

National Battlefields Commission

2019–20

Departmental Results Report

The Honorable Steven Guilbeault, P.C., M.P.
Minister of Canadian Heritage

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Minister's message

In 2019–20, the organizations in the Canadian Heritage Portfolio—including the National Battlefields Commission (NBC)—realized a number of important accomplishments in the fields of arts, culture and heritage. By promoting innovation, talent, diversity and inclusion of everyone in our society, they enrich our lives considerably. They also highlight our linguistic duality and Indigenous languages and cultures, which are an invaluable treasure.



During the past fiscal year, the NBC continued working to carry out its mission to preserve and promote the natural and built heritage of Battlefields Park. The NBC served Canadians and visitors by offering a safe and well-maintained park, outdoor performance programming, landscaping, interpretation sites, and cultural and educational activities that highlight the Park's heritage.

As Minister of Canadian Heritage, I invite you to have a look at the *2019–20 Departmental Results Report* for the National Battlefields Commission. You will see that this organization has spared no effort throughout the year to achieve its mission. I would like to thank the entire team at the NBC for pursuing their efforts despite the COVID-19 pandemic, and for facing unprecedented challenges in order to serve Canadians.

The Honourable Steven Guilbeault

Results at a glance and operating context

<p style="text-align: center;">Funds used</p> <p style="text-align: center;">\$10,378,351</p> <p style="text-align: center;">Actual spending</p>	<p style="text-align: center;">Main results achieved</p> <ul style="list-style-type: none"> • Promotion of heritage by offering a wide range of attractive activities through historical and cultural exhibitions, animation activities, theme days, etc. for individual and group clients; • Conservation and preservation of its natural and built heritage through maintenance, restoration actions and arboricultural treatment interventions; • Inauguration of the First World War Commemorative Site featuring the German cannon collection and presentation of the entire Edwin-Bélanger Bandstand program despite the context of the strike.
<p style="text-align: center;">Employees</p> <p style="text-align: center;">118 positions</p> <p style="text-align: center;">59 Full-time equivalents (FTEs)</p>	

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

Battlefields Park, the first national historic park in Canada, is a territory steeped in history with a built heritage to be preserved.

The NBC is administered by seven commissioners, including the Chairman and the Acting Secretary. Three commissioners were appointed in November 2018 and the entire new Board of Directors met for the first time just before the start of the 2019-20 fiscal year, in March 2019.

Negotiations for the collective agreement took place and a strike context developed between May 23 and July 18, 2019, before the collective agreement was signed. Museum activities were then suspended, which had an impact on attendance, with the cancellation of 120 groups at NBC's activities representing nearly 5,000 participants.

In its efforts to ensure the preservation and conservation of the Park's built and natural heritage, the NBC faced budget constraints, which limited the completion of projects. Despite these constraints, the NBC managed to take concrete action to improve and maintain the state of this heritage, particularly through all the specific actions taken by the Infrastructure and Projects Unit and the Green Spaces Unit for treatments against ecological disturbances and the enhancement of certain sectors of the Plains through floral arrangements.

The NBC has begun an assessment of the condition of its assets, which should be completed before March 31, 2021, and which will establish priorities for the investments required.

The Institutional Affairs Branch rigorously supervised 59 events, representing a total occupancy for all sites of more than 441 days on NBC territory during the year 2019-20, in addition to managing many other requests for land use. Efforts are constantly being made to maintain a balance between the use of the park by users and authorized activities.

In addition, mutual collaboration continued to conclude land use agreements with partners of recurring events, including the Festival d'été international de Québec, Fête nationale, Canada Day, the Pentathlon des neiges, as well as with the organizer of the 2020 FIS Cross-Country Ski World Cup, whose activity had to be cancelled due to the COVID-19 pandemic on the opening day of the competitions.

Results: what we achieved

Core responsibilities

Conservation

Description: Ensure the conservation and protection of the natural, cultural and heritage assets of the National Battlefields Park through the maintenance and upkeep of the grounds and infrastructure. Ensure safe public access to the Park.

Results: The NBC was able to contribute to the conservation and protection of the park's assets despite certain challenges, such as the presence of ecological disturbances and major financial constraints.

In order to conserve its arboreal heritage, NBC staff have invested in the execution of numerous preventive and curative interventions despite the deadlines to be met and limited resources. In this regard, the NBC made efforts to combat Dutch elm disease, emerald ash borer and butternut canker. Various measures were necessary, such as the application of a fungicide, surgical pruning, the use of insecticides, the installation of traps against the emerald ash borer, and felling with inspection and rapid intervention against Dutch elm disease, etc. The NBC has taken a number of measures to control Dutch elm disease, the emerald ash borer and butternut canker. To compensate for the loss of plants, the NBC continued to replace each tree felled with an average of two resistant, diversified trees that are well adapted to the environment. The NBC has developed significant expertise partnerships with resource persons from research organizations at Forest Canada and Université Laval, with whom it collaborates in its fight against these ecological disturbances.

In addition, the strike by unionized employees caused delays in the tasks planned by the Infrastructure and Projects Unit. A contingency plan prioritizing certain interventions was required to minimize the impact of the strike on users.

This unit accomplished numerous actions under its preventive maintenance program, in addition to responding to service calls for specific repairs and, as a result, continued to provide first-rate general maintenance on the territory through thousands of small gestures. Thus, within its budget limits, the NBC continued to maintain and restore its grounds and infrastructure to a good state of repair.

Furthermore, in order to increase staff efficiency, work procedures for housekeeping staff were implemented and they were supervised by a team leader. The department manager was trained and obtained the *Project Management Professional* (PMP®) certification in project management.

The process of assessing the condition of the NBC's assets, which is a prerequisite for the development of its investment plan, was initiated in collaboration with Public Services and Procurement Canada (PSPC) and will continue until March 31, 2021.

Following a reassessment of plans and priorities, the NBC did not proceed with the construction of a new washroom block near the Great Plain. Instead, the NBC completed the renovation of the sanitary building at Des Braves Park as planned with funding from the 2016 health and safety program.

After re-evaluation by the acting general direction Branch, no additional human resources were finally retained for the Infrastructure and Projects Unit.

Although the project was not planned in the 2019-20 Departmental Plan, the NBC had to repair the chiller at the Plains of Abraham Museum by converting it to meet Montreal Protocol standards.

Following major repairs required by third parties on the periphery of the park and concerning the urgent rehabilitation of Quebec City's underground pipes installed under the Battlefields Park grounds, several meetings were held to agree on the terms and conditions of work authorizations with certain partners, including Parks Canada, the Department of National Defence, Quebec City and the Musée national des beaux-arts du Québec. As a result of these authorizations, the NBC took steps to regularize easements in collaboration with its legal services.

As announced, the replacement of road signage in the park, which was largely completed in 2018-19, continued in 2019-20 to ensure greater consistency and a certain aesthetic appeal of its signage, all of which will also contribute to making traffic in the park safer.

Finally, the NBC's Security Service updated the emergency measures plan for the Plains of Abraham Museum and contributed to maintaining the sense of security of park users with operations for the enforcement of the Highway Safety Code, radar operations, and various forms of patrols (by bicycle, electric cart, snowmobile, on foot, and vehicle). A total of 2,726 interventions were made in connection with traffic violations. In addition, this service was involved in meetings with police and security forces from NBC partners for various uses on the territory. Increased surveillance was deployed to prevent mischief and traffic obstructions that could have been committed by demonstrators during the employee strike. As well, several collaborative meetings were held with union representatives to ensure coordination and avoid hindering access to the park and the unfolding of events on the Plains. During the COVID-19 pandemic, the Security Service maintained its interventions with the public with caution and complied with the rules and requirements of the Institut national de santé publique du Québec (INSPQ).

Experimentation

The NBC does not have the financial resources it needs to fully carry out the projects required to achieve all the results related to this essential responsibility.

Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2018–19 Actual results	2019–20 Actual results
The National Battlefields Park is a well-maintained and safe site	Percentage of visitors that are “satisfied” with the Park’s condition	80 %	March 31, 2020	94 %	88 %	97,62 %
	Percentage of visitors who say they feel safe in the Park	80 %	March 31, 2020	Not available*	92 %	96,97 %

*The actual result is not available as it corresponds to a new indicator developed in the context of the new Departmental Results Framework (2018-19).

Budgetary financial resources (dollars)

2019–20 Main Estimates	2019–20 Planned spending	2019–20 Total authorities available for use	2019–20 Actual spending (authorities used)	2019–20 Difference (Actual spending minus Planned spending)
2,587,677	2,587,677	2,587,677	2,617,928	30,251

Human resources (full-time equivalents)

2019–20 Planned full-time equivalents	2019–20 Actual full-time equivalents	2019–20 Difference (Actual full-time equivalents minus Planned full-time equivalents)
22	22	0

Financial, human resources and performance information for the National Battlefields Commission's Program Inventory is available in [GC InfoBase!](#)

Promotion of Heritage

Description: Showcase the history of the National Battlefields Park and enable the discovery of its heritage and natural resources by organizing, through the visitor centre of the Plains of Abraham Museum, exhibitions, educational and recreational activities, and guided tours.

Results:

The NBC had a range of attractive activities offered by its Museum Affairs Branch. Unfortunately, the strike at the NBC resulted in the closure of its buildings for nearly four weeks in early summer 2019 and forced it to cancel several visitor services such as access to the Plains of Abraham Museum, group activities, access to Martello Tower 1, bus tours, and day camp activities, in addition to suspending preparations and postponing the launch of the *La Tourmenteuse* activity at Martello Tower 4. Faced with this situation, the Museums Affairs Branch team diligently managed group cancellations and the closure of museum activities. In total, 120 groups had to cancel, representing close to 5,000 participants. This team also ensured preparations for the launch of *La Tourmenteuse* upon the return of unionized employees, in addition to those related to the resumption of regular programming. They also worked to hold the Great Celebration of Nature despite the planned walkout at the same time.

In 2019-20, this same service provided educational activities to 1,671 groups, mainly elementary school and high school students, at the Museum, in the Martello Towers and in the classroom, in addition to organizing and hosting nine specific cultural events.

In order to reach a diversified public, the NBC initiated its strategy for the development of individual and group adult clientele in 2019-20. These efforts have resulted in development strategies such as canvassing and more targeted social media campaigns. The *La Tourmenteuse* activity, a historical escape game specifically designed for a young adult clientele, was a resounding success in the summer and fall of 2019. In addition, adult storytelling activities, added to the Halloween and Valentine's Day programming, were sold out.

Overall museum activities offered to individual clientele reached 42,791 visitors, down 4% from 2018-2019, due to the strike. Similarly, 11,545 visitors took advantage of free and paid general public activities, representing a 6% increase over the previous year.

Historic Day alone saw a 25% increase in attendance for the 2019 edition.

As announced, the NBC modernized the mobile application for Martello Tower 1 to enhance the experience of visitors who use it in favour of better accessibility, interactivity and user-friendliness. In this regard, augmented realities have been enhanced.

The NBC completed the First World War Memorial Site project, which began in 2018 as part of the 100th anniversary of the Armistice and was carried out in co-operation with the Régiment des Voltigeurs de Québec. Bringing together the German cannons, owned by the NBC, the final layout was officially inaugurated on November 9, 2019, as planned, and gives meaning to the collection.

As part of the assessment of the condition of its assets, the NBC had the condition of the Wolfe monument and the Cross of Sacrifice evaluated in order to determine the interventions required for their proper conservation. Similarly, to facilitate the work of assessing the condition of the assets, the NBC has begun digitizing plans, thus beginning the project to digitize certain archival items in the collection to ensure their longevity. There is a great deal of work to be completed, and financial resources are required to continue it.

In addition to the projects set out in the 2019-20 Departmental Plan, work continued on a manuscript on the Seven Years' War and, more specifically, on the Battle of the Plains of Abraham and the Battle of Sainte-Foy. Extensive research was required for the writing of this manuscript, which presents little-known facts and anecdotes in an original manner. The NBC has not implemented a management plan for historical and heritage resources (issues and objectives) since it has prioritized other projects. Furthermore, after being re-evaluated by the acting general direction Branch, the project to obtain an additional full-time equivalent (FTE) allocated to historical and heritage resources was abandoned.

The NBC attracted 23,500 spectators in the summer of 2019 at its Edwin-Bélanger Bandstand located on an enchanting site on the Plains of Abraham. The varied programming offered featured artists from a variety of backgrounds, with 5 of the 25 shows featuring artists of non-Canadian origin. In addition, 20% of the programming was presented in the context of a strike where several challenges had to be overcome to allow the public to benefit from the complete programming without impact.

Experimentation

The NBC does not have the financial resources it needs to fully carry out the projects required to achieve all the results related to this essential responsibility.

Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2018–19 Actual results	2019–20 Actual results
People visit the National Battlefields Park	Number of visitors	4,000,000	March 31, 2021	4,000,000	4,000,000	4,000,000
Visitors benefit from a heritage and educational experience	Percentage of visitors satisfied with the reception and services offered	80 %	March 31, 2021	Not available*	85 %	99,27 %
	Number of cultural, educational and heritage events offered by the NBC	Between 40 and 60	March 31, 2021	Not available*	52	50

* The actual result is not available as it corresponds to a new indicator developed in the context of the new Departmental Results Framework (2018–19).

Budgetary financial resources (dollars)

2019–20 Main Estimates	2019–20 Planned spending	2019–20 Total authorities available for use	2019–20 Actual spending (authorities used)	2019–20 Difference (Actual spending minus Planned spending)
1,210,527	1,210,527	1,210,527	1,367,466	156,939

Human resources (full-time equivalents)

2019–20 Planned full-time equivalents	2019–20 Actual full-time equivalents	2019–20 Difference (Actual full-time equivalents minus Planned full-time equivalents)
19	20	1

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

Internal Services

Description

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

- ▶ Acquisition Management Services
- ▶ Communication Services
- ▶ Financial Management Services
- ▶ Human Resources Management Services
- ▶ Information Management Services
- ▶ Information Technology Services
- ▶ Legal Services
- ▶ Material Management Services
- ▶ Management and Oversight Services
- ▶ Real Property Management Services

Results :

During the year 2019-20, negotiations for the NBC's collective agreement continued. Signed in September 2019, the collective agreement is in effect until 2022. Similarly, the NBC proceeded with the re-evaluation of the positions of non-unionized employees in order to ensure equity in relation to their federal government counterparts. The project was delivered by March 31, 2020, as stipulated in the contract awarded to PSPC.

The NBC also undertook to evaluate its financial structure and to harmonize it with current federal policies and programs. Numerous approaches were made to the Department of Canadian Heritage to ensure the sustainability of the NBC's programs.

Little progress has been made in updating the Policy for Using the Grounds due, among other things, to the limited human resources of the Institutional Affairs Branch and requests for work by third parties, which have modified work planning. Despite this, external consultations were undertaken with event host organizations to update the Policy. In addition, comparative data regarding the rules and guidelines applicable to events taking place in other cities was compiled. A Policy Review Committee has been formed and a first meeting is planned for the fall of 2020.

In addition, no FTEs have been hired to support events or legal affairs for the Institutional Affairs Branch.

Furthermore, the new Acting general direction Branch has abandoned the project to hire an additional FTE in the general direction Branch.

Obtaining an integrated records management system (administrative and archival) and its implementation (beyond the current process) are dependent on the financial resources allocated.

Due to a lack of available resources, the NBC has postponed the project to set up a sustainable development committee and implement measures to reduce the park's ecological footprint, including that of employees and users.

As planned, the NBC made digital advertising placements (1% increase over 2018-2019) through its social media in order to minimize production costs and target clientele, as was the case for adult clientele in particular.

Budgetary financial resources (dollars)

2019–20 Main Estimates	2019–20 Planned spending	2019–20 Total authorities available for use	2019–20 Actual spending (authorities used)	2019–20 Difference (Actual spending minus Planned spending)
5,528,610	5,528,610	6,655,000	6,392,957	864,347

The difference breaks down as follows :

• Revenue surplus relative to Main Estimates 2019-20 ¹	\$627,049
• Operating budget carry-forward and 2018-19 salary reimbursement	\$322,231
• Increase in Employee Benefit Plan (EBP)	\$177,110
• Transfer of \$30,251 to the Conservation program and \$156,939 to the Promotion of Heritage following a decrease in projected expenditures in Internal Services	(\$187,190)
• Carry-forward of operating budget to 2020-21	(\$74,853)
	\$864,347

Human resources (full-time equivalents)

2019–20 Planned full-time equivalents	2019–20 Actual full-time equivalents	2019–20 Difference (Actual full-time equivalents minus Planned full-time equivalents)
18	17	(1)

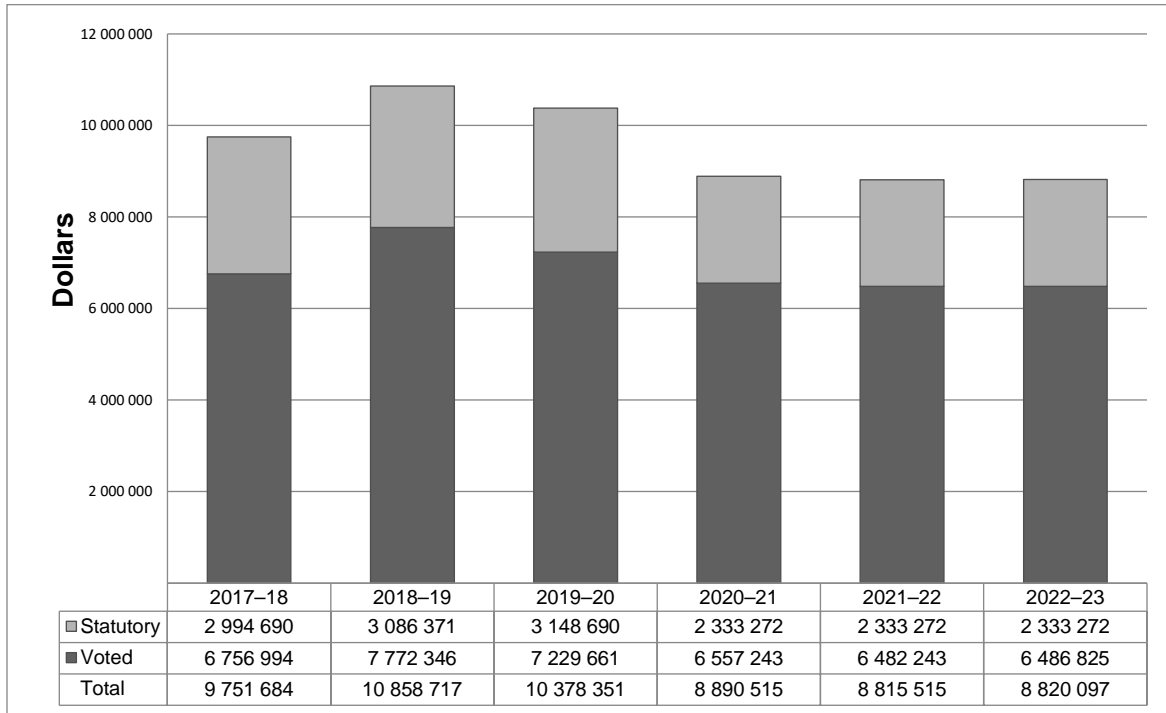
¹ The NBC projects its revenues based on its ability to offer services and the risks associated with them, and a prudent approach. In addition, receiving unexpected revenues may cause the annual revenues to vary, for example, when the NBC obtains compensation for property damage or loss. Historically, the NBC's actual revenues have always exceeded projections.

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph

The following graph presents planned (voted and statutory spending) over time.



The reasons for fluctuations are as follows:

- For the year 2017-18, a budget of \$1,100,000 has been allocated as part of the 2016 Budget for a staircase project on the Plains of Abraham trail, the repair of the in-line skating trail surface and the installation of additional refreshment stands on NBC territory. Of this budget, \$928,000 was carried over to 2018-19 since the staircase project had to be abandoned. With the increase in statutory revenue over projected revenue, the NBC was also able to carry out projects totalling \$446,104: repair of the roof of Martello Tower 4, purchase of two vehicles for the Security Service, work in the greenhouses, and replacement of lampposts and tools.
- In 2018-19, the carry-forward of funds of \$928,000 allowed the completion of several projects related to health and safety, including refitting of the administrative offices, reroofing of Martello Towers 1 and 2, repaving of Gilmour Hill, cleaning of a fence on the cliff, construction of a building near the greenhouses, and restoration of the masonry and roof of the Louis S. St-Laurent Heritage House. Plans and specifications were also drawn up for the renovation of service buildings and for future repairs to the Grey Terrace walls and the road network.

- In 2019–20, \$500,000 of Budget 2016 funding was earmarked for building renovations. Instead, the NBC used these funds to carry out a project essential for ensuring its future: assessing the condition of its buildings. It also renovated the sanitary building at the Des Braves Park. Its additional revenues over and above forecasts were allocated to the operating budget.
- In 2020-21, the remaining appropriations of \$75,000 from Budget 2016 will be allocated to its building condition report. Funding provided in the 2016 Budget for projects expires in 2020-21, and the NBC anticipates that the global pandemic of COVID-19 will have an impact on visitor attendance. For most of the first quarter of the fiscal year, the closure of the Plains of Abraham Museum, the interruption of activities offered to the public, the cancellation of events and the reduced use of parking lots greatly affected the NBC's revenues. To counter the impact of this decrease in revenue, which finances its operations, the NBC received a one-time emergency assistance through a statutory appropriation of \$1.1 million from the budget measure "COVID-19 Emergency Support Fund for Canada's national museums".

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

Core responsibilities and Internal Services	2019–20 Main Estimates	2019–20 Planned spending	2020–21 Planned spending	2021–22 Planned spending	2019–20 Total authorities available for use	2017–18 Actual spending (authorities used)	2018–19 Actual spending (authorities used)	2019–20 Actual spending (authorities used)
Conservation	2,587,677	2,587,677	2,587,677	2,587,677	2,587,677	2,617,928	2,563,968	2,415,323
Promotion of Heritage	1,210,527	1,210,527	1,210,527	1,210,527	1,210,527	1,367,466	1,258,978	1,151,080
Subtotal	3,798,204	3,789,204	3,789,204	3,789,204	3,789,204	3,985,394	3,822,946	3,566,403
Internal Services	5,528,610	5,528,610	5,092,311	5,026,311	6,655,000	6,392,957	7,035,771	6,185,281
Total	9,326,814	9,326,814	8,890,515	8,815,515	10,453,204	10,378,351	10,858,717	9,751,684

The difference of \$1,126,390 between 2019-20 planned spending of \$9,326,814 and spending authorities of \$10,453,204 can be explained as follows and is allocated to Internal Services:

• Revenue surplus over estimated revenues in the 2019-20 Main Estimates ²	\$627,049
• Operating budget carry-forward and 2018-2019 salary reimbursement	\$322,231
• Increase in Employee Benefit Plan (EBP)	\$177,110
	\$1,126,390

Actual human resources

Human resources summary for core responsibilities and Internal Services

Core responsibilities and Internal Services	2017–18 Actual full-time equivalents	2018–19 Actual full-time equivalents	2019–20 Planned full-time equivalents	2019–20 Actual full-time equivalents	2020–21 Planned full-time equivalents	2021–22 Planned full-time equivalents
Conservation	22	24	22	22	22	22
Promotion of Heritage	22	20	19	20	19	19
Subtotal	44	44	41	42	41	41
Internal Services	18	19	18	17	18	18
Total	62	63	59	59	59	59

² The NBC projects its revenues based on its ability to offer services and the risks associated with them, and a prudent approach. In addition, receiving unexpected revenues may cause the annual revenues to vary, for example, when the NBC obtains compensation for property damage or loss. Historically, the NBC's actual revenues have always exceeded projections.

Expenditures by vote

For information on the National Battlefields Commission's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2019–2020](#).ⁱⁱⁱ

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 [GC InfoBase](#).^{iv}

Financial statements and financial statements highlights

Financial statements

The National Battlefields Commission's audited financial statements for the year ended March 31, 2020 are available on the [National Battlefields Commission's website](#).

The NBC receives its funding from the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to NBC does not correspond to financial reporting according to generally accepted accounting principles, since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Condensed Statement of Operations and in the Condensed Statement of Financial Position are not necessarily the same as those provided through the authorities used. The net cost of operations for a fiscal year differs depending on whether it is calculated on a government funding basis or an accrual accounting basis.

Reconciliation of actual expenditures based on authorities used and expenses determined on an accrual basis:

Programs and Internal Services	Actual expenditures (authorities used) 2019-20	Expenses (based on accrual accounting) 2019-2020	Difference (expenditures minus expenses)
Conservation	2,617,928	2,617,929	-1
Promotion of Heritage	1,367,466	1,367,466	0
Subtotal	3,985,394	3,985,395	-1
Internal Services	6,392,957	8,179,138	-1,786,181
Total	10,378,351	12,164,533	-1,786,182

The -\$1,786,182 difference is the result of the following accounting adjustments:

• Amortization of fixed assets	-1,239,535
• Services provided without charge by other government departments	-399,843
• Non-monetary transactions related to advertising	-47,308
• Variations in provisions for accruals	-134,446
• Acquisitions of tangible capital assets	<u>34,950</u>
	-1,786,182

Financial statements highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2020 (dollars)

Financial information	2019–20 Planned results	2019–20 Actual results	2018–19 Actual results	Difference (2019–20 Actual results minus 2019–20 Planned results)	Difference (2019–20 Actual results minus 2018–19 Actual results)
Total expenses	10,748,985	12,164,533	11,522,744	1,415,548	641,789
Total revenues	2,113,690	2,631,058	2,458,388	517,368	172,670
Surplus trust expenditures overs revenues	(23,000)	(133,702)	(255,487)	(110,702)	121,785
Net cost of operations before government funding and transfers	8,612,295	9,399,773	8,808,869	787,478	590,904

Compared to fiscal year 2018-19, total expenses increased by \$641,789, or 6%, mainly explained by an increase of \$160,860 in retroactive salaries payable in connection with the collective agreement signed in 2019 and the revaluation of non-unionized positions, as well as \$134,446 in accrued vacation pay. Personnel expenses increased by \$100,253 or 2% and services provided without charge by other government departments by \$145,903. On the other hand, as the budget available for health and safety projects was lower in 2019-20, by \$500,000 as opposed to \$928,000 in 2018-19, maintenance and renovation expenses decreased by \$458,226. This decrease was offset by costs of \$379,816 to carry out an assessment of the condition of its buildings and other changes in expenses of \$178,737.

Despite a 27 day strike and the effects of the COVID-19 pandemic for 15 days in March 2020, the NBC's revenues increased by \$172,670, or 7%. It is composed of \$113,297 remitted by PSPC for the first 15 months of management of the Laurier parking lot and other revenue variations of \$59,373.

Since 1984, the NBC has had a trust fund for receiving donations from individuals, municipal corporations, and provincial and other governments. This fund is managed according to the provisions of section 9.1 of the *National Battlefields at Quebec Act*.

Receipts related to easements and other compensations explain the annual variations in trust account revenues.

Condensed Statement of Financial Position (audited) as of March 31, 2020 (dollars)

Financial information	2019–20	2018–19	Difference (2019–20 minus 2018–19)
Total net liabilities	1,851,950	1,197,417	654,533
Total net financial assets	1,531,113	1,011,029	520,084
Departmental net debt	320,837	186,388	134,449
Total non-financial assets	15,583,353	16,787,938	-1,204,585
Departmental net financial position	15,262,516	16,601,550	-1,339,034

The NBC's net financial position is equal to non-financial assets of \$15,583,353 that is, fixed assets less net debt, which is equal to provisions for vacations, compensatory leave and employee future benefits.

Additional information

Organizational profile

Appropriate minister : The Honourable Steven Guilbeault, P.C., M.P.

Institutional head : Bernard Laquerre, Acting Secretary

Ministerial portfolio : Canadian Heritage

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

Year of incorporation / commencement : 1908

Other : N/A

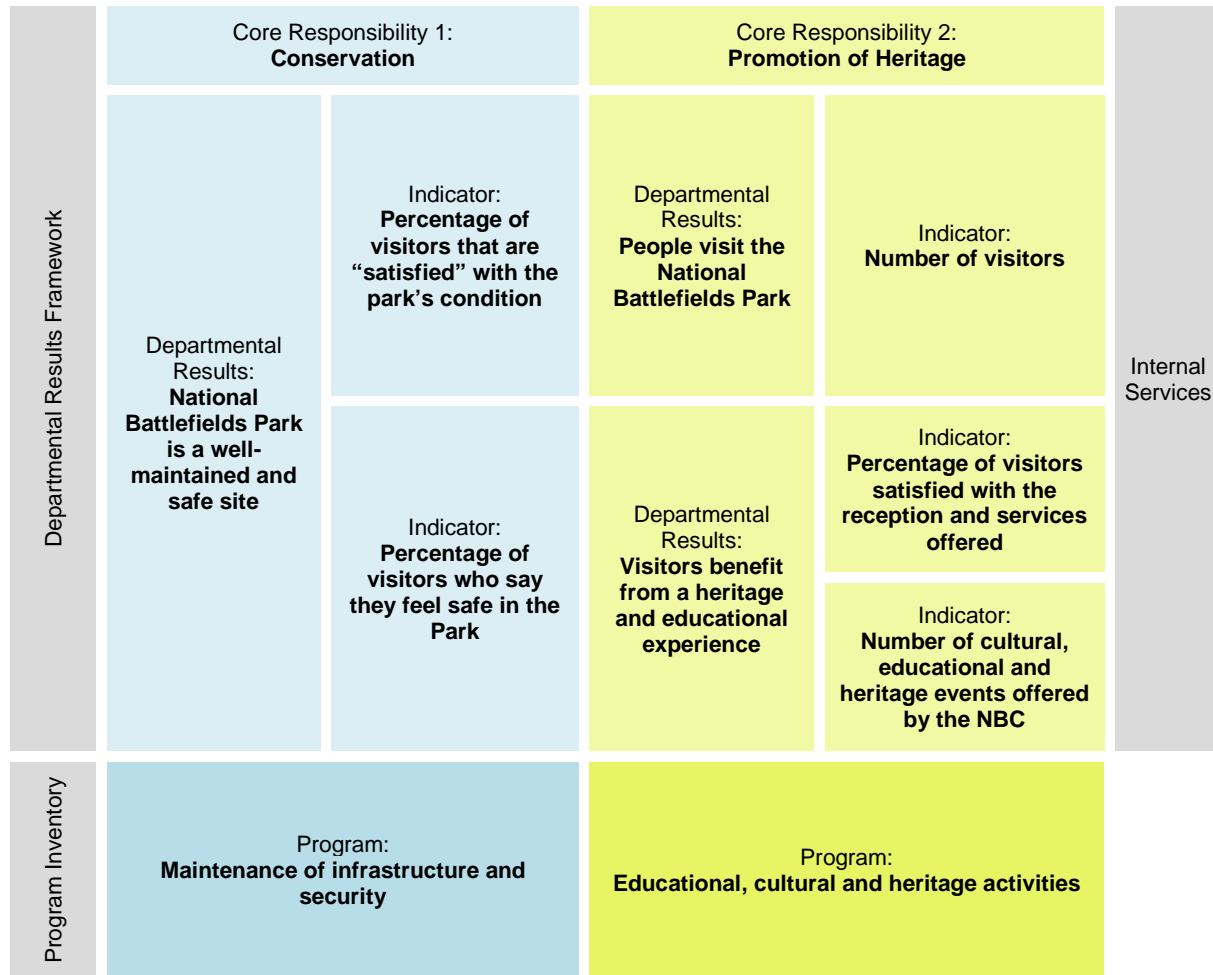
Raison d'être, mandate and role: who we are and what we do

“Raison d'être, mandate and role: who we are and what we do” is available on the [National Battlefields Commission's website](#).

Reporting framework

The National Battlefields Commission’s Departmental Results Framework and Program Inventory of record for 2019–20 are shown below.

Graphical presentation of Departmental Results Framework and Program Inventory



Supporting information on the Program Inventory

Financial, human resources and performance information for the National Battlefields Commission’s Program Inventory is available in [GC InfoBase](#)^v.

Supplementary information tables

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

- ▶ [Departmental Sustainable Development Strategy](#)
- ▶ [Gender-based analysis plus](#)

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#)^{vi}. 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

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<http://www.lesplainedabraham.ca/en/>

Appendix: definitions

appropriation (crédit)

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

budgetary expenditures (dépenses budgétaires)

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

core responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel)

A report on the plans and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament each spring.

departmental priority (priorité)

A plan or project that a department has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

departmental result (résultat ministériel)

A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

departmental result indicator (indicateur de résultat ministériel)

A quantitative measure of progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels)

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

experimentation (expérimentation)

The conducting of activities that seek to first explore, then test and compare the effects and impacts of policies and interventions in order to inform evidence-based decision-making, and improve outcomes for Canadians, by learning what works, for whom and in what circumstances. Experimentation is related to, but distinct from innovation (the trying of new things), because it involves a rigorous comparison of results. For example, using a new website to communicate with Canadians can be an innovation; systematically testing the new website against existing outreach tools or an old website to see which one leads to more engagement, is experimentation.

full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. For a particular position, the full-time equivalent figure is the ratio of number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

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

An analytical process used to assess how diverse groups of women, men and gender-diverse people experience policies, programs and services based on multiple factors including race ethnicity, religion, age, and mental or physical disability.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2019–20 Departmental Results Report, those high-level themes outlining the government's agenda in the 2019 Speech from the Throne, namely: Fighting climate change; Strengthening the Middle Class; Walking the road of reconciliation; Keeping Canadians safe and healthy; and Positioning Canada for success in an uncertain world.

horizontal initiative (initiative horizontale)

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

non-budgetary expenditures (dépenses non budgétaires)

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

performance (rendement)

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

performance indicator (indicateur de rendement)

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

performance reporting (production de rapports sur le rendement)

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

plan (plan)

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

planned spending (dépenses prévues)

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

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

program (programme)

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

program inventory (répertoire des programmes)

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

result (résultat)

A consequence attributed, in part, to an 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.

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 GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ⁱⁱ GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ⁱⁱⁱ Public Accounts of Canada, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- ^{iv} GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ^v GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ^{vi} Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>