

Veterans Review and Appeal Board 2023-24 Departmental Results Report



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Minister of Veterans Affairs and Associate Minister of
National Defence



2023-24 Departmental Results Report

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Catalogue No. V96-6E-PDF
ISSN 2561-0317

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

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Veterans Review and Appeal Board's 2023-24 Departmental Results Report: At a glance

A departmental results report provides an account of actual accomplishments against plans, priorities and expected results set out in the associated [Departmental Plan](#).

- [Vision and mission, raison d'être](#), and [operating context](#)

Key priorities

VRAB's top priorities for 2023-24 were as follows:

- Ensuring justice is accessible to all in a timely manner;
- Delivering high-quality, and effective hearings;
- Maintaining a culture of innovation and continuous improvement; and
- Fostering a healthy and safe organization that considers diversity and inclusion.

Highlights

In 2023-24, total actual spending (including internal services) for VRAB was \$18,124,186 and total full-time equivalent staff (including internal services) was 140.4. For complete information on VRAB's total spending and human resources, read the [Spending and human resources section](#) of the full report.

The following provides a summary of the department's achievements in 2023-24 according to its approved Departmental Results Framework. A Departmental Results Framework consists of a department's core responsibilities, the results it plans to achieve and the performance indicators that measure progress toward these results.

Core responsibility: Appeals

Actual spending: \$18,124,186

Actual human resources: 140.4

Departmental results achieved

Applicants receive high-quality hearings and decisions.

Applicants receive timely decisions.

Everything the Board does under its core responsibility aims to provide Veterans and their families with high-quality, timely hearings and decisions. In 2023-24, the Board focused on the following priorities to achieve these results.

- Pursued opportunities to streamline processes and leverage technology to enhance the timeliness and efficiency of the appeal process to better serve Veterans.

- Undertook initiatives to sustain and improve productivity and to better monitor performance so Veterans receive their decisions sooner.
- Continued to focus on outreach and engagement with the Veteran community and stakeholders to maintain strong partnerships with those who are a direct line to Veterans.
- Refined our social media approach and presence, to maximize effectiveness and reach, and explored other options for targeted communications with Veterans and stakeholders.
- Focused on the quality and consistency of our decisions through continued training and professional development for staff and Members.
- Identified talent needs and implemented strategies that focus on attracting, developing and retaining a diverse workforce with the experience and skills required to provide Veterans with high-quality, timely hearings.
- Invested in our staff and Members by offering new opportunities to build skills and knowledge through targeted training programs; and continued to support digital government initiatives that cultivate internal expertise and knowledge.
- Continued to take meaningful and concrete action to create an equitable, diverse, inclusive, accessible and bilingual work environment where people feel valued and respected.

More information about [Appeals](#) can be found in the “[Results – what we achieved](#)” section of the full departmental results report.

Veterans Review and Appeal Board's 2023-24 Departmental Results Report

On this page:

- [From the Chair](#)
- [Results – what we achieved](#)
 - [Core responsibility: Appeals](#)
 - [Internal services](#)
- [Spending and human resources](#)
 - [Spending](#)
 - [Funding](#)
 - [Financial statement highlights](#)
 - [Human resources](#)
- [Corporate information](#)
- [Supplementary information tables](#)
- [Federal tax expenditures](#)
- [Definitions](#)

From the Chair



Christopher J. McNeil
Chair, Veterans Review and
Appeal Board

I am pleased to present the 2023-2024 Departmental Results Report for the Veterans Review and Appeal Board.

Our organization provides an independent review and appeal program on decisions made by Veterans Affairs Canada (VAC). The Board helps Veterans, Canadian Armed Forces (CAF) and Royal Canadian Mounted Police (RCMP) Members, and their families, obtain the benefits to which they are entitled for service-related disabilities.

This Departmental Results Report highlights the Board's progress toward the following priorities:

- Ensuring justice is accessible to all in a timely manner;
- Delivering high-quality, and effective hearings;
- Maintaining a culture of innovation and continuous improvement; and
- Fostering a healthy and safe organization that considers diversity and inclusion.

This year's report reflects the continuous dedication of our staff and Board Members to ensure that Veterans received high-quality hearings and decisions in a timely manner.

Over the past year the Board pursued opportunities and initiatives to increase productivity and streamline our processes to enhance the efficiency of the appeal process to better serve Veterans.

We focused on expanding our stakeholder outreach to form and maintain strong partnerships with organizations that provide a direct line to Veterans.

We also continued to take concrete actions to create an inclusive, accessible work environment where people feel valued and respected.

In 2023-2024, the Board hired additional resources through Budget 2023 funding, increasing the Board's capacity to hold hearings and issue decisions. Over the year, we held more than 4,600 hearings with 87 per cent of cases receiving new or increased benefits for their service-related disability claims.

I am proud of the work that our staff and Members do for Veterans, CAF and RCMP Members, and their families, to ensure they receive the benefits to which they are entitled.

Christopher J. McNeil

Chair, Veterans Review and Appeal Board

Results – what we achieved

Core responsibilities and internal services

- Core responsibility: Appeals
- Internal services

Core responsibility: Appeals

In this section

- Description
- Progress on results

- Key risks
- Resources required to achieve results
- Related government-wide priorities
- Program inventory

Description

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

Progress on results

This section presents details on how the department performed to achieve results and meet targets for Appeals. Details are presented by departmental result.

Tables 1 and 2: Targets and results for Appeals

Tables 1 and 2 provide a summary of the target and actual results for each indicator associated with the results under Appeals.

Table 1

Applicants receive timely decisions.

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Percentage of Review decisions issued within 16 weeks of the applicant/representative notifying the Board their case is ready to be heard	≥95%	March 2024	2021–22: 77% 2022–23: 49% 2023–24: 73%
Percentage of Appeal decisions issued within 16 weeks of the applicant/representative notifying the Board their case is ready to be heard	≥85%	March 2024	2021–22: 37% 2022–23: 40% 2023–24: 35%

Table 2

Applicants receive high-quality hearings and decisions.

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Percentage of Applicants who provide positive feedback about their hearing	≥95%	March 2024	2021–22: Not available ¹ 2022–23: 97% 2023–24: 97%
Percentage of Board decisions that meet quality standards	≥85%	March 2024	2021–22: 71% 2022–23: 93%

Departmental Result Indicators	Target	Date to achieve target	Actual Results
			2023–24: 97%
Percentage of Board decisions overturned by the Federal Court	<2%	March 2024	2021–22: 0.1% 2022–23: 0.4% 2023–24: 0.0%

¹This indicator is based on responses to questions from the Board’s Review Hearing Exit Survey, which is administered to applicants following their in-person hearing. During the global pandemic, in-person review hearings had to be suspended, except for very limited circumstances. Results for this indicator are not available for 2021-22 as the survey was not administered.

Additional information on [the detailed results and performance information](#) for the VRAB’s program inventory is available on GC InfoBase.

Details on results

The following section describes the results for Appeals in 2023-24 compared with the planned results set out in VRAB’s departmental plan for the year.

Everything the Board does under its core responsibility aims to provide Veterans and their families with high-quality and timely hearings and decisions. In October 2023, the Board published its [2023-2028 Strategic Plan](#) which identified four key priority areas:

- Access to Justice
- Productivity
- Innovation
- People

The new plan outlines clear objectives that are directly tied to our departmental results, ensuring that every initiative contributes to our overarching aim of providing high-quality and timely hearings and decisions to Veterans.

Departmental Result: Applicants receive timely decisions.

Results achieved

- Access to justice is a key component of the Board’s mandate. The Board is continuously working to help Veterans and their families obtain access to the disability appeal process, and ultimately benefits more quickly. In 2023-24, the Board continued to identify and implement a range of measures to improve productivity and access to justice. During the reporting period, the Board:
 - Continued to develop and enhance data tracking via dashboards to improve analytics capacity and management, and assist with effective workload management and support informed, timely decision-making.
 - Regularly monitored and reported on productivity results against performance targets, identifying challenges as they arose and adjusting processes as required.

- Reviewed workflows and made meaningful process improvements to eliminate operational redundancies and ensure more flexible service delivery. In 2023-24, the Board developed and piloted an Early Resolution Process, set for implementation in 2024-25, to efficiently and informally resolve simple or single-issue claims through a streamlined approach.

Through these efforts, the Board was able to issue 5,795 decisions to Veterans, an increase of 32% compared to the 4,386 decisions issued in the previous year. Additionally, we completed 73% of Review decisions within the service standard. This is up from 49% in 2022-23. As we continue to find efficiencies in the disability appeal process, we expect to see even more improvement in the following year.

- In recent years, there has been a significant increase in the number of cases coming to the Board. In 2023-24, the Board received 6,727 applications, an increase of 10% compared to the previous year and an increase of 63% compared to 2019-20. To manage the growing workload, the Board secured both permanent and temporary funding through Budget 2023. This funding has allowed us to expand the Board's capacity, helping to address the increased workload and reduce the backlog of cases that has built up over the years. During the reporting period, we launched a Board Member process in collaboration with the Privy Council Office. New Member appointments are expected to be made in 2024-25, increasing the Board's capacity to conduct hearings and issue decisions.
- Maintaining a culture of innovation and continuous improvement allows the Board to best serve Veterans and their families. We are continuously evolving and adapting what we do and how we do it by implementing new processes, increasing automation and leveraging technology to enhance the timeliness, and efficiency of the appeal program, so that Veterans receive decisions sooner. To this end, the Board:
 - Continued to explore innovations that aim to create efficiencies in the Board's appeal program, such as Veterans Affairs Canada's Service Health Record Search Tool. This tool enables faster identification of relevant information for a specific health condition, providing only relevant search records instead of all service health records, reducing the time it takes to prepare documentation for Board hearings. Implementation of the tool is planned for 2024-25.
 - Encouraged the creation and supported the ongoing operation of employee-led networks and initiatives, such as the Board's artificial intelligence exploration and innovation teams, devoted to raising awareness, and sharing ideas and information to support process improvement and improve service to Veterans and their families.
 - Continued to modernize our website to ensure it is user-friendly and barrier free; creating fillable web forms and reviewing website content for clarity, use of plain language, and ensuring information is up to date. By ensuring that information is clear, accessible, and up-to-date, we reduce the time Veterans and their families spend searching for information or navigating complex forms, which indirectly contributes to the efficiency of our processes.
 - Initiated a project to implement a new ATIP management software, aimed at accelerating the processing of information requests while ensuring compliance with government

- guidelines and legislative requirements. Implementing this software enhances our ability to respond to information requests more quickly and accurately.
- Continued the work on the Board's end-to-end cassette tape digitization process with the goal of archiving more than 75,000 hearing recordings, to preserve records and enable faster service when these are requested. More than 20,000 were processed by the end of the fiscal year.

Departmental Result: Applicants receive high-quality hearings and decisions.

Results achieved

- Focusing on quality and consistency in decision-making ensures the Board is providing meaningful and fair access to justice. To optimize high-quality decision-making, Members must have access to relevant and timely training. In 2023-24, the Board held training seminars where Members were provided training on a variety of topics, including Agent Orange, Additional Pain and Suffering Compensation, Critical Injury Benefit, and Climate Change and Military Health.
- To better support all Veterans through care, compassion and respect the Board provided several information sessions to staff and Members on relevant and timely issues that are important to those we serve. These included topics like post-traumatic stress disorder, the LGBT Purge Class Action, and peace-keeping.
- To improve the quality of hearings, the Board launched an initiative aimed at standardizing the setup and contents of the Board's hearing rooms. This effort aims to enhance the functionality of each location, resulting in a more consistent in-person hearing experience and ultimately leading to more efficient and higher-quality proceedings. Recommendations from this initiative will be implemented in 2024-25.
- 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 the Board does. Building on the success of the informational videos the Board created in 2022, we began work on two new educational videos for Veterans. The first video will provide an overview of the Board and what we do, and the other will increase awareness about the Board's commitment to enhancing access to disability benefits through a number of new initiatives that will improve efficiency and ensure high-quality hearings and decisions. The Board also began work on a new public awareness advertising campaign to ensure Veterans are informed about their right to appeal, and the services and support that are available to them if they are dissatisfied with a decision from VAC on their disability benefits. The campaign will launch in 2024-25. These communication and outreach efforts are designed to ensure that all participants in the appeal process are well-informed, well-prepared, and fully aware of their rights and the Board's commitments. By increasing awareness and providing detailed information upfront, we help Veterans come to their hearings better prepared. This level of preparedness and understanding directly contributes to the quality of the hearings.

- Feedback is crucial for continuous improvement and enhancing services for Veterans. To this end, the Board focused on improving the process for collecting and monitoring client feedback. This included revising the Board's Hearing Exit Survey, which is scheduled to be rolled out in 2024-25.
- In an effort to stay connected to Veterans, the Chair met with many Veteran groups across the country to hear first-hand about the issues that Veterans and their families face. By meeting with various Veteran groups across the country, the Chair gained valuable insights into the challenges and needs of Veterans and their families, which directly informs and guides improvements in the appeal process. In addition to meetings with stakeholders, the Chair attended many commemorative events to honour those who served, including events like the National Stakeholder Summit and Women Veterans Forum, 25th Anniversary of Operation Persistence for Swissair Flight 111, and 60th Anniversary of the Canadian Armed Forces Peacekeeping Operations in Cyprus.
- Recognizing a diverse and skilled workforce is the foundation of the organization's success, we continued to manage our workforce through employee development and effective succession planning strategies, to provide the language requirements, expertise, leadership and experience needed to ensure Veterans and their families receive high-quality hearings and decisions. To this end, the Board:
 - Provided training in Plain Language Writing to promote concise, plain language writing that improves readability for Veterans.
 - Invested in our staff and Members by offering new opportunities to build skills and knowledge through new work experiences.
 - Supported staff in learning and maintaining proficiency in their second official language.
 - Provided training with a focus on User Experience (UX) Research and Design with the aim of establishing a small group of UX ambassadors with the Board.
 - Continued to promote openness and transparency as set out in the *Access to Information Act and Privacy Act*, providing employees with the resources and training so the Board is more open and transparent.
 - Continued to support our middle management group to excel in their roles and lead their teams effectively. In 2023-24, the Board:
 - Hosted a Prosci Change Management information session, equipping our managers with the knowledge to prepare for, manage, sustain, and reinforce change in the workplace;
 - Delivered an Influencing Skills and Conflict Management course, focusing on teaching skills and providing tools to apply influence strategies, gain commitment from others, foster collaboration, and build a cooperative environment; and
 - Conducted a session on navigating staffing processes as a supervisor/manager.

Investing in our people

The dedicated staff and Members who work at the Board are integral to the organization successfully fulfilling its mandate. The Board recognizes that to achieve its results of providing high-quality and timely hearings and decisions, means ensuring staff and Members are supported.

The Board sets a high standard for promoting an organizational culture that is based on the values of respect, diversity and inclusion. During the reporting period, the Board continued to focus its efforts on creating an equitable, diverse, inclusive, accessible, and bilingual work environment. Highlights from the 2023-24 include:

- Working on several initiatives to ensure a work environment where people feel safe, valued, and respected, including holding Civility in the Workplace sessions for all staff.
- Building on feedback obtained in the 2022 Public Service Employee Survey, the Board launched a quarterly internal “Pulse” survey for staff and Members to collect feedback on the work environment and culture. Feedback from the survey is being used to make improvements for staff and Members.
- Conducting Strategic Plan sessions with our staff to align organizational goals and priorities with individual roles within the Board. These sessions aimed to deepen understanding of each employee's contribution to our overarching priorities and objectives.
- Incorporating a more Veteran-centric approach into our work is one of the goals of the Board’s new Strategic Plan. This includes ensuring staff understand our mandate and values. To help staff learn more about those we serve, all new staff attend an in-person hearing as part of their onboarding process.
- Holding a self-care and meditation workshop for staff and Members, focusing on promoting mental well-being and reducing stress.
- Introducing an official languages campaign where helpful and interesting information and resources to promote official languages are shared with staff and Members each month.
- Hosting cultural education sessions for staff and Members as part of the Board’s ongoing commitment to Diversity and Inclusion. This included an Indigenous beading workshop led by Experience Lennox Island, an Acadian Storyteller for National Acadian Day, and a commemorative wall during the National Day of Remembrance and Action on Violence Against Women.
- Maintaining our commitment to raising awareness and understanding of Indigenous and minority perspectives, we continued offering courses designed to enhance cultural skills and awareness of issues related to Indigenous Peoples as part of the mandatory training for new staff. Providing this training to all staff and Members is one of the Board's commitments in its [2023 to 2027 Departmental Sustainable Development Strategy](#).
- Holding an information session for managers on our Awards and Recognition program, to promote acknowledgement and appreciation for the dedication and commitment of our staff, and their contributions to the success of the Board's mandate.
- Promoting a healthy and inclusive work environment, the Board's social committee played a pivotal role by organizing various events throughout the year for staff and Members.

Key risks

- Due to the evolving nature of the Board’s workload and significant increase in the volume of applications to the Board, 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 worked to improve the scheduling process, continued to explore options to bring in additional resources as required and continued to

streamline processes even further, to ensure that resources were focused on delivering decisions to Veterans and their families as quickly as possible.

- Due to the complex and changing environment under which the Board operates, there is a risk that the Board will not have adequate resources in place, with the necessary skillsets and competencies to meet the organization’s evolving operational goals. To mitigate this risk, the Board began work on a strategic human resources framework to ensure the Board has a skilled and agile workforce in place to effectively support the organization. Key priorities in 2023-24 included examining the Board’s human resource capacity to identify gaps in skillsets, and recruiting strategically to respond to organizational needs.

Resources required to achieve results

Table 3: Snapshot of resources required for Appeals

Table 3 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	\$15,770,433	\$18,124,186
Full-time equivalents	139	140.4

[Complete financial](#) and [human resources information](#) for the VRAB’s program inventory is available on GC InfoBase.

Related government-wide priorities

Gender-based analysis plus

The Board serves a diverse group of Veterans, including factors such as gender, race, ethnicity, religion, age, ability, etc. The Board applies a gender-based analysis plus (GBA Plus) lens to help ensure we take into consideration the variation in experiences and barriers that different groups face as we develop or improve our program and services. The Board recognizes that GBA Plus training for staff and Members is key to successful integration of GBA Plus throughout the organization. GBA Plus training is included in the Board’s mandatory training curriculum for all new employees. In 2023-24, all new employees were required to take the training so they understand more about GBA Plus and how this process is used to explore the changing realities and inequalities of diverse groups of people.

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals

The Board is committed to supporting Canada’s efforts to implement the UN 2030 Agenda for Sustainable Development Goals (SDGs). Through its core responsibility, the Board provides an independent appeal process for Veterans who are not satisfied with their disability benefits decisions made by Veterans Affairs Canada.

More information on the VRAB's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in our [Departmental Sustainable Development Strategy](#).

Program inventory

Appeals is supported by the following programs:

- Review and Appeal

Additional information related to the program inventory for Appeals is available on the [Results page on GC InfoBase](#).

Internal services

In this section

- [Description](#)
- [Progress on results](#)
- [Resources required to achieve results](#)
- [Contracts awarded to Indigenous business](#)

Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 10 categories of internal services:

- 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 service

Progress on results

This section presents details on how the department performed to achieve results and meet targets for internal 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 established in 1995. It allows the Board to maximize resources by capitalizing on the significant investment VAC has made in these services, while maintaining its adjudicative independence.

The Board continued to work within this MOU with VAC for internal services.

Resources required to achieve results

Table 4: Resources required to achieve results for internal services this year

Table 4 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	0 ¹	0 ¹
Full-time equivalents	0 ¹	0 ¹

¹Internal Services to support the operations of VRAB are provided at no cost under a MOU with VAC.

The [complete financial and human resources](#) for the VRAB's program inventory is available on GC InfoBase.

Contracts awarded to Indigenous businesses

Government of Canada departments are to meet a target of awarding at least 5% of the total value of contracts to Indigenous businesses each year. This commitment is to be fully implemented by the end of 2024–25.

VRAB is a Phase 3 department and is aiming to achieve the minimum 5% target by the end of 2024–25.

In line with the Government of Canada's commitment, the Board will work to ensure that a minimum target of 5% of the Board's total value of contracts is awarded to Indigenous businesses in 2024-25. The Board has already made strides in this area, having worked with the VAC Procurement and Contracting team, which supports the Board's contracting activities via the aforementioned MOU, to engage Indigenous Businesses for our contracts within the 2023-24 fiscal year. In 2023-24, 36% of the Board's contracts were awarded to Indigenous businesses. The Board will continue its work with VAC in 2024-25, to increase contracting activities with Indigenous businesses and meet or exceed the 5% target.

Spending and human resources

In this section

- [Spending](#)
- [Funding](#)
- [Financial statement highlights](#)
- [Human resources](#)

Spending

This section presents an overview of the department's actual and planned expenditures from 2021–22 to 2026–27.

Budgetary performance summary

Table 5: Actual three-year spending on core responsibilities and internal services (dollars)

Table 5 presents how much money VRAB spent over the past three years to carry out its core responsibilities and for internal services.

Core responsibilities and internal services	2023–24 Main Estimates	2023–24 total authorities available for use	Actual spending over three years (authorities used)
Appeals	15,770,433	20,152,820	<ul style="list-style-type: none"> • 2021–22: 11,103,961 • 2022–23: 13,620,181 • 2023–24: 18,124,186
Internal services	0 ¹	0 ¹	<ul style="list-style-type: none"> • 2021–22: 0¹ • 2022–23: 0¹ • 2023–24: 0¹
Total	15,770,433	20,152,820	<ul style="list-style-type: none"> • 2021–22: 11,103,961 • 2022–23: 13,620,181 • 2023–24: 18,124,186

¹Internal Services to support the operations of VRAB are provided at no cost under an MOU with VAC.

Analysis of the past three years of spending

The Board’s actual spending for 2023-24 was \$18.1 million. This represents a 15% variance from the total planned spending of \$15.8 million reported in the 2023-24 Departmental Plan.

Actual spending increased compared with planned spending, as the Board received temporary funding to address increased demand for review and appeal services.

More financial information from previous years is available on the [Finances section of GC Infobase](#).

Table 6: Planned three-year spending on core responsibilities and internal services (dollars)

Table 6 presents how much money VRAB plans to spend over the next three years to carry out its core responsibilities and for internal services.

Core responsibilities and internal services	2024–25 planned spending	2025–26 planned spending	2026–27 planned spending
Appeals	22,575,341	22,628,122	22,334,538
Internal services	0 ¹	0 ¹	0 ¹
Total	22,575,341	22,628,122	22,334,538

¹Internal Services to support the operations of VRAB are provided at no cost under an MOU with VAC.

Analysis of the next three years of spending

Planned spending for appeals is expected to increase due to funding received to address increased demand for review and appeal services.

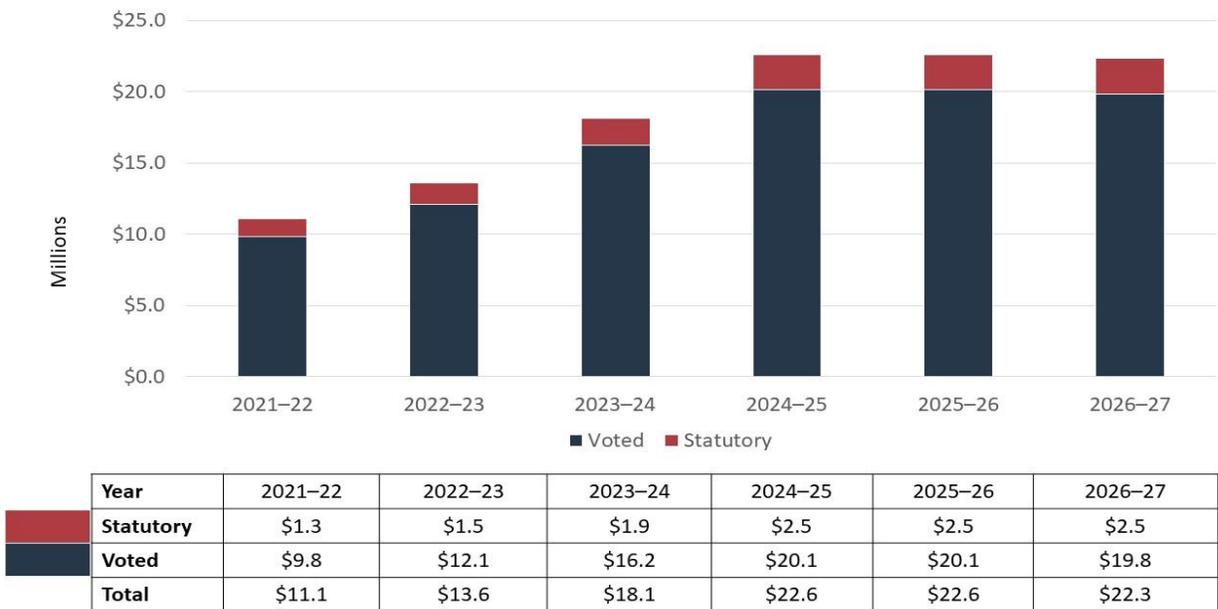
More [detailed financial information from previous years](#) is available on the Finances section of GC Infobase.

Funding

This section provides an overview of the department's voted and statutory funding for its core responsibilities and for internal services. For further information on funding authorities, consult the [Government of Canada budgets and expenditures](#).

Graph 1: Approved funding (statutory and voted) over a six-year period

Graph 1 summarizes the department's approved voted and statutory funding from 2021-22 to 2026-27.



[Text version of graph 1](#)

Spending graph (in millions of dollars)

Fiscal years	Total	Voted	Statutory payments
2021-22	11.1	9.8	1.3
2022-23	13.6	12.1	1.5
2023-24	18.1	16.2	1.9
2024-25	22.6	20.1	2.5
2025-26	22.6	20.1	2.5
2026-27	22.3	19.8	2.5

Analysis of statutory and voted funding over a six-year period

Over the next three years (2024-25 to 2026-27), the Board's planned spending will increase due to temporary funding to meet the rising demand for review and appeal services.

For further information on VRAB's departmental voted and statutory expenditures, consult the [Public Accounts of Canada](#).

Financial statement highlights

VRAB's [complete financial statements](#) (unaudited or audited) for the year ended March 31, 2024, are available online.

Table 7: Condensed Statement of Operations (unaudited or audited) for the year ended March 31, 2024 (dollars)

Table 7 summarizes the expenses and revenues for 2023–24 which net to the cost of operations before government funding and transfers.

Financial information	2023–24 actual results	2023–24 planned results	Difference (actual results minus planned)
Total expenses	19,401,889	17,270,601	2,131,288
Total revenues	0	0	0
Net cost of operations before government funding and transfers	19,401,889	17,270,601	2,131,288

The 2023–24 planned results information is provided in VRAB's [Future-Oriented Statement of Operations and Notes 2023–24](#).

Table 8 summarizes actual expenses and revenues which net to the cost of operations before government funding and transfers.

Financial information	2023–24 actual results	2022–23 actual results	Difference (2023-24 minus 2022-23)
Total expenses	19,401,889	14,875,097	4,526,792
Total revenues	0	0	0
Net cost of operations before government funding and transfers	19,401,889	14,875,097	4,526,792

The Board’s total operating expenses were approximately \$2 million higher than planned in the 2023-24 fiscal year. The actual expenditures for the 2023-24 fiscal year were \$4 million higher than the previous fiscal year. This is mainly attributable to an increase in salary expenditures, due to additional funding that was received in year.

Table 9: Condensed Statement of Financial Position (unaudited or audited) as of March 31, 2024 (dollars)
 Table 9 provides a brief snapshot of the department’s liabilities (what it owes) and assets (what the department owns), which helps to indicate its ability to carry out programs and services.

Financial information	Actual fiscal year (2023–24)	Previous fiscal year (2022–23)	Difference (2023–24 minus 2022–23)
Total net liabilities	2,921,840	2,241,935	679,905
Total net financial assets	1,849,850	1,310,826	539,024
Departmental net debt	1,071,991	931,109	140,882
Total non-financial assets	1,238	3,715	(2,477)
Departmental net financial position	(1,070,752)	(927,394)	(143,358)

*Some totals may not add due to rounding.

Net liabilities increased by \$680,000 in 2023-24 when compared with fiscal year 2022-23. This is mainly attributable to the increase in accrued liabilities. Net financial assets increased by \$539,000 which is attributable to an increase in the amount due from the Consolidated Revenue Fund.

Human resources

This section presents an overview of the department’s actual and planned human resources from 2021–22 to 2026–27.

Table 10: Actual human resources for core responsibilities and internal services

Table 10 shows a summary of human resources, in full-time equivalents (FTEs), for VRAB’s core responsibilities and for its internal services for the previous three fiscal years.

Core responsibilities and internal services	2021–22 actual FTEs	2022–23 actual FTEs	2023–24 actual FTEs
Appeals	97	101.5	140.4
Internal services	0 ¹	0 ¹	0 ¹
Total	97	101.5	140.4

¹Internal Services to support the operations of VRAB are provided at no cost under an MOU with VAC.

Analysis of human resources over the last three years

Human resources for appeals increased in 2023-24 due to funding received to address increased demand for review and appeal services.

Table 11: Human resources planning summary for core responsibilities and internal services

Table 11 shows information on human resources, in full-time equivalents (FTEs), for each of VRAB's core responsibilities and for its internal services planned for the next three years. Human resources for the current fiscal year are forecasted based on year to date.

Core responsibilities and internal services	2024–25 planned FTEs	2025–26 planned FTEs	2026–27 planned FTEs
Appeals	203	203	200
Internal services	0 ¹	0 ¹	0 ¹
Total	203	203	200

¹Internal Services to support the operations of VRAB are provided at no cost under an MOU with VAC.

Analysis of human resources for the next three years

Planned human resources for appeals are expected to increase due to funding received to address increased demand for review and appeal services.

Corporate information

Departmental profile

Appropriate minister(s): The Honourable Ginette Petitpas Taylor, P.C, M.P

Institutional head: Christopher J. McNeil

Ministerial portfolio: Veterans Affairs

Enabling instrument(s): [Veterans Review and Appeal Board Act](#); [Veterans Review and Appeal Board Regulations](#)

Year of incorporation / commencement: 1995

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

- [Pension Act](#);
- [Veterans Well-being Act](#);
- [War Veterans Allowance Act](#);
- [Royal Canadian Mounted Police Pension Continuation Act](#); and

- [Royal Canadian Mounted Police Superannuation Act.](#)

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

Departmental contact information

Mailing address:

Veterans Review and Appeal Board

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)

TTY: 1-833-998-2060

Fax: 1-855-850-4644

Email: info@vrab-tacra.gc.ca

Website: <http://www.vrab-tacra.gc.ca>

Supplementary information tables

The following supplementary information tables are available on VRAB's website:

- [Gender-based analysis plus](#)
- [United Nations 2030 Agenda and the Sustainable Development Goals](#)

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](#). This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

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, departments 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 3-year period. Departmental Plans are usually tabled in Parliament each spring.

departmental priority (priorité)

A plan or project that a department 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 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 quantitative measure of progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that connects the department's core responsibilities to its 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.

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. For a particular position, the full-time equivalent figure is the ratio of number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

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

An analytical tool used to assess support the development of responsive and inclusive how different groups of women, men and gender-diverse people experience policies, programs and policies, programs, and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education, ethnicity, economic status, geography (including rurality), language, race, religion, and sexual orientation.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2022–23 Departmental Results Report, government-wide priorities are the high-level themes outlining the government's agenda in the [November 23, 2021, Speech from the Throne](#): building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fight harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation; and fighting for a secure, just and equitable world.

horizontal initiative (initiative horizontale)

An initiative where two or more federal 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 a department did with its resources to achieve its results, how well those results compare to what the department 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 department, program, policy or initiative respecting expected results.

plan (plan)

The articulation of strategic choices, which provides information on how a department 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 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.

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

result (résultat)

A consequence attributed, in part, to an department, policy, program or initiative. Results are not within the control of a single department, policy, program or initiative; instead they are within the area of the department's influence.

Indigenous business (entreprise autochtones)

For the purpose of the *Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses* and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, a department that meets the definition and requirements as defined by the [Indigenous Business Directory](#).

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.

target (cible)

A measurable performance or success level that a department, 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.