

Veterans Review and  
Appeal Board Canada



Tribunal des anciens combattants  
(révision et appel) Canada



# Veterans Review and Appeal Board **2020–21** Departmental Plan

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The Honourable Lawrence MacAulay, P.C., M.P.  
Minister of Veterans Affairs and Associate Minister of National Defence

Canada

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and Associate Minister of National Defence, 2020

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## From the Chair

It is my privilege to present the 2020-2021 Veterans Review and Appeal Board (VRAB) Departmental Plan. This Plan provides information about the work of the Board; what we plan to achieve in 2020-2021; and, how it will support Canadian Armed Forces (CAF) and Royal Canadian Mounted Police (RCMP) Members and Veterans, and the families that we serve.



Veterans and their families are at the centre of everything we do. The Board exists to provide them with access to an appeal process for disability matters that directly affect their health and well-being. Providing exemplary, respectful, Veteran-centric service is our focus so that Veterans and their families receive entitlement to disability benefits for service-related conditions through timely, fair, high quality hearings and decisions.

The Veteran experience is extremely important to us. We want those who appear before us to feel comfortable, be able to participate meaningfully in the appeal process, and better understand the decisions we make. This report gives you a preview of what we will do in 2020-2021 to build on the changes we have already made, and how we will make the appeal process more efficient, less legalistic, and easier for Veterans and their families to access and use. We will continue to build on the quality of our decision-making through a robust training and professional development program for Board Members that results in consistent, quality, Veteran-informed, and well-reasoned decisions in plain language that reflect the values of diversity and inclusion. We will build stronger relationships with stakeholders and broaden our engagement to new stakeholders so that we can obtain their views on how we can best support Veterans and their families based on our mandate. As we listen to what Veterans tell us, we will continue to improve VRAB so that better and quicker service is provided.

It is important that Veterans, their families and stakeholders understand what VRAB does and are knowledgeable about the appeal process. Enhancements to our website, more use of technology, and strengthened communications about our role will support improved awareness of, and access to, a more timely and quality appeal process.

Providing better service to Veterans and their families also means ensuring employees and Board Members are supported. In the upcoming year, we will continue to focus on having a healthy workplace that is inclusive and diverse, and where employees and Board Members have the tools they need to do their jobs, allowing them to better support Veterans and their families.

Through the commitment and pride that our employees and Board Members bring to their work each day, we will ensure that Veterans and their families have a good service experience before the Board; participate in hearings that are timely and respectful; receive decisions that are clear, on time, consistent and fair; and, obtain entitlement to disability benefits for their service-related conditions. I look forward to a successful and progressive 2020-2021.

Christopher J. McNeil  
Chair, Veterans Review and Appeal Board

## Plans at a glance and operating context

The Veterans Review and Appeal Board is an independent tribunal that provides an appeal process for Veterans and their families who are dissatisfied with a disability decision from Veterans Affairs Canada. As the needs of Veterans and their families evolve, the Board must continuously adapt what we do and how we do it by implementing new and improved processes that better support those we serve, leveraging technology and focusing on improved service delivery through a fair and timely appeal process.

### **Deliver Service Excellence through Access to Justice and Timeliness**

- Delivering a quality, positive service experience where Veterans and their families are at the forefront is of utmost importance. VRAB is very committed to providing quality and timely hearings and decisions sooner so that Veterans and their families have access to disability benefit entitlement for their service-related conditions. The Board will continue with opportunities to improve and modernize the delivery of its appeal process by further integrating the use of technology, including digital services, into its operations and hearings. Ongoing professional development and training for Board Members will contribute to quality, consistent, clear, Veteran-centric, and plain language decisions that Veterans understand.

### **Accessibility, Inclusion and Diversity for All**

- Ensuring that Veterans and their families can participate in VRAB's appeal process on an equal basis is key to providing dignified, accessible and inclusive service and access to justice. We are dedicated to having a progressive and modern organization positioned to respond to the changing environment under which it operates, and respectful of the diverse needs of Veterans and their families. The Board will continue to advance new and ongoing initiatives aimed at improving accessibility for Veterans and their families. We will also strengthen diversity and inclusion in the workplace, and for those we serve through the hearing process and decisions. This includes considering all aspects of Gender Based Analysis Plus (GBA+) to ensure that our processes, program, services and decisions are free of bias.

### **Strengthen Outreach and Improve Communications**

- Transparent and open communication is fundamental to support Veterans and their families access to justice through the Board's disability appeal process. Work will be done to enhance VRAB's website so it contains less legalistic and plainer language, is user friendly, and provides ease of access to important information for those we

serve. Engagement with stakeholders will continue and be broadened in 2020-2021 to ensure we hear invaluable input from those we serve that will assist us to create a more Veteran-centric, modern, efficient and effective appeal process that better meets the needs of Veterans and their families. Work will be done to improve communications with Veterans and their families so they understand the appeal process and resulting decisions.

For more information on the VRAB’s plans, priorities and planned results, see the “Core responsibilities: planned results and resources, and key risks” section of this report.



## Core responsibilities: planned results and resources, and key risks

This section contains detailed information on the department’s planned results and resources for each of its core responsibilities. It also contains information on key risks related to achieving those results.

### Appeals

#### Description

Provide an independent review and appeal program for disability benefits decisions made by Veterans Affairs Canada (VAC); ensure Veterans, Canadian Armed Forces (CAF) and Royal Canadian Mounted Police (RCMP) members, and their families, receive the benefits they are entitled to for service-related disabilities.

#### Planning highlights

Everything the Board does under its core responsibility aims to provide Veterans and their families with high quality and timely hearings and decisions. In 2020-2021, the Board will focus on the following priorities to achieve these results.

#### Deliver Service Excellence through Access to Justice and Timeliness

- VRAB is continuously working to help Veterans and their families obtain access to the disability appeal process, and ultimately benefits, more quickly. To achieve this in 2020-2021, the Board will:
  - Build on the Veteran-centric culture which ensures that VRAB’s appeal process balances principles of timeliness, fairness and transparency.
  - Commit the Board to continuous improvement of its overall efficiency and effectiveness with standards and measures that support the Board’s mandate of ensuring Veterans and their families receive entitlement to disability benefits for their service-related conditions. This includes timely decisions in plain language that clearly explain why benefits are granted or not.
  - Further improve the scheduling model used for hearings so that it is more streamlined and provides greater access to the appeal process. The Board will continue with the implementation of a “Simplified Hearing Process” that groups together less complex cases involving similar issues. This approach enables a larger volume of cases to be heard in a shorter timeframe, while increasing the time and resources to address more complex cases. The Board will also continue to explore opportunities to ensure that Veterans have access to hearings in their local community, by expanding the number of hearing

locations. These scheduling improvements will allow Veterans and their families to receive hearings, decisions, and disability benefits sooner.

- Technology is essential to support VRAB’s delivery of timely hearings and issuing decisions faster. In 2020-2021, the Board will build on previous initiatives to use technology in support of increased efficiency in the appeal process, while streamlining processes to improve workload management so that Veterans and their families receive decisions quicker. We will continue to pursue opportunities to incorporate My VAC Account into the appeal process to improve access to more timely information for Veterans and their families.
- Continuous training for Board Members and staff is key to the success of the Board’s outcome, and will be a focal point in 2020-2021. Understanding the increasingly complex and evolving needs of Veterans and their families is crucial to ensuring they receive fair, consistent, quality, and timely hearings and decisions.

### **Accessibility, Inclusion and Diversity for All**

- The Board respects the diverse Veteran population we serve, and strives to be responsive to their needs while having a supportive workplace. The Board will carry out the following activities in 2020-2021 to foster accessibility, inclusion and diversity:
  - Implement improvements to the hearing environment and deliberative process that better respect the unique cultural values and traditions of Indigenous peoples and other groups we serve. These improvements will be backed by considering all aspects of Gender-based Analysis Plus (GBA+) to ensure that our processes, program, services, and decisions are free of bias.
  - Throughout 2020-2021, appointments to the Board will be made through the Government of Canada’s open and transparent merit-based process, with a focus on Board membership that represents the diversity of the Veterans we serve.
  - Caring for our employees and ensuring they have the tools they need to provide excellent and accessible service are key to the Board’s success. VRAB will continue to build a healthier, and more diverse and inclusive workplace free of harassment and discrimination, with a focus on training and awareness, recruitment and retention. Achieving a more equitable, diverse and inclusive workplace is integral in providing a fair and respectful appeal program for Veterans and their families.

**Strengthen Outreach and Improve Communication**

- Communications and outreach are fundamental to improving and supporting access to the Board’s appeal program, while ensuring that Veterans, their families and stakeholders understand what VRAB does. To support this priority in 2020-2021, the Board will:
  - Continue engagement and consultation with the CAF and RCMP, Veterans’ organizations, and other groups dedicated to supporting and advocating for Veterans and their families. In 2020-2021, our scope will expand to meet with new stakeholders whose input is invaluable to the Board’s continuous improvement, and a more accessible and inclusive disability appeal program.
  - Further leverage technology to expand online engagement, awareness of, and access to information about the Board’s appeal program, workload, decisions and ability to securely communicate with VRAB.

**Experimentation**

Progress requires innovation and trying new things in VRAB’s program delivery. In 2020-2021, VRAB will use Veteran-centred design to improve the service experience for those we serve. This will be backed by input from the open dialogue we have with Veterans and stakeholders.

**Key risks**

1. Due to the evolving nature of the Board’s workload, concurrent with the start and end of Board Member terms, there is a risk that the Board will not be able to meet the demands for timely hearings and decisions. To mitigate this risk, the Board is:
  - Working with representatives to improve the scheduling process.
  - Streamlining processes to ensure that resources are focused on delivering decisions to Veterans and their families as quickly as possible.
  - Appointing new Board Members, through the open and transparent merit-based process, who reflect the diversity of Veterans we serve.
  - Using technology to support better service, including building on the use of My VAC Account to improve access to, and the timeliness of, information such as decisions and other communications.
  - Better using data to analyze workload and trends to ensure that the appropriate resources are in the right place at the right time so Veterans and their families receive timely hearings and decisions.

2. There is a risk that the evolving Board membership may affect VRAB’s ability to sustain a skilled, productive and developed workforce with the necessary experience and expertise to deliver fair, consistent and timely hearing and decisions. This risk is being addressed by:
- Having a pool of qualified candidates ready for appointment that meet the Board’s need for a diverse membership that understand the needs of Veterans and their families, and the importance of a fair, consistent, and quality appeal process.
  - Providing a strong training program to new Board Members, and ongoing professional development so that Board Members are well skilled, and productive and effective decision-makers.

### Planned results for Appeals

Departmental result	Departmental result indicator	Target	Date to achieve target	2016–17 actual result	2017–18 actual result	2018–19 actual result
Applicants receive high quality hearings and decisions	Percentage of Applicants who provide positive feedback about their hearing	≥95%	March 2021	Not available <sup>1</sup>	Not available <sup>1</sup>	96%
	Percentage of Board decisions that meet quality standards	≥85%	March 2021	Not available <sup>1</sup>	Not available <sup>1</sup>	85%
	Percentage of Board decisions overturned by the Federal Court	<2%	March 2021	0.2%	0.7%	1.6%
Applicants receive timely decisions	Percentage of Review decisions issued within 16 weeks of the applicant/ representative notifying the Board their case is ready to be heard	≥95%	March 2021	95%	93%	93%
	Percentage of Appeal decisions issued within 16 weeks of the applicant/ representative notifying the Board their case is ready to be heard	≥85%	March 2021	Not available <sup>1</sup>	Not available <sup>1</sup>	41%

<sup>1</sup> This performance indicator was new or revised for fiscal year 2018-19 and prior year data is not available.

Financial, human resources and performance information for the VRAB’s program inventory is available in the [GC InfoBase](#).<sup>i</sup>

#### Planned budgetary financial resources for Appeals

2020–21 budgetary spending (as indicated in Main Estimates)	2020–21 planned spending	2021–22 planned spending	2022–23 planned spending
10,957,720	10,957,720	10,926,230	10,935,155

Financial, human resources and performance information for the VRAB’s program inventory is available in the [GC InfoBase](#).<sup>ii</sup>

#### Planned human resources for Appeals

2020–21 planned full-time equivalents	2021–22 planned full-time equivalents	2022–23 planned full-time equivalents
101	101	101

Financial, human resources and performance information for the VRAB’s program inventory is available in the [GC InfoBase](#).<sup>iii</sup>



## Internal Services: planned results

### **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 services that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. These services are:

- ▶ Management and Oversight Services
- ▶ Communications Services
- ▶ Legal Services
- ▶ Human Resources Management Services
- ▶ Financial Management Services
- ▶ Information Management Services
- ▶ Information Technology Services
- ▶ Real Property Management Services
- ▶ Materiel Management Services
- ▶ Acquisition Management Services

### **Planning highlights**

VAC 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 provides VRAB with an excellent opportunity to maximize resources by capitalizing on the significant investment VAC has made these services while maintaining its adjudicative independence.

The Board will continue to work within the MOU for Internal Services developed with VAC.

Planned budgetary financial resources for Internal Services

2020–21 budgetary spending (as indicated in Main Estimates)	2020–21 planned spending	2021–22 planned spending	2022–23 planned spending
0 <sup>1</sup>	0 <sup>1</sup>	0 <sup>1</sup>	0 <sup>1</sup>

<sup>1</sup>Internal services to support the operations of VRAB are provided at no cost under an MOU with VAC.

Planned human resources for Internal Services

2020–21 planned full-time equivalents	2021–22 planned full-time equivalents	2022–23 planned full-time equivalents
0 <sup>2</sup>	0 <sup>2</sup>	0 <sup>2</sup>

<sup>2</sup>Internal services to support the operations of VRAB are provided at no cost under an MOU with VAC.



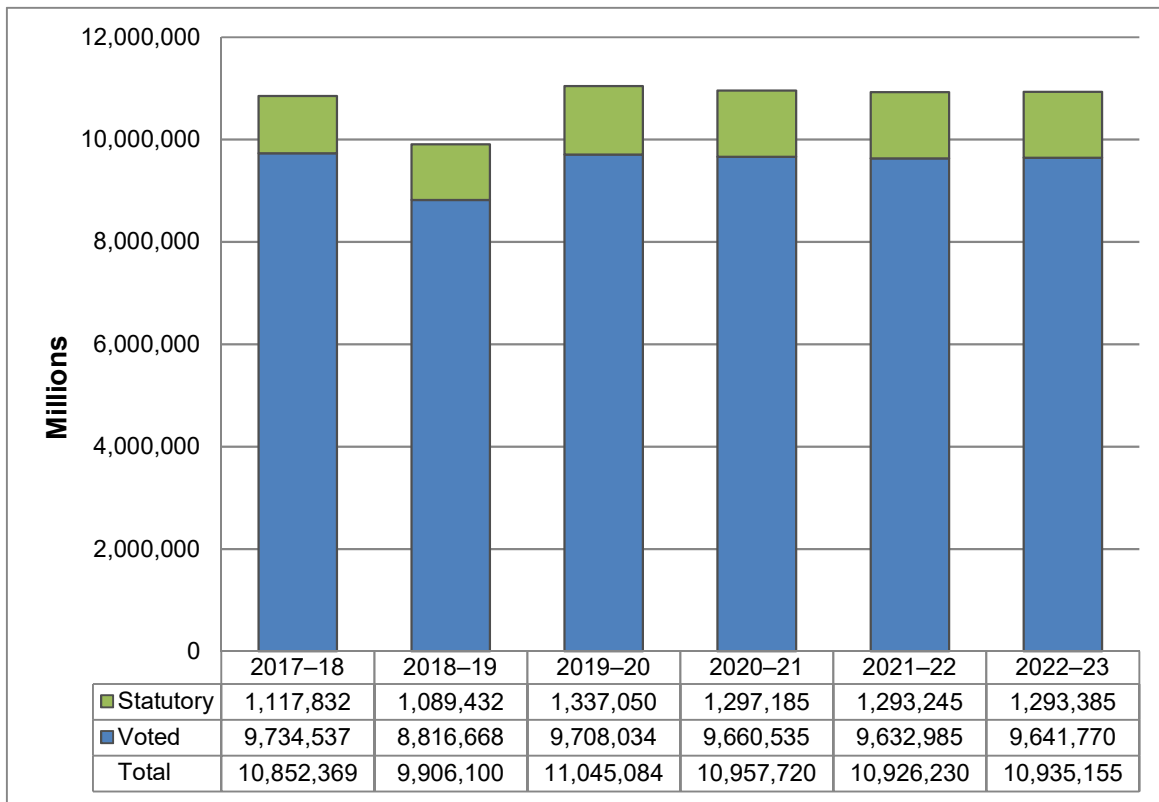
## Spending and human resources

This section provides an overview of the department’s planned spending and human resources for the next three consecutive fiscal years, and compares planned spending for the upcoming year with the current and previous years’ actual spending.

### Planned spending

Departmental spending 2017–18 to 2022–23

The following graph presents planned (voted and statutory) spending over time.



Budgetary planning summary for core responsibilities and Internal Services  
(dollars)

The following table shows actual, forecast and planned spending for each of VRAB’s core responsibilities and to Internal Services for the years relevant to the current planning year.

Core responsibilities and Internal Services	2017–18 expenditures	2018–19 expenditures	2019–20 forecast spending	2020–21 budgetary spending (as indicated in Main Estimates)	2020–21 planned spending	2021–22 planned spending	2022–23 planned spending
Appeals	10,852,369	9,906,100	11,045,084	10,957,720	10,957,720	10,926,230	10,935,155
Internal Services	0 <sup>1</sup>	0 <sup>1</sup>	0 <sup>1</sup>	0 <sup>1</sup>	0 <sup>1</sup>	0 <sup>1</sup>	0 <sup>1</sup>
<b>Total</b>	10,852,369	9,906,100	11,045,084	10,957,720	10,957,720	10,926,230	10,935,155

<sup>1</sup>Internal services to support the operations of VRAB are provided at no cost under an MOU with VAC.

Over the planning period 2020-21 to 2022-23, the Board’s planned spending is relatively unchanged. With continued efficiencies in its operations, the Board will continue to deliver excellent service to applicants.

## Planned human resources

The following table shows actual, forecast and planned full-time equivalents (FTEs) for each core responsibility in the VRAB’s departmental results framework and to Internal Services for the years relevant to the current planning year.

### Human resources planning summary for core responsibilities and Internal Services

Core responsibilities and Internal Services	2017–18 actual full-time equivalents	2018–19 actual full-time equivalents	2019–20 forecast full-time equivalents	2020–21 planned full-time equivalents	2021–22 planned full-time equivalents	2022–23 planned full-time equivalents
Appeals	86	84	101	101	101	101
Internal Services	0 <sup>1</sup>	0 <sup>1</sup>	0 <sup>1</sup>	0 <sup>1</sup>	0 <sup>1</sup>	0 <sup>1</sup>
<b>Total</b>	86	84	101	101	101	101

<sup>1</sup>Internal services to support the operations of VRAB are provided at no cost under an MOU with VAC.

Planned resources in 2020-21 through 2022-23 are relatively unchanged.

## Estimates by vote

Information on the VRAB’s organizational appropriations is available in the [2020–21 Main Estimates](#).<sup>iv</sup>

## Condensed future-oriented statement of operations

The condensed future-oriented statement of operations provides an overview of the VRAB’s operations for 2019–20 to 2020–21.

The amounts for forecast and planned results in this statement of operations were prepared on an accrual basis. The amounts for forecast and planned spending presented in other sections of the Departmental Plan were prepared on an expenditure basis. Amounts may therefore differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, are available on the VRAB’s [website](#).<sup>v</sup>

Condensed future-oriented statement of operations for the year ending  
March 31, 2021 (dollars)

Financial information	2019–20 forecast results	2020–21 planned results	Difference (2020–21 planned results minus 2019–20 forecast results)
Total expenses	12,474,485	12,430,356	(44,129)
Total revenues	0	0	0
Net cost of operations before government funding and transfers	12,474,485	12,430,356	(44,129)

The planned spending for VRAB as reported on a modified-cash basis for 2020-21 is \$10,957,720. This amount has been adjusted by estimated amounts for services provided without charge (i.e. accommodations, government payments to employee insurance plans, etc.), to arrive at a future-oriented total expense of \$12,430,356 for 2020-21.

## Corporate information

### Organizational profile

**Appropriate minister:** The Honourable Lawrence MacAulay, P.C., M.P.

**Institutional head:** Christopher J. McNeil

**Ministerial portfolio:** Veterans Affairs

**Enabling instrument(s):** *Veterans Review and Appeal Board Act*;<sup>vi</sup> *Veterans Review and Appeal Board Regulations*<sup>vii</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>viii</sup>
- *Veterans Well-being Act*;<sup>ix</sup>
- *War Veterans Allowance Act*;<sup>x</sup>
- *Royal Canadian Mounted Police Pension Continuation Act*;<sup>xi</sup> and
- *Royal Canadian Mounted Police Superannuation Act*.<sup>xii</sup>

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

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

“Raison d’être, mandate and role: who we are and what we do” is available on the VRAB [website](#).<sup>xiii</sup>

For more information on the department’s organizational mandate letter commitments, see the “[Minister’s mandate letter](#)”.<sup>xiv</sup>

### Operating context

Information on the operating context is available on the VRAB’s [website](#).<sup>xv</sup>

## Reporting framework

The VRAB’s approved Departmental Results Framework and Program Inventory for 2020–21 are as follows.

Departmental Results Framework	
<b>Core Responsibility:</b> Appeals	
<b>Departmental Result:</b> Applicants receive high quality hearings and decisions.	<b>Indicator:</b> Percentage of applicants who provide positive feedback about their hearing
	<b>Indicator:</b> Percentage of Board decisions that meet quality standards
	<b>Indicator:</b> Percentage of Board decisions overturned by the Federal Court
<b>Departmental Result:</b> Applicants receive timely decisions.	<b>Indicator:</b> Percentage of Review decisions issued within 16 weeks of the applicant/representative notifying the Board their case is ready to be heard
	<b>Indicator:</b> Percentage of Appeal decisions issued within 16 weeks of the applicant/representative notifying the Board their case is ready to be heard
Program Inventory	
<b>Program:</b> Review and Appeal	

## Supporting information on the program inventory

Supporting information on planned expenditures, human resources, and results related to the VRAB’s program inventory is available in the [GC InfoBase](#).<sup>xvi</sup>

## Supplementary information tables

The following supplementary information tables are available on the VRAB’s [website](#).<sup>xvii</sup>

- ▶ [Departmental Sustainable Development Strategy](#)
- ▶ [Gender-based Analysis Plus](#)

## Federal tax expenditures

The VRAB’s Departmental Plan does not include information on tax expenditures that relate to its planned results for 2020–21.

Tax expenditures are the responsibility of the Minister of Finance, and the Department of Finance Canada publishes cost estimates and projections for government-wide tax expenditures each year in the [Report on Federal Tax Expenditures](#).<sup>xviii</sup> This report provides detailed information on tax expenditures, including objectives, historical background and references to related federal spending programs, as well as evaluations, research papers and gender-based analysis. The tax measures presented in this report are solely the responsibility of the Minister of Finance.

## Organizational contact information

### Mailing address

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

### Telephone: Toll Free in Canada and the United States

- 1-800-450-8006 (English Service) or
  - 1-877-368-0859 (French Service)
- From all other locations, call collect
- 0-902-566-8751 (English Service) or
  - 0-902-566-8835 (French Service)

**Fax:** 1-855-850-4644

**Email:** [vrab.info.tacra@canada.ca](mailto:vrab.info.tacra@canada.ca)

**Website(s):** <https://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.

### **core responsibility (responsabilité essentielle)**

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

### **Departmental Plan (plan ministériel)**

A report on the plans and expected performance of a department over a 3-year period. Departmental Plans are tabled in Parliament each spring.

### **departmental priority (priorité ministérielle)**

A plan or project that a department has chosen to focus and report on during the planning period. Departmental priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

### **departmental result (résultat ministériel)**

A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

### **departmental result indicator (indicateur de résultat ministériel)**

A factor or variable that provides a valid and reliable means to measure or describe progress on a departmental result.

### **departmental results framework (cadre ministériel des résultats)**

A framework that consists of the department's core responsibilities, departmental results and departmental result indicators.

### **Departmental Results Report (rapport sur les résultats ministériels)**

A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

**experimentation (expérimentation)**

The conducting of activities that seek to first explore, then test and compare, the effects and impacts of policies and interventions in order to inform evidence-based decision-making, and improve outcomes for Canadians, by learning what works and what doesn't. Experimentation is related to, but distinct from innovation (the trying of new things), because it involves a rigorous comparison of results. For example, using a new website to communicate with Canadians can be an innovation; systematically testing the new website against existing outreach tools or an old website to see which one leads to more engagement, is experimentation.

**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 process used to assess how diverse groups of women, men and gender-diverse people experience policies, programs and services based on multiple factors including race, ethnicity, religion, age, and mental or physical disability.

**government-wide priorities (priorités pangouvernementales)**

For the purpose of the 2020–21 Departmental Plan, government-wide priorities refers to those high-level themes outlining the government's agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

**horizontal initiative (initiative horizontale)**

An initiative in which two or more federal organizations are given funding to pursue a shared outcome, often linked to a government priority.

**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 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.

**program (programme)**

Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

**program inventory (répertoire des programmes)**

Identifies all of the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

**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.

**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.

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## Endnotes

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- i. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iv. 2020-21 Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- v. Veterans Review and Appeal Board, <https://www.vrab-tacra.gc.ca/Plans-eng.cfm>
- vi. *Veterans Review and Appeal Board Act*, <http://laws-lois.justice.gc.ca/eng/acts/V-1.6/page-1.html>
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- ix. *Veterans Well-being Act*, <http://laws.justice.gc.ca/eng/acts/C-16.8/index.html>
- x. *War Veterans Allowance Act*, <http://laws-lois.justice.gc.ca/eng/acts/W-3/index.html>
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