

VETERANS AFFAIRS CANADA Departmental Results Report

2018–19



The Honourable Lawrence MacAulay, PC, MP
Minister of Veterans Affairs and Associate Minister of National Defence

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Minister's Message

It is an honour to be the Minister of Veterans Affairs and Associate Minister of National Defence and I am grateful for the opportunity to serve those who served our country so admirably.

The 2018–19 Departmental Results Report looks back at how Veterans Affairs Canada (VAC) did in achieving the commitments made at the beginning of the 2018–19 fiscal year.

Our focus continues to be improving the overall health, well-being, and financial security of Veterans and their families. Over the last fiscal year, our staff designed and implemented Pension for Life (PFL) which came into effect on 1 April 2019. Since then, the Department has successfully transitioned approximately 80,000 Veterans and other recipients to this new suite of benefits. This means moving from an older, more complex benefit model to one that is simpler and easier to navigate. We have also improved the online experience for Veterans and Canadian Armed Forces (CAF) members who access benefits and services through My VAC Account.

Since 2016, we have invested more than \$10 billion for Veteran programs and services. We have increased financial supports for Veterans and caregivers; supported a range of mental health services; introduced new education and training benefits; and expanded the services available to the families of medically released Veterans.

In 2018–19, 52% of all disability benefit applications were submitted online through My VAC Account, our online services portal. This is up from 43% the previous year. There was also a 27% increase in My VAC Account registrations.

We know that wait times continue to be a source of frustration for Veterans and their families. In response, we hired additional staff, simplified the decision-making process for some medical conditions, streamlined the disability benefits process, and worked with the Department of National Defence (DND) and Library and Archives Canada (LAC) to speed up access to service health records. We are piloting a Veteran Benefit Teams structure, which groups all the resources required to process a disability application from beginning to end into one team. This reduces the number of file hand-offs and decreases delays. We know there is more to be done – that's why we're working hard to change how decisions are made and continuing to put Veterans and their families first.



The past year was also filled with occasions to commemorate those who served our country. First, we made excellent progress on repairs to Veteran graves using funding announced in Budget 2018. We also commemorated a number of notable events, including: the 65th anniversary of the Korean War Armistice with a delegation to Korea; the 5th anniversary of the end of the Canadian Mission in Afghanistan with the first wreath-laying ceremony for that conflict at Canada's National War Memorial; the 100th anniversary of "Canada's Hundred Days," the three-month-long series of offensives that brought the First World War to a close, with a delegation to Amiens, France; and finally, we marked the 100th anniversary of the end of the of the First World War with a delegation to Mons, Belgium, which the Canadian Corps liberated on November 11, 1918.

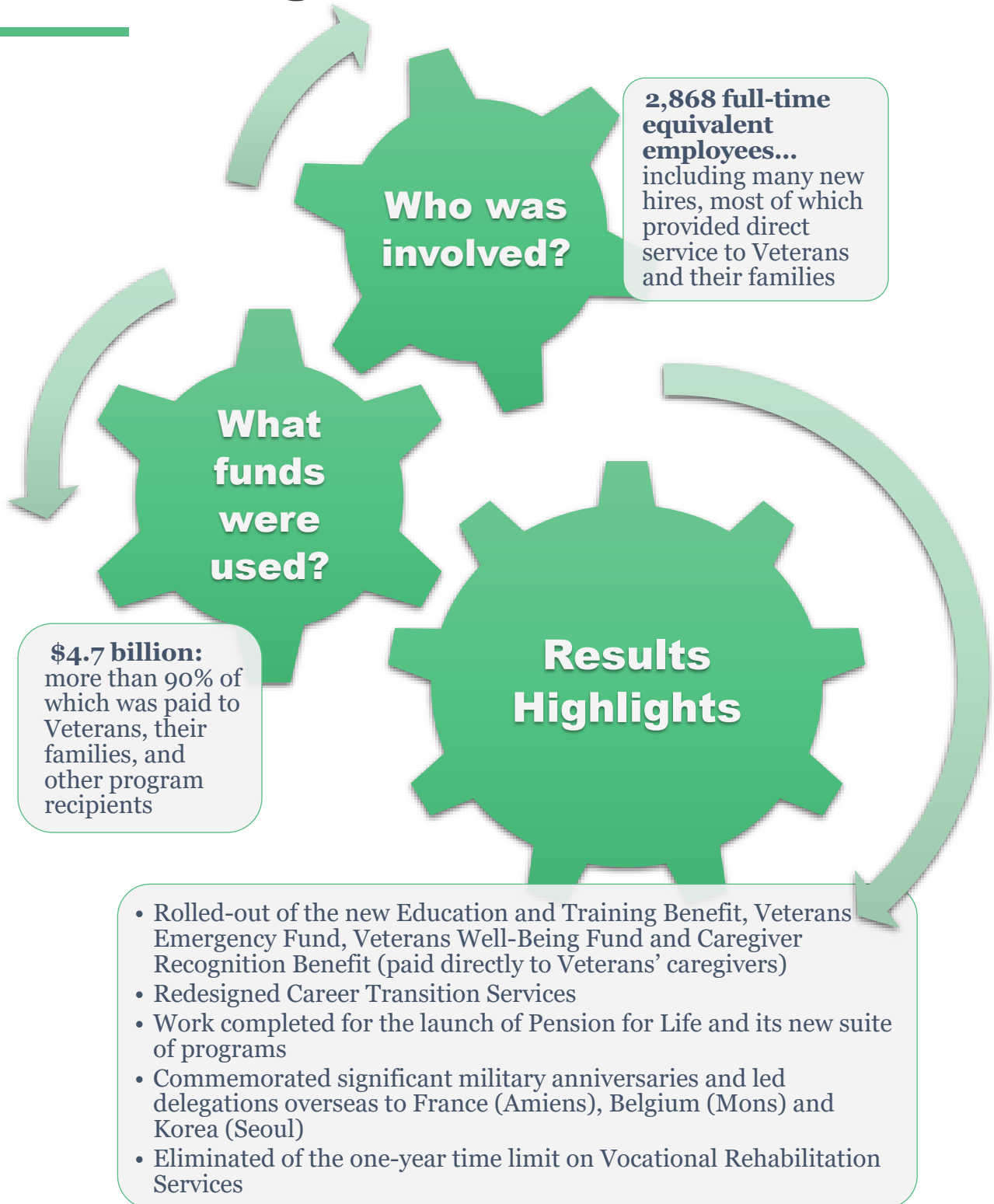
Another milestone event of the past year was the [1st Annual Women Veterans' Forum](#)ⁱ which took place in May 2019 and was the first of its kind in Canada. The forum brought together Veterans, researchers, experts, and organizational leaders to discuss specific challenges women face in their life after service. It highlighted central themes including the need for more targeted programs and services, additional research, greater collaboration, enhanced outreach and an improved Gender-based Analysis Plus (GBA+).

I am proud to lead a team that is dedicated to offering first class programs and services to Veterans and their families. I look forward to working with employees, stakeholders and all Canadians to offer care, compassion and respect our Veterans have so justly earned.

Sincerely,

The Honourable Lawrence MacAulay, PC, MP
Minister of Veterans Affairs and
Associate Minister of National Defence

Results at a glance: 2018–19



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

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Results: what we achieved

Background: what is a Departmental Results Framework?

In 2018–19, the Department made a shift in its reporting framework from the formerly published Program Alignment Architecture (PAA) to the new Departmental Results Framework (DRF). This new framework outlines what the Department does (Core Responsibilities), what it strives to achieve or influence (Departmental Results) and how progress is assessed (Departmental Result Indicators). The well-being of Veterans and their families is at the centre of this framework.

In developing the framework, the Department considered and leveraged well-established research on the domains of well-being, which form the basis of many of the departmental results we seek to influence. Research has identified key factors that contribute to Veterans' well-being. These factors include health, purpose, and financial security. The results we are aiming to achieve under the Core Responsibility of Benefits, Services and Support speak squarely to Veterans' well-being, while the results of the second Core Responsibility are focused on Commemoration.

The framework represents a balance between short and medium term results, and those that are longer-term, and more ambitious results. VAC cannot do this work alone. To truly influence the well-being of Veterans, the government must continue to work closely with partners across all levels of government, with stakeholder groups, and with individual communities across the country.

In this first year of the framework, the [Life After Service Study](#)ⁱⁱ (conducted every three years) was relied on heavily as a data source. While it is the best source of information and evidence available, work continues with other government departments to identify other data sources to supplement the Life After Service Study findings; build capacity in data analytics; increase frequency of collection; and partner with other government departments to expand the Department's knowledge of the Veteran community.

The following section is organized according to the framework and outlines the results that were achieved.

Complete framework methodologies, as well as financial, human resources and performance information for VAC's Program Inventory are available in the [GC InfoBase](#).ⁱⁱⁱ

Core Responsibilities

Benefits, Services and Support

Description: Support the care and well-being of Veterans and their dependents or survivors through a range of benefits, services, research, partnerships and advocacy.

Results

- On 1 April 2018, the Department implemented a comprehensive package of programs, including:
 - ▶ An Education and Training Benefit to help eligible Veterans further their education and achieve their post-service employment goals.
 - ▶ A redesigned Career Transition Services program to help participants develop the skills and tools needed to effectively search, apply for and obtain civilian employment.
 - ▶ A Caregiver Recognition Benefit to formally recognize the contribution of those who provide care to Veterans. This benefit is paid directly to Veterans’ caregivers.
 - ▶ An expansion of the Veteran Family Program/ Military Family Services Program to a national-level program.
 - ▶ A three-year agreement (2019–2022) with the Royal Ottawa Mental Health Centre to establish the Centre of Excellence on Post Traumatic Stress Disorder (PTSD) and related Mental Health Conditions.
 - ▶ A Veteran Emergency Fund to provide quick access to funding to address financial emergencies that Veterans and their families may face.
 - ▶ A Veteran and Family Well-being Fund to foster innovative programs, services and supports for Veterans by funding organizations across the country who work on Veteran-centric initiatives. The first call for applications in 2018–19 resulted in 155 applications submitted. From these applications, 21 projects were selected to receive funding for a total of \$3M for the fiscal year 2018–19. These initiatives focus on areas including Veteran homelessness, mental health and transition to post-service life. More information about the projects approved in 2017-18 can be found [on the Department’s website](#).^{iv}

- Throughout 2018–19, VAC prepared to implement two important changes with regard to how we deliver services: Pension for Life (PFL) and adjustments to the Rehabilitation Program.
 - ▶ Preparations for the implementation of PFL included:
 - moving client files to the new PFL suite of benefits;

Benefits, Services and Support

For 2018–19, the following programs for Veterans and their families formed this core responsibility:

1. Disability Pension Benefits and Allowances
2. Disability Awards, Critical Injury and Death Benefits
3. Earnings Loss Benefit
4. Career Impact Allowance
5. Retirement Benefits
6. Health Care Benefits
7. Transition Services
8. Long Term Care
9. Veterans Independence Program
10. Caregiver Recognition Benefit
11. War Veterans Allowance
12. Canadian Forces Income Support Benefit
13. Veterans Emergency Fund
14. Centre of Excellence on Post Traumatic Stress Disorder (PTSD) and Related Mental Health Conditions
15. Veteran and Family Well-being Fund

- creating new operational units to reflect new ways of operating;
 - setting up a special outreach unit to contact Veterans directly to explain changes to the financial benefits being offered to them;
 - hiring and training new employees to successfully carry out these tasks; and
 - hosting town halls and public outreach sessions to raise awareness amongst Veterans, clients and the general Canadian public.
- ▶ For Rehabilitation Services, the one-year time limit on Vocational Rehabilitation Services for eligible spouses and survivors was eliminated.
- Significant progress was also made towards a seamless, Veteran-centric transition model. The VAC-CAF Transition Group continues to work to improve the transition experience for serving members, Veterans and their families.
- The Department worked on several initiatives to further understanding of the ever-changing Veteran population as well as emerging treatment methods, including:
 - ▶ the release of Family Well-being and Veteran Suicide reports to inform to better inform the public on Veteran issues;
 - ▶ the launch of the fourth cycle of the Life After Service Studies to understand the transition from military to post-service life; and
 - ▶ the testing of a Veteran identification question for the 2021 Census to help us better identify Canada’s Veteran population.

Gender-based analysis plus (GBA+)

- VAC continued to expand corporate knowledge in the area of Gender-Based Analysis Plus through participation in targeted workshops, the publication of papers looking at the principles of GBA+, and applying a GBA+ lens to our programs so VAC can better understand the characteristics of the Veterans it serves. Highlights from 2018-19 include:
 - ▶ developing a Case Management Screening Tool using GBA+ principles to assess the risk and needs of Veterans.
 - ▶ modifying the VAC National Survey to consider gender and ethnic diversity, and increasing the sample size to allow more thorough GBA+ analysis of the results;
 - ▶ supporting several projects including an online portal to help female Veterans and still-serving members transitioning out of the CAF through the Veteran and Family Well-Bring Fund; and
 - ▶ planning for the 1st Annual [Women Veterans’ Forum](#),ⁱ the first of its kind in Canada, to bring together Canadian women Veterans and key stakeholders to help direct future research, develop ideas and solutions to policy and program challenges and promote areas of collaboration among women Veterans and stakeholder groups.

Experimentation

- VAC funded a [Service Dog Pilot Study](#)^v to evaluate the use of psychiatric service dogs as a support for Veterans with PTSD. The study examined the effects of service dogs on psychiatric symptoms, daily/social functioning and quality of life. The pilot found that Veterans who completed the study had a reduction in PTSD symptoms, improved sleep

quality, and increased physical activity. However, it did not find a reduction in the use of medication or in the dependency on caregivers. Although the study had promising results, it had a very small sample size – started with 31 Veterans and finished with 18 – which can limit the ability to generalize the study findings.

- Guided Support, implemented in late 2018, is an approach where a Veterans Service Agent (VSA) takes full responsibility of a Veteran and their family as their primary point of contact. This service is the result of consultations with employees from across the country who identified opportunities to improve service delivery to VAC clients who might benefit from extra support and guidance as well as to Veterans who have completed case management. Employee involvement in this pilot project confirmed the benefits of providing personalized support in many contexts. Veterans were engaged in discussions prior to and following the pilot, which informed national implementation, training, guidelines, and business processes. A formal evaluation of Guided Support will start in winter 2019–20 to evaluate the success of implementation and its impact on Veterans.
- The Borden Transition Trial is an ongoing pilot project, conducted jointly with CAF, to achieve a consistent, personalized approach to transition. The desired outcomes are: 1) To ensure successful integration/reintegration of CAF members into post-service life while maintaining or enhancing well-being and quality of life; 2) To ensure that all CAF members and their families are informed, prepared and empowered throughout the transition process; and 3) To achieve positive post-transition outcomes related to purposeful/meaningful activity (including employment), finances, health, life skills, social integration, housing/physical environment and cultural and social environment.
- In 2018–19, the Department continued to develop and implement a new screening tool to identify the risks associated with adjusting to post-service life, frailty, suicide, homelessness and to help triage VAC clients and potential clients into various levels of support. A user trial was conducted in several VAC offices, where staff used the proposed nine-item risk screening tool with consenting Veterans. In January 2019, VAC implemented the new “VAC Screening Tool,” replacing four existing tools and increasing the effectiveness and efficiency of the screening process.

Results achieved

The indicators identified with an asterisk (*) in the following table are measured using data from the Life After Service Survey (LASS). This survey is only conducted every three years as significant changes in responses would not be expected to occur over shorter periods of time. Increased frequency of the survey could also result in survey fatigue of respondents and would be costly. The 2016 LASS results noted below were first released in 2017; the results for the 2019 LASS are expected to be available in 2020.

Departmental Results	Performance indicators	Targets	Date to achieve targets	2018–19 Actual results	2017–18 Actual results	2016–17 Actual results
Veterans are physically and mentally well.	% of Veterans who report that their health is very good or excellent*	50%	31 March 2020	The next LASS will be released in 2020		46%
	% of Veterans who report that their mental health is very good or excellent*	60%	31 March 2020	The next LASS will be released in 2020		56%
	% of Veterans accessing national network of Operational Stress Injury Clinics having improved overall mental health	30%	31 March 2020	47% ¹	Data available starting 2018–19 ²	
Veterans and their families are financially secure.	% of Veterans whose household income is below the low income measure*	5% ³	31 March 2020	The next LASS will be released in 2020		4%
	% of Veterans who are satisfied with their financial situation*	70%	31 March 2020	The next LASS will be released in 2020		69%
Veterans have a sense of purpose.	% of Veterans who are satisfied with their job or main activity*	75%	31 March 2020	The next LASS will be released in 2020		74%
	Veterans employment rate*	70%	31 March 2020	The next LASS will be released in 2020		65%
Veterans are able to adapt, manage, and cope within civilian life.	% of Veterans who report an easy adjustment to civilian life*	55%	31 March 2020	The next LASS will be released in 2020		52%
	% of Veterans who report they need help with an activity of daily living*	20% ³	31 March 2020	The next LASS will be released in 2020		20%
Veterans are satisfied with the services they receive.	% of clients who are satisfied with the quality of service delivery they receive from Veterans Affairs Canada	85%	31 March 2019	81% ⁴	81%	81%

Budgetary Financial Resources (dollars)

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
4,263,463,384	4,263,463,384	4,628,904,114	4,528,562,537	265,099,153

Human Resources (full-time equivalents)

2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
1,951.1	2,076.4	125.3

¹ During the 2018–19 fiscal year, 9,351 clients were served in the VAC-funded Network of OSI Clinics. Due to a variety of outcome monitoring implementation difficulties, data for approximately 10% (915) of clients served in the last fiscal year was analyzed. Of these 915 OSI Clinic clients, 47% demonstrated significantly improved mental health.

² As this specific indicator was not previously measured, no historical information is available.

³ These represent maximum targets. In other words, the lower the result, the better the outcome for Veterans.

⁴ This result was captured in the 2017 VAC National Survey and carried over from the 2017–18 result. Due to varying circumstances, a follow up survey is pending and the Department continues to work towards updated results for 2019–20.

Commemoration

Description: Pay tribute to the sacrifices and achievements of those who served in Canada’s military efforts.

Results

- In 2018–19, the Department:
 - ▶ Marked significant military anniversaries—the [centennial of Canada’s Hundred Days and the Armistice of the First World War](#),^{vi} the [65th anniversary of the Korean War Armistice](#)^{vii} and the 5th anniversary of the end of Canada’s mission in Afghanistan—through a variety of initiatives in Canada as well as leading Government of Canada delegations overseas to France (Amiens), Belgium (Mons) and Korea (Seoul).
 - ▶ Distributed more than 4.7 million learning resources and historical products to engage youth and educators with specific content about the end of the First World War and the Korean War Armistice.
 - ▶ Completed 12,141 repairs (21% of the total 57,179 repairs) in year one of a five-year project to address Veteran grave maintenance items.
 - ▶ Developed plans to mark the 75th anniversary of D-Day and the Battle of Normandy.
 - ▶ Transferred the plaque honouring Lieutenant-Colonel Samuel S. Sharpe from the foyer of the House of Commons to The Royal, one of Canada’s foremost mental health care and academic health science centres, which will be the home of the plaque while Parliament’s Centre Block is closed for renovations.
 - ▶ Moved the Books of Remembrance to the Room of Remembrance in the Visitor Centre of the West Block to ensure they remain accessible to the public during renovations in Centre Block.
 - ▶ Confirmed a site on LeBreton Flats, east of the Canadian War Museum in Ottawa, as the preferred location for the National Monument to Canada’s Mission in Afghanistan.
 - ▶ Provided funding for 253 commemorative projects through the Commemorative Partnership Program.

Commemoration

The core responsibility of Commemoration is unique in that it serves Veterans and their families, along with engaging the broader Canadian public.

The following two programs fall within the scope of this core responsibility:

1. Canada Remembers Program
2. Funeral and Burial Program

Gender-based analysis plus (GBA+)

- Ensured multi-generational representation in Overseas event delegations to both Korea (May 2018) and Amiens, France (August 2018).
- Celebrated in-Canada events to honour [Canada’s Hundred Days](#)^{viii} that included participation of Veterans, Indigenous groups, youth groups, and current serving members of the CAF. A photographic exhibit in Ottawa, *Canada’s Hundred Days: The End of the First World War* included images of serving men and women and reflected a variety of ethnic backgrounds. Learning materials also captured a diversity of Canadian identities.

Results achieved

Departmental Results	Performance indicators	Targets	Date to achieve targets	2018–19 Actual results	2017–18 Actual results	2016–17 Actual results
Veterans and those who died in service are honoured.	% of Veteran clients who are satisfied with the way Veterans Affairs Canada's commemorative initiatives honour Veterans and those who died in service	80%	31 March 2020	76% ⁵	76%	Data available starting 2017–18 ⁶
	# of visits to the Canadian Virtual War Memorial	2,000,000	31 March 2019	2,175,446	2,548,041	2,322,941
	# of visitors to the overseas memorials, Vimy and Beaumont-Hamel	900,000	31 March 2019	904,249	1,077,506	925,834
Canadians remember and appreciate Veterans and those who died in service.	% of Canadians who indicate they make an effort to appreciate Veterans and those who died in service	75%	31 March 2019	74%	73%	73%
	# of "Likes" on the Canada Remembers Facebook page ⁷	1,000,000	31 March 2019	1,059,735	1,065,795	1,048,948
	# of Canadians who participated in community engagement activities financially supported by Veterans Affairs Canada	200,000	31 March 2020	436,969	474,945	202,353

Budgetary Financial Resources (dollars)

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
42,409,890	42,409,890	46,546,511	45,032,805	2,622,915

Human Resources (full-time equivalents)

2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
89.6	86.0	(3.6)

⁵ This result was captured in the 2017 VAC National Survey and carried over from the 2017–18 result. Due to varying circumstances, a follow up survey is pending and the Department continues to work towards updated results for 2019–20.

⁶ As this specific indicator was not previously measured, no historical information is available.

⁷ The target for this indicator was set in error at 4,000,000 "Likes" annually. This target was based on a methodology of adding results from each quarter to produce the yearly total; however, Facebook page "Likes" accumulate daily as a running total. Due to this error, the target and all three fiscal years shown above have been corrected. Targets and results figures in the 2018–19 and 2019–20 Departmental Plans have also been corrected (indicator was introduced in 2018–19). This indicator will be retired starting in 2020–21.

Veterans Ombudsman

Description: Provide an independent and impartial review of complaints and issues related to programs and services delivered by the Veterans Affairs Portfolio and uphold the *Veterans Bill of Rights*.

Results

- The Office of the Veterans Ombudsman (OVO) closed 2,144 of the 2,448 files in the inventory including 2,000 new files received in 2018–19 and 448 files carried over from the previous year.

Although more files were addressed during 2018–19, 68% of complaints received were closed within 60 working days, compared to the target of 75%. A couple of factors contributed to this result:

- ▶ an increase in the complexity of complaints received by the OVO, resulting in more time required to complete each file.
- ▶ high turnover of operational staff leaving primarily for promotions in other organizations, which resulted in slower response times.

To mitigate these challenges, the OVO:

- started a recruitment drive to ensure an adequate pool of qualified candidates is available, should departures occur.
 - continued to apply a LEAN⁸ process;
 - developed a new training program to deal with complex files; and
 - conducted a full review of OVO operations.
- Seven recommendations were made in the report *Meeting Expectations: Timely and Transparent Decisions for Canada's Ill and Injured Veterans*.^{ix} To date, two of the seven recommendations have been implemented; two have been partially implemented; and the remaining three have yet to be implemented.
 - In follow-up to the November 2017 *Transitioning Successfully: A Qualitative Study*,^x the OVO conducted Public Opinion Research (POR) with the spouses of Veterans in order to better understand the experience of spouses and families who transition out of the Forces along with their Veteran. An academic poster on the OVO's findings from the POR was presented during the Canadian Institute for Military and Veteran Health Research (CIMVHR) Forum 2018.
 - In 2017, the OVO informed VAC of its discovery of an **indexation calculation error**^{xi} for Disability Pension Benefits, for which the correction should have been applied retroactively. The Department has since conducted months of research and analysis in order to identify the number of individuals and estates affected. It was determined that there are approximately 267,000 clients affected, 180,000 of which are estates, at a cost estimate upwards of \$165 million. A source of funds was then approved and payments began to be issued in September 2019. The Department expects to continue to issue retroactive payments into 2020 for some of the more complex cases.

⁸ LEAN is a well-known approach to running an organization that promotes continuous improvement. LEAN business processes reduce waste by simplifying operations to achieve more with fewer resources.

- The OVO pursued a variety of approaches to engage with the Veteran community, including the publication of four infographic education pieces (Timely and Transparent Decisions; What to do if you Disagree; Fairness for All – GBA+; Pension for Life). As of 31 March 2019, the English version of the infographic on Pension for Life reached 41,956 people and resulted in 9,818 engagements; in French, it reached 6,544 people, resulting in 3,152 engagements.
- The OVO continues to develop an online chat function to better support Veterans’ real-time access to OVO services and to fully integrate the online complaint form with the GC case management system. These improvements were postponed for 2018–19 by VAC in order to implement Pension for Life. These initiatives will now occur during 2019–2021.

Gender-based analysis plus (GBA+)

- VAC regulations, policies and programs were reviewed with a lens of “Fairness for all” taking into account the diverse Veteran community. For instance, as a result of OVO’s findings within the report [Meeting Expectations: Timely and Transparent Decisions for Canada’s Ill and Injured Veterans](#)^{ix}, VAC is undertaking an extensive gender-based analysis of Veterans Affairs’ disability benefits processing to better understand why applications from female Veterans often take longer to process.
- The OVO re-engaged its Veterans Ombudsman Advisory Council, integrating GBA+ within the membership and roles.

Results achieved

Departmental Results	Performance indicators	Targets	Date to achieve targets	2018–19 Actual results	2017–18 Actual results	2016–17 Actual results
Veterans and their families have access to a timely review of complaints about the programs, services and support delivered by the Veterans Affairs Portfolio	# of complaints received by the Veterans Ombudsman	1,300	31 March 2019	1,560	1,404	1,253
	% of complaints closed within 60 working days	75%	31 March 2019	68%	68%	60%
Issues about the programs, services and support provided to Veterans and their families by the Veterans Affairs Portfolio are identified and addressed	% of OVO recommendations on emerging and systemic issues implemented by the Veterans Affairs Portfolio	70%	31 March 2021	79%	75%	81%

Budgetary Financial Resources (dollars)

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
5,386,623	5,386,623	5,360,084	3,735,430	(1,651,193)

Human Resources (full-time equivalents)

2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
38.0	34.3	(3.7)

VAC's Internal Services

Description: Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories are:

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

Results

- In 2018-19, VAC continued to find ways to leverage the use of technology, including:
 - ▶ Developing the Pension for Life customer relationship management system in line with Government of Canada Digital Standards.
 - ▶ Implementing Government of Canada Secret Infrastructure (GCSI) Phase I, which will improve the security of the Department's infrastructure and data as well as protecting information against current and future threats.
 - ▶ Adapting new technology in mobile devices to allow for more work and telework options for employees and managers, in line with the GCWorkplace Initiative.
- VAC also applied the principles of open and transparent government, including:
 - ▶ Supporting the Open Government initiative by regularly publishing datasets and by monitoring trends in Access to Information requests for opportunities to identify frequently requested information.
 - ▶ [Consulting Canadians](#)^{xii} in an accessible manner through the Open Government website.
 - ▶ Posting Briefing Note titles to the Open Government online portal.
- Progress was also made in support of Green initiatives, including:
 - ▶ Developing Pension for Life as a fully digital end-to-end process, which will greatly reduce the amount of paper generated at VAC.
 - ▶ Using an electric-hybrid vehicle for mail delivery to VAC's eight Charlottetown area offices to help reduce fossil fuel consumption.
 - ▶ Reducing the number of printers by half in many offices, influencing new paperless processing and reduction of paper consumption.
- Employees were supported through various initiatives, including:
 - ▶ Reinforcing talent management to support succession planning and to build leadership.
 - ▶ Establishing a Workplace Wellness unit to deliver key initiatives, including training sessions and tools to support well-being. In addition, a Mental Health and Well-Being Action Plan was finalized in collaboration with employees and unions.

- ▶ Launching a VAC Youth Network which provides members with a forum to discuss VAC initiatives, promotes career development opportunities, and provides a youthful perspective on issues that affect VAC.
- ▶ Celebrating diversity and inclusion throughout the year by hosting various events, activities, and launching education and awareness sessions.

Gender-based analysis plus (GBA+)

- Created a Digital Advisory Board to support VAC’s Digital Transformation, which is chaired by VAC’s Chief Information Officer. The Board includes representatives from: Youth Council, Accessibility, National Employee Council, CAF Veteran, and Service Delivery. This diversity ensures that informed decisions are made that consider the Department’s mandate, along with client and employee needs.
- Ensured that GBA+ training was identified in “Map Your Career” as a training requirement. Map your Career is an initiative designed to support employee learning and development, and the management of one’s career at VAC.

Experimentation

- Completed Phase 1 setup of the DND-VAC Canadian Forces Health Information System (CHFIS) pilot. The project is part of the initiative to reduce the need to scan paper at DND and send it to VAC.
- Following a successful experiment in 2017–18, VAC is now using Artificial Intelligence (AI)/Cognitive Computing to determine items of business value on shared network drives. Other opportunities for AI to support service delivery are being explored.

Budgetary Financial Resources (dollars)

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
83,294,535	83,294,535	115,087,113	113,132,181	29,837,646

Human Resources (full-time equivalents)

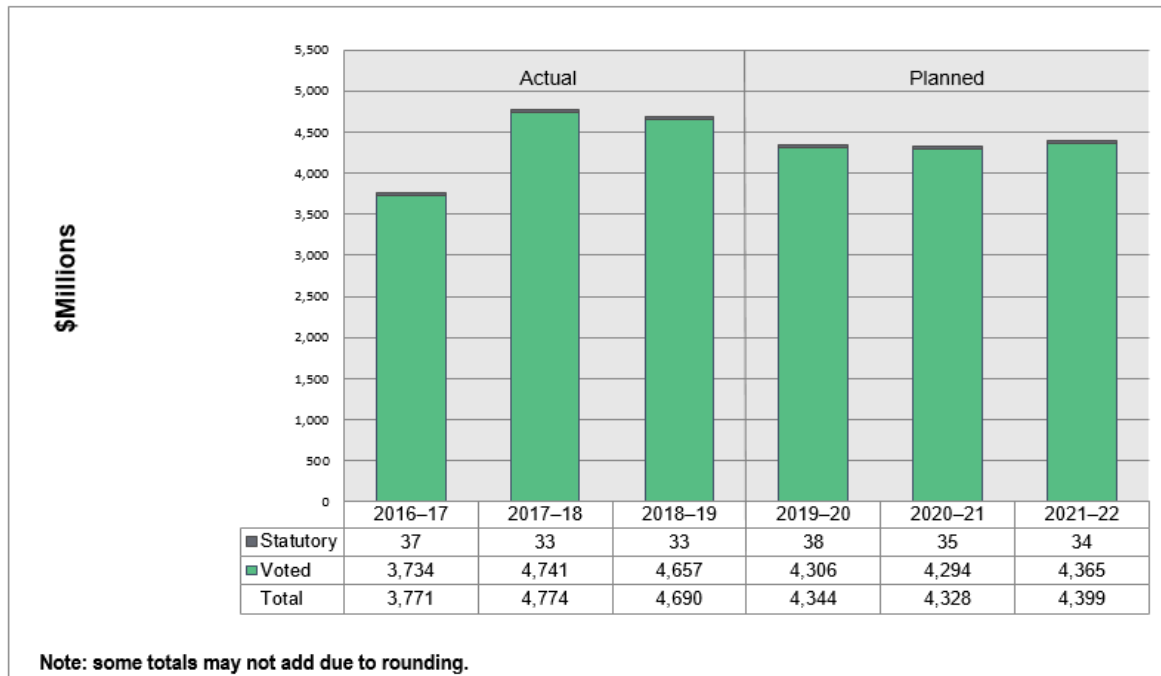
2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
646.1	671.0	24.9

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Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph



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

Core Responsibilities and Internal Services	2018–19 Main Estimates	2018–19 Planned spending	2019–20 Planned spending	2020–21 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2017–18 Actual spending (authorities used)	2016–17 Actual spending (authorities used)
Benefits, Services and Support	4,263,463,384	4,263,463,384	4,205,757,171	4,203,586,328	4,628,904,114	4,528,562,537	4,627,278,058	3,629,832,295
Commemoration	42,409,890	42,409,890	44,916,250	42,956,187	46,546,511	45,032,805	56,866,415	55,553,811
Veterans Ombudsman	5,386,623	5,386,623	5,502,468	5,502,531	5,360,084	3,735,430	4,960,234	4,630,182
Subtotal	4,311,259,897	4,311,259,897	4,256,175,889	4,252,045,046	4,680,810,709	4,577,330,772	4,689,104,707	3,690,016,288
VAC's Internal Services	83,294,535	83,294,535	87,875,420	76,061,838	115,087,113	113,132,181	84,786,373	80,792,453
Total	4,394,554,432	4,394,554,432	4,344,051,309	4,328,106,884	4,795,897,822	4,690,462,953	4,773,891,080	3,770,808,741

VAC builds its annual budget to be responsive to Veterans' needs. Accurate forecasting is important, as it helps ensure enough funding for all eligible Veterans who need help in a given year. The Department's budget fluctuates each year because most programs are based on Veterans' needs and entitlements. Despite spending forecasts, all program and internal budgets are monitored closely to ensure Veterans and their families receive the care and support they need. Simply put, a Veteran who is entitled to a benefit will be paid that benefit, no matter how many Veterans come forward in a given year.

As shown in the financial tables, VAC spent \$4.7 billion in 2018–19. Of that budget, more than 90% covered payments to or on behalf of Veterans, their families, and other program recipients. When comparing actual spending to planned spending for 2018–19 fiscal year, actual spending was higher by approximately \$296 million. The increase in spending occurred due to the demand for certain programs being higher than forecasted as well as an increase in the number of claims completed over the previous year. Programs such as Disability Awards, Career Impact Allowance and Veterans Emergency Fund, saw an increase in applications. As well, additional operational funding was received to implement Pension for Life programs, to increase service delivery capacity, and to expedite repairs to graves cared for by VAC.

Planned spending for 2019–20 was originally forecasted to decrease from the previous year primarily due to the transition to Pension for Life. Beginning in 2019, the default option of a monthly benefit through Pension for Life will spread payments over the course of Veterans' lives, resulting in lower near-term cash payments, but increasing the lifetime value of Veterans' benefits. However, current Departmental forecasts are predicting higher program payment expenditures by the end of 2019–20 as compared to last fiscal year (2018–19) due to higher-than-expected uptake of lump sum benefit payments, reflecting Veterans' ability to choose the financial arrangement that best suits their individual circumstances.

In fiscal year 2020–21, planned spending is forecasted to decrease by approximately \$16 million when compared to planned spending of fiscal year 2019–20. This reflects the end of temporary funding for PFL implementation and Budget 2018 initiatives.

In fiscal year 2021–22, planned spending is forecasted to increase by \$71 million to \$4.4 billion when compared to planned spending in fiscal year 2020–21.

Increased demand is anticipated in fiscal years 2020–21 and 2021–22 for many programs and services as recent trends in client demand for the new Pension for Life benefits and services show an increase in demand and costs. Investment in innovation is also expected to increase productivity, which will translate to enhanced services for Canada's Veterans and their families. Any additional funding required for this increased demand will be sought through future Estimates cycles to ensure all eligible Veterans receive the benefits and supports they require, regardless of the number that come forward.

It is important to note, that all program and internal budgets will be monitored closely to ensure that the necessary resources are available so that Veterans and their families receive the care and support they need.

Actual human resources

Human resources summary for Core Responsibilities and Internal Services (full-time equivalents)⁹

Core Responsibilities and Internal Services	2016–17 Actual	2017–18 Actual	2018–19 Planned	2018–19 Actual	2019–20 Planned	2020–21 Planned
Benefits, Services and Support	1,887.2	1,961.4	1,951.1	2,076.4	2,310.5	2,048.6
Commemoration	91.0	88.4	89.6	86.0	95.4	92.6
Veterans Ombudsman	32.0	34.1	38.0	34.3	38.0	38.0
Subtotal	2,010.2	2,083.9	2,078.7	2,196.7	2,443.9	2,179.2
VAC's Internal Services	626.0	645.8	646.1	671.0	723.1	697.0
Total	2,636.2	2,729.7	2,724.8	2,867.7	3,167.0	2,876.2

VAC hired 6% more service delivery staff in 2018–19 (125.3 FTEs in total for Benefits Services and Support) than planned. This is primarily a result of funding announced in Budget 2018 in support of Service Excellence and Pension for Life implementation.

Going forward, these new employees will strengthen capacity within the core responsibility of Benefits, Services and Support. Improvements to these programs will help ensure long-term financial security for disabled Veterans while providing compensation for pain and suffering.

The number of full-time equivalent staff members for the Benefits, Services and Support core responsibility (specifically disability benefit programs) has increased steadily since 2015–16. These employees directly contribute to the delivery of VAC's programs and front-line services across the country.

The number of employees in the Canada Remembers Program and in the Office of the Veterans Ombudsman remained relatively stable in 2018–19 when compared to 2017–18.

In 2018–19, the number of employees within the Internal Services category increased by approximately 4% compared to what was planned. This is in-line with VAC's overall increases to improve the service delivery capacity and to support the implementation of the new PFL suite of programs, which continues into 2019–20.

In 2020–21, planned FTEs are expected to decrease in line with the initial Pension for Life implementation and Budget 2018 initiatives. However, this will be monitored to ensure staffing levels meet the needs of Veterans and their families.

Financial and human resources information for Veterans Affairs Canada's Program Inventory is available in the [GC InfoBase](#).ⁱⁱⁱ

⁹ Some totals may not add due to rounding.

Expenditures by vote

For information on Veterans Affairs Canada’s organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2018–19](#).^{xiii}

Government of Canada spending and activities

Information on the alignment of Veterans Affairs Canada’s spending with the Government of Canada’s spending and activities is available in the [GC InfoBase](#).ⁱⁱⁱ

Financial statements and financial statements highlights

Financial statements

VAC’s financial statements (unaudited) for the year ended 31 March 2019, are available on the [departmental website](#).^{xiv}

Financial statements highlights

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

Financial information	2018–19 Planned results	2018–19 Actual results	2017–18 Actual results	Difference (2018–19 Actual results minus 2018–19 Planned results)	Difference (2018–19 Actual results minus 2017–18 Actual results)
Total expenses	4,404,601,616	4,775,833,613	4,789,380,985	371,231,997	(13,547,372)
Total revenues		5,255	9,380	5,255	(4,125)
Net cost of operations before government funding and transfers	4,404,601,616	4,775,828,358	4,789,371,605	371,226,742	(13,543,247)

Total Departmental expenses were approximately \$371.2 million higher than originally planned in the 2018–19 fiscal year as demand and productivity were higher than originally predicted. Parliament therefore authorized additional funding during the fiscal year. This funding was primarily directed toward Veteran program payments, such as Disability Awards and Earnings Loss and Supplementary Retirement Benefits, which increased as a result of significant engagement prior to the implementation of Pension for Life. More operational funding was also required to support the implementation of the Pension for Life suite of programs, which launched on 1 April 2019.

When comparing the overall expenditures for the 2018–19 fiscal year against the previous year, expenses decreased slightly by \$13.5 million. This decrease is primarily due to retroactive top-up payments in 2017–18 to all Veterans who received a Disability Award since 1 April 2006, with the Budget 2016 increase of the disability award to \$360 thousand. These payments were mostly finalized in 2017–18, leading to higher than usual expenses in that fiscal year. Excluding these top-up payments results in an increase in Disability Award expenditures in 2018–19 when compared to 2017–18. Expenditures in the Disability Pension program and Commemorative Partnership Program also decreased in the 2018–19 fiscal year. These decreases were partially offset by increased expenditures in Earnings Loss Benefits, Retirement Benefits and the Career Impact Allowances, as well as increases from the implementation of new programs, notably the Education and Training Benefit, Caregiver Relief Benefit and the Veteran and Family Well-Being Fund. In addition, operating expenditures within the Department increased overall due to Pension for Life implementation, as well as recording an accrued liability for the Toth Class Action lawsuit. This case challenged the deduction of disability benefits from income support programs under the *Canadian Forces Members and Veterans Re-establishment and Compensation Act* (currently the *Veterans Well-Being Act*) and the *War Veterans Allowance Act*.

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

Financial information	2018–19	2017–18	Difference (2018–19 minus 2017–18)
Total net liabilities	264,690,816	160,981,234	103,709,582
Total net financial assets	160,428,417	147,680,729	12,747,688
Departmental net debt	104,262,399	13,300,505	90,961,894
Total non-financial assets	12,498,490	13,402,972	(904,482)
Departmental net financial position	91,763,909	(102,467)	91,866,376

Total net liabilities have increased by \$103.7 million in 2018–19 compared to 2017–18. This variance is due to a decrease in the liability associated with the transfer of Ste. Anne's Hospital and an increase in accounts payable and accrued liabilities, primarily related to the recording of an accrued liability relating to the Toth Class Action lawsuit, as explained above.

In 2018–19, total net financial assets increased by \$12.7 million when compared to 2017–18 due to an increase in accounts payables with other government departments.

Departmental net debt, which is the difference between net liabilities and net financial assets as explained previously, has increased by \$91.0 million in 2018–19 compared to 2017–18.

A decrease of \$904 thousand was observed in the total non-financial assets during 2018–19 when compared to 2017–18 due to the amortization of tangible capital assets.

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Supplementary information

Corporate Information

Organizational Profile

Appropriate Minister: The Honourable Lawrence MacAulay, PC, MP

Institutional Head: General (retired) Walter Natynczyk, CMM, MSC, CD, Deputy Minister

Ministerial Portfolio: Veterans Affairs

Enabling Instruments:

- ▶ [Department of Veterans Affairs Act](#)^{xv}
- ▶ [Veterans Well-being Act](#)^{10,xvi}
- ▶ [Pension Act](#)^{xvii}

Year of Incorporation / Commencement: 1923

VAC's Raison d'être, mandate and role: who we are and what we do

“Raison d'être, mandate and role: who we are and what we do” is available on [Veterans Affairs Canada's website](#).^{xviii}

Veterans Ombudsman's Mandate

The mandate for the Veterans Ombudsman is available on the [Ombudsman's website](#).^{xix}

Operating context and key risks

Information on operating context and key risks is available on [Veterans Affairs Canada's website](#).^{xx}

¹⁰ The *Canadian Forces Members and Veterans Re-establishment and Compensation Act* (The New Veterans Charter) was renamed as of 1 April 2018.

Reporting framework

Veterans Affairs Canada’s Departmental Results Framework and Program Inventory of record for 2018–19 are shown below:

#1 Core Responsibility: Benefits, Services and Support		
DEPARTMENTAL RESULTS	INDICATORS	PROGRAM INVENTORY
Veterans are physically and mentally well	<ul style="list-style-type: none"> • % of Veterans who report that their health is very good or excellent • % of Veterans who report that their mental health is very good or excellent • % of Veterans accessing national network of Operational Stress Injury Clinics having improved overall mental health 	<ul style="list-style-type: none"> • Disability Pension Benefits and Allowances • Disability Awards, Critical Injury and Death Benefits • Earnings Loss Benefit • Career Impact Allowance • Retirement Benefits • Health Care Benefits • Transition Services • Long Term Care • Veterans Independence Program • Caregiver Recognition Benefit • War Veterans Allowance • Canadian Forces Income Support • Veterans Emergency Fund • Veteran and Family Well-being Fund • Centre of Excellence on Post Traumatic Stress Disorder and Related Mental Health Conditions
Veterans and their families are financially secure	<ul style="list-style-type: none"> • % of Veterans whose household income is below the low income measure • % of Veterans who are satisfied with their financial situation 	
Veterans have a sense of purpose	<ul style="list-style-type: none"> • % of Veterans who are satisfied with their job or main activity • Veterans employment rate 	
Veterans are able to adapt, manage, and cope within civilian life	<ul style="list-style-type: none"> • % of Veterans who report an easy adjustment to civilian life • % of Veterans who report they need help with an activity of daily living 	
Veterans are satisfied with the services they receive	<ul style="list-style-type: none"> • % of clients who are satisfied with the quality of service delivery they receive from Veterans Affairs Canada 	
#2 Core Responsibility: Commemoration		
DEPARTMENTAL RESULTS	INDICATORS	PROGRAM INVENTORY
Veterans and those who died in service are honoured	<ul style="list-style-type: none"> • % of Veteran clients who are satisfied with the way Veterans Affairs Canada’s commemorative initiatives honour Veterans and those who died in service • # of visits to the Canadian Virtual War Memorial • # of visitors to the overseas memorials, Vimy and Beaumont-Hamel 	<ul style="list-style-type: none"> • Canada Remembers Program • Funeral and Burial Program
Canadians remember and appreciate Veterans and those who died in service	<ul style="list-style-type: none"> • % of Canadians who indicate they make an effort to appreciate Veterans and those who died in service • # of “Likes” on the Canada Remembers Facebook page • # of Canadians who participated in community engagement activities financially supported by Veterans Affairs Canada 	
#3 Core Responsibility: Veterans Ombudsman		
DEPARTMENTAL RESULTS	INDICATORS	PROGRAM INVENTORY
Veterans and their families have access to a timely review of complaints about the programs, services and support delivered by the Veterans Affairs Portfolio	<ul style="list-style-type: none"> • # of complaints received by the Veterans Ombudsman • % of complaints closed within 60 working days 	<ul style="list-style-type: none"> • Veterans Ombudsman
Issues about the programs, services and support provided to Veterans and their families by the Veterans Affairs Portfolio are identified and addressed	<ul style="list-style-type: none"> • % of Office of the Veterans Ombudsman recommendations on emerging and systemic issues implemented by the Veterans Affairs Portfolio 	
INTERNAL SERVICES		

Supporting information on the Program Inventory

Financial, human resources and performance information for VAC's Program Inventory is available in the [GC InfoBase](#).ⁱⁱⁱ

Supplementary Information Tables

The following supplementary information tables are available on [Veterans Affairs Canada's website](#).^{xxi}

- ▶ Departmental Sustainable Development Strategy
- ▶ Details on transfer payment programs of \$5 million or more
- ▶ Gender-based analysis plus
- ▶ Response to parliamentary committees and external audits

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#).^{xxii} This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational Contact Information

Veterans Affairs Canada

161 Grafton Street
P.O. Box 7700
Charlottetown, PE
C1A 8M9

Toll free: **1-866-522-2122**
www.veterans.gc.ca

Veterans Ombudsman

134 Kent Street
P.O. Box 66
Charlottetown, PE
C1A 7K2

Toll free: **1-877-330-4343**
www.ombudsman-veterans.gc.ca

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Appendix: Definitions

appropriation (crédit)

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

budgetary expenditures (dépenses budgétaires)

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

Core Responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a Core Responsibility are reflected in one or more related Departmental Results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel)

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

Departmental Result (résultat ministériel)

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

Departmental Result Indicator (indicateur de résultat ministériel)

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

Departmental Results Framework (cadre ministériel des résultats)

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

Departmental Results Report (rapport sur les résultats ministériels)

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

experimentation (expérimentation)

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

full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

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

An analytical process used to help identify the potential impacts of policies, programs and services on diverse groups of women, men and gender differences. We all have multiple identity factors that intersect to make us who we are; GBA+ considers many other identity factors, such as race, ethnicity, religion, age, and mental or physical disability.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2018–19 Departmental Results Report, those high-level themes outlining the government’s agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada’s Strength; and Security and Opportunity.

horizontal initiative (initiative horizontale)

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

non-budgetary expenditures (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)

What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (indicateur de rendement)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (production de rapports sur le rendement)

The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

plan (plan)

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

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

priority (priorité)

A plan or project that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s) or Departmental Results.

program (programme)

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

result (résultat)

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

statutory expenditures (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (résultat stratégique)

A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

target (cible)

A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)

Expenditures that Parliament approves annually through an *Appropriation Act*. The Vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

- i. Women Veterans' Forum, <https://www.veterans.gc.ca/eng/about-vac/research/veterans-forum>
- ii. Life After Service Study, <https://www.veterans.gc.ca/eng/about-vac/research/research-directorate/publications/reports/lass-2016>
- iii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iv. Veteran and Family Well-being Fund recipients, <https://www.veterans.gc.ca/eng/about-vac/research/well-being-fund/funding-recipients/2018>
- v. Service Dog Pilot Study, <https://www.veterans.gc.ca/eng/about-vac/news-media/infographics-infobytes/service-dog>
- vi. Centennial of Canada's Hundred Days and the Armistice of the First World War, <https://www.veterans.gc.ca/eng/remembrance/history/first-world-war/last-hundred-days/100-anniversary>
- vii. 65th anniversary of the Korean War Armistice, <https://www.veterans.gc.ca/eng/remembrance/history/korean-war/korea65>
- viii. Canada's Hundred Days, <https://www.veterans.gc.ca/eng/remembrance/history/first-world-war/canada/Canada15>
- ix. Meeting Expectations: Timely and Transparent Decisions for Canada's Ill and Injured Veterans, <https://www.ombudsman-veterans.gc.ca/eng/reports/reports-reviews/timely-transparent-decisions>
- x. Transitioning Successfully: A Qualitative Study, <https://www.ombudsman-veterans.gc.ca/eng/reports/reports-reviews/transition>
- xi. Indexation calculation error news release, <https://www.ombudsman-veterans.gc.ca/eng/media/news-releases/post/54>
- xii. Consulting with Canadians, <https://www.canada.ca/en/government/system/consultations/consultingcanadians.html?type=all&year=0&departmentid=0&subjectid=0&lang=fr&start=1&keywords>
- xiii. Public Accounts of Canada 2018–19, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- xiv. VAC's financial statements, <https://www.veterans.gc.ca/eng/about-vac/publications-reports/reports/departmental-financial-statements>
- xv. Department of Veterans Affairs Act, <http://laws.justice.gc.ca/eng/acts/V-1/index.html>
- xvi. Veterans Well-being Act, <http://laws-lois.justice.gc.ca/eng/acts/C-16.8/>
- xvii. Pension Act, <http://laws-lois.justice.gc.ca/eng/acts/p-6/index.html>
- xviii. Raison d'être, mandate and role, <http://www.veterans.gc.ca/eng/about-us/mandate>
- xix. Veterans Ombudsman's Mandate, <http://www.ombudsman-veterans.gc.ca/eng/about-us/mandate>
- xx. Operating context and key risks, <https://www.veterans.gc.ca/eng/about-vac/what-we-do/operating-context-risks>
- xxi. Supplementary Information Tables, <https://www.veterans.gc.ca/eng/about-vac/publications-reports/reports/departmental-results-report/2018-2019/supplementary-tables>
- xxii. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>