



Veterans Affairs
Canada

Anciens Combattants
Canada

Veterans Affairs Canada

2016–17

Departmental Results Report

The Honourable Seamus O'Regan, P.C., M.P.
Minister of Veterans Affairs and
Associate Minister of National Defence

Canada 

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Minister's message

As the new Minister of Veterans Affairs and Associate Minister of National Defence, I am deeply honoured and grateful to serve Canada's Veterans and be part of delivering real results to our Veteran community.



The 2016–17 Departmental Results Report reflects our commitment to provide Veterans and their families with the care and support they need – when and where they need it. Public reports such as this are vital to government's promise to be transparent and share with Canadians the progress we have made on our commitments.

Over the last year, important groundwork has been completed that will help improve the overall health, well-being and financial security of Veterans and their families, including increases to the Disability Award and the Earnings Loss Benefit. Budget 2017's new Education and Training Benefit, along with Career Transition Services, will allow Veterans to build a successful post-military career in today's workforce. New supports for caregivers and families are also being put into place to recognize the importance of families in the well-being of Veterans.

To meet our commitment to service excellence, we have hired more than 400 employees, reopened all nine Veterans Affairs offices and a new office in Surrey, B.C., and expanded outreach services to Veterans in the North. Through these actions, Veterans now have better access to services in their own communities.

In early July 2016, in Canada and in France, we honoured the centennial of the Battles of the Somme and Beaumont-Hamel, and the more than 24,000 Canadian soldiers who were killed or wounded in the fighting. Being from Newfoundland, commemorating the 100th anniversary was an important personal milestone for me and I know firsthand the importance of recognizing the sacrifices made in these battles. These milestones and others, are important ways for us to engage Canadians in commemorating the 2.3 million men and women who have selflessly served this country since Confederation.

It is a great privilege to lead the team that supports the men and women who answered the call of duty, and the families who supported them throughout their service. As this report indicates, important progress has been made in ensuring our Veterans and their families are treated with the care, compassion and respect they deserve, but there is still more to do. I assure you that our team is focused and dedicated to delivering on our commitments.

The Honourable Seamus O'Regan, M.P.
Minister of Veterans Affairs and Associate Minister of National Defence

Results at a glance

Results highlights

REOPENED VAC OFFICES ACROSS THE COUNTRY to improve services for Veterans and their families where they live

INCREASED THE DISABILITY AWARD AND DEATH BENEFIT to \$360,000 to compensate for the non-economic impacts of service-related injury

BEGAN IMPLEMENTATION OF A NEW MODEL FOR DECISION-MAKING to ensure Veterans receive more timely decisions

INCREASED EARNINGS LOSS BENEFITS to 90% of Veterans' pre-release income

COMMEMORATED THE CENTENNIAL of the Battles of the Somme and Beaumont-Hamel in Canada and France

Received approval in Budget 2017 to **CREATE A CENTRE OF EXCELLENCE IN PTSD AND OTHER MENTAL HEALTH CONDITIONS**

What funds were used?

\$3,770 M... more than 90% of which is payments to Veterans, their families, and other program recipients.

Who was involved?

2,636 Full-time equivalents (FTE)... including many new hires, most of whom provide direct service to Veterans and their families.

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

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

Raison d’être

Canada’s development as an independent country with a unique identity stems partly from its achievements in times of war. Veterans Affairs Canada (VAC) exists to assist and help those whose courageous efforts gave us this legacy and contributed to our growth as a nation.

Mandate

Canada’s development as an independent country with a unique identity stems in no small measure from its achievements in times of war. A good part of our modern identity is also associated with pride in Canada’s enviable peacekeeping record. But Canada’s contribution to global peace and security, both as ally and peacekeeping partner, has come at a heavy price in terms of lives sacrificed, health forfeited and hopes unfulfilled.

The Department exists to repay the nation’s debt of gratitude toward those whose courageous efforts have given us this legacy, and have contributed to our growth as a nation.

VAC’s mandate stems from laws and regulations. Among the more significant is the Department of Veterans Affairs Act, which charges the Minister of Veterans Affairs with the following responsibilities:

“...the care, treatment, or re-establishment in civil life of any person who served in the Canadian Forces or merchant navy or in the naval, army or air forces or merchant navies of Her Majesty, of any person who has otherwise engaged in pursuits relating to war, and of any other person designated ... and the care of the dependants or survivors of any person referred to ...”

The Department meets its responsibilities through a variety of programs. These include disability benefits, Veterans allowances, pension advocacy, health care and commemoration. They provide compensation for hardships arising from disabilities and lost economic opportunities, innovative health and social services, professional legal assistance and recognition of the achievements and sacrifices of Canadians during periods of war and conflict.

VAC provides services to a highly diverse clientele which reflects the remarkable breadth of Canada’s contributions to world peace. Our clients include:

Veterans:

- Armed Forces and Merchant Navy Veterans who served during the First World War, Second World War or Korean War;
- Former and, in certain cases, current members of the Canadian Armed Forces, including those who served in Special Duty Areas and in peacekeeping; and
- Allied Veterans who lived in Canada prior to periods of war.

Other Clients:

- Certain civilians who are entitled to benefits because of their war time services;
- Former and, in certain cases, serving members of the Royal Canadian Mounted Police; and
- Survivors and dependants of the foregoing groups.

In addition to serving these clients, VAC receives many inquiries from members of the public. We are proud to assist those who approach the Department with requests for information on our programs, services and activities.

VAC’s Commemoration Program is designed to honour all those who served Canada in the cause of peace, while reaching an audience that includes the entire Canadian population as well as the world community.

For more general information about the department, see the “Supplementary information” section of this report. For more information on the department’s organizational mandate letter commitments, see the [Minister’s mandate letter](#).¹

Veterans Ombudsman

As an impartial and independent officer, the Veterans Ombudsman also reports directly to the Minister of Veterans Affairs and works to ensure that Veterans, their representatives and their families are treated fairly.

Operating context and key risks

Operating context

Veterans Affairs Canada has the privilege of serving an extraordinary group of Canadians – Canada’s Veterans. They are a skilled and diverse group representing those who have served in Canada’s contributions to world peace and security over many decades. Today, the majority of traditional war service Veterans of the Second World War and Korean War are over 90 years of age with many of them coming to the Department for the first time as they feel the effects of aging.

The largest group the Department now serves is what we refer to as Canadian Armed Forces (CAF) Veterans. Numbering more than 600,000 living in Canada today, their age range spans five decades and more than 90,000 are currently served by the Department. This is more than triple the number of traditional Veterans served by VAC. While these are the main groups benefiting from VAC’s benefits and services, the Department also assists with serving and retired members of the Royal Canadian Mounted Police (RCMP) and the families, spouses and survivors of Veterans.

Serving such a diverse population makes it imperative that VAC understands their varied and complex needs in order to ensure that programs and services offered are relevant and useful with the goal of improving the overall well-being of Canada’s Veterans. It is an ever-changing environment as the needs of Veterans and their families evolve.

VAC is working to become a more Veteran-centric Department with Veterans and their needs placed at the centre of everything we do - our philosophies, ideas and operations. The Department has been working to ensure that the benefits and services provided meet the needs of Veterans and the Minister’s mandate letter places even greater emphasis on this work. The commitments are ambitious, fulsome and the scope far-reaching. Two mandate letter commitments were completed in 2016–17, with the remaining in progress, such as the new Veterans Education and Training Benefit announced in Budget 2017 and working with the Minister of National Defence to develop a suicide prevention strategy.

As the number of Canadian Armed Forces members and Veterans coming to the Department steadily increases, so too do the number of applications for benefits and services. New programs and benefits to address modern needs are proving popular – over the past two years, the Department saw a 32% increase in the number of claims received for adjudication. This steady increase, not only for disability benefits but for other benefits and services, has added pressure on those who adjudicate these applications. The Department dedicated more resources to work on the backlog of applications, however, the uptake was higher than expected and has impacted the progress of addressing the backlog.

Government-wide, there has been a significant shift towards increased monitoring and reporting on meaningful performance measures and results. VAC is working to prepare the Department for the transition to a new Departmental Results Framework which will allow the Department to ensure that the money spent on benefits and services has real value and is making a tangible difference in the lives of Veterans and their families.

Key risks

Integrated risk management is a key component of modern management. It ensures that risks are understood, managed, communicated, and integrated into decision making and priority setting. Effective risk management enables decision makers to address challenges and uncertainties proactively.

The table below outlines the Department’s response to the top three risks and the steps taken to mitigate them.

Risks

Risks	Mitigating strategy and effectiveness	Link to the Department’s programs	Link to mandate letter commitments or to government-wide and departmental priorities
<p>Managing Growth (Existing)</p> <ul style="list-style-type: none"> ▶ The Department may have difficulty in managing the growth required to fulfill the government’s many mandate commitments for Veterans 	<ul style="list-style-type: none"> ▶ Hired 400 more employees, increasing front line staff who directly serve Veterans. ▶ Streamlined decision-making to help Veterans receive more timely decisions. By identifying conditions where streamlined processes make sense (e.g. Amyotrophic Lateral Sclerosis [ALS] and Post-traumatic Stress Disorder [PTSD]) it eliminates the need for multiple reassessments and enables quicker decisions for Veterans. 	<p>Program 1.1, 1.2, 1.3, Internal Services</p>	<ul style="list-style-type: none"> ▶ Links to all 15 mandate letter commitments

Risks	Mitigating strategy and effectiveness	Link to the Department's programs	Link to mandate letter commitments or to government-wide and departmental priorities
<p>Unsuccessful Transition (Existing)</p> <ul style="list-style-type: none"> ▶ Despite the broad range of Veterans' programs and services available, some CAF members may not transition successfully from military to civilian life. 	<ul style="list-style-type: none"> ▶ Announced as part of Budget 2017, VAC will expand the Military Family Support Program to allow Veterans who medically release on or after April 1, 2018, and their families, continued and uninterrupted access to all Military Family Resource Centres across the country. ▶ Built on the enhanced transition process so that VAC is involved with medically-releasing members prior to their release date. ▶ Established a Veterans in the Public Service Unit (VPSU) to enable the effective and seamless transition of Veterans into Government of Canada careers. ▶ Engaged in a joint effort with the CAF to examine the best way to streamline and simplify the dual systems of supports at VAC and the Department of National Defense (DND). The Government has initiated a convergence action plan that will see VAC and CAF addressing the overlap and gaps that currently exist for members released from the military. 	<p>Program 1.2, 1.3</p>	<ul style="list-style-type: none"> ▶ Work with the Minister of National Defence to reduce complexity, overhaul service delivery, and strengthen partnerships between Veterans Affairs and National Defence.
<p>Volume of Commitments (Existing)</p> <ul style="list-style-type: none"> ▶ Given the volume of commitments made for Veterans, the Department may have difficulty in addressing all the commitments at the same time. 	<ul style="list-style-type: none"> ▶ Reviewed and assessed all of the mandate letter commitments and is tracking progress to ensure work is being completed and any challenges are identified. ▶ Conducted a thorough review of commitments and identified dates for the implementation of each mandate letter commitment. These implementation dates are tracked through a dashboard which shows that, to date, the majority of commitments are either complete or well underway. ▶ Completed two mandate letter commitments in 2016–17, increasing both the Disability Award and Earnings Loss Benefit. 	<p>Program 1.1, 1.2, 1.3, 2.1, Internal Services</p>	<ul style="list-style-type: none"> ▶ Links to all 15 mandate letter commitments

Results: what we achieved

Programs

1.1: Disability and Death Compensation

Description

This program recognizes and compensates eligible Veterans, Canadian Armed Forces members, and other eligible individuals for the effects of service-related disabilities, death, and detention. In the case of the Disability Pension, benefits and allowances are provided in the form of monthly payments; for Disability Awards, Critical Injury and Death Benefits, compensation is provided in the form of a monetary award paid as a lump sum, an annual payment, or a combination of both. This program is delivered through operating funds and grants.

Results

- ▶ The Department continued moving forward on the Minister’s mandate letter commitments, including:
 - Increased the Disability Award and Death Benefit maximum lump sum payment to \$360,000 and ensuring all those who received these benefits since April 2006 also received the increase through one-time, tax free lump sum payments.
 - Advancing work on the Government’s commitment to offer lifelong pensions as an option for injured Veterans. In Budget 2017, Government indicated that details about the lifelong pension would be announced in the fall of 2017.

- ▶ A review of how the Department delivers service was conducted in fiscal year 2016–17. It showed that VAC needed a more holistic and comprehensive approach to Veteran well-being in our pursuit of service excellence. The results of this review have led to priority work for the Department which is highlighted throughout the results sections of this report.

- ▶ VAC continues to move toward fulfilling the Government’s commitment to provide e-enabled services across all programs. A flagstone for VAC is My VAC Account which:
 - provides access to electronic forms representing 70% of VAC business;
 - helps reduce turnaround time for Veterans;
 - provides electronic payment documentation more quickly than via traditional mail; and
 - enables Veterans to update banking and address information online.

- ▶ My VAC Account experienced significant growth in this year:
 - active registered My VAC Account users grew 58% to 50,671;
 - receipt of electronic disability benefit applications increased 19%;
 - receipt of electronic Health Related Travel forms increased 38%; and
 - 93,109 letters were sent via My VAC Account.

- ▶ Active consultations with stakeholder communities have helped VAC to better understand the challenges facing Veterans and their families throughout their lives and have informed how best to offer programs and services that meet these needs. Two stakeholder summits were held in May and October, along with 20 roundtables and nearly 40 advisory group meetings to obtain stakeholder input, feedback and perspective on issues of importance, including the effectiveness and enhancements to My VAC Account. The advisory groups include: Commemoration Advisory Group, Care and Support Advisory Group, Mental Health Advisory Group, Policy Advisory Group, Service Excellence Advisory Group and Advisory Group on Families.

Lessons learned:

- ▶ New programs and benefits to address modern needs are proving popular – over the past two years, the Department saw a 32% increase in the number of claims received for adjudication and, while the Department hired additional staff to address a backlog of applications, these resources were not enough to overcome the higher than planned uptake in applications. As a result of this significant increase in uptake VAC experienced a significant increase in the volume of completed applications between 2014–15 and 2016–17, resulting in a larger pool of Veterans with appeal rights.
- ▶ Public opinion research and user testing for My VAC Account is very important as it enables VAC to prioritize items of greatest importance to those we serve and to fix problems before services are made available to the public.
- ▶ The importance of engaging with, and providing timely information to, front line staff as research indicates that these staff were the primary source of information on My VAC Account for Veterans and their families.
- ▶ New service delivery channels do not necessarily, or immediately, result in reduced traffic through traditional channels. However secure electronic messaging has been growing rapidly, with approximately 107,000 messages received/sent through My VAC Account in 2016–17, of which 54,000 messages were sent by Veterans and 53,000 messages were sent by VAC staff. This is a significant increase over 2015–16 where the total was approximately 51,000 total messages (26,000 from Veterans and 25,000 from staff).

Results achieved

Expected result	Performance indicator	Target	Date to achieve target	2016–17 Actual result	2015–16 Actual result	2014–15 Actual result
Eligible Veterans' service-related disabilities are recognized	% of favourable disability and death compensation decisions that are made without requiring a level of review or appeal	80%	March 31, 2017	83%	84%	89%

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 Difference (actual minus planned)
2,141,757,279	2,141,757,279	2,150,227,883	2,108,339,210	(33,418,069)

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
727.0	715.6	(11.0)

1.2: Financial Support Program

Description

This program provides income support to eligible Veterans and their survivors, to ensure that recipients have income that is adequate to meeting their basic needs. This program also provides income replacement or support to eligible CAF Veterans, survivors, and orphans for the economic impact that a military career-ending and/or service-connected injury, illness or death can have on a Veteran's ability to earn income or save for retirement. Benefits are provided in the form of lump sum or monthly income replacement or support payments, after military release. This program is delivered through operating funds and grants.

Results

- ▶ The Department continued moving forward on the Minister's mandate letter commitments, including:
 - In October 2016, increased the Earnings Loss Benefit from 75% to 90% of a Veteran's gross, pre-release salary to ensure Veterans have sufficient post-release income.
- ▶ The Department continues to improve performance reporting for the Financial Benefits Program. In 2016–17, a VAC National Survey was conducted which included questions on financial well-being. This will enable better monitoring of program performance, including activities and outcomes, inform departmental decisions and support program evaluation.
- ▶ Consulted with stakeholders at two stakeholder summits and with advisory groups, to help ensure stakeholder input was considered during the development of policy and program changes and enhancements.
- ▶ Work is advancing on the Budget 2017 commitment to simplify the financial supports that are available to disabled Veterans to better meet their needs. As such, Government is continuing to work with the Veterans' community and the CAF to examine the best way to streamline the system of financial supports programs currently offered to Veterans.

Results achieved

Expected result	Performance indicator	Target	Date to achieve target	2016–17 Actual result	2015–16 Actual result	2014–15 Actual result
Eligible Veterans and other program recipients have the financial means to fund food, shelter and other necessities	% of eligible Veterans and program recipients whose family income is above the Low Income Measure (LIM) ^{1,2}	90%	March 31, 2017	94%	94%	94%

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 Difference (actual minus planned)
278,039,229	278,039,229	408,183,507	365,983,197	87,943,968

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
60.0	74.2	14.2

¹ The Low Income Measure (LIM) is the most commonly used low income measure by Statistics Canada.

² The result for this performance indicator is taken from the ‘Survey on Transition’ which is conducted every three years.

1.3: Health Care Program and Re-establishment Services

Description

This program is designed to improve or maintain the physical, mental and social well-being of eligible Veterans, Reserve Force personnel, civilians, and their survivors and dependants and other individuals, promote independence, and help them to remain at home and in their own communities by providing a continuum of care. The program provides funding for rehabilitation services, career-transition support, health benefits, family caregiver relief benefits, home care and long-term care. This program is delivered through operating funds, grants, and contributions.

Results

The Department continued moving forward on the Minister's mandate letter commitments, including:

- ▶ Reopening nine VAC offices across the country and opening a new office in Surrey, BC³.
- ▶ Establishing a VAC/CAF working group to develop a Joint CAF/VAC Suicide Prevention Strategy.
- ▶ Supporting Veterans and their families as they deal with not only physical health concerns but also mental health concerns is a priority for the Department. As such, the Department:
 - Is exploring options for the Centre of Excellence on PTSD and related mental health conditions – a mandate letter commitment.
 - Developed a Veteran-specific Mental Health First Aid (MHFA) session, now being delivered across the country. As of March 31, 2017, a total of 387 participants (including Veterans, caregivers, family members and service providers) attended 22 Veteran-specific MHFA training sessions. An additional 35 Veteran-specific MHFA sessions are confirmed for 2017.
- ▶ Announced this year through Budget 2017, the Government of Canada is fulfilling its commitment to deliver a new Education and Training Benefit to Veterans (expected implementation date of April 1, 2018) that will provide funding for college, university or technical education to all Canadian Armed Forces Regular Force and Reserve Force Veterans with at least six years of military service.
- ▶ From a Gender Based Analysis perspective, this new benefit has the potential to help women and Indigenous Peoples by providing access to higher education and may have a positive impact on these populations. It is anticipated that access to this benefit could supplement the positive impact other programs have for improving post-secondary and income levels among the Indigenous population.

³ Seven of the offices reopened in the 2016–17 fiscal year, the final three were opened by May 31, 2017.

- ▶ The Department is working to support Veterans in crisis and their families through:
 - developing a Veteran Homelessness Strategy and Veterans in Crisis Action Plan in consultation with Government partners and informed by engagement with non-government partners and stakeholders;
 - a number of initiatives designed to increase awareness of, and support to, Veterans in Crisis, including:
 - the Veteran Justice Outreach initiative pilot project in Nova Scotia, an extension of the Veterans in Crisis Outreach contract with VETS Canada until March 2018;
 - development and dissemination of an educational video through the VAC website, the video has been used primarily by police forces; and
 - a new information poster on homeless Veterans which is displayed across the country in area such as VAC offices, libraries, and police stations.

- ▶ The VAC Research Directorate conducted a number of studies to better understand how Veterans transition from military to civilian life, and to ultimately help to inform policy and program decisions, including:
 - 2016 Life After Service Studies;
 - Veteran Suicide Mortality Study;
 - Road to Civilian Life, Well-Being of Families of Veterans with Mental Health Problems; and
 - A Microsimulation Study with Statistics Canada.

Results achieved

Expected results	Performance indicators	Targets	Date to achieve target	2016–17 Actual results	2015–16 Actual results	2014–15 Actual results
Eligible Veterans are able to remain in their own homes and communities	% of Veterans in receipt of the Veterans Independence Program who remain in their homes	90%	March 31, 2017	94%	94%	96%
Payments for health care/ treatment benefits are processed in an efficient manner that reduces financial burden on program recipients	% of payments made directly to providers through use of the Veterans Health Care Card (reducing out of pocket expenses for Veterans)	80%	March 31, 2017	98%	98%	98.5% (Target 70%)

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 Difference (actual minus planned)
1,089,248,862	1,089,248,862	1,204,053,150	1,155,509,888	66,261,026

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
984.0	1,097.5	113.5

2.1: Canada Remembers Program

Description

Canadian Veterans and those who died in service have made valuable contributions to the development of Canada. This program ensures that Veterans and those who died in service are honoured and that the memory of their sacrifices and achievements is preserved. Canada Remembers Program activities promote the following outcomes: Canadians are knowledgeable about the efforts of Veterans and those who died in service to Canada; Canadian military milestones and the Veterans who participated in them are publicly recognized; communities and other groups lead remembrance activities; symbols erected to honour Veterans and those who served are maintained in perpetuity on behalf of Canadians; and financial assistance is provided to the estates of eligible Veterans for a dignified funeral and burial. Encouraging pride in shared military history, celebrating the contributions and acknowledging the sacrifices of those who served, and preserving symbols to mark their courage all contribute to the Government of Canada's outcome of a vibrant Canadian culture and heritage. This program is delivered through operating funds, grants, and contributions.

Results

- ▶ Implemented Federal Budget and mandate letter commitments related to the Canada Remembers Program. Notably:
 - the survivor's estate exemption amount under the Funeral and Burial Program was increased to ensure more Veterans receive a dignified funeral and burial; and
 - the scope of the Commemorative Partnership Program was expanded to allow funding for the building of new community war memorials.
- ▶ Led commemorative events to mark key military milestones such as the centennial of the Battles of the Somme and Beaumont-Hamel.
- ▶ Continued to advance work on the National Memorial to Canada's Mission in Afghanistan (Ottawa) and the permanent [Visitor Education Centre](#)ⁱⁱ at the Canadian National Vimy Memorial in France. Began cemetery expansion at [Veterans Cemetery \(God's Acre\)](#)ⁱⁱⁱ in Esquimalt, British Columbia.
- ▶ Created and distributed learning resources aimed at promoting an understanding and appreciation of Canada's military and organized workshops, activities and events for students attending the Canada Remembers theme week at Encounters with Canada in Ottawa.
- ▶ Used performance data and evaluations to assess the achievement of expected outcomes and identify opportunities for improvement. Overall, the results show that remembrance programming remains effective and the majority of Canadians surveyed indicate satisfaction with the Department's commemorative initiatives.

Results achieved

Expected result	Performance indicator	Target	Date to achieve target	2016–17 Actual result	2015–16 Actual result	2014–15 Actual result
Canadian Veterans and those who died in service are honoured and the memory of their achievements and sacrifices is preserved	% of Canadians who feel that VAC's remembrance programming effectively honours Veterans and those who died in service, and preserves the memory of their achievements and sacrifices	70%	March 31, 2017	76%	73%	n/a ⁴

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 Difference (actual minus planned)
46,317,506	46,317,506	59,508,363	55,553,811	9,236,305

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
94.0	91.0	(3.0)

⁴ This performance indicator was introduced in 2015–16.

3.1: Veterans Ombudsman

Description

This program provides an independent and impartial opportunity to review complaints submitted by Veterans and other individuals (war-service Veterans, Veterans and serving members of the Canadian Armed Forces [Regular and Reserve], members and former members of the Royal Canadian Mounted Police, spouses, common-law partners, survivors and primary caregivers, other eligible dependants and family members, other eligible individuals and representatives of the aforementioned groups). It promotes fair and equitable treatment in accessing the services, benefits, and programs from Veterans Affairs Canada. This is accomplished by: providing them with information and referrals to facilitate their access to programs and services; reviewing and addressing complaints arising from the [Veterans Bill of Rights](#)^{iv} and decisions on benefits and services for which there is no right to appeal to the Veterans Review and Appeal Board; reviewing systemic issues related to the Veterans Review and Appeal Board; and identifying and reviewing emerging and systemic issues related to the provisions of the Department's programs and services and providing information and recommendations to the Minister in relation to those issues. This program is delivered through operating funds.

Results

- ▶ Provided direct assistance by ensuring complaints and information requests were addressed in a timely manner.
 - 1,595 new files were added to 359 from the previous year totaling 1,954 files. Of these 1,812 (93%) files were addressed and closed during 2016–17.
 - The number of files carried over from year to year has been reduced from 359 to 142 files. Review of the frontline business processes using a LEAN methodology has helped reduce the time to complete files.

- ▶ The Office of the Veterans Ombudsman (OVO) reviewed issues of importance to Veterans and made recommendations on systemic issues related to the Portfolio through the publication of reviews and reports (Supporting Ill and Injured RCMP Members and their Families: A Review, Fair Compensation to Veterans and their Survivors for Pain and Suffering, Joint Transition Project – Closing the Seam, Improving the New Veterans Charter: The Actuarial Analysis Follow-up Report and the Aon Hewitt: Risk Assessment – Benchmark of Benefits for Disabled Veterans Under the New Veterans Charter) and 18 blogs. Prior to Budget 2017 the OVO published a [status update](#)^v on all recommendations made by the OVO and the status of progress made by VAC.

- ▶ The OVO continued looking at emerging issues and the ensuing recommendations had a direct result in the Department making improvements in services provided to Veterans. Examples include:
 - VAC will now accept Nurse Practitioners' diagnoses for entitlement purposes of a Disability Benefit claim when co-signed by a physician.
 - VAC Foreign Country Operations has implemented process changes for the handling of Health Related Travel Claims.

- ▶ Engaged Veterans, their families and other stakeholders through outreach, laying the groundwork for discussions on non-economic compensation and other priorities, while expanding outreach via a digital-first communications strategy using social media posts, news releases, media interviews and infographics.
- ▶ Six stakeholder meetings were held across the country, getting the insight of regional Veterans support groups and understanding the key concerns in their communities. This was coupled with four Town Halls open to Veterans, their families and representatives in order to understand individual concerns.
- ▶ The OVO partnered with other Ombudsmen and other governmental organizations in 2016–17 to take an across-government approach to reviewing horizontal issues of concern to Veterans. The joint project with the DND/CAF Ombudsman was concluded and, as a summary, an infographic with key findings and recommendations was published. It also identified the “Top 3 Things To Do Now” and key actions needed to close the seam. Both Ombudsmen will continue to work together to monitor and push for change in areas that fall within respective mandates.

Results achieved

Expected result	Performance indicators	Target	Date to achieve target	2016–17 Actual result	2015–16 Actual result	2014–15 Actual result
The needs of Veterans and other individuals are addressed through Veterans Affairs programs and services	% of issues raised by Veterans and other individuals that are being addressed by the OVO	80%	March 31, 2017	93%	78%	79%
	% of recommendations raised by the OVO that are accepted by Veterans Affairs	80%	March 31, 2017	81% ⁵	93%	91%

⁵ In addition to tracking interventions and emerging issues, the OVO implemented a new methodology for 2016-2017 to take into account the time needed for partial and full implementation of recommendations put forth over the past three years.

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 Difference (actual minus planned)
5,306,217	5,306,217	5,205,392	4,630,182	(676,035)

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
38.0	32.0	(6.0)

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

Results

- ▶ The Department moved forward a wide range of activities in support of Workplace Mental Wellness, and the National Unit for Workplace Mental Wellness worked on many initiatives and events to engage and support employees. These efforts contributed to an 85% awareness rate of departmental initiatives in mental health, in a 2016 Employee Pulse Survey.
- ▶ A VAC Managers' Network was created to enhance communications with managers on key issues and priorities. Managers have regularly scheduled staff and individual meetings and there is an increased focus on training.
- ▶ VAC established a Veterans in the Public Service Unit (VPSU) to enable the effective and seamless transition of Veterans into Government of Canada careers. The VPSU will educate CAF members and Veterans on the Veterans Hiring Act (VHA), while working in partnership with other Government of Canada organizations to improve the recruitment, hiring and talent management processes for Veterans.
- ▶ An external review of VAC Human Resources (HR) services was completed which pointed to the need to modernize the Division's structure and service approach. Based on the review's recommendations, a decision was made to design and implement a new model of service, restructuring the HR Division to support the model and focusing initially on staffing, labour relations and classification services.
- ▶ The Department continued to actively promote employment equity and diversity and official languages throughout the Department through interdepartmental committee work, promotional activities and communications to all staff.
- ▶ VAC continues to invest in innovation as a result of its review of the service delivery model, investing in tools and capabilities in the cognitive computing and conversational Artificial Intelligence (AI) space.
- ▶ As committed in 2016–17, VAC completed its implementation of GCDOCS – the corporate approach to information management.

Lessons learned:

- ▶ While VAC is a leader in the use of GCDOCS, further communication with employees about GCDOCS and its benefits is needed, especially around the transformational nature of the new approach to managing corporate information.

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 Difference (actual minus planned)
67,612,609	67,612,609	87,252,281	80,792,453	13,179,844

Human resources (full-time equivalents)

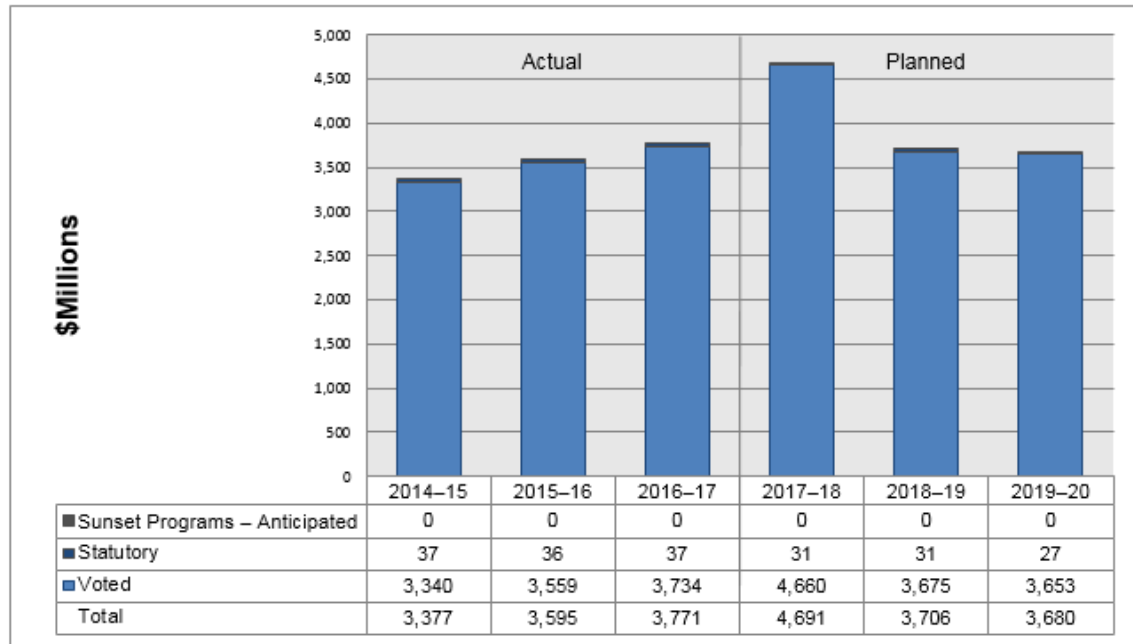
2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
706.0	626.0	(80.0)

Information on Veterans Affairs Canada’s lower-level programs is available on [VAC’s website](#)^{vi} and in the [TBS InfoBase](#).^{vii}

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph



Budgetary performance summary for Programs and Internal Services (dollars)

Programs and Internal Services	2016–17 Main Estimates	2016–17 Planned spending	2017–18 Planned spending	2018–19 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2015–16 Actual spending (authorities used)	2014–15 Actual spending (authorities used)
1.1 Disability and Death Compensation	2,141,757,279	2,141,757,279	2,853,756,218	2,018,239,398	2,150,227,883	2,108,339,210	2,143,780,278	2,017,365,900
1.2 Financial Support Program	278,039,229	278,039,229	572,051,974	501,353,032	408,183,507	365,983,197	246,513,877	205,167,882
1.3 Health Care Program and Re-establishment Services	1,089,248,862	1,089,248,862	1,141,330,144	1,067,159,666	1,204,053,150	1,155,509,888	1,070,454,796	1,026,146,338
2.1 Canada Remembers Program	46,317,506	46,317,506	45,585,347	41,494,828	59,508,363	55,553,811	50,028,142	45,528,370
3.1 Veterans Ombudsman	5,306,217	5,306,217	5,234,308	5,234,308	5,205,392	4,630,182	4,600,441	4,578,484
Subtotal	3,560,669,093	3,560,669,093	4,617,957,991	3,633,481,232	3,827,178,295	3,690,016,288	3,515,377,534	3,298,786,974
VAC Internal Services	67,612,609	67,612,609	73,441,591	72,308,921	87,252,281	80,792,453	79,656,670	78,092,980
Total	3,628,281,702	3,628,281,702	4,691,399,582	3,705,790,153	3,914,430,576	3,770,808,741	3,595,034,204	3,376,879,954

Veterans Affairs Canada builds its annual budget so the Department can fully respond to eligible Veterans in need of benefits and services. A key part of this process is forecasting, which helps ensure there is enough funding for all eligible Veterans who are likely to need help in a given year. Naturally, the Department's budget fluctuates each year due to the demand-driven nature of its programs, which are based on Veterans' needs and entitlements. In other words, a Veteran who is entitled to a benefit is paid that benefit, whether 10 Veterans come forward or 10,000.

While forecasting helps ensure enough funding is available, expenditures are only incurred for Veterans who in fact come forward to use the program or service. The Government's budget process is designed to account for these fluctuations as a normal part of providing programs and services for Canadian Veterans which is why there will be changes to both forecasted and actual spending from one year to the next. It is important to note that fluctuations in spending are normal, given that initial forecasting is typically done many months in advance of the reporting period and adjusted throughout the year based on actual results.

As shown in the financial tables, the Department spent \$3.8 billion in 2016–17, of which over 90% represented payments to Veterans, their families, and other program recipients. The difference between planned spending and actual spending (an increase of \$143 million) can be largely attributed to an increase in spending on Earnings Loss Benefits as committed in Budget 2016. On October 1st 2017, the Earnings Loss Benefit increased from 75% to 90% of a Veteran's pre-release salary; this funding was not included in the planned spending figures at the start of the fiscal year.

VAC is forecasting to increase spending by 24% (\$920 million) in 2017–18, when compared with actual spending in 2016–17. The majority of this increase is related to the Budget 2016 commitment to ensure the long-term financial security of disabled Veterans.

While planned spending is currently shown to decrease in the outer years (2018–19 and 2019–20), it is expected the Department will see increased demand for many of its programs and services. Any required adjustments to the budget will be made in future years.

Overall, the Department continues to see an increase in the number of CAF Veterans and their families benefiting from VAC programs. At the same time, the number of war-service Veterans is declining, with surviving spouses becoming a larger segment of the population being served.

Actual human resources

Human resources summary for Programs and Internal Services (full time equivalents [FTE])⁶

Programs and Internal Services	2014–15 Actual	2015–16 Actual	2016–17 Planned	2016–17 Actual	2017–18 Planned	2018–19 Planned
1.1 Disability and Death Compensation	632.0	645.3	727.0	715.6	773.3	747.7
1.2 Financial Support Program	42.1	49.9	60.0	74.2	89.1	86.1
1.3 Health Care Program and Re-establishment Services	1,473.2	1,599.0	984.0	1,097.5	1,194.7	1,155.2
2.1 Canada Remembers Program	90.2	83.7	94.0	91.0	89.7	91.5
3.1 Veterans Ombudsman	33.4	33.8	38.0	32.0	38.0	38.0
Subtotal	2,270.9	2,411.7	1,903.0	2,010.3	2,184.8	2,118.5
Internal Services	635.6	597.8	706.0	626.0	655.9	651.9
Total	2,906.5	3,009.4	2,609.0	2,636.2	2,840.7	2,770.4

During 2016–17, the Department experienced an increase in its human resources due to the culmination of several initiatives that were undertaken over the last three years, including: increased Case Management Services; the creation of three new benefits (Retirement Income Security Benefit, Critical Injury Benefit and Family Caregiver Relief Benefit); increased Financial Benefits for Veterans (including Reservists); investments in mental health; and the re-opening of Veterans Affairs offices across the country. However, this increase was offset by a decrease of 738 FTEs due to the transfer of Sainte Anne's Hospital to the province of Quebec as of April 1, 2016.

Going forward, human resources at VAC will support improvements to Health Care and Re-establishment Services program, as well as financial and disability benefits. These improvements will help ensure long-term financial security for disabled Veterans while providing compensation for pain and suffering.

Full time equivalents for the Disability and Death Compensation Program have increased steadily since 2015–16. Additional resources have been established to deliver on VAC's

⁶ Some totals may not add due to rounding.

Disability Award increases, to adjudicate and process an increased volume of disability benefits, and to improve front line services in the newly re-opened offices across the country.

As a result of Budget 2016 commitments, VAC has increased human resources in the Financial Support Program by over 23%. These resources have been put in place to support the increase to the Earnings Loss Benefit to 90% of pre-release salary, while also expanding access to the Career Impact Allowance (formerly known as the Permanent Impairment Allowance).

In 2016–17, VAC increased the number of human resources in the Health Care program and Re-establishment Services by over 113 FTEs. This is a direct result of VAC's commitments to improve front line services and to increase and improve benefits to Veterans across the country. These additional resources represent new front line staff such as Case Managers, Veteran Service Agents, as well as employees located in the area offices re-opened as part of Budget 2016.

While human resources in the Canada Remembers Program are stable in 2016–17, additional expert resources were recruited from across the Department on a temporary basis to prepare to successfully commemorate a major First World War milestone - the 100th Anniversary of the Battle of Vimy Ridge.

Human resources for the Veterans Ombudsman remain relatively stable and no changes are expected in the coming years.

For Internal Services, VAC's resources have decreased as a proportion of VAC's overall human resources. Internal Services decreased from 29.4% of FTEs in 2014–15, to 23.7% in 2016–17. This decrease was a result of the Department's effort to focus its new resources towards the delivery of services to Veterans, as well as improved efficiencies and the streamlining of internal business processes.

Expenditures by vote

For information on Veterans Affairs Canada organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2017](#).^{viii}

Alignment of spending with the whole-of-government framework

Alignment of 2016–17 actual spending with the whole-of-government framework^{ix}

Program	Spending area	Government of Canada activity	2016–17 Actual spending (dollars)
1.1 Disability and Death Compensation	Economic Affairs	Income Security and Employment for Canadians	2,108,339,210
1.2 Financial Support Program	Economic Affairs	Income Security and Employment for Canadians	365,983,197
1.3 Health Care Program and Re-establishment Services	Social Affairs	Healthy Canadians	1,155,509,888
2.1 Canada Remembers Program	Social Affairs	A Vibrant Canadian Culture and Heritage	55,553,811
3.1 Veterans Ombudsman	Economic Affairs	Income Security and Employment for Canadians	4,630,182

Total spending by spending area (dollars)

Spending area	Total planned spending	Total actual spending
Economic Affairs	2,425,102,725	2,478,952,589
Social Affairs	1,135,566,368	1,211,063,699
International Affairs	–	–
Government Affairs	–	–

Financial statements and financial statements highlights

Financial statements

VAC’s financial statements (unaudited) for the year ended March 31, 2017 are available on the [Department’s website](#).^x

Financial statements highlights

Condensed statement of operations (unaudited) for the year ended March 31, 2017 (dollars)

Financial information	2016–17 Planned results	2016–17 Actual	2015–16 Actual	Difference (2016–17 actual minus 2016–17 planned)	Difference (2016–17 actual minus 2015–16 actual)
Total expenses	3,615,326,599	3,717,205,470	3,622,681,949	101,878,871	94,523,521
Total revenues	0	16,945	23,213	16,945	(6,268)
Net cost of operations before government funding and transfers	3,615,326,599	3,717,188,525	3,622,658,736	101,861,926	94,529,789

The expenses of the Department for 2016–17 increased by \$95 million in comparison to those in 2015–16.

Departmental spending in 2016–17 was higher than planned as Parliament subsequently authorized additional funding through the Estimates process for New Veterans Charter programs such as Disability Awards and Earnings Loss and Supplementary Retirement Benefits. These increases were offset by a decrease in Disability Pensions. Changing demographics in the Veteran population means that uptake of programs for war-service Veterans is decreasing while uptake for New Veterans Charter programs continues to increase.

Statement of financial position (unaudited) as at March 31, 2017 (dollars)

Financial information	2016–17	2015–16	Difference (2016–17 minus 2015–16)
Total net liabilities	158,486,205	221,335,542	(62,849,337)
Total net financial assets	139,245,848	139,298,858	(53,010)
Departmental net debt	19,240,357	82,036,684	(62,796,327)
Total non-financial assets	13,553,992	9,225,018	4,328,974
Departmental net financial position	(5,686,365)	(72,811,666)	67,125,301

Total net liabilities: Total net liabilities have decreased by \$62.8 million in 2016–17 compared to 2015–16.

This variance is explained by a decrease in Ste. Anne’s Hospital transfer liability and a decrease in account payable and accrued liabilities.

Total net financial assets: Total net financial assets have slightly decreased in 2016–17 compared to 2015–16.

Departmental net debt: Departmental net debt, which is the difference between net liabilities and net financial assets, has decreased by \$62.8 million in 2016–17 compared to 2015–16.

Total non-financial assets: Total non-financial assets have increased by \$4.3 million in 2016–17 compared to 2015–16.

This variance is explained by an increase in tangible capital assets, primarily related to the construction of the new Vimy Education Centre in France.

Supplementary information

Corporate information

Organizational profile

- Appropriate minister:** The Honourable Seamus O’Regan, P.C., M.P.
- Institutional head:** General (retired) Walter Natynczyk, C.M.M., M.S.C., C.D., Deputy Minister
- Ministerial portfolio:** Veterans Affairs
- Enabling instruments:**
- ▶ [Department of Veterans Affairs Act](#)^{xi}
 - ▶ [Canadian Forces Members and Veterans Re-establishment and Compensation Act](#)^{xii} (The New Veterans Charter)
 - ▶ [Pension Act](#)^{xiii}

Year of incorporation / commencement: 1923

Reporting framework

Veterans Affairs Canada’s Strategic Outcomes and Program Alignment Architecture of record for 2016–17 are shown below.

2016-17 PAA- Veterans Affairs Canada					
Strategic Outcome 1 Financial, physical, and mental well being of eligible Veterans			Strategic Outcome 2 Canadians remember and demonstrate their recognition of all who served in Canada’s efforts during war, military conflict and peace.		Strategic Outcome 3 Veterans rights to services and benefits that address their needs are considered by the Veteran Affairs Portfolio.
Programs					
1.1 Disability and Death Compensation	1.2 Financial Support Program	1.3 Health Care Program and Re-establishment Services	2.1 Canada Remembers Program	3.1 Veterans Ombudsman	4.1 Internal Services
Sub-Programs					
1.1.1 Disability Pension Benefits and Allowances	1.2.1 Earnings Loss Benefit	1.3.1 Health Care Benefits	2.1.1 Public Recognition and Awareness		
1.1.2 Disability Awards, Critical Injury and Death Benefits	1.2.2 Permanent Impairment Allowance	1.3.2 Rehabilitation Services	2.1.2 Commemorative Partnership Program		
	1.2.3 Retirement Benefits	1.3.3 Intermediate and Long Term Care	2.1.3 Memorial and Cemetery Maintenance		
	1.2.4 Canadian Forces Income Support Benefit	1.3.4 Veterans Independence Program	2.1.4 Funeral and Burial Program		
	1.2.5 War Veterans Allowance	1.3.5 Family Caregiver Relief Benefit			
		1.3.6 Sainte Anne’s Hospital			

Supporting information on lower-level programs

Supporting information on results, financial and human resources related to Veterans Affairs Canada's Program Inventory is available on [VAC's website](#)^{vi} and in the [TBS InfoBase](#).^{vii}

Supplementary information tables

The following supplementary information tables are available on [VAC's website](#):^{xiv}

- ▶ Departmental Sustainable Development Strategy;
- ▶ Details on Transfer Payment Programs;
- ▶ Internal Audits and Evaluations; and
- ▶ 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 of Federal Tax Expenditures](#).^{xv} 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

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)

Provides information on the plans and expected performance of appropriated departments 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)

Provides information on the actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

Evaluation (évaluation)

In the Government of Canada, the systematic and neutral collection and analysis of evidence to judge merit, worth or value. Evaluation informs decision making, improvements, innovation and accountability. Evaluations typically focus on programs, policies and priorities and examine questions related to relevance, effectiveness and efficiency. Depending on user needs, however, evaluations can also examine other units, themes and issues, including alternatives to existing interventions. Evaluations generally employ social science research methods.

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.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2016–17 Departmental Results Report, government-wide priorities refers to those high-level themes outlining the government's agenda in the 2015 Speech

from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiatives (initiative horizontale)

An initiative where two or more federal organizations, through an approved funding agreement, work toward achieving clearly defined shared outcomes, and which has been designated (for example, by Cabinet or a central agency) as a horizontal initiative for managing and reporting purposes.

Management, Resources and Results Structure (Structure de la gestion, des ressources et des résultats)

A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

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.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

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

plans (plans)

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.

priorities (priorité)

Plans or projects 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).

program (programme)

A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d'alignement des programmes)

A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

results (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.

sunset program (programme temporisé)

A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

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. The Minister’s mandate letter, <http://pm.gc.ca/eng/mandate-letters>
- ii. Visitor Education Centre, <http://www.veterans.gc.ca/eng/remembrance/memorials/overseas/first-world-war/france/vimy/education-centre>
- iii. Veterans Cemetery (God’s Acre), <http://www.veterans.gc.ca/eng/remembrance/memorials/national-inventory-canadian-memorials/details/9358>
- iv. Veterans Bill of Rights, <http://www.ombudsman-veterans.gc.ca/eng/about-us/rights>
- v. Status of Veterans Ombudsman Recommendations, <http://www.ombudsman-veterans.gc.ca/eng/reports/statistics-facts/status-VO-recommendations>
- vi. Supporting Information on Lower Level Programs, <http://www.veterans.gc.ca/eng/about-us/reports/departmental-results-report/2016-2017/supporting-information>
- vii. TBS InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- viii. Public Accounts of Canada 2017, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- ix. Whole-of-government framework, <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>
- x. Financial Statements, <http://www.veterans.gc.ca/eng/about-us/reports/departmental-financial-statements>
- xi. Department of Veterans Affairs Act, <http://laws.justice.gc.ca/eng/acts/V-1/index.html>
- xii. Canadian Forces Members and Veterans Re-establishment and Compensation Act, <http://laws-lois.justice.gc.ca/eng/acts/C-16.8/>
- xiii. Pension Act, <http://laws-lois.justice.gc.ca/eng/acts/p-6/index.html>
- xiv. Supplementary Information Tables, <http://www.veterans.gc.ca/eng/about-us/reports/departmental-results-report/2016-2017/supplementary-tables>
- xv. Report of Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>