

Veterans Review and Appeal Board

2017–18

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, 2018

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This document is available in alternative formats upon request.

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Chair's message

I am pleased to present the 2017-18 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.

Last year, the Board heard 2,017 Reviews and 375 Appeals for Veterans and their families; as a result, more than 40% of applicants received increased benefits for service-related disabilities.



Although my term as Chairperson began after the close of the fiscal year, I served as a Board Member in 2017-18 and experienced the large-scale changes during this reporting period. In November 2017, the Board embarked on the first major review of its operations since it was established in 1995. The goal was to improve service to Veterans by better positioning our staff to enhance the quality and efficiency of the hearing process. This meant changing our organizational structure to reduce hand-offs, eliminate duplication of work and minimize the risk of errors. To support staff through changes in roles and responsibilities, we focussed on providing clear business processes, communications and training. At the same time, we continued to implement our paperless hearing process by introducing new technology and new ways of working.

As anticipated, the transition to the improved organizational structure had an impact on our operations in the short-term. Going forward, we will review and refine the changes to ensure that Veterans are well-served.

I am humbled by and grateful for the opportunity to serve Veterans and their families in my new capacity. As Chair, my job is to lead the Board in living up to the aspiration of its legislation by ensuring Veterans get the benefits they are entitled to. Moving forward, I will be pursuing this vision with staff and Members and placing a renewed focus on engagement and collaboration with stakeholders to improve the lives of Canada's Veterans.

A handwritten signature in dark ink, appearing to read "Christopher McNeil", written in a cursive style.

Christopher J. McNeil
Chair, VRAB

Results at a glance

What funds were used?	Who was involved?
\$10,852,369	15 Board Members 71 Staff

Key Results in 2017-18

- **Hearing and deciding cases**In 2017-18, the Board heard and decided approximately 2,500 cases for Veterans and their families. This included close to 2,100 Review hearings in locations across the country where applicants had the opportunity to appear before decision makers to present testimony and evidence; and 450 Appeal hearings where appellants presented new information and arguments through their representatives.
- **Reducing paper to improve efficiency**Over the past fiscal year, the Board reduced its reliance on paper documents to improve efficiency by implementing a paperless hearing process. This service improvement project represents a major change in the way the Board operates. Moving less paper will make the Board’s processes more efficient and reliable by reducing hand-offs and eliminating mailing time.
- **Gathering feedback**
The Board continued to gather feedback from applicants about their Review hearing experience to identify improvement opportunities. The feedback shows that the vast majority of applicants had a good experience at their hearing. It was slightly more positive than the previous year: 96% of respondents (compared to 95% in 2016-17) said that Board Members treated them with respect; 94% (compared to 92%) said Board Members listened to what they had to say; and 90% (compared to 89%) said their hearing was conducted in a fair manner.

For more information on the Veterans Review and Appeal 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](#)ⁱ. 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](#)ⁱⁱ, [Veterans Well-being Act](#)ⁱⁱⁱ, the [War Veterans Allowance Act](#)^{iv} 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](#)^v and the [Royal Canadian Mounted Police Superannuation Act](#)^{vi}.

What does the Board do for disabled Veterans?

The Board offers two levels of redress for those who are not satisfied 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](#)^{vii}.

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](#)^{viii}.

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](#)^{ix}.

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

Operating context and key risks

Operating context

The Board's operating environment is directly influenced by the unpredictability of the nature and volume of applications. 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.

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 Governor-in-Council (GIC) appointees selected 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. The Board's capability to effectively deliver on its mandate hinges upon an adequate complement of Members appointed through the GIC selection process.

Key risks

The risk response strategies outlined below were revised following the tabling of the 2017-18 Departmental Plan. As such, the reporting reflects the operational realities that emerged during the fiscal year. The mitigation strategies provide a summary of the action plans used to reduce the risk likelihood and impact. All risks identified are existing risks for the Board.

Risks	Mitigating strategy and effectiveness	Link to the department's Programs	Link to mandate letter commitments and any government-wide or departmental priorities
<p>Service Delivery and Program</p> <p>There is a risk that the Board will not be able to meet the demands for timely and transparent service delivery due to factors such as:</p> <ul style="list-style-type: none"> • Fluctuating volume and nature of applications; and • Employees adapting to change and learning related to new business processes resulting from the reorganization of the Board's operations. 	<ul style="list-style-type: none"> • 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. • Monitored and prioritized cases in a comprehensive manner. • Focused training to deal with emerging and complex medical conditions and causations. • Established an implementation plan for the reorganization to support employees through the transition with a focus on clear business processes, communications and training. • Maintained an enhanced focus in operational units on quality and timeliness. • Used change management processes and training to support staff and Members with technological change. <p>Effectiveness: The Board was successful in implementing its mitigation strategies. As expected, work slowed down during the transition to the new organizational structure and paperless processes as employees adjusted to change and learned new procedures.</p>	Review and Appeal	<p>Organizational Priority:</p> <ul style="list-style-type: none"> • Excellence in Service Delivery • High-Performing Organization
<p>Human Resources</p> <p>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.</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 was successful in implementing its mitigation strategies. The Minister's Office is responsible for recommending appointments to the Governor-in-Council. The Board worked with the Minister's Office to support timely appointments. In 2017-18, seven appointments and six reappointments were made.</p>	Review and Appeal	<p>Organizational Priority:</p> <ul style="list-style-type: none"> • Excellence in Service Delivery • High-Performing Organization

The Board's corporate risks remain relatively static from year to year. It annually reviews its corporate risks and corresponding sub-risks. This review is informed by the Board's Strategic Plan and is influenced by the previous year's Strategic Risk Profile.

The Strategic Risk Profile is an important mechanism for building an overview of the challenges that could affect the Board's ability to achieve its planned results. The annual process:

- builds a common understanding of the Board's corporate risks;
- supports discussions on priority setting for corporate and operational planning;
- informs resource allocation choices; and
- strengthens program delivery.

Results: what we achieved

Programs

Program title

Review and Appeal

Description

The Veterans Review and Appeal Board's program delivers the independent review and appeal process for disability pension and disability award decisions made by Veterans Affairs Canada. It provides two levels of appeal for Veterans, Canadian Armed Forces members, Royal Canadian Mounted Police applicants, and their families who are dissatisfied with their disability pension, disability award, and critical injury benefit 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.

Results

In 2017-18, the Board focused on three organizational priorities:

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

These priorities link to the Board's strategic outcome to provide an independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada.

The following shows the Board's progress against the three priorities.

Priority #1 Excellence in Service Delivery

The Board is committed to improving service to Veterans. During the past fiscal year, it made significant progress on reducing its reliance on paper in the hearing process by incorporating more technology into its processes. Board Members now work in a paperless environment as they can access hearing and decision documentation electronically. This change is expected to improve efficiency as it has eliminated the need to mail documents between the Board's administration office in Charlottetown and hearing locations across Canada.

Priority #2 High-Performing Organization

In 2017-18, the Board embarked on a reorganization of its operations. The goal was to align resources with priorities and review business processes for opportunities to improve service to Veterans. Changes to the process involved reducing hand-offs, minimizing the risk of errors and enhancing quality.

To transition to this new organizational structure, Board staff were required to learn new roles and responsibilities. We anticipated that this transition would have an impact on our work in the short-term. As expected, it took longer to issue decisions during this time, which is reflected in our performance for this reporting period. That said, we also saw the early positive effects of the reorganization with an improved quality rating for decisions over last year.

The Board is confident that in the long-term, this reorganization will improve its ability to provide Veterans, Canadian Armed Forces and RCMP members, and their families with timely, respectful hearings and fair, plain-language decisions.

Priority #3 Transparency and Accountability

In 2017-18, the Board introduced proposed rules of practice and procedure for the appeal process. These proposed rules explain what the Board needs in terms of evidence and information, so that applicants and their representatives can bring forward the best, most complete cases. At the end of the fiscal year, the Board published the proposed rules in the Canada Gazette to give all interested parties 30 days to review and comment.

In 2018-19, the Board will review and consider all comments to determine next steps.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 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 2018	2.5	2	2
	Percentage of decisions issued within the published service standard	80%	31 March 2018	65% of 2,017 Review decisions; 42% of 375 Appeal decisions	87% of 2,219 Review decisions; 88% of 937 Appeal decisions	84% of 2,507 Review decisions; 89% of 793 Appeal decisions
	Percentage of Board decisions overturned by the Federal Court	Less than 2% of Board decisions are overturned by the Federal Court	31 March 2018	0.7%	0.2%	0.2%

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
10,790,952	10,790,952	11,220,625	10,852,369	61,417

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
101	86	(15)

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)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
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.				

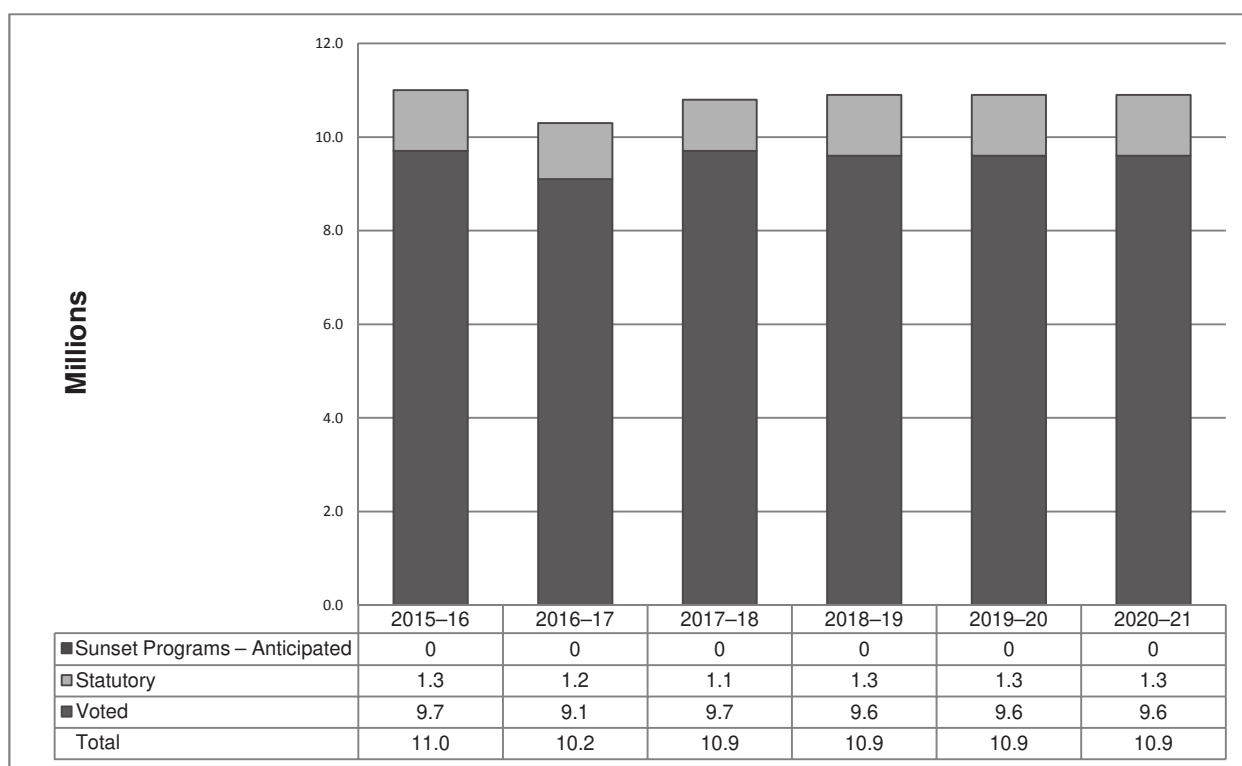
Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
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



- Total spending for 2017-18 was \$10.9 million; an increase of 6% from 2016-17 when total spending was \$10.2 million.
- The majority of the increase relates to an increase in salary expenditures as a result of collective bargaining and operating expenses. Otherwise, spending was relatively consistent with the previous fiscal year due to the stable nature of the Board's operations.
- Planned spending in 2018-19 through 2020-21 is relatively unchanged. This will allow the Board to maintain the same high level of service to Veterans.

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

Budgetary performance summary for Programs and Internal Services (dollars)

Programs and Internal Services	2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2016–17 Actual spending (authorities used)	2015–16 Actual spending (authorities used)
Review and Appeal	10,790,952	10,790,952	10,903,737	10,903,737	11,220,625	10,852,369	10,235,289	11,002,365
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	10,790,952	10,790,952	10,903,737	10,903,737	11,220,625	10,852,369	10,235,289	11,002,365

- The Board's actual spending for 2017-18 was \$10.9 million. This represents less than 1% variance from the total planned spending of \$10.8 million reflected in the 2017-18 Departmental Plan.
- Actual spending was consistent with planned spending due to the stable nature of the Board's operations.
- Over the 2018-19 to 2020-21 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	2015–16 Actual full-time equivalents	2016–17 Actual full-time equivalents	2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
Review and Appeal	97	92	101	86	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	97	92	101	86	101	101

The variance between planned full-time equivalents and actual full-time equivalents relates to fewer staff and Member appointments 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 2017–2018](#)^{xi}.

Government of Canada spending and activities

Information on the alignment of the Veterans Review and Appeal Board's spending with the Government of Canada's spending and activities is available in the [GC InfoBase](#)^{xii}.

Financial statements and financial statements highlights

Financial statements

The Veterans Review and Appeal Board's financial statements (unaudited) for the year ended March 31, 2018, are available on the [departmental website](#)^{xiii}.

Financial statements highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2018 (dollars)

Financial information	2017–18 Planned results	2017–18 Actual results	2016–17 Actual results	Difference (2017–18 Actual results minus 2017–18 Planned results)	Difference (2017–18 Actual results minus 2016–17 Actual results)
Total expenses	12,223,952	12,253,425	11,267,084	29,473	986,341
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	12,223,952	12,253,425	11,267,084	29,473	986,341

The operating expenses for the Board for 2017-18 were higher in comparison to those of 2016-17. Overall spending from continuing operations increased by \$1 million (8.7%) in comparison to those in 2016-17. This is mainly attributable to an increase in salary expenditures as a result of collective bargaining increases.

**Condensed Statement of Financial Position (unaudited) as of March 31, 2018
(dollars)**

Financial information	2017–18	2016–17	Difference (2017–18 minus 2016–17)
Total net liabilities	1,459,344	1,310,953	148,391
Total net financial assets	933,235	822,007	111,228
Departmental net debt	526,109	488,946	37,163
Total non-financial assets	0	0	0
Departmental net financial position	526,109	488,946	37,163

Net liabilities increased by approximately \$148 thousand in 2018. This is mainly attributable to the increase in accounts payable and accrued liabilities. Net financial assets increased by \$111 thousand which is attributable to an increase 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: Chris J. McNeil

Ministerial portfolio: Veterans Affairs

Enabling instrument: [Veterans Review and Appeal Board Act^{xiii}](#); [Veterans Review and Appeal Board Regulations^{xiv}](#)

Year of incorporation / commencement: 1995

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

- [Pension Act^{xv}](#);
- [Veterans Well-being Act^{xvi}](#);
- [War Veterans Allowance Act^{xvii}](#);
- [Royal Canadian Mounted Police Pension Continuation Act^{xviii}](#); and
- [Royal Canadian Mounted Police Superannuation Act^{xix}](#).

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 Strategic Outcome and Program Alignment Architecture of record for 2017–18 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

Supporting information on programs

Supporting information on lower level programs is available on the [GC InfoBase^{xx}](#). The Veterans Review and Appeal Board has no lower level programs.

Supplementary information tables

The following supplementary information tables are available on the [Veterans Review and Appeal Board's website](#):

- ▶ Departmental Sustainable Development Strategy
- ▶ Fees

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](#)^{xxii}. 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>

Appendix: definitions

appropriation (crédit)

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

budgetary expenditures (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Plan (plan ministériel)

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

Departmental Results Report (rapport sur les résultats ministériels)

A report on an appropriated department's 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.

experimentation (expérimentation)

Activities that seek to explore, test and compare the effects and impacts of policies, interventions and approaches, to inform evidence-based decision-making, by learning what works and what does not.

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.

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

An analytical approach used to assess how diverse groups of women, men and gender-diverse people may experience policies, programs and initiatives. The “plus” in GBA+

acknowledges that the gender-based analysis goes beyond biological (sex) and socio-cultural (gender) differences. We all have multiple identity factors that intersect to make us who we are; GBA+ considers many other identity factors, such as race, ethnicity, religion, age, and mental or physical disability. Examples of GBA+ processes include using data disaggregated by sex, gender and other intersecting identity factors in performance analysis, and identifying any impacts of the program on diverse groups of people, with a view to adjusting these initiatives to make them more inclusive.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2017–18 Departmental Results Report, 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 initiative (initiative horizontale)

An initiative where two or more departments are given funding to pursue a shared outcome, often linked to a government priority.

Management, Resources and Results Structure (structure de 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.

plan (plan)

The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

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.

priority (priorité)

A plan or project 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) or Departmental Results.

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.

result (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 Act, <http://laws-lois.justice.gc.ca/eng/acts/V-1.6/page-1.html>
- ii. Pension Act, <http://laws.justice.gc.ca/eng/acts/P-6/index.html>
- iii. Veterans Well-being Act, <http://laws.justice.gc.ca/eng/acts/C-16.8/index.html>
- iv. War Veterans Allowance Act, <http://laws-lois.justice.gc.ca/eng/acts/W-3/index.html>
- v. Royal Canadian Mounted Police Pension Continuation Act, <http://laws-lois.justice.gc.ca/eng/acts/R-10.6/index.html>
- vi. Royal Canadian Mounted Police Superannuation Act, <http://laws-lois.justice.gc.ca/eng/acts/R-11/index.html>
- vii. About the Board, <http://www.vrab-tacra.gc.ca/AbouttheBoard-AuSujetduTribunal-eng.cfm>
- viii. Board Members, <http://www.vrab-tacra.gc.ca/Chair-and-members-President-et-membres-eng.cfm>
- ix. Board's hearings, <http://www.vrab-tacra.gc.ca/Overview-Apercu-eng.cfm>
- x. Public Accounts of Canada 2017–2018, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- xi. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xii. Veterans Review and Appeal Board Plans and Reports, <http://www.vrab-tacra.gc.ca/Plans-eng.cfm>
- xiii. Veterans Review and Appeal Board Act, <http://laws-lois.justice.gc.ca/eng/acts/V-1.6/page-1.html>
- xiv. Veterans Review and Appeal Board Regulations, <http://laws-lois.justice.gc.ca/eng/regulations/SOR-96-67/index.html>
- xv. Pension Act, <http://laws.justice.gc.ca/eng/acts/P-6/index.html>
- xvi. Veterans Well-being Act, <http://laws.justice.gc.ca/eng/acts/C-16.8/index.html>
- xvii. War Veterans Allowance Act, <http://laws-lois.justice.gc.ca/eng/acts/W-3/index.html>
- xviii. Royal Canadian Mounted Police Pension Continuation Act, <http://laws-lois.justice.gc.ca/eng/acts/R-10.6/index.html>
- xix. Royal Canadian Mounted Police Superannuation Act, <http://laws-lois.justice.gc.ca/eng/acts/R-11/index.html>
- xx. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xxi. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>