

National Battlefields Commission

2017–18

Departmental Results Report

The Honorable Pablo Rodriguez, P.C., M.P.
Minister of Canadian Heritage and Multiculturalism

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Minister's message

In 2017, Canada 150 celebrations gave rise to projects and activities all across the country. Over the course of that landmark year, the organizations in the Canadian Heritage portfolio—including the National Battlefields Commission (NBC)—invited Canadians to learn more about their culture and heritage, to reflect on their future, and to journey down the path of reconciliation with First Nations, Inuit and Métis Peoples. In keeping with their own mission, they also promoted Canadian creativity in a digital world, as well as the vitality of our official languages and Indigenous languages and cultures.



The NBC took part in celebrations of Canada 150, notably by offering historical and cultural activities. For example, the Commission created mosaicultures to the Canada 150 colors and integrated three exclusive Canada 150 shows in the cultural programming for the 25th season of the Edwin-Bélanger Bandstand.

Furthermore, the NBC ensured the general maintenance and surveillance of Battlefields Park so that all users can enjoy a park that is accessible, natural, safe and educational. Among its new activities and exhibitions, the Quebec by Lantern Light tour invited the participants to discover in an interactive way, the daily lives of settlers newly arrived in Quebec in 1847. Given its success with the public, it is offered for a second year.

As Minister of Canadian Heritage and Multiculturalism, I am pleased to present the 2017–18 Departmental Results Report for the National Battlefields Commission. This report offers an overview of what NBC has accomplished, and demonstrates its ongoing efforts to build a society in which diversity is a strength and everyone is able to contribute in a respectful and inclusive atmosphere.

The Honourable Pablo Rodriguez

Results at a glance

<p>Funds used</p> <p>\$9,751,684</p> <p>Actual Spending</p>
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<p>Employees</p> <p>130 positions</p> <p>61.5 full-time equivalents (FTEs)</p>

<p>Key Results Achieved</p> <ul style="list-style-type: none">• Planning the complete refit of administrative offices, notably for employee health and safety issues;• Mitigating emerald ash borer ravages as a result of a prompt and concerted response through multi-partner crisis management; and• Great success of the first edition of the Quebec by Lantern Light tour, carried out in partnership with Parks Canada.

For more information on the National Battlefields Commission’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

As manager of Battlefields Park in the City of Quebec, the National Battlefields Commission (NBC) makes it possible for visitors of all origins to enjoy the first national historic park in Canada and one of the most prestigious urban parks in the world.

Mandate and role

The NBC is responsible for the administration, management, conservation and promotion of Battlefields Park in the City of Quebec and manages funds allocated for this purpose.

The NBC takes its mandate from the Act respecting the National Battlefields at Quebec, 7-8 Edward VII, c. 57, passed on March 17, 1908, and its amendments. It reports to Parliament through the Minister of Canadian Heritage. It is administered by a nine-member Board of Directors. Seven commissioners are appointed by the Governor in Council and the NBC’s enabling legislation authorizes the provinces of Quebec and Ontario to each appoint a member in recognition of their contribution at the time of the creation of the Commission.

The Board of Directors sets the overall direction for achieving the strategic outcome to make the Battlefields Park in the City of Quebec a prestigious, natural, accessible, safe and educational historic and urban site and is responsible for general oversight of the Park’s operations. The Secretary, who acts as Director General, is appointed by the Governor in Council and is responsible for implementing the overall direction and for day-to-day management of all NBC operations. The Secretary therefore works towards the attainment of the organization’s strategic outcome as well as the targets for each program’s expected results.

The grounds of the NBC constitute one of the most important historic sites in Canada. Commonly called the Plains of Abraham, this is the rallying site par excellence in the City of Quebec. The NBC balances the Plains of Abraham’s historic significance with its role as an urban park. The NBC preserves this heritage for future generations and develops it so that the public fully benefits from its rich resources and Canadians learn about the major events in Canadian history associated with this important site.

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

Operating context and key risks

Operating context

The National Battlefields Park attracts over four million (4,000,000) visitors annually and the Plains of Abraham site is in high demand for activities and events. Each year, the NBC receives numerous land use requests, which are carefully analyzed under its Land Use Policy. The Commission therefore ensures that this historic and heritage site is respected and that the balance between the Park's historic vocation and that of an urban park is maintained. A rigorous follow-up is carried out with event organizers on the site to ensure compliance with agreements and minimize impacts on the territory and its users.

Attendance at the park and at activities offered by the NBC is affected by external factors, including weather, economic and social conditions. When conditions are unfavourable, the Commission inevitably experiences a drop in revenue. The Commission is addressing these negative effects by expanding and diversifying its client base. To do so, the NBC is constantly revamping and adjusting its offer of activities and exhibitions to the current market, actively promoting them on social networks and on its website, as well as developing new partnerships.

Located in the heart of Quebec City, the Battlefields Park is close to many organizations with which the NBC is called upon to work and establish partnerships (Voltigeurs de Québec Armoury, City of Québec, National Museum of Fine Arts of Québec, Citadelle of Québec, etc.). Major events or work sites adjacent to the park have had an impact on park accessibility or integrity: damage, nuisances to the quiet enjoyment of the site, visual and sound pollution. The NBC must ensure, by a constant monitoring of the work underway, that mitigation measures are put in place by the concerned bodies.

In 2017–18, the NBC had to deal with many changes and unforeseen circumstances. For employee health and safety purposes, planning has begun for the relocation of its administrative offices. The discovery of the emerald ash borer in the park forced the Commission to act quickly and work with other partners to slow the spread of the insect. The NBC had to recruit three new managers and fill a few other positions. This was also the first full year for the Secretary-Director General of the Commission.

Finally, in recent years, ongoing budget reduction measures and new financial issues have left the NBC with little flexibility in its budgets. The Commission must manoeuvre so as not to exceed its spending and to operate in corrective mode rather than preventative mode. It also relies on revenues from interpretive activities and parking to fund unforeseen circumstances and special projects.

Key risks

Key risks

Risks	Mitigating strategy and effectiveness	Link to the department's Programs	Link to mandate letter commitments and any government-wide or departmental priorities
1. Imbalance between the park's historical and urban mission (existing risk)	<ul style="list-style-type: none"> • The NBC thoroughly analyzed each land use request, based on its Land Use Policy and performed rigorous monitoring of the grounds to ensure greater respect for the site. • The Commission favoured activities organised by the NBC that were linked to its mandate. • The NBC ensured that users can enjoy the Plains of Abraham with few obstacles or activities by external organizers. 	<ul style="list-style-type: none"> • Conservation and Development 	<ul style="list-style-type: none"> • Fulfilment of the NBC's mandate • A clean environment
2. Accidents could occur in the park, resulting in lawsuits, and the NBC property could be damaged (existing risk)	<ul style="list-style-type: none"> • The NBC has performed ongoing general maintenance as well as regular repair work. The NBC's Security service has carried out preventative activities with different forms of patrolling. • The Risk Response Strategy has been effective: there were no complaints related to accidents on the park. 	<ul style="list-style-type: none"> • Conservation and Development 	<ul style="list-style-type: none"> • Fulfilment of the NBC's mandate • Invest into infrastructures • A clean environment

Risks	Mitigating strategy and effectiveness	Link to the department's Programs	Link to mandate letter commitments and any government-wide or departmental priorities
3. Permanent budget reduction measures and new financial pressures (existing risk)	<ul style="list-style-type: none"> • The NBC continued to closely monitor the budget. A monitoring has been done on the projects' actual expenditures in order to quickly take action in the case of cost overruns by reviewing all budgets and priorities. • A complete review of the work organization in the field of administration was undertaken with the hiring of the new manager. This has increased efficiency and reduced operating costs. • The Risk Response Strategy has been effective: the NBC has respected its budget. 	<ul style="list-style-type: none"> • Internal Services • Public Education and Services • Conservation and Development 	<ul style="list-style-type: none"> • Fulfilment of the NBC's mandate • Fulfillment of financial plan

The risk of imbalance between the park's historical and urban vocation is an ongoing issue for the Commission. This could compromise the accessibility of the park, its preservation and presentation, as well as customer satisfaction. Too many activities would be detrimental to users by limiting access to the park. Therefore, the NBC has a rigorous process to assess land use requests. The decision was made to charge an administrative fee of \$40 when submitting a request, and this increased the seriousness of the requests received.

With this high attendance, however, comes the risk of accidents and damage to property on NBC land. It is important for the Commission to limit these risks so that users are not deprived of available services and that the park represents no threat to the health and safety of users and of its employees. To do so, annual works are carried out to solve problems that occur and to comply with the Regulation respecting occupational health and safety and the Building Code. Regular building inspections are carried out by Infrastructures and Projects service. In addition, the NBC's Security service works to raise awareness among park users by acting preventatively, but also punitively by issuing tickets, when required.

The NBC's financial capacity for investment projects has been considerably affected following the \$599,000 permanent reduction in the 2013–14 operating budget, as a result of the government's initiatives to reduce the deficit, and new financial issues. According to an analysis of the various budgetary items for operations in this context of austerity, there is very little flexibility. The NBC has to limit its investment projects or carry them out over a longer period of time than initially planned. Because of its limited budget, the NBC often has to work in corrective mode rather than preventative mode, as it would like. A detailed asset maintenance plan has been developed, as the NBC does not intend to reduce the quality or quantity of services that it delivers to the public. This would require adequate funding. Furthermore, a corporate plan is underway and will be tabled at the end of 2018. The main purpose of this plan is to describe the current management of Battlefields Park in relation to its mission and mandate, in order to provide the Commission with a five-year plan (2018 to 2022).

Results: what we achieved

Program 1.1: Conservation and Development

Description

Through this program activity, the NBC strives to preserve the integrity of Battlefields Park for future generations by maintaining and improving, when required, infrastructure, landscaping and horticulture, and offering a safe site for users and Canadians and foreign visitors. Each year, client satisfaction of the state of the park exceeds our target of 80%.

Results

The NBC has completed several projects planned in its 2017–18 Departmental Plan. In the spring of 2017, the Commission resurfaced the in-line skating trail, below the costs forecast in the budget assessment, so that skaters can continue to enjoy the safest surface possible. For the well-being of users, six new water fountains, adapted for people with reduced mobility and children, were also installed at Battlefields Park in the summer of 2017. The roof of Martello Tower 4 was also replaced. The NBC purchased better equipped security vehicles and bicycles for officers in order to adopt a more user-friendly approach that is tailored to the context of a park.

The Commission has established an asset maintenance plan in order to better forecast the repairs to be done in the coming years, which includes an assessment of the property by experts and a maintenance schedule to improve the condition of the Commission's assets. As planned, an inventory of asbestos in buildings was created and published on the NBC's website. Furthermore, an evaluation of the archaeological potential of Battlefields Park was conducted by an outside firm. An interpretation display project was undertaken to showcase the collection of First World War German artillery guns, captured by the Canadian Expeditionary Force.

A few unforeseen events changed the NBC's plans, and it was required to review its priorities and budgets. For example, the construction of a flight of stairs to bypass the winding section of the Plains of Abraham trail was repealed because all of the bids received exceeded the total project budget. The NBC had to assess the risks attached to the holding of the G7 near Quebec City, which had a major impact on its budgets. In spring 2017, a former fulminate factory was uncovered by soil erosion. Exploratory surveys, conducted under archaeological monitoring, revealed soil contamination in this area of the Plains of Abraham. Additional studies and surveys should be carried out to identify the actions to be taken.

In the summer of 2017, the emerald ash borer was detected using existing traps. In order to minimize the insect's ravages, the NBC quickly took the necessary measures by installing more traps, spraying insecticide with a low environmental impact, and implementing an experimental protocol. The Commission also carried out several cuts and preventative culls, resulting in the cut of 25 ash trees in 2017–18. To deal with this unexpected situation, the NBC had to make major investments, which resulted in a reduction in the amounts available for projects. It is important to

note that the Commission’s Head of Green Spaces was nominated for the Quebec Federal Council’s interdepartmental collaboration award because of his work with other partners (City of Quebec, Canadian Food Inspection Agency, Parks Canada) on the emerald ash borer file.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
1. Preserve and improve the park's infrastructure and amenities for future generations	1. The number of visitors to the site	1. Maintain or increase the number of visitors (which stands at about 4,000,000)	1. March 31, 2018	1. Number of visitors maintained (about 4,000,000)	1. Number of visitors maintained (about 4,000,000)	1. Number of visitors maintained (about 4,000,000)
2. Ensure the users' satisfaction	2. Monitoring of the general satisfaction of the clientele	2. Ensure over 80% client satisfaction	2. March 31, 2018	2. 94%	2. 93%	2. 85%

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
2,375,539	2,375,539	2,519,144	2,415,323	39,784

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
22	22	0

Program 1.2: Public Education and Services

Description

The purpose of this program activity is to raise awareness of the site's history and its wealth of educational, cultural and natural assets so as to enable the Park to exercise both its historical role and its role as an urban park. In support of this activity, the NBC welcomes visitors, puts on exhibitions and educational activities, and provides high-quality public services. Each year, client satisfaction of the state of the park exceeds our target of 80%.

Results

The NBC marked Canada 150 celebrations with various cultural and historical activities, including 150th anniversary capsules integrated into existing interpretive activities. Furthermore, the Centennial Fountain, built in 1967, is now illuminated.

At the Edwin-Bélanger Bandstand, three exclusive Canada 150 shows were added to the bandstand's 25th season special programming. A total of 23,800 spectators, compared to 22,900 in 2016, attended the 25 free outdoor shows. At the last performance, guest artists acknowledged and thanked NBC staff for their contribution in front of a packed crowd. The Edwin-Bélanger Bandstand offers musical programming from a variety of artists by encouraging the selection of artists of diverse sex and gender, cultural, ethnic, linguistic and racial communities.

As planned for spring 2017, the Commission has made accessible the last phase of the Battles exhibition and its two thematic sections: Identities, which presents archaeological artifacts from the NBC's own collection, and Law and Order. These new exhibitions had an immediate impact on visitor interest. An in-house survey clearly reflects the strong interest of the clientele, who say they are more than 96% satisfied.

The NBC continued to offer interpretive activities for school groups, tourists and the general public. In 2017–18, 81,861 participants took part in interpretation activities, compared to 79,317 participants in 2016–17, which represents an increase of 3.2%. As a new activity, and in partnership with Parks Canada, district of Quebec, the NBC created a joint historical activity for the general public entitled Quebec by Lantern Light. This tour, which takes visitors back to 1847, was a great success, attracting 1,098 participants.

The Commission also began writing a book on the history of the Quebec battles of 1759 and 1760. The book is to be published in both official languages in the spring of 2019 by Éditions du Boréal.

In the winter of 2018, the Battlefields Park ski area was expanded to enhance the cross-country skiers' experience with the addition of new trails.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
1. Promote the history of Canada's first national historic park and its cultural, recreational and natural features	1. Evaluate clients' satisfaction with activities and services	1. Ensure over 80% client satisfaction	1. March 31, 2018	1. 96%	1. 94%	1. 91%

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
1,075,665	1,075,665	1,126,196	1,151,080	75,415

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
19	21.5	2.5

This difference stems from the high number of replacements for all types of leave (maternity, Commission des normes, de l'équité, de la santé et de la sécurité au travail, illness).

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 NBC has maintained rigorous management of programs as well as human, financial and material resources. The negotiations undertaken in 2015 to renew the collective agreement, which expired on October 31, 2014, have been finalized. The agreement was ratified in July 2017. Negotiations for the new collective agreement began on February 6, 2018.

The Commission continued to improve its knowledge of the Phoenix pay system, which was integrated in April 2016, and made up for its shortcomings, particularly in the calculation of retroactive payments following the signing of the collective agreement. The efforts of the compensation staff required considerable time and patience. The NBC also continued to assess its information technology needs and priorities.

A communication and visibility plan was implemented for the festivities of Canada 150. Despite a permanent reduction of \$41,000 for advertising expenditures in the context of the review of federal tax expenditures announced in Budget 2016, the NBC found ways to promote its activities. To offset this budget reduction, promotion focused on social media and the Internet, without neglecting traditional media. In this regard, the NBC has maintained partnerships with key stakeholders from Quebec's tourism industry, such as Québec City Tourism, the Société des attractions touristiques du Québec and various hotels in the Quebec City area.

In the fall of 2017, the Commission began work on a corporate plan to outline the current management of the park in relation to its mission and mandate. The drafting team collected information from managers in all sectors, by means of individual interviews.

With the hiring of a new Director of Administration, the Commission is promoting collaborative work for better performance and efficiency. An engineer was hired to head the former Maintenance services, which is now called Infrastructures and Projects service. An employee was recruited in Communications to ensure an active presence on the NBC's social media and other communication tools. The Security service became a branch and a new manager was hired. Since then, agents have been offered continuous coaching.

An amount of \$928,000, planned for the bypass staircase, was reprofiled in 2018–19 and then allocated to other projects. This allowed the Commission to begin planning to refit office space for administration sector employees, who must be relocated because of health and safety issues. In fact, a report confirmed the building's non-compliance with the Régie du bâtiment du Québec standards for the head office located at 390 De Bernières Avenue. A feasibility study and relocation plan for the administration offices at the Plains of Abraham Museum were completed in winter 2018. The Louis-S.-St-Laurent Heritage House was leased for five years. In addition, a monitoring system was added to the workshop and security station.

Limited human resources and coordination of these new projects have resulted in the finalization of the database for the park's archaeological collection being deferred to next year. Similarly, the implementation of the Directive on Recordkeeping, issued by the Treasury Board Secretariat, and the Disposition Authorization, issued by Library and Archives Canada, could not be completed in 2017.

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
6,262,723	6,262,723	7,285,165	6,185,281	(77,442)

This difference stems from the following:

• Revenue surplus over forecasted revenues in Main Estimates for 2017–18	\$666,943
• Budget adjustment following the signing of the collective agreement	\$91,966
• Operating budget carry forward 2016–17	\$323,088
• Increase in Employee Benefit Plan (EBP) expenses	\$134,581
• Transfer of \$39,784 from the Conservation program and \$75,415 from the heritage promotion program as a result of a decrease in planned spending	(\$115,199)
• Operating budget carry forward 2018–19	(\$250,821)
• Health and safety program expenditures carried forward to 2018–19	(\$928,000)
	(\$77,442)

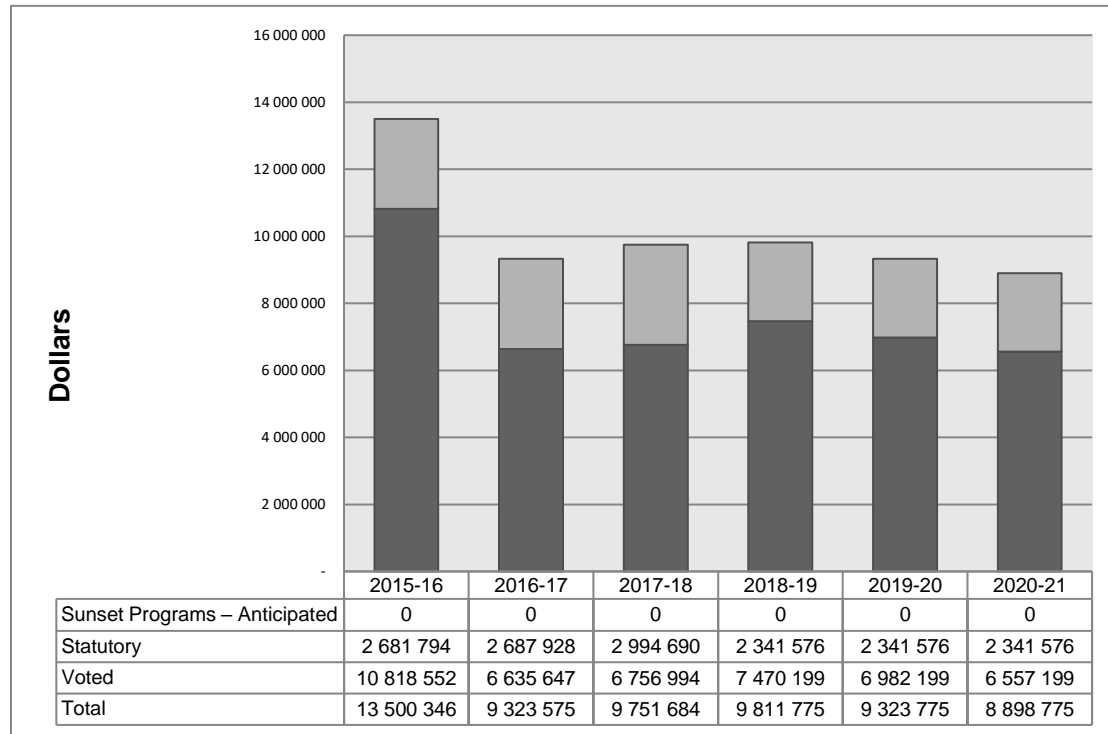
Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
18	18	0

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph



Fluctuations can be explained as follows:

- In 2015–16, appropriations for the Gilmour Hill project, e.g. for the creation of the Plains of Abraham Trail, increased by \$2,070,000. This is in addition to the accepted reprofiling of \$2,227,733. There was a carry-forward of \$537,975 for the 2016–17 fiscal year. The NBC recorded a surplus of approximately \$346,075 over estimated revenues.
- In 2016–17, the decrease is mainly explained by the completion of Phase 2 of the Gilmour Hill project, e.g. the development of the Plains of Abraham Trail. The NBC had a surplus of approximately \$351,505 over estimated revenues. Lastly, \$41,000 of advertising spending was cut under the review of federal tax expenditures announced in Budget 2016.

- For 2017–18, \$1,100,000 was allocated through Budget 2016 for the staircase project on the Plains of Abraham Trail, in-line skating trail renovations and additional water fountains on NBC land. Of this budget, \$928,000 has been reprofiled to 2018–19 because the staircase project has been cancelled. The balance of the operating budget was used for regular park operations. As a result of the increase in statutory revenues compared with projected revenues, the NBC was also able to carry out special projects under its programs for a total amount of \$446,104 (Martello Tower 4 roof repair, purchase of two security vehicles, work on the greenhouses, replacement of lamp posts and tools, etc.). For 2018–19, the reprofile of \$928,000 will allow for projects related to the Health and Safety Program, including refitting administrative offices, repairing the roofs on Martello Towers 1 and 2 and repaving Gilmour Hill. A budget of \$60,000 is also planned for the preparation of plans to renovate two washroom buildings.
- In 2019–20, a budget of \$500,000 is planned to renovate two washroom buildings. Funding for these projects comes from Budget 2016. In 2020–21, \$75,000 of this program will remain for the replacement of obsolete equipment.

Budgetary performance summary for Programs and Internal Services (dollars)

Programs and Internal Services	2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2016–17 Actual spending (authorities used)	2015–16 Actual spending (authorities used)
Conservation and Development	2,375,539	2,375,539	2,519,144	2,519,144	2,519,144	2,415,323	2,358,137	2,267,140
Public Education and Services	1,075,665	1,075,665	1,152,796	1,152,796	1,126,196	1,151,080	1,056,015	1,018,014
Subtotal	3,451,204	3,451,204	3,671,940	3,671,940	3,645,340	3,566,403	3,414,152	3,285,154
Internal Services	6,262,723	6,262,723	6,139,835	5,651,835	7,285,165	6,185,281	5,909,422	10,215,192
Total	9,713,927	9,713,927	9,811,775	9,323,775	10,930,505	9,751,684	9,323,574	13,500,346

Actual human resources

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

Programs and Internal Services	2015–16 Actual full-time equivalents	2016–17 Actual full-time equivalents	2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
Conservation and Development	22.5	22	22	22	22	24
Public Education and Services	18.25	20	19	21.5	19	20
Subtotal	40.75	42	41	43.5	41	44
Internal Services	18.75	17	18	18	18	20
Total	59.5	59	59	61.5	59	64

Expenditures by vote

For information on the National Battlefields Commission's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2017–2018](#).ⁱⁱ

Government of Canada spending and activities

Information on the alignment of the National Battlefields Commission's spending with the Government of Canada's spending and activities is available in the [GC InfoBase](#).

Financial statements and financial statements highlights

Financial statements

The National Battlefields Commission's audited financial statements for the year ended March 31, 2018, are available on the [National Battlefields Commission's website](#).

The NBC is funded by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the NBC does not parallel financial reporting according to generally accepted accounting principles since authorities are largely based on cash flow requirements. Accordingly, items posted in the Condensed Statement of Operations and the Condensed Statement of Financial Position are not necessarily the same as those posted based on the authorities used, and the NBC has different net cost of operations for a year on a government funding basis than on an accrual accounting basis.

Reconciliation of actual expenditures based on authorities used and expenses based on accrual accounting:

Programs and Internal Services	Actual expenditures (Authorities used) 2017-18	Expenses (based on accrual accounting) 2017-18	Difference (expenditures minus expenses) 2017-18
Conservation and Development	2,415,323	2,415,323	0
Public Education and Services	1,151,080	1,151,080	0
Subtotal	3,566,403	3,566,403	0
Internal Services	6,185,281	7,526,001	1,340,720
Total	9,751,684	11,092,404	1,340,720

The difference is based on the following:

• Amortization of tangible capital assets	\$1,148,332
• Services provided without charge by other departments	\$289,070
• Reserve included in accounts payable and accrued liabilities	\$100,000
• Non-monetary transactions	\$39,802
• Decrease in employee future benefits	(\$13,962)
• Decrease in vacation pay and compensatory leave	(\$25,550)
• Acquisitions of tangible capital assets	(\$196,972)
	\$1,340,720

Financial statements highlights

Condensed Statement of Operations for the year ended March 31, 2018 (dollars)

Financial information	2017–18 Planned results	2017–18 Actual results	2016–17 Actual results	Difference (2017–18 Actual results minus 2017–18 Planned results)	Difference (2017–18 Actual results minus 2016–17 Actual results)
Total expenses	10,515,353	11,092,404	9,919,403	577,051	1,173,001
Total revenues	1,907,000	2,860,616	2,261,423	953,616	599,193
(Surplus revenues over trust expenditures) Surplus trust expenditures over revenues	6,962	(104,820)	(38,727)	(111,782)	(66,093)
Net cost of operations before government funding and transfers	8,615,315	8,126,968	7,619,253	(488,347)	(507,715)

Expenses were virtually unchanged from last year, excluding payments in lieu of taxes (PILT). As the City of Quebec decided to harmonize the PILT payment dates with the government's fiscal year, only one payment was recorded in the 2016–17 fiscal year.

The increase in revenues is explained by an increase in revenue from parking and interpretive activities.

The NBC has had a trust fund since 1984 for receiving donations from individuals, municipal corporations and provincial and other governments. This fund is managed in accordance with section 9.1 of An Act respecting the National Battlefields at Quebec.

Condensed Statement of Financial Position (unaudited) as of March 31, 2018
(dollars)

Financial information	2017–18	2016–17	Difference (2017–18 minus 2016–17)
Total net liabilities	1,444,070	1,586,985	(142,915)
Total net financial assets	1,096,823	1,300,224	(203,401)
Departmental net debt	347,247	286,761	60,486
Total non-financial assets	17,306,274	18,257,634	(951,360)
Departmental net financial position	16,959,027	17,970,873	(1,011,846)

Supplementary information

Corporate information

Organizational profile

Appropriate minister: The Honorable Pablo Rodriguez, P.C., M.P.

Institutional head: Michèle Gagné, Secretary

Ministerial portfolio: Department of Canadian Heritage

Enabling instrument: [An Act respecting the National Battlefields at Quebec](#)

Year of incorporation / commencement: 1908

Other: N/A

Reporting framework

The National Battlefields Commission's Strategic Outcome and Program Alignment Architecture of record for 2017–18 are shown below.

1. Strategic Outcome:

1.1 Program: Conservation and Development

1.2 Program: Public Education and Services

Internal Services

Supplementary information tables

The following supplementary information tables are available on the [National Battlefield Commission's website](#):

- ▶ Internal audits
- ▶ Evaluations
- ▶ Fees
- ▶ Departmental Sustainable Development Strategy

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](#).ⁱⁱⁱ 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.

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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.

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 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.

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.

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 approach used to assess how diverse groups of women, men and gender-diverse people may experience policies, programs and initiatives. The “plus” in GBA+ acknowledges that the gender-based analysis goes beyond biological (sex) and socio-cultural (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. Examples of GBA+ processes include using data disaggregated by sex, gender and other intersecting identity factors in performance analysis, and identifying any impacts of the program on diverse groups of people, with a view to adjusting these initiatives to make them more inclusive.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2017–18 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.

Management, Resources and Results Structure (structure de 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.

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 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.

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)

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.

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.

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, <https://pm.gc.ca/eng/mandate-letters>
- ii. Public Accounts of Canada 2017–2018, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- iii. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>