

# Veterans Review and Appeal Board 2024-25 Departmental Results Report

---



---

The Honourable Jill McKnight, P.C., M.P.  
Minister of Veterans Affairs and Associate Minister of  
National Defence



© His Majesty the King in Right of Canada, as represented by the Minister of Veterans Affairs and Associate Minister of National Defence, 2025

Catalogue Number: V96-6E-PDF

ISSN: 2561-0317

Aussi disponible en français sous le titre : *Tribunal des anciens combattants (révision et appel) Rapport sur les résultats ministériels 2024-2025*

# Veterans Review and Appeal Board's 2024-25 Departmental results report

## Contents:

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

## At a glance

This departmental results report details the Veterans Review and Appeal Board's (VRAB, the Board) actual accomplishments against the plans, priorities and expected results outlined in its [2024-25 Departmental Plan](#).

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

## Key priorities

VRAB identified the following key priorities for 2024-25:

- 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 for VRAB in 2024-25

- Total actual spending (including internal services): \$21,260,607
- Total full-time equivalent staff (including internal services):169.3

For complete information on VRAB’s total spending and human resources, read the [Spending and human resources section](#) of the full departmental results report.

## Summary of results

The following provides a summary of the results the department achieved in 2024-25 under its main areas of activity, called “core responsibilities.”

Core responsibility: Appeals

Actual spending: \$21,260,607

Actual full-time equivalent staff: 169.3

In 2024-25, the Board:

- 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.
- Maintained 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 a high-quality, timely appeal process.
- 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.

For more information on VRAB’s [Appeals](#) read the “Results – what we achieved” section of the Departmental Results Report.

## From the Chair



Christopher J. McNeil  
Chair, Veterans Review and Appeal Board

We are honoured to serve Veterans, Canadian Armed Forces (CAF) and Royal Canadian Mounted Police (RCMP) Members, and their families by providing an independent appeal process for disability benefit decisions made by Veterans Affairs Canada (VAC). Our work ensures those who have served their country receive the benefits to which they are entitled, through fair, timely, and high-quality hearings and decisions.

Over the past year, we remained focused on improving our service to Veterans by advancing initiatives that enhance efficiency, quality, and communication.

In 2024-25, we streamlined processes and leveraged technology to make the appeal process faster and more efficient, while sustaining and improving productivity so Veterans receive their decisions sooner.

We strengthened outreach and engagement with the Veteran community and stakeholders, ensuring that our work reflects the needs and perspectives of those we serve. We also maintained a strong and purposeful social media presence, exploring new channels for targeted communication with Veterans and partners.

Recognizing the value of learning and building skills and knowledge, we supported professional development opportunities for staff and Members that enhanced the quality and consistency of decision-making. The Board also continued to support digital government initiatives that improve productivity.

These accomplishments reflect the dedication and expertise of our Members and staff, whose commitment ensures that Veterans receive the fair and respectful treatment they deserve. As we look ahead, we remain steadfast in our mission to serve Veterans, RCMP and their families with excellence.

I thank all those who contribute to our mission and remain committed to ensuring that Veterans receive the benefits they deserve.

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](#)
- [Quality of life impacts](#)
- [Progress on results](#)
- [Details on results](#)
- [Key risks](#)
- [Resources required to achieve results](#)
- [Related government 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.

Quality of life impacts

This core responsibility contributes to the *Good Governance* domain of the [Quality of Life Framework](#) for Canada and, more specifically, *Access to fair and equal justice (civil and criminal)*. It also contributes to the *Health* domain, more specifically, *Timely access to primary care provider*; and the *Prosperity* domain, more specifically, *Financial well-being*.

Progress on results

This section details the department’s performance against its targets for each departmental result under Core responsibility: Appeals.

Table 1: Applicants receive timely decisions

Table 1 shows the target, the date to achieve the target and the actual result for each indicator under Appeals in the last three fiscal years.

Departmental Result Indicator	Target	Date to achieve target	Actual Result
Percentage of Review decisions issued within 16 weeks of the applicant/representatives notifying the Board their case is ready to be heard	≥95%	March 2025	2022-23: 49% 2023-24: 73% 2024-25: 98%
Percentage of Appeal decisions issued within 16 weeks of the applicant/representative notifying the Board their case is ready to be heard	≥85%	March 2025	2022-23: 40% 2023-24: 35% 2024-25: 26%

In 2024-25, the Board received 40% more applications than 2023-24. Despite significant efforts to manage the increased workload, the higher volume continues to challenge the Board’s capacity to finalize decisions, affecting its ability to meet all performance targets. Ensuring Veterans receive the benefits they are entitled to remains a priority for the Board.

Table 2: Applicants receive high-quality hearings and decisions

Table 2 shows the target, the date to achieve the target and actual result for each indicator under Appeals in the last three fiscal years.

Departmental Result Indicator	Target	Date to achieve target	Actual Results
Percentage of Applicants who provide positive feedback about their hearing	≥95%	March 2025	2022-23: 97% 2023-24: 97% 2024-25: 96%
Percentage of Board decisions that meet quality standards	≥85%	March 2025	2022-23: 93% 2023-24: 97% 2024-25: 100%
Percentage of Board decisions overturned by the Federal Court	<2%	March 2025	2022-23: 0.4% 2023-24: 0.0% 2024-25: 0.2%

The [Results section of the Infographic for VRAB on GC Infobase page](#) provides additional information on results and performance related to its program inventory.

## Details on results

The following section describes the results for Appeals in 2024-25 compared with the planned results set out in VRAB's departmental plan for the year.

### Departmental Result: Applicants receive timely decisions

#### Results achieved

- Access to justice remains a foundational priority for the Board. Guided by this commitment, the Board strives to help Veterans and their families obtain access to the appeal process, and ultimately benefits, in a timely manner. In 2024-25, the Board continued to identify and implement a range of measures to improve productivity and access to justice. During the reporting period:
  - A total of 16 new Members were appointed to the Board in 2024-25 (one in July 2024 and 15 in January 2025). Once fully trained, these Members will greatly increase VRAB's capacity to conduct hearings, bringing the Board closer to eliminating the backlog and delivering timely decisions to Veterans and their families.
  - The Board implemented its Early Resolution Process which focusses on handling simple or single-issue claims through an informal and streamlined approach.
  - The Board implemented the 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, and reduces the time it takes to prepare documentation for Board hearings.
  - The Board continued to support the development of a new client information and workload management system, with the first feature expected to launch in June 2025. This feature allows for faster identification and prioritization of files, and ensures Veterans with urgent needs receive timely support.
- As a result of these efforts, the Board was able to hold 6,123 hearings in 2024-25, an increase of 32% compared to the 4,640 hearings held in 2023-24. In the same period, it issued 5,936 decisions. Review decisions met the 16-week service standard 98% of the time, up from 73% the previous year. As the Board continues to identify efficiencies in the appeal process, further improvements are expected in the year ahead.
- The number of applications coming to the Board continued to increase in 2024-25. The Board received 9,412 applications, an increase of 40% compared to the 6,727 received in 2023-24.
- Maintaining a culture of innovation and continuous improvement allows the Board to better serve Veterans and their families. The Board continuously evolves and adapts what it does and how it is done by implementing new processes, increasing automation and leveraging technology to enhance the timeliness, and efficiency of the appeal process, so that Veterans receive decisions sooner. In 2024-25, the Board:
  - Introduced a single-click, digital-first recording solution for virtual and teleconference hearings using Microsoft Teams. In-person hearings are expected to transition to this solution by Fall 2025. These improvements support more efficient hearings by providing

- improved sound quality and ease of use, and makes hearing recordings instantly accessible by eliminating the need for manual uploads.
- Supported the ongoing work of the Board’s employee-led Innovation Team, which continues to promote awareness, share ideas, and explore creative ways to improve internal processes and enhance service delivery.
  - Developed a modern, digital solution to upload physical documents to the client information management system.
  - Continued the digitization of historical hearing recording cassette tapes, completing approximately 50,000 cassettes during the fiscal year. This is part of an initiative to archive more than 75,000 hearing recordings. Digitizing these records preserves hearing information and enables faster service when these are requested.
  - Modernized the Client Inquiries telephone line support by migrating the service to Microsoft Teams.
  - Advanced the implementation of ATIPXpress, a new system designed to improve the management of access to information and privacy requests. Implementing this system enhances our ability to respond to information and privacy requests more quickly and accurately.

Departmental Result: Applicants receive high-quality hearings and decisions

#### Results achieved

- Focusing on quality and consistency in decision-making ensures the Board provides access to justice. To support high-quality decision-making, Members must have access to relevant and timely training. In 2024-25, Members received training on a variety of topics. Specifically, the Fall 2024 training session featured a presentation by a Diversity and Inclusion Consultant who spoke about microaggressions and unconscious-bias awareness. The Spring 2025 training session included presentations such as “Past Environmental Hazards & Today’s Cancer” and “RCMP Cadet Mental Health”.
- To better support Veterans with care, compassion and respect, the Board provided several information sessions to staff and Members on relevant and timely issues that are important to those it serves. For example, during Veterans Week, the Board organized a panel discussion where staff and Members heard directly from four Veterans who offered personal insights into their experiences while serving.
- In our continued commitment to ensuring access to justice for Veterans, the Board sought to improve services to Veterans using an objective evaluation tool. This tool will be used on an ongoing basis, ensuring the Board continues to prioritize access to justice for Veterans and subsequently, high-quality hearings and decisions.
- To improve the quality of hearings, the Board standardized the setup and contents of its hearing rooms across the country. This enhances the functionality of each hearing location, resulting in a more consistent in-person hearing experience and ultimately leads to more efficient and higher-quality proceedings.

- Communications and outreach remain fundamental to improving and supporting access to the Board’s appeal process, while ensuring that Veterans, their families and stakeholders understand what the Board does. In 2024-25, the Board worked on various public awareness and engagement activities to inform Veterans of their right to appeal. As part of those efforts, the Board launched its first advertising campaign, which leveraged digital and print media in Veteran publications to promote awareness of the Board’s services. To communicate its commitment to enhancing access to justice for Veterans and fair and timely review and appeal decisions, the Board produced two new informational videos. By increasing awareness and providing detailed information up front, VRAB enables Veterans to come to their hearings better prepared. These measures contribute to the overall quality and effectiveness of the hearing process.
- Feedback is essential to improve the Veteran experience. In 2024-25, the Board completed updates to its Review Hearing Exit Questionnaire, with a renewed focus on identifying barriers and gathering meaningful insights from Veterans. These enhancements aim to better inform service improvements. Launched in April 2025, the revised questionnaire expands its reach beyond in-person hearings, and enables feedback collection from Veterans who participate in Review hearings virtually or via teleconference.
- To stay connected to Veterans and to learn more about the issues that are important to them and their families, senior VRAB officials attended events with many Veteran groups across the country, including the 49<sup>th</sup> Dominion Convention, the Métis National Council, and the Army, Navy & Air Force Veterans in Canada (ANAVETS) Dominion Command Convention. In addition to meetings with stakeholders, the Chair and Deputy Chair attended many commemorative events to honor those who served, including the Women Veterans Forum, the 80<sup>th</sup> Anniversary of Liberation of the Netherlands, the 2SLGBTQI+ Veterans Forum, and the 25<sup>th</sup> Anniversary of the Tomb of the Unknown Soldier. By attending such events, the Board gains valuable insights into the challenges and needs of Veterans and their families, which directly informs and guides improvements to the appeal process.
- To understand how the Board can better support Veterans, VRAB representatives attended the 2024 Canadian Institute for Military and Veteran Health Research (CIMVHR) Forum. The CIMVHR Forum is an event focused on bringing together various sectors to discuss ways to improve services for military personnel, Veterans, and their families.

### Investing in Our People

The dedicated staff and Members of the Board enable the organization to successfully carry out its mandate. The Board acknowledges that delivering high-quality, timely hearings and decisions depends on ensuring that both staff and Members are well-supported.

The Board upholds a high standard in fostering an organizational culture that is based on respect, diversity, and inclusion. Throughout the 2024-25 reporting period, the Board remained committed to cultivating a workplace that is equitable, diverse, inclusive, and accessible. Key highlights from this period include:

- The Board welcomed 54 new staff, including 28 students. To make the onboarding process more efficient, the procedure was streamlined by migrating tracking tools to Microsoft Teams and reducing reliance on emails. In addition, the Board launched the first of its role-specific orientation courses on Moodle in March 2025, with plans to expand online role-specific training for other staff positions in future.
- In addition to offering formal second language training to staff, the Board introduced a VRAB Guide to Second Official Language Training. This guide will support the Board in its ongoing commitment to promoting language diversity and bilingual capacity.
- Staff participated in the Insights Discovery training, a development tool that helps individuals better understand their communication styles and strengths to help foster a more productive, collaborative, and inclusive work environment.
- Middle managers completed the Prosci Change Management Practitioner program, which provided them the skills to effectively prepare for, lead, and sustain change in the workplace. Middle managers also participated in McGill University's Effective Leadership Program, which developed vital competencies to help them, and their teams, thrive in their roles.
- As part of the Board's ongoing commitment to diversity and inclusion, the Board offered sessions on topics including Autism Spectrum Disorder, Black History, Mental Health in the Workplace, 2SLGBTQIA+ Veterans, Supporting Transgender Diverse Teens, and Women's History.
- In March 2025, the Board released its 2024-28 Diversity and Inclusion Action Plan. The plan, which incorporates feedback from staff and Members, outlines the Board's ongoing commitment to removing barriers and advances efforts toward building a diverse, equitable and inclusive workplace.
- The Board continued its quarterly pulse survey to collect feedback from staff and Members on the work environment and workplace culture. Feedback from the survey is used to inform ongoing improvements.

#### Key risks

- While the Board has committed to meeting its 16-week service standard and eliminating its backlog, due to the rising number of applications there remains a risk that the Board will be unable to meet the demands for timely hearings and decisions. To mitigate this risk, the Board continued to work to improve the scheduling process, explore options to bring in additional resources as required and streamline processes even further, to ensure focus on delivering decisions to Veterans and their families as quickly as possible. In 2024-25, the Board appointed 16 new Board Members and hired additional staff to increase hearing and decision-making capacity, and implemented the Early Resolution Process which focusses on simple or single-issue claims through an informal and streamlined approach.
- Given the complex and evolving environment in which VRAB operates, there is a risk that the Board may lack the necessary resources, skills, and competencies to meet future operational demands. To mitigate this risk, the Board developed a strategic human resources plan to ensure the VRAB has a skilled and agile workforce in place to effectively support the organization. Key priorities in 2024-25 included examining the Board's human resource capacity to identify gaps in skillsets and recruiting

strategically to respond to organizational needs, including through diversity and inclusion, training and development, and employee engagement and well-being.

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 required to achieve results.

Resource	Planned	Actual
Spending	\$22,575,341	\$21,260,607
Full-time equivalents	203	169.3

[The Finances section of the Infographic for VRAB on the GC Infobase page](#) and the [People section of the Infographic for VRAB on GC Infobase page](#) provide complete financial and human resources information related to its program inventory.

Related government priorities

This section highlights government priorities that are being addressed through this core responsibility.

Gender-based Analysis Plus

The Board serves a diverse community of Veterans, reflecting differences in gender, race, ethnicity, religion, age, ability, and more. To better understand and respond to the unique experiences and challenges faced by different groups, the Board uses a Gender-Based Analysis Plus (GBA Plus) approach when developing or improving its programs and services. The Board recognizes that training is essential to successfully applying GBA Plus across the organization. As such, GBA Plus training is part of the mandatory onboarding for all new staff and Members. In 2024-25, all new employees were required to complete this training to gain a better understanding of GBA Plus and how it helps identify and address the changing needs and inequalities experienced by 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. 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 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 refer to the activities and resources that support a department in its work to meet its corporate obligations and deliver its programs. The 10 categories of internal services are:

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

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 required to achieve results.

Resource	Planned	Actual
Spending	0 <sup>1</sup>	0 <sup>1</sup>
Full-time equivalents	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 a MOU with VAC.

[The Finances section of the Infographic for VRAB on GC Infobase](#) and the [People section of the Infographic for VRAB on GC Infobase](#) provide complete financial and human resources information related to its program inventory.

Contracts awarded to Indigenous businesses

Government of Canada departments are required to award at least 5% of the total value of contracts awarded to Indigenous businesses every year.

**VRAB results for 2024-25:**

Table 5: Total value of contracts awarded to Indigenous businesses<sup>1</sup>

As shown in Table 5, VRAB awarded 36.94% of the total value of all contracts to Indigenous businesses for the fiscal year.

Contracting performance indicators	2024-25 Results
Total value of contracts awarded to Indigenous businesses <sup>2</sup> (A)	\$345,789.85
Total value of contracts awarded to Indigenous and non-Indigenous businesses <sup>3</sup> (B)	\$936,117.47
Value of exceptions approved by deputy head (C)	\$0
Proportion of contracts awarded to Indigenous businesses [A / (B-C) × 100]	36.94%
<ul style="list-style-type: none"> <li>- <sup>1</sup>“Contract” is a binding agreement for the procurement of a good, service, or construction and does not include real property leases. It includes contract amendments and contracts entered into by means of acquisition cards of more than \$10,000.00.</li> <li>- <sup>2</sup>For the purposes of the minimum 5% target, the data in this table reflects how Indigenous Services Canada (ISC) defines “Indigenous business” as either:</li> </ul>	

Contracting performance indicators	2024-25 Results
<ul style="list-style-type: none"> <li>○ owned and operated by Elders, band and tribal councils</li> <li>○ registered in the <a href="#">Indigenous Business Directory</a></li> <li>○ registered on a modern treaty beneficiary business list.</li> </ul>	

In line with the Government of Canada’s commitment, the Board worked diligently to ensure that a minimum target of 5% of the Board’s total value of contracts was awarded to Indigenous businesses in 2024-25.

In its 2025-26 Departmental Plan, VRAB estimated that it would award 5% of the total value of its contracts to Indigenous businesses by the end of 2024-25. The Board 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 2024-25 fiscal year.

## 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 2022-23 to 2027-28.

#### Refocusing Government Spending

While not officially part of this spending reduction exercise, to respect the spirit of this exercise, VRAB undertook the following measures in 2024-25.

- To promote the efficient and responsible use of resources, the Board conducted regular reviews of its operations and services to eliminate duplication and identify expenditures not demonstrating sufficient value.

#### Budgetary performance summary

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

Table 6 shows the money that VRAB spent in each of the past three years on its core responsibilities and on internal services.

Core responsibilities and internal services	2024–25 Main Estimates	2024–25 total authorities available for use	Actual spending over three years (authorities used)
Appeals	22,575,341	22,583,490	<ul style="list-style-type: none"> <li>• 2022-23: 13,620,181</li> <li>• 2023-24: 18,124,186</li> <li>• 2024-25: 21,260,607</li> </ul>
Internal services	0 <sup>2</sup>	0 <sup>2</sup>	<ul style="list-style-type: none"> <li>• 2022-23: 0</li> <li>• 2023-24: 0</li> <li>• 2024-25: 0</li> </ul>
<b>Total</b>	<b>22,575,341</b>	<b>22,583,490</b>	<ul style="list-style-type: none"> <li>• <b>2022-23: 13,620,181</b></li> <li>• <b>2023-24: 18,124,186</b></li> <li>• <b>2024-25: 21,260,607</b></li> </ul>

<sup>2</sup> Internal 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 2024-25 was \$21.3 million. This represents a 5.8% variance from the total planned spending of \$22.6 million reported in the 2024-25 Departmental Plan. The Board’s planned staffing for the fiscal year experienced delays, resulting in lower-than-anticipated spending.

The [Finances section of the Infographic for VRAB on GC Infobase](#) offers more financial information from previous years.

Table 7: Planned three-year spending on core responsibilities and internal services (dollars)

Table 7 shows VRAB’s planned spending for each of the next three years on its core responsibilities and on internal services.

Core responsibilities and internal services	2025–26 planned spending	2026–27 planned spending	2027–28 planned spending
Appeals	23,073,258	22,777,285	20,929,736
Internal services	0 <sup>3</sup>	0 <sup>3</sup>	0 <sup>3</sup>
<b>Total</b>	<b>23,073,258</b>	<b>22,777,285</b>	<b>20,929,736</b>

<sup>3</sup> Internal 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

The Board’s planned spending over the next two years is expected to remain stable. Funding in 2027-28 will reflect a slight decrease as the additional resources allocated to address increased demand for review and appeal services are reduced.

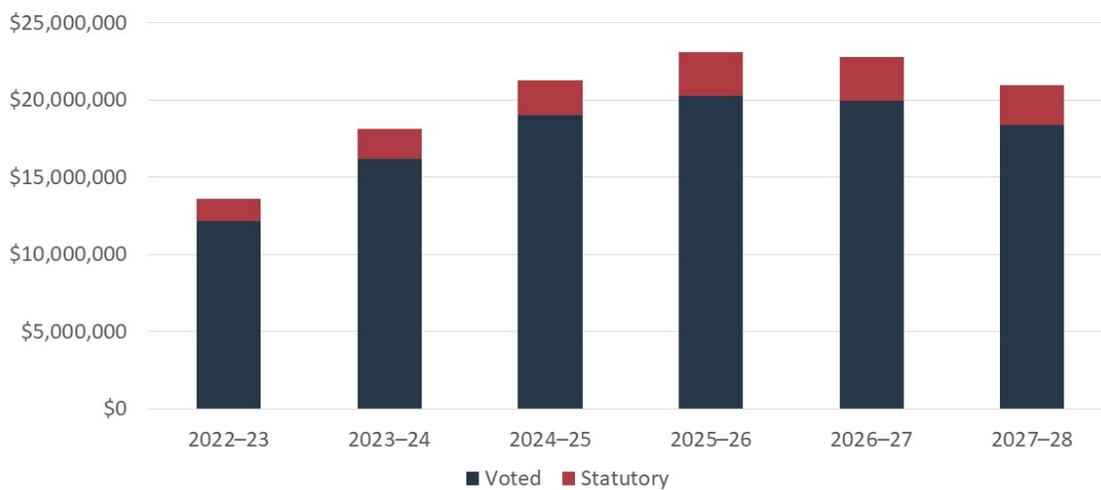
The Finances section [of the Infographic for VRAB](#) on GC Infobase offers more detailed financial information related to future years.

## Funding

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

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

Graph 1 summarizes the department's approved voted and statutory funding from 2022-23 to 2027-28.



Text version of graph 1

Graph 1 includes the following information in a bar graph:

Fiscal year	Statutory	Voted	Total
2022-23	1,466,535	12,153,646	13,620,181
2023-24	1,922,077	16,202,110	18,124,186

Fiscal year	Statutory	Voted	Total
2024-25	2,219,101	19,041,506	21,260,607
2025-26	2,832,664	20,240,594	23,073,258
2026-27	2,797,043	19,980,242	22,777,285
2027-28	2,551,693	18,378,043	20,929,736

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

Over the next two years (2025-26 to 2026-27), the Board's planned spending will increase due to temporary funding to meet the rising demand for review and appeal services. This is followed by a decline in planned spending as that temporary funding concludes.

Consult the [Public Accounts of Canada](#) for further information on VRAB’s departmental voted and statutory expenditures.

Financial statement highlights

[VRAB’s Financial Statements \(Unaudited\) for the Year Ended March 31, 2025.](#)

Table 8: Condensed Statement of Operations (unaudited) for the year ended March 31, 2025 (dollars)

Table 8 summarizes the expenses and revenues for 2024-25 which net to the cost of operations before government funding and transfers.

Financial information	2024-25 actual results	2024-25 planned results	Difference (actual results minus planned)
Total expenses	23,026,046	24,407,978	(1,381,932)
Total revenues	0	0	0
Net cost of operations before government funding and transfers	23,026,046	24,407,978	(1,381,932)

Analysis of expenses and revenues for 2024-25

The Board’s total operating expenses were approximately \$1 million lower than planned in the 2024-2025 fiscal year.

The 2024-25 planned results information is provided in VRAB’s [Future-Oriented Statement of Operations and Notes 2024–25](#).

Table 9: Condensed Statement of Operations (unaudited) for 2023-24 and 2024-25 (dollars)

Table 9 summarizes actual expenses and revenues and shows the net cost of operations before government funding and transfers.

Financial information	2024-25 actual results	2023-24 actual results	Difference (2024-25 minus 2023-24)
Total expenses	23,026,046	19,401,889	3,624,157
Total revenues	0	0	0
Net cost of operations before government funding and transfers	23,026,046	19,401,889	3,624,157

Analysis of differences in expenses and revenues between 2023-24 and 2024-25

The actual expenditures for the 2024-25 fiscal year were \$3.6 million higher than the previous fiscal year. This is mainly attributable to an increase in salary expenditures.

Table 10 Condensed Statement of Financial Position (unaudited) as at March 31, 2025 (dollars)

Table 10 provides a brief snapshot of the amounts the department owes or must spend (liabilities) and its available resources (assets), which helps to indicate its ability to carry out programs and services.

Financial information	Actual fiscal year (2024-25)	Previous fiscal year (2023-24)	Difference (2024-25 minus 2023-24)
Total net liabilities	2,727,498	2,921,840	(194,342)
Total net financial assets	1,688,284	1,849,850	(161,566)
Departmental net debt	1,039,214	1,071,990	(32,776)
Total non-financial assets	0	1,238	(1,238)
Departmental net financial position	1,039,214	1,070,752	(31,538)

Analysis of department's liabilities and assets since last fiscal year

Net liabilities decreased by \$194 thousand in 2024-25 when compared with fiscal year 2023-24. This is primarily attributable to the decrease in accrued liabilities. Net financial assets decreased by \$162 thousand which is attributable to a decrease 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 2022-23 to 2027-28.

Table 11: Actual human resources for core responsibilities and internal services

Table 11 shows a summary in full-time equivalents of human resources for VRAB’s core responsibilities and for its internal services for the previous three fiscal years.

Core responsibilities and internal services	2022-23 actual full-time equivalents	2023-24 actual full-time equivalents	2024-25 actual full-time equivalents
Appeals	101.5	140.4	169.3
Internal services	0 <sup>4</sup>	0 <sup>4</sup>	0 <sup>4</sup>
<b>Total</b>	<b>101.5</b>	<b>140.4</b>	<b>169.3</b>

<sup>4</sup> Internal Services to support the operations of VRAB are provided at no cost under an MOU with VAC.

Analysis of human resources for the last three years

Human resources for appeals increased in 2023-24 and 2024-25 due to funding received to address increased demand for review and appeal services.

Table 12: Human resources planning summary for core responsibilities and internal services

Table 12 shows the planned full-time equivalents for each of VRAB’s core responsibilities and for its internal services for the next three years. Human resources for the current fiscal year are forecast based on year to date.

Core responsibilities and internal services	2025-26 planned full-time equivalents	2026-27 planned full-time equivalents	2027-28 planned full-time equivalents
Appeals	203	200	188
Internal services	0 <sup>5</sup>	0 <sup>5</sup>	0 <sup>5</sup>
<b>Total</b>	<b>203</b>	<b>200</b>	<b>188</b>

<sup>5</sup> Internal 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 is expected to remain the same in 2025-26 for review and appeal services. The subsequent decrease in human resources in 2026-27 and 2027-28 reflects the winding down of temporary funding previously received through Budget 2023.

## Supplementary information tables

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

- [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](#). 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.

## Corporate information

Departmental profile

Appropriate minister(s): The Honourable Jill McKnight, 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)

TDD/TTY:

1-833-998-2060

Fax: 1-855-850-4644

Email: [info@vrab-tacra.gc.ca](mailto:info@vrab-tacra.gc.ca)

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

## 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 of a department. The departmental results listed for a core responsibility reflect the outcomes that the department seeks to influence or achieve.

**Departmental Plan** (plan ministériel)

A report that outlines the anticipated activities and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament in spring.

**departmental priority** (priorité)

A plan, project or activity that a department focuses and reports on during a specific planning period. Priorities represent the most important things to be done or those to be addressed first to help achieve the desired departmental results.

**departmental result** (résultat ministériel)

A high-level outcome related to the core responsibilities of a department.

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

A quantitative or qualitative measure that assesses progress toward 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 outlining a department's accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

**Full-time equivalent** (équivalent temps plein)

Measures the person years in a departmental budget. An employee's scheduled hours per week divided by the employer's hours for a full-time workweek calculates a full-time equivalent. For example, an employee who works 20 hours in a 40-hour standard workweek represents a 0.5 full-time equivalent.

**Gender-based Analysis Plus (GBA Plus)** (analyse comparative entre les sexes plus [ACS Plus])

An analytical tool that helps to understand the ways diverse individuals experience policies, programs and other initiatives. Applying GBA Plus to policies, programs and other initiatives helps to identify the different needs of the people affected, the ways to be more responsive and inclusive, and the methods to anticipate and mitigate potential barriers to accessing or benefitting from the initiative. GBA Plus 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 priorities** (priorités pangouvernementales)

For the purpose of the 2024–25 Departmental Results Report, government priorities are the high-level themes outlining the government’s agenda as announced in the [2021 Speech from the Throne](#).

**horizontal initiative** (initiative horizontale)

A program, project or other initiative where two or more federal departments receive funding to work collaboratively on a shared outcome usually linked to a government priority, and where the ministers involved agree to designate it as horizontal. Specific reporting requirements apply, including that the lead department must report on combined expenditures and results.

**Indigenous business** (entreprise autochtones)

For the purposes of a Departmental Result Report, this includes any entity that meets the Indigenous Services Canada’s criteria of being owned and operated by Elders, band and tribal councils, registered in the [Indigenous Business Directory](#) or registered on a modern treaty beneficiary business list.

**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 measure that assesses progress toward a departmental-level or program-level result, or the expected outputs or outcomes of a program, policy or initiative.

**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 the amounts presented in Main Estimates. Departments must determine their planned spending and be able to defend the financial numbers presented in their Departmental Plans and Departmental Results Reports.

**program** (programme)

An Individual, group, or combination of services and activities managed together within a department and focused on a specific set of outputs, outcomes or service levels.

**program inventory** (répertoire des programmes)

A listing that identifies all the department's programs and the resources that contribute to delivering on the department's core responsibilities and achieving its results.

**result** (résultat)

An outcome or output related to the activities of a department, policy, program or initiative.

**statutory expenditures** (dépenses législatives)

Spending approved through legislation passed in Parliament, other than appropriation acts. The legislation sets out the purpose and the terms and conditions of the expenditures.

**target** (cible)

A quantitative or qualitative, measurable goal that a department, program or initiative plans to achieve within a specified time period.

**voted expenditures** (dépenses votées)

Spending approved annually through an appropriation act passed in Parliament. The vote also outlines the conditions that govern the spending.