

Veterans Review and
Appeal Board Canada



Tribunal des anciens combattants
(révision et appel) Canada



Veterans Review and Appeal Board 2018-2019 DEPARTMENTAL RESULTS REPORT

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

Canada

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as represented by the Minister of Veterans Affairs
and Associate Minister of National Defence, 2019

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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 2018-19 Departmental Results Report for the Veterans Review and Appeal Board (VRAB). We are an appeal tribunal that helps Veterans, Canadian Armed Forces (CAF) and RCMP members, and their families, obtain the benefits to which they are entitled for service-related disabilities.

Throughout the year, VRAB heard more than 2,000 cases. This resulted in benefits being awarded to Veterans in more than 59% of Review cases and 42% of Appeal cases; increases of 15% and 13% respectively compared to 2017-18. Throughout 2018-19, VRAB continued to improve on the operational changes implemented in 2017-18 with the goal of providing exemplary service to Veterans. We want Veterans to be more at ease in hearings so we continued to make improvements to have a more informal, timely, service-oriented, Veteran-centric, transparent and less legalistic hearing experience.



Providing timely decisions to Veterans is a primary objective of the Board. In 2018-19, we made changes to simplify the hearing process for certain claim types in order to provide more timely and effective service to Veterans and their families.

In 2018-19, the Board renewed its focus on outreach and engagement with the Veteran community and stakeholders in order to continuously evolve to support Veterans and their families. VRAB participated in the Veterans Affairs Canada (VAC) National Stakeholder Summit in Ottawa and the 47th Dominion Convention in Winnipeg, as well as many other formal and informal gatherings with stakeholders around the country. It is important to increase awareness and build partnerships with stakeholders as we strive to provide quality decisions in a fair and transparent manner.

It is an honour to lead an organization that has a direct impact on the lives of Veterans, CAF and RCMP members, and their families. As Chair, I am committed to excellence in decision-making and ensuring that Veterans receive the benefits to which they are entitled for service-related disabilities.

Christopher J. McNeil
Chair, Veterans Review and Appeal Board

Results at a glance

What funds were used?

\$9,906,100

Who was involved?

14 Board Members
70 Staff

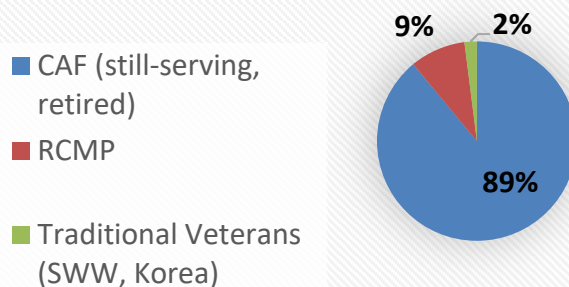
Key Results in 2018-19

Hearings and decisions

During the 2018-19 reporting year, the Board heard and decided over 2,000 cases. This included close to 1,400 Review hearings where applicants had the opportunity to personally appear before Board members to present oral testimony and evidence; and 600 Appeal hearings where Veterans presented new information and arguments through their representatives.

The Board ruled favourably in 59% of Review decisions and 42% of Appeal decisions, compared to 44% and 29% in 2017-18. The most common reason for Members to rule favourably was new testimony and/or new medical evidence. In addition, Members ruled favourably based on the available evidence, new documentary evidence, changes in policy/law, or errors in the previous decision.

VRAB Applicants 2018-19



In 2018-19, almost 1,100 Veterans and their families were awarded new or increased disability benefits.

Modernizing our processes

The Board is committed to serving Veterans better through continuous improvement and innovation. The Board continued to pursue opportunities to improve and modernize the appeal process by further integrating the use of technology into its operations and hearings, while ensuring the organizational structure supported timely decisions and expeditious hearings.

Communications and outreach

Expanding its outreach and engagement with the CAF and RCMP, Veterans' organizations and other groups dedicated to supporting Veterans and their families is a priority for the Board. In 2018-19, the Board worked with these stakeholders to identify new opportunities for outreach, and identify ways to evolve to better serve Veterans and share information. These organizations provide valuable information and feedback to help us provide exemplary service to Veterans. The majority of Veterans are satisfied with how they are treated by the Board.

VRAB 2018-19 Satisfaction Results

- ❖ 98% said Board Members clearly explained how the hearing would proceed.
- ❖ 98% said Board Members treated them with respect.
- ❖ 96% said Board Members gave their representative and themselves the opportunity to fully explain their case.
- ❖ 96% said Board Members listened to what they had to say.
- ❖ 94% said Board Members made efforts to put them at ease.
- ❖ 91% said their hearing was conducted in a fair manner.

For more information on the VRAB's plans, priorities and results achieved, see the "Results: what we achieved" section of this report.

Results: what we achieved

Core Responsibility

Appeals

Description

Provide an independent review and appeal program for disability benefits decisions made by VAC; and, ensure Veterans, CAF and RCMP members, and their families, receive the benefits they are entitled to under law for service-related disabilities. Additionally, Veterans can apply for a Compassionate Award. The Board also provides the final level of appeal for War Veterans Allowance decisions.

Results

To fulfill its Core Responsibility and deliver on results, the Board is guided by its strategic priorities:

- Providing Veterans with excellent service
- Maintaining a high-performing organization
- Being open and accountable about its work

The initiatives and activities that flow from these priorities directly contribute to the results the Board is trying to achieve, namely that:

- Applicants receive high-quality hearings and decisions; and
- Applicants receive timely decisions.

Priority #1 **Excellence in Service Delivery**

- In 2018-19, the Board continued to explore ways to innovate and optimize business processes to better serve Veterans. The Board began accepting evidence electronically, and Board Members started signing decisions digitally. These new processes have improved efficiency. Eliminating the need to mail documents between the Board's Head Office in Charlottetown and Board Members deployed across Canada has reduced the time required for signature by three days for Review decisions and two days for Appeal decisions. This means that Veterans are receiving decisions sooner about their entitlement to benefits for service-related disabilities.

- Timely hearings are a priority for the Board and efficient scheduling is necessary to achieving this goal. In the last quarter of the reporting period, the Board implemented a simplified and streamlined hearing process whereby cases that have similar factors and circumstances are prepared and scheduled together. This approach allowed for a larger volume of cases to be prepared, and heard more quickly. Veterans received decisions sooner, while increasing the Board's capacity to address more complex cases.

In 2018-19, there was a 16% increase in the volume of Appeal applications. To support timely hearings, new Members were appointed. These appointments, coupled with the implementation of the simplified process, have led to improved results. During the reporting period, the Board held 28% more Appeal hearings compared to 2017-18.

- Throughout 2018-19, the Board continued to enhance relationships with Veteran stakeholders through written updates, regular dialogue and participation in key events. Strengthening these partnerships helps us better understand how we can best support Veterans. In 2018-19, VRAB participated in events such as the Dominion Convention for The Royal Canadian Legion, and the Army, Navy and Air Force Veterans in Canada (ANAVETS). The Board also attended VAC's National Stakeholder Summit to hear directly from Veterans about their experience with Veterans' programming.

Priority #2 **High-Performing Organization**

- To reflect the evolving needs of Veterans who appear before the Board, in addition to new technologies, Government of Canada policies and VAC programming changes, organizational changes are often required to ensure maximum operational efficiency. In 2017-18, the Board made organizational changes to be more operationally efficient so that Veterans could receive more timely hearings and decisions for an improved service experience.
- The Board has a 16-week service standard to issue a decision. The Board's commitment is to issue 80% of decisions within six weeks of the hearing. Throughout 2018-19, the positive effects of the new organization structure were apparent. During the year, 74% of decisions were issued to Veterans and their families within six weeks of the hearing compared to 61% in 2017-18; a 13% increase.

- Continuous training for Board Members is extremely important, and directly contributes to informed, quality, transparent, equitable and consistent decisions with clear, client-centric, plain language reasons. To support Members in making quality decisions for Veterans, they received training on a variety of topics including military sexual trauma, Pension for Life, along with VAC's updated Hearing Loss Entitlement Eligibility Guidelines and Policy, and approach to awarding partial entitlement.

Priority #3 Transparency and Accountability

- As a quasi-judicial tribunal, the Board is bound by the open court principle, which assumes that public confidence in, and understanding of, decision-making requires openness and transparency. In 2018-19, the Board continued to post all of its [decisionsⁱ](#) on the Canadian Legal Information Institute (CanLII) website. Publishing depersonalized decisions is important because it allows Veterans to see how the Board applies the law in cases similar to their own, and shows Canadians that the Board is fulfilling its obligations.
- To be more transparent and accountable, the Board continued to make timely, accurate, and clear communications about its program a priority in 2018-19. The Board improved its presence at the CAF's Second Career Assistance Transition seminars. The Board also worked with Veterans' organizations to broaden its outreach by continuing to share information through regular updates and discussions with the Royal Canadian Legion and other organizations. The Board continued to make plain language writing a priority, so that our decisions and communications are clear and easy to understand.

Gender Based Analysis Plus (GBA+)

The Board continued to promote the Government of Canada's priority of strengthening diversity and inclusion by considering gender-based analysis plus (GBA+) in its activities and processes. The "plus" highlights the fact that gender-based analysis goes beyond gender and looks at range of intersecting factors, such as race, ethnicity, religion, age and mental or physical disabilities.

During the reporting period, the Board established an Inclusion Committee to promote the values and practices of a diverse and inclusive workplace. Employees completed GBA+ training in order to enhance the responsiveness, effectiveness and outcomes of Board initiatives. In 2018-19, the Board also participated in the VAC GBA+ network which has the goal of raising awareness and disseminating tools and best practices.

Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2018–19 Actual results	2017–18 Actual results	2016–17 Actual results
Applicants receive high quality hearings and decisions	Percentage of Applicants who provide positive feedback about their hearing	Baseline year. Target to be developed in April 2019	March 31, 2020	96%	Not available ¹	Not available ¹
	Percentage of Board decisions that meet quality standards	Baseline year. Target to be developed in April 2019.	March 31, 2020	85%	Not available ¹	Not available ¹
	Percentage of Board decisions overturned by the Federal Court	<2%	March 31, 2019	1.6%	0.7%	0.2%
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 31, 2019	93%	93%	95%
	Percentage of Appeal decisions issued within 16 weeks of the applicant/ representative notifying the Board their case is ready to be heard	Baseline year. Target to be developed in April 2019.	March 31, 2020	41%	Not available ¹	Not available ¹

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

Budgetary financial resources (dollars)

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
10,903,737	10,903,737	11,260,146 ¹	9,906,100	(997,637)

Human resources (full-time equivalents)

2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
101	84	(17)

Financial, human resources and performance information for the Veterans Review and Appeal Board's Program Inventory is available in the [GC InfoBase](#).ⁱⁱ

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:

- ▶ Acquisition Management Services
- ▶ Communications Services
- ▶ Financial Management Services
- ▶ Human Resources Management Services
- ▶ Information Management Services
- ▶ Information Technology Services

¹ Total authorities available for use include Main Estimates and additional funding received during the year for the Carry Forward, minus the year-end adjustment of Employee Benefits spent.

- ▶ Legal Services
- ▶ Materiel Management Services
- ▶ Management and Oversight Services
- ▶ Real Property Management Services

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 continues to capitalize on the efficiencies presented by the Portfolio Department providing internal services to a small Portfolio member.

As in previous years, the Board worked within the MOU.

Results

Budgetary financial resources (dollars)

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
Internal Services to support the operations of VRAB are provided under an MOU with VAC.				

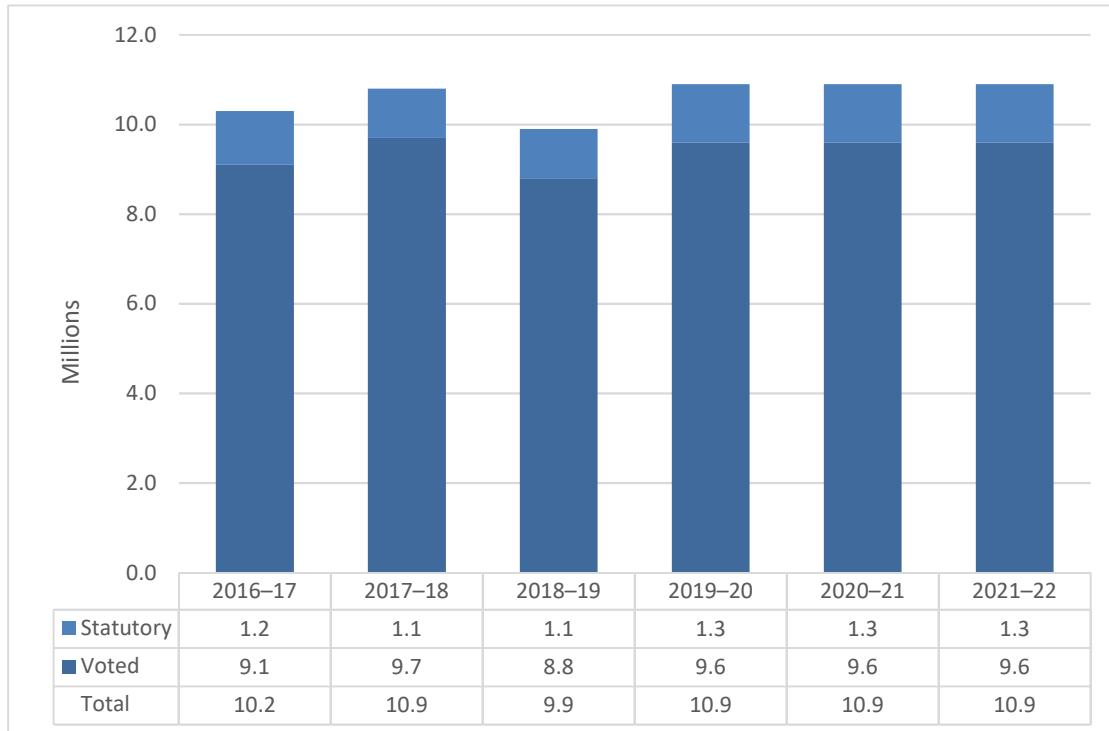
Human resources (full-time equivalents)

2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
Internal Services to support the operations of VRAB are provided under an MOU with VAC.		

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph



- Total spending for 2018-19 was \$9.9 million; a decrease of 9% from 2017-18 when total spending was \$10.9 million.
- The majority of the decrease relates to a decline in salary expenditures, as well as a decrease in certain operating expenditures such as travel and communications.

Budgetary performance summary for Core Responsibilities and Internal Services (dollars)

Core Responsibilities and Internal Services	2018–19 Main Estimates	2018–19 Planned spending	2019–20 Planned spending	2020–21 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2017–18 Actual spending (authorities used)	2016–17 Actual spending (authorities used)
Appeals	10,903,737	10,903,737	10,911,155	10,911,087	11,260,146	9,906,100	10,852,369	10,235,289
Internal Services	Internal Services to support the operations of VRAB are provided under an MOU with VAC.							
Total	10,903,737	10,903,737	10,911,155	10,911,087	11,260,146	9,906,100	10,852,369	10,235,289

- The Board's actual spending for 2018-19 was \$9.9 million. This represents 9% variance from the total planned spending of \$10.9 million reported in the 2018-19 Departmental Plan.
- Actual spending was relatively consistent with planned spending due to the stable nature of the Board's operations.

Actual human resources

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

Core Responsibilities and Internal Services	2016–17 Actual full-time equivalents	2017–18 Actual full-time equivalents	2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2019–20 Planned full-time equivalents	2020–21 Planned full-time equivalents
Appeals	92	86	101	84	101	101
Internal Services	Internal Services to support the operations of VRAB are provided under an MOU with VAC.					
Total	92	86	101	84	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 VRAB's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2018–2019](#).ⁱⁱⁱ

Government of Canada spending and activities

Information on the alignment of the VRAB's spending with the Government of Canada's spending and activities is available in the [GC InfoBase](#).^{iv}

Financial statements and financial statements highlights

Financial statements

VRAB's financial statements (unaudited) for the year ended March 31, 2019, are available on the [departmental website](#).^v

Financial statements highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2019 (dollars)

Financial information	2018–19 Planned results	2018–19 Actual results	2017–18 Actual results	Difference (2018–19 Actual results minus 2018–19 Planned results)	Difference (2018–19 Actual results minus 2017–18 Actual results)
Total expenses	12,288,737	11,234,459	12,253,425	(1,054,278)	(1,018,966)
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	12,288,737	11,234,459	12,253,425	(1,054,278)	(1,018,966)

VRAB's total operating expenses were approximately \$1.0 million lower than planned in the 2018-19 fiscal year. As well, the actual expenditures for the 2018-19 fiscal year were \$1.0 million lower than the previous fiscal year. This is mainly attributable to a decrease in salary expenditures, as well as travel and communication expenditures.

Condensed Statement of Financial Position (unaudited) as of March 31, 2019
(dollars)

Financial Information	2018–19	2017–18	Difference (2018–19 minus 2017–18)
Total net liabilities	1,343,071	1,459,344	(116,273)
Total net financial assets	733,632	933,235	(199,603)
Departmental net debt	609,439	526,109	83,330
Total non-financial assets	0	0	0
Departmental net financial position	609,439	526,109	83,330

Net liabilities decreased by approximately \$116,000 in 2018-19 when compared with fiscal year 2017-18. This is mainly attributable to the decrease in accounts payable and accrued liabilities. Net financial assets decrease by approximately \$200,000 which is attributable to a decrease in the amount due from the Consolidated Revenue Fund to discharge existing liabilities.

Supplementary information

Corporate information

Organizational profile

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

Institutional head: Christopher J. McNeil

Ministerial portfolio: Veterans Affairs

Enabling instrument: *Veterans Review and Appeal Board Act*,^{vi} *Veterans Review and Appeal Board Regulations*^{vii}

Year of incorporation / commencement: 1995

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

- *Pension Act*,^{viii}
- *Veterans Well-being Act*,^{ix}
- *War Veterans Allowance Act*,^x
- *Royal Canadian Mounted Police Pension Continuation Act*,^{xi} and
- *Royal Canadian Mounted Police Superannuation Act*.^{xii}

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](#).^{xiii}

For more information on the department's organizational mandate letter commitments, see the [Minister's mandate letter](#).^{xiv}

Operating context and key risks

Information on operating context and key risks is available on the [VRAB website](#).^{xv}

Reporting Framework

VRAB’s Departmental Results Framework and Program Inventory of record for 2018–19 are shown below.

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

Supporting information on the Program Inventory

Financial, human resources and performance information for VRAB’s Program Inventory is available in the [GC InfoBase](#).^{xvi}

Supplementary information tables

The following supplementary information tables are available on the [VRAB website](#).^{xvii}

- ▶ [Departmental Sustainable Development Strategy](#)
- ▶ [Gender-based analysis plus](#)

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](#).^{xviii} 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.

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 an appropriated department over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Result (résultat ministériel)

A Departmental Result represents the change or changes that the department seeks to influence. A Departmental Result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

Departmental Result Indicator (indicateur de résultat ministériel)

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

Departmental Results Framework (cadre ministériel des résultats)

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

Departmental Results Report (rapport sur les résultats ministériels)

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

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 process used to help identify the potential impacts of policies, programs and services on diverse groups of women, men and 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.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2018–19 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.

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 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)

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.

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.

Endnotes

- i. Decisions, <https://www.canlii.org/en/ca/cavrab/>
- ii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iii. Public Accounts of Canada 2017–2018, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- iv. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- v. Departmental website, <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>
- vii. *Veterans Review and Appeal Board Regulations*, <http://laws-lois.justice.gc.ca/eng/regulations/SOR-96-67/index.html>
- viii. *Pension Act*, <http://laws.justice.gc.ca/eng/acts/P-6/index.html>
- 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>
- xi. *Royal Canadian Mounted Police Pension Continuation Act*, <http://laws-lois.justice.gc.ca/eng/acts/R-10.6/index.html>
- xii. *Royal Canadian Mounted Police Superannuation Act*, <http://laws-lois.justice.gc.ca/eng/acts/R-11/index.html>
- xiii. Veterans Review and Appeal Board, <https://www.vrab-tacra.gc.ca/>
- xiv. Minister's mandate letter, <https://pm.gc.ca/en/mandate-letters/minister-veterans-affairs-and-associate-minister-national-defence-mandate-letter>
- xv. Veterans Review and Appeal Board, <http://www.vrab-tacra.gc.ca/>
- xvi. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xvii. Veterans Review and Appeal Board, <https://www.vrab-tacra.gc.ca/Home-accueil-eng.cfm>
- xviii. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>