12.0	0.5

Human Resources – (FTEs)

Planned 2012–13	Actual 2012–13	Difference 2012–13
121	107	14

Performance Results

Expected Result	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 development completed and validated in 2012-2013. Reporting to begin during 2013-2014.
	Percentage of decisions issued within the published service standard	80%	87% of 3,236 review decisions met the target; 89% of 928 appeal decisions met the target.

Performance Analysis and Lessons Learned

The Board’s priorities are to conduct respectful, timely hearings and to issue fair, plain-language written decisions. In 2012-2013, the Board finalized 3,236 reviews, 928 appeals, 121 reconsiderations, and nine War Veterans Allowance decisions. VRAB was successful in reducing the average time for processing a review application (from registration to decision) from 161 days in 2011-2012 to 150 days in 2012-2013. The Board was able to maintain the average time for processing an appeal application at 84 days. The Board also improved its performance for applicants against its service standard, issuing 87% of review decisions and 89% of appeal decisions within six weeks of the hearings. Veterans were awarded new or increased benefits in 51% of review and 34% 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. It made decision writing improvements to ensure that Veterans receive clear reasons in plain language. It asked applicants for feedback about their video conference hearing experience and made adjustments where necessary. The Board involved Members and staff in a Business Process Redesign of its program and is committed to improving internal processes. VRAB posted decision-making resources, including [Noteworthy Decisions](#)^{xxii}, on the Web site for increased transparency. VRAB also worked with stakeholders in the Canadian Armed Forces and the Royal Canadian Mounted Police to share information about the appeal process and to promote understanding of military and policing cultures and operations at the Board. It is focussing its communications efforts to present clear, helpful and accurate information, to demonstrate improvements, and to build confidence in the appeal process.

VRAB is committed to providing a quality appeal program in an evolving environment. The Board developed a Change Management Framework to support its Members and staff and provided training to strengthen its capacity for change.

Together, these efforts focus on providing the best experience and improved service for applicants and their families.

Internal Services

As reported in the Report on Plans and Priorities 2012-13, the majority of the internal services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) by Veterans Affairs Canada through its Vote 1 – Operating Expenditures. 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 very small Portfolio member. A MOU dated 28 February 2011 between the Veterans Review and Appeal Board and Veterans Affairs Canada describes the internal services that are provided on an ongoing basis. These services are provided without charge to the Veterans Review and Appeal Board appropriations, with the exception of telecommunications, information technology hardware and certain program evaluation services. The Board has responsibility for the administration of requests made under the *Access to Information Act* and the *Privacy Act* as well as management of information collected and retained by the Board.



Theme IV
Shrinking the Environmental Footprint -
Beginning with Government

As part of the MOU for Internal Services, the Board's targets and reporting on the Departmental Sustainable Development Strategy (FSDS) green procurement targets are included in the Veterans Affairs Canada report. An electronic version of the report is available on the [Department's Web site](#)^{xxiii}. VRAB contributes to the Greening Government Operations in the following target areas of Theme IV of the FSDS: Printing Unit Reduction, Paper Consumption and Green Meetings. For additional details on VRAB's Greening Government Operations activities please see [Section III: Supplementary Information](#).

Section III: Supplementary Information

Financial Statements Highlights

Condensed Statement of Operations and Departmental Net Financial Position

Veterans Review and Appeal Board Condensed Statement of Operations and Departmental Net Financial Position (Unaudited) For the Year Ended March 31, 2013 (\$ thousands)					
	2012-13 Planned Results	2012-13 Actual	2011-12 Actual	\$ Change (2012-13 Planned vs. Actual)	\$ Change (2012-13 Actual vs. 2011-12 Actual)
Total expenses	13,190	13,587	13,730	(397)	(143)
Total revenues	-	-	-	-	-
Net cost of operations before government funding and transfers	13,190	13,587	13,730	(397)	(143)
Departmental net financial position	(1,513)	(1,424)	(1,416)	(89)	(8)

The Board's expenses decreased by \$143K in 2012-2013, as compared to 2011-2012. This decrease is mainly as a result of the requirement to make payments to personnel in lieu of severance and termination benefits due to the revision of specific collective agreements.

Condensed Statement of Financial Position

Veterans Review and Appeal Board Condensed Statement of Financial Position (Unaudited) As at March 31, 2013 (\$ thousands)			
	2012-13	2011-12	\$ Change
Total net liabilities	1,755	1,732	23
Total net financial assets	326	297	29
Departmental net debt	1,429	1,435	(6)
Total non-financial assets	5	19	(14)
Departmental net financial position	(1,424)	(1,416)	(8)

Due to the stable nature of Veterans Review and Appeal Board operations, there is minimal variation in the liabilities and assets from one fiscal year to another.

Financial Statements

The Board's financial statements are available on the [Veterans Review and Appeal Board's Web site](#)^{xxiv}.

Supplementary Information Tables

- Greening Government Operations

All electronic supplementary information tables listed in the 2012–13 Departmental Performance Report can be found on the [Veterans Review and Appeal Board's Web site](#)^{xxv}.

Tax Expenditures and Evaluations Report

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 publishes cost estimates and projections for these measures annually in the [Tax Expenditures and Evaluations](#)^{xxvi} publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the sole responsibility of the Minister of Finance.

Section IV: Other Items of Interest

Organizational Contact Information

For more information, visit the [Board's Web site](http://www.vrab-tacra.gc.ca)^{xxvii} at www.vrab-tacra.gc.ca or contact the Board at:

Veterans Review and Appeal Board

161 Grafton Street

Post Office Box 9900

Charlottetown PE C1A 8V7

Tel: 1(800)450-8006 Toll Free in Canada and the United States

Tel: 0-(902)566-8751 Call collect from all other locations

E-mail: vrab_tacra@vrab-tacra.gc.ca^{xxviii} Fax: 1(855)850-4644

Endnotes

ⁱ Mandate, <http://www.vrab-tacra.gc.ca/AbouttheBoard-AuSujetduTribunal-eng.cfm>

ⁱⁱ Organization, <http://www.vrab-tacra.gc.ca/Organization-organisation-eng.cfm>

ⁱⁱⁱ *Veterans Review and Appeal Board Act*, <http://laws-lois.justice.gc.ca/eng/acts/V-1.6/>

^{iv} *Veterans Review and Appeal Board Regulations*, <http://laws-lois.justice.gc.ca/eng/regulations/SOR-96-67/index.html>

^v *Pension Act*, <http://laws-lois.justice.gc.ca/eng/acts/P-6/index.html>

^{vi} *Canadian Forces Members and Veterans Re-establishment and Compensation Act*, <http://laws-lois.justice.gc.ca/eng/acts/c-16.8/index.html>

^{vii} *War Veterans Allowance Act*, <http://laws-lois.justice.gc.ca/eng/acts/W-3/index.html>

^{viii} *Royal Canadian Mounted Police Pension Continuation Act*, <http://laws-lois.justice.gc.ca/eng/acts/R-10.6/index.html>

^{ix} *Royal Canadian Mounted Police Superannuation Act*, <http://laws-lois.justice.gc.ca/eng/acts/R-11/index.html>

^x Hearings, <http://www.vrab-tacra.gc.ca/Overview-Apercu-eng.cfm>

- ^{xi} Workload Statistics, <http://www.vrab-tacra.gc.ca/Facts/QuickFacts-faitsenbref-eng.cfm>
- ^{xii} Members, <http://www.vrab-tacra.gc.ca/Chair-and-members-President-et-membres-eng.cfm>
- ^{xiii} Member Selection Process, <http://www.vrab-tacra.gc.ca/Employment-Emploi/Apply-Devenir-eng.cfm>
- ^{xiv} Noteworthy Decisions, <http://www.vrab-tacra.gc.ca/Decisions/Noteworthy-decisions-decisions-dignes-de-mention-eng.cfm>
- ^{xv} Action Plans, <http://www.vrab-tacra.gc.ca/Documents/Acting-ACVA-Donner-ACVA-eng.cfm>; <http://www.vrab-tacra.gc.ca/Documents/Response-Reponse-eng.cfm>
- ^{xvi} Action Plans, <http://www.vrab-tacra.gc.ca/Documents/Acting-ACVA-Donner-ACVA-eng.cfm>; <http://www.vrab-tacra.gc.ca/Documents/Response-Reponse-eng.cfm>
- ^{xvii} Action Plans, <http://www.vrab-tacra.gc.ca/Documents/Acting-ACVA-Donner-ACVA-eng.cfm>; <http://www.vrab-tacra.gc.ca/Documents/Response-Reponse-eng.cfm>
- ^{xviii} Noteworthy Decisions, <http://www.vrab-tacra.gc.ca/Decisions/Noteworthy-decisions-decisions-dignes-de-mention-eng.cfm>
- ^{xix} Income Security and Employment for Canadians, <http://www.tbs-sct.gc.ca/ppg-cpr/descript-eng.aspx>
- ^{xx} Public Accounts of Canada 2013, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- ^{xxi} Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals, <http://www.ceaa.gc.ca/default.asp?lang=En&n=B3186435-1>
- ^{xxii} Noteworthy Decisions, <http://www.vrab-tacra.gc.ca/Decisions/Noteworthy-decisions-decisions-dignes-de-mention-eng.cfm>
- ^{xxiii} Reporting on Sustainable Development Strategy, <http://www.veterans.gc.ca/eng/department/reports/dpr-rmr>
- ^{xxiv} Veterans Review and Appeal Board Financial Statements, <http://www.vrab-tacra.gc.ca/Plans-eng.cfm>
- ^{xxv} Veterans Review and Appeal Board Greening Government Operations, <http://www.vrab-tacra.gc.ca/Plans-eng.cfm>

^{xxvi} Tax Expenditures and Evaluations, <http://www.fin.gc.ca/purl/taxexp-eng.asp>

^{xxvii} Veterans Review and Appeal Board Web site, <http://www.vrab-tacra.gc.ca/>

^{xxviii} Veterans Review and Appeal Board E-mail, <http://www.vrab-tacra.gc.ca/Contact-contactez-eng.cfm>

¹The Policy on MRRS, <http://publiservice.tbs-sct.gc.ca/pol/doc-eng.aspx?id=18218>