

# **THE NATIONAL BATTLEFIELDS COMMISSION**

## **Performance Report**

**For the period ending  
March 31, 2004**

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**HONOURABLE LIZA FRULLA, PC, MP  
MINISTER OF CANADIAN HERITAGE**



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Minister  
of Canadian Heritage



Ministre  
du Patrimoine canadien

Ottawa, Canada K1A 0M5

**We** are living in an era of significant change in which we will be defined by how we face challenges and make the most of opportunities. It is by rising to meet these challenges that we instil a renewed sense of pride in what it means to be Canadian. We must continue to recognize and seize opportunities that celebrate our linguistic duality, our cultural diversity, and our inclusiveness.



**As** a member of the Canadian Heritage Portfolio, the National Battlefields Commission collaborates with many partners to strengthen the connection between Canadians and to inspire deeper understanding between our diverse communities.

Located in the heart of Quebec City, the National Battlefields Commission's Battlefields Park has, over the years, become a key site for hosting various events. Year after year, the National Battlefields Commission also offers a range of educational and interpretive activities that allow Canadians to discover and learn more about their country's rich heritage and the Commission's role in narrating Canada's history.

**This** Performance Report highlights the National Battlefields Commission's achievements, established through partnerships and collaboration. It emphasizes the pride that the Government of Canada and its employees take in ensuring our artistic expression, languages and cultural heritage are available to the world and right here at home.

Liza Frulla

Canada

### **The Canadian Heritage Portfolio**

Department of Canadian Heritage  
Canada Council for the Arts  
Canada Science and Technology Museum  
Canadian Broadcasting Corporation  
Canadian Museum of Civilization  
Canadian Museum of Nature  
Canadian Race Relations Foundations  
Canadian Radio-television and Telecommunications Commission  
Library and Archives Canada  
National Arts Centre  
National Battlefields Commission  
National Capital Commission  
National Film Board of Canada  
National Gallery of Canada  
Public Service Commission  
Public Service Staff Relations Board  
Status of Women of Canada  
Telefilm Canada

## MANAGEMENT REPRESENTATION STATEMENT

### Management representation statement

I submit, for tabling in Parliament, the 2003-2004 departmental performance report (DPR) for THE NATIONAL BATTLEFIELDS COMMISSION.

This report has been prepared based on the reporting principles and other requirements in the *2003-2004 Departmental Performance Reports Preparation Guide* and represents, to the best of my knowledge, a comprehensive, balanced, and transparent picture of the organization's performance for fiscal year 2003-2004.

André Juneau  
President  
August 30, 2004

## **PART II: Summary Performance**

### **2.1 Summary Performance of the Commission**

#### **a) Progress and performance against RPP commitments**

Throughout fiscal 2003-2004, the National Battlefields Commission (NBC) has unflaggingly kept up its ongoing initiatives to conserve and develop Battlefields Park, the country's first historic park and the largest urban park in the heart of Quebec City. This was where key events in Canada's history took place, determining the fate of North America. It has also been the site each year of major national and international events. The NBC is constantly working to balance its twin vocations.

In the course of the year, the NBC has been planning large-scale events for 2008, 2009 and 2010, in particular its 100<sup>th</sup> anniversary and the 250<sup>th</sup> anniversary of the historic battles at Quebec. Moreover, in spite of difficulties engendered by factors beyond its control, such as the drop in tourism in the Quebec City area caused by SARS (Severe Acute Respiratory Syndrome), among others, the NBC has succeeded in meeting its revenue objectives, which were essential to maintain an adequate visitor flow for its activities and services and to bring in enough to meet its commitments.

#### **\* One of the most prestigious parks in the world**

The NBC has fully achieved the goals it had set itself. It has maintained the quality of its maintenance, on a horticultural and arboricultural level as well as in more general terms, and always in line with the Park's management plan and countryside character.

#### **\* The opportunity to safely enjoy and use a historic park in an urban setting**

The NBC has fully met the goals it had set itself, in as much as it has provided safe and sure access to Battlefields Park for over 4 million visitors/users and hosted numerous and varied activities, all the while maintaining a balance between its historic and urban vocations.

#### **\* High quality activities and services to increase awareness of the area's assets, as well as its history and the history of the country**

The NBC has fully met the goals it had set itself. The quality of all services has been maintained; some new features have been planned or implemented to heighten the supply in certain areas, particularly in the fields of history and nature.



## **b) Parliamentary committee recommendations**

The NBC was not subject to any Parliamentary committee review in 2003-2004.

## **2.2 Context**

### **a) Raison d'être of the Commission**

Created by the *Act respecting The National Battlefields at Quebec*, 7-8 Edward VII, ch. 57, the mandate of the NBC is to:

- acquire and conserve Quebec's great historic battlefields;
- turn them into a national park;
- preserve this historic Canadian legacy for future generations;
- develop the sites so that the public can benefit from this boon.

Land administered includes:

- the Plains of Abraham, site of the 1759 battle between Wolfe and Montcalm;
- Des Braves Park, marking the Battle of Ste-Foy in 1760;
- St Denis Park, east of the Quebec Citadel, overlooking Cap-aux-Diamants;
- the Plains of Abraham Discovery Pavilion on Wilfrid Laurier Avenue, including the "Canada Odyssey" exhibit;
- the Louis S. St. Laurent Heritage House located at 201 Grande Allée East in Quebec City, which was the principal residence of this former Prime Minister of Canada from 1913 until his death in 1973;
- an exhibit in NBC's Interpretation Centre located in the *Musée national des beaux-arts du Québec (Musée du Québec)*;
- the adjoining thoroughfares, two Martello Towers on the site and a tower in Quebec City.

These actions is to publicize the nation's history; conserve and develop one of Canada's most important historic parks, the most imposing in Quebec; help strengthen bonds between citizens; foster pride in and affinity with this prestigious asset of the Government of Canada; and promote and celebrate Canada's cultural and linguistic diversity. In short, the NBC enables Canadians to achieve a better understanding of their origins, their country and their history, and specifically to see this as a common heritage to be cherished and preserved for future generations.

## **b) High level performance, risks and challenges**

### **1. High level performance**

The NBC's vision for the Park is as a national wellbeing place where all Canadians can come and immerse themselves in their country's history to gain deeper insight into what it means and strengthen their sense of citizenship.

The NBC's mission is to ensure that all the Park's cultural, recreational, natural and scientific resources are developed to serve the best interests of Canadians, to enhance the image of the Government of Canada in the heart of Quebec's provincial capital and to maintain the balance between the site's historical vocation and its role as an urban park.

### **2. Risks and challenges**

Over the years, Battlefields Park has become a meeting point in the heart of Quebec City, and it represents a major federal presence by virtue of its size, its strategic location and its attendance level, with over 4 million visitors/users a year. It is also the favoured venue for the main large-scale public events in the city, whether social, sports oriented, cultural or recreational; among these are the Quebec Winter Carnival, Quebec's National Day, Canada Day, Quebec City Summer Festival. All these events, having become fixtures, and recognized as being part of tradition, exert pressure on the land's integrity and demand special conservation measures, as well as action to maintain the desired balance.

The NBC is also under pressure from other quarters, in particular the enhancement of nearby parks, and financial investment carried out by other intervenors in the development of parks or green spaces, museums or tourist and cultural attractions throughout the Quebec City area, all of which forces the NBC to redouble its efforts to remain competitive and sometimes even to advance the schedule of improvement work in parts of the Park.

Some of the Park's infrastructure is ageing and in need of extensive repair. By way of example, a 1998 study conducted for the NBC has demonstrated that the network of roads and pedestrian walkways entailed some risks for users based on their deteriorated state.

It is important to remember that the NBC is not immune to the decline in tourism occasioned by factors beyond its control, to bad temperature, or to unforeseen circumstances that could lead to decreases in its revenues and in the services it offers.

As stated earlier, 2008 will mark the NBC's 100<sup>th</sup> anniversary; this coincides with the 400<sup>th</sup> anniversary of the founding of Quebec City, the Park having constituted the centrepiece of the city's tercentenary celebrations. What the NBC must do, as a government agency, is publicize this milestone so as to distinguish it from the 400<sup>th</sup> anniversary celebrations and carry out a range of projects, some as renewal and to improve visitor safety and others to promote the commemoration. These projects would necessarily have to be fulfilled in the context of other planning and improvement projects that will be done by the City of Quebec and the *Commission de la capitale nationale du Québec* in the area around the Park.

Year 2008 will be followed by two significant years for the NBC's land, since 2009 and 2010 will mark the 250<sup>th</sup> anniversaries of the battles of the Plains of Abraham and of Ste-Foy respectively. Such events cannot be allowed to pass unnoticed; concrete initiatives will be called for to highlight their historical significance.

It should also be noted that the NBC is facing general difficulties: its administrative offices are inadequate and result in poor working conditions for its staff; the lack of public washroom facilities in the middle of the Park is criticized by a number of users, including individuals with a disability; some public buildings, including the main administrative office, comprise certain irregularities with respect to accessibility standards.

With respect to challenges and risks, it must also be understood that maintenance and safety levels depend on site use, and this has been increasing in recent years; the NBC is receiving more and more applications from a variety of groups who want to use the Park. This demand implies the use of resources for establishing agreements for monitoring, maintaining and cleaning the site and buildings. Though the cost or performance of some work may fall to other bodies, the fact remains that there will be pressure on the NBC's current resources. The NBC feels that it has a key socio-economic role to play in the Quebec City area, in that it administers a Park considered to be valued for the hosting of large-scale events. However, an exact advance assessment of the impact of this is not always possible.

**c) Means used to address these**

While its actions are co-ordinated and ongoing efforts are made to fulfill the NBC's vision and mission and raise the quality of service, special initiatives were launched and continued in 2003-2004 by the NBC to respond to the impending risks and challenges.

With regard to pressure on the NBC's land, it should be noted that special measures and conditions for use are constantly being established and updated to preserve the site, keep it safe and maintain the desired balance when large gatherings are held.

For the pressures on some of the facilities, the NBC has drawn up an operating and investment plan and is keeping it up to-date. The Commission wants to be in a position to carry out work before its 100<sup>th</sup> anniversary so that the site will be at its best for the occasion and operational demands can also be properly met. In addition, the Park has to convey a worthy image of the Government of Canada to the heads of state and many other visitors who will likely be attending the numerous celebrations to be staged there to mark Quebec City's 400<sup>th</sup> anniversary.

Similarly, in preparation for this occasion, plans are afoot for new interpretative features highlighting the centenary. A committee has been set up, various initiatives have been taken to establish partnerships, and a communications plan has been drawn up to publicize the anniversary.

In preparation for 2009 and 2010, the aforementioned action plan takes account of the projects contemplated. Partnerships are being developed, and the NBC intends to take advantage of the opportunity afforded to promote knowledge of our history.

However, with regard to events planned to mark 2008, 2009 and 2010, the NBC's budget is insufficient to meet all of its objectives. To this effect, the NBC does not expect to be able to allocate enough funds through internal reallocation. Every possible effort will obviously be made to set up partnerships, however there is a possibility that these may not suffice to meet all of NBC's needs.

With respect to the state of the network of roads and pedestrian walkways, a first phase of works of rehabilitation was carried out in 1999 to improve this network and minimize risks for users. However, additional repairs would be necessary to complete the initial work. Considering the scope of these repairs, the NBC will likely have to identify resources to complete them.

Finally, with regard to accommodation, the NBC has clearly proclaimed its interest in taking over management of a building near its present premises that has been declared surplus by National Defence. The Commission's operating and investment plan makes provision for the financial resources needed to bring some buildings up to standard and also to enhance public services.

## **2.3 High-level logic model**

### **a) Strategic Results**

#### **1.1 One of the most prestigious parks in the world**

##### **i. Description**

The NBC has an obligation to uphold the development plan drawn up for the Park in the early years of the 20<sup>th</sup> century by Canada's first landscape architect, Frederick G Todd, at a time when the world's great urban parks were being created. It is charged with preserving natural areas, carrying out development in some spots to address 21<sup>st</sup> century needs, and restoring some sections of the Park to maintain their aesthetic appeal. Ongoing horticultural and arboricultural work must be kept up to protect the vegetation cover and conserve the countryside character and its reputation as an heritage jewel.

All these actions help maintain the quality and preserve the standing of the Park, as well as offering to the Canadian public one of the most prestigious parks in the world.

##### **ii. Resource allocation**

The resources allocated for achievement of the desired results consist chiefly of the regular Green Spaces budget. Occasionally, a special budget is set aside for specific projects in pursuit of strategic results.

In 2003-2004, the financial provision for this purpose was:

-Planned spending	\$685,000
-Total authorities received	\$685,000
-Actual spending	\$685,000
-FTE	7.5

##### **iii. Plans and priorities**

For 2003-2004, plans and priorities for attainment of strategic results were to:

- continue developing the Park's main attractions;
- improve the layout of the borders of the Plains of Abraham and redesign pedestrian access to the Park;
- maintain the *Jardin du Canada* for a second year;
- maintain floral features as long as possible into the fall, given the Quebec City area's extended tourist season;

- stage animation activities, promote discovery of our heritage and make the public aware of the importance of protecting our environment;
- develop a range of projects for improving Battlefields Park towards its centenary.

#### **iv. Initiatives and results**

Over the year, the NBC has generally maintained a high standard of horticultural work, thus contributing to the value of the Park's main attractions. It has also striven for a clean and healthy environment, preservation of places of natural and historical importance, and recognition of the role of the Government of Canada. Various initiatives and projects have been carried out in pursuit of these plans and priorities:

- repair and redesign of the pedestrian entrances on Chemin St. Louis in partnership with the City of Quebec. The work was done by the City, and the Commission replaced the fence as part of its maintenance program. Investment amounted to \$7,000;
- preservation of the *Jardin du Canada* for a second year in exchange for payment for services by Celebration Canada. This was carried out according to prevailing standards. The budget was on the order of \$20,000;
- extension of staff contracts into the fall to maintain floral features as long as possible;
- “the Great Celebration of Nature” staged jointly with Client Services. This annual event gives Canadian families a chance to tour the Park's greenhouses, some of the oldest still in operation in Quebec, and to garner a wealth of information from experts in horticulture, arboriculture and other nature-related topics;
- layout of the nature trail and preparation of signage and explanatory panels – two-year project – in the amount of \$30,000;
- completion of the 12<sup>th</sup> World Forestry Congress Commemorative Garden, for which the costs were assumed by the Congress organizers. This garden contains a representative sample of the trees of Canada's provinces and territories, twinned with specimens from all over the world, helping to improve Canadians' knowledge of forestry;
- determination of enhancement and layout projects in the run-up to 2008 built into the long-term operating and investment plan.

### **1.2 The opportunity to safely enjoy and use a historic park in an urban setting**

#### **i. Description**

The main challenge facing the NBC in striving for this outcome is to maintain the balance between the historical and urban vocations of the Park, its role in interpreting history and its use for popular public activities.

It also has to maintain the Park's tranquil ambience while making it a dynamic space accessible to the public.

## **ii. Resource allocation**

The resources allocated for attainment of this strategic result consist chiefly of the regular budget of the Maintenance Service, of the Security Service and of the parking operation. Occasionally, a special budget is allocated for a specific project.

In 2003-2004, for each of these services, the situation was as follows:

	Maintenance	Security	Parking
-Planned spending	\$1,293,000	\$381,000	\$206,000
-Total authorities received	\$1,293,000	\$381,000	\$206,000
-Actual spending	\$1,293,000	\$381,000	\$206,000
-FTE	14.75	1	5

## **iii. Plans and priorities**

In 2003-2004, plans and priorities for attainment of this strategic result involve essentially consolidating and continuing regular activities and managing human resources, including:

- maintenance of fixed and movable assets, vehicles and infrastructure;
- progressive application of the NBC's long-term operating and investment plan for repairs to the main infrastructure and protection of assets;
- acceptance of assistance and loan of equipment from the City of Quebec for certain work;
- maintenance of a security service at all times.

## **iv. Initiatives and results**

In addition to its regular operations, the NBC focuses on certain special activities and projects designed to constantly improve its position and achieve the desired strategic result. The chief initiatives and results are:

- maintenance of the City of Quebec's subsidy, estimated at about \$100,000;
- redesign of part of the Laurier and Drill Hall parking lots at a cost of \$200,000 under a partnership agreement with National Defence so as to maintain current revenue levels;
- various infrastructure repairs, including that of the parapet along Côte Gilmour to prevent landslides and keep users safe, at a cost of \$17,000;
- fulfilment of a study with respect to Maintenance Service staff at a cost of about \$40,750 aimed at improving work methods and optimizing the Service's contribution to the Commission's work;

- additional signage in the Park costing some \$11,000 to improve tourist orientation and traffic flow and facilitate access to tourist attractions;
- study of buildings to check compliance with safety standards, at a cost of \$2,375. Public access to these buildings for certain services is no longer possible;
- purchase of equipment to remedy deficiencies and improve the Maintenance Service's performance – at a cost of about \$12,800.

### **1.3 High quality activities and services to increase awareness of the area's assets, as well as its history and the history of the country.**

#### **i. Description**

As part of the development of its land, the NBC is required to publicize its history and act as an authority for information on the battles and the Conquest. It must therefore be dynamic and provide quality activities and services to raise awareness of its assets and of its own and the country's history.

It achieves this strategic result through exhibits, animation, guided tours, shows and promotional and publicity activities, and dissemination of information through a variety of media.

#### **ii. Resource allocation**

The resources allocated for attainment of the desired result are drawn chiefly from the regular budgets of Client Service, Communications and Cultural and Technical Services. Occasionally, a special budget may be allocated for a specific project in pursuit of strategic results. This is detailed under the heading of initiatives.

In 2003-2004, the basic financial picture for each of these services with respect to this result is:



	Client	Communications	Cultural and Technical
-Planned spending	\$886,000	\$413,000	\$88,000
-Total authorities received	\$886,000	\$413,000	\$88,000
-Actual spending	\$886,000	\$413,000	\$88,000
-FTE	10.75	1	1

### iii. **Plans and priorities**

For 2003-2004, over and above its ongoing public service operations, which it still intends to improve, the NBC plans to:

- boost promotion of the “Canada Odyssey” exhibit, a major attraction highlighting the Plains of Abraham, the focal point of Canadian history and nature study;
- plan development and interpretation projects in preparation for the events of 2008, 2009 and 2010;
- continue prospecting for partnerships and service exchange arrangements to improve client service and respond to Government of Canada initiatives.

In addition, the Commission has to remain alert for any opportunities that may arise and constantly strive to improve services.

### iv. **Initiatives and results**

In the course of the year, the NBC has generally maintained a high level of quality in its reception and public services with respect to both animation and entertainment.

In furtherance of the desired result, the NBC undertook the following projects and initiatives:

- preparation and inauguration of a new exhibit at the NBC’s Interpretation Centre in the *Musée national des beaux-arts du Québec (Musée du Québec)* illustrating the uniforms and military life of the 1759-1760 period, a complete and unique collection of some 20 resplendent uniforms faithfully reproducing the attire, styles and fabrics of the period for generals, private soldiers, colonists and Indians. This \$110,000 project was spread over the last two fiscal years;
- research on the historic battles and the leading generals and protagonists in order to become an authority on the subject;
- redesign (in progress) of the NBC’s Web site and addition of information about Battlefields Park;
- staging of thematic activities to educate visitors about various facets of the Park;

- determination of interpretation and animation projects for the operating and investment plan for 2008, 2009 and 2010;
- maintenance of existing partnerships and participation in a consortium for development of Quebec City's military heritage;
- increased promotion and advertising of activities and services, in particular "Canada Odyssey," with potential audiences;
- execution of the first phase of the technological make-over of the Interpretation Centre's ageing facilities at a cost of about \$35,000.

### **General note**

The financial data shown for strategic results do not include outlays for management, administration and finance. Also excluded is the budget for grants in lieu of taxes, which is \$3,676,000. Thus, the budget in question is:

-Planned spending	\$5,065,000
-Total authorities received	\$5,065,000
-Actual spending	\$4,959,000
-FTE	9

The overall total is thus:

-Planned spending	\$9,017,000
-Total authorities received	\$9,017,000
-Actual spending	\$8,911,000
-FTE	50

## **PART III: Performance Discussion**

### **3.1 Summary Performance**

On the whole, the NBC has met its obligations with respect to regular operations in its various fields of endeavour and has maintained the same level of service as the previous year. It has carried out several projects which have improved services, as mentioned earlier.

Performance in ongoing operations is shown below for each strategic result, in terms of statistics, client satisfaction and partnerships.

Lastly, let it be noted that revenues generated amounted to \$1,418,000, thus slightly exceeding the objective of \$1,400,000. This means that revenues represented 26.55% of the overall budget of \$9,017,000 if the \$3,676,000 budget for grants in lieu of taxes is excluded (\$5,341,000). These revenues are essential for the fulfilment of NBC's mandate, being applied to payroll and operating expenses. Without them, the Commission would not have been able to keep up its regular maintenance program or maintain its current level of service, in particular with respect to educational activities and other services to the public.

### **3.2 Performance by strategic results**

#### **3.2.1 One of the most prestigious parks in the world**

##### **Statistics**

It is noteworthy that the Park as previous year, covers 108 hectares and has over 6,000 trees, 4,000 of them inventoried, representing more than 80 species. The NBC also cultivates all the flowers needed to adorn the Park. Some 80,000 annuals, biennials and perennials are produced.

##### **Partnerships**

With regard to this key objective, the NBC is the lead partner. Current partners play a role in promoting the Park as a horticultural site, since the NBC is a member of associations such as the *Association des Jardins du Québec*, and in activities for publicizing various aspects of nature studies and education of the public on the importance of protecting the environment. Among our regular partners for the 2003 Great Celebration of Nature were the Department of Natural Resources Canada, the *Jardin zoologique du Québec*, the *Société de l'arbre du Québec*, the daily newspaper *Le Soleil* and a dozen exhibitors.

### **Client satisfaction**

The NBC does not have the resources to carry out a professional survey to gauge client satisfaction. A survey conducted in 1998 showed that 92% of visitors/users were satisfied (very or fairly) with the NBC's management of the site. A few in-house surveys prior to the current planning period have confirmed this level of satisfaction, but no recent detailed data are available. However, on the basis of comments from visitors and staff feedback, the Commission infers that satisfaction has been maintained in 2003-2004.

### **3.2.2 The opportunity to safely enjoy and use a historic park in an urban setting**

#### **Statistics**

To gauge the scale of the task, it is interesting to note that the Park's 108 hectares take in 17 km of roads and trails, 16 buildings, 50 cannons, 15 interpretation panels and 22 commemorative plaques, 6 monuments, 41 vehicles, 4 parking lots, in addition to over 221 parking meters on some of the roads, as well as innumerable benches, picnic tables, lamp standards, etc.

Year after year, Battlefields Park provides a choice location for a host of activities (some 60 in 2003-2004) and events, all with significant economic, social and cultural spin-off for Quebec City and its surroundings. Indeed, Battlefields Park, commonly known as the Plains of Abraham, is unrivalled as a venue for large-scale public gatherings such as the Quebec's National Day (over 250,000 spectators on the Plains in 2003), the Quebec City Summer Festival (over \$42 million in economic spin-off), Canada Day (over 225,000 people on the Plains to see more than 300 participating artists from the Quebec City area in 2003) and the Quebec Winter Carnival (the world's largest winter carnival, with direct economic spin-off of \$22 million and nearly a million participants).

Battlefields Park is also a choice location for many film and television productions such as Warner Brothers, Chrystal Films, Radio-Canada, and many others.

At all times, the NBC strives to allow Canadians of all ages to frequent to the Park in complete safety, whether on foot, bicycle or skis, or in cars, as and where these activities are available and permitted. Accordingly, the NBC has established a Security Service comprising a Chief of Security and eight members of the Canadian Corps of Commissionaires.

In the course of their duties, they wrote 1,202 incident reports in 2003-2004 (1,372 in 2002-2003) in connection with events held in the Park, complaints from users, thefts and vandalism. Their interventions with visitors/users concerned chiefly parking violations (1,223), moving violations (348) and application of the *By-Law respecting the National Battlefields Park*.

### **Partnerships**

In furtherance of this result, the NBC has for several years benefited from a partnership with the City of Quebec worth approximately \$100,000 for performance of some maintenance work, repairs and equipment loans. It also has a co-operative arrangement with the Department of National Defence for power supply, exchange of services and use of a parking lot. The City of Quebec also supports the NBC in connection with various violations of law or accidents occurring on its property or when large-scale events are staged, keeping users safe, protecting Commission property and enforcing the Criminal Code.

### **Client satisfaction**

Increased demand for use of the site, the return of repeat events year after year and the prevailing sense of security confirm the site's status as a choice location for activities.

### **3.2.3 High quality activities and services to increase awareness of the area's assets, as well as its history and the history of the country**

### **Statistics**

During 2003-2004, the NBC:

- welcomed many visitors to the Interpretation Centre, the Louis S. St. Laurent Heritage House, the Martello towers, the “Council of War” activity, the guided bus tour, the “Canada Odyssey” exhibit, with a total attendance of some 40,549,\* a 12% increase over the previous year;
- put on some 40 educational animation activities for various school and adult groups. Attendance was 1,094\* groups, comprising about 43,422\* participants, representing an 11% increase over the previous year;
- organized thematic events such as Spring Break, the Great Celebration of Nature, Abraham's Big Picnic, and Halloween. These activities drew some 8,000\* visitors, 6,000 fewer than in 2002-2003. This shortfall is due to the fact that two activities were dropped, largely for budgetary and efficiency reasons;
- worked on redesigning its Web site ([www.ccbn-nbc.gc.ca](http://www.ccbn-nbc.gc.ca)) to bring it up to Government On-Line standards;

- kept up efforts to enlist sponsors and partners and maintained the same level as in previous years, approximately \$195,000.

In 2003-2004, attendance at the Edwin-Bélanger Bandstand grew by 14% to 74,300.\* Some 40 free concerts were staged during the summer, and a variety of artists introduced the Canadian public to the music of different traditions.

### **Partnerships**

Each year, the NBC can rely on a number of partnerships that help make their activities a success. In particular, these are sponsorships, whether by *Le Journal de Québec*, CITF Rock Détente, TQS, the daily newspaper *Le Soleil*, FM 93, or Fairmont *Le Château Frontenac* (added in 2003-2004) that enhance the visibility of services, activities and shows in the media.

There is also an exchange of services with the *Musée national des beaux-arts du Québec (Musée du Québec)* which lends space for the Interpretation Centre. In addition, partners from various tourist associations have developed tour packages: in particular the Quebec Citadel, Parks Canada, the *Observatoire de la Capitale* and *Les Chalets Mont Sainte-Anne*.

In 2003-2004, the value of these partnerships was set at about \$195,000. Some partners provided the Commission with free advertising, others gave discounts, and still others offered door prizes at special activities organized by the Commission.

### **Client satisfaction**

As for client satisfaction, attendance of faithful clients is a revealing indicator; and such has been the case with the teaching interpretation activities, as many schools come back each year with groups from various grades, and with the Edwin-Bélanger Bandstand, where many public shows are staged during a given season. The increase in attendance at each show also points to increased client satisfaction. The sustained, indeed slightly increased attendance is indicative of satisfaction among return users and visitors and of the good publicity and promotion done with respect to activities and services, especially as various phenomena beyond our borders had an adverse impact on tourism in the Quebec City area in 2003-2004.

\* A tally of attendance at the activities is kept manually, but systematically, by Commission employees.

## **PART IV: Government-wide initiatives**

### **a) Modern Comptrollership**

As planned, in 2003-2004, the NBC had prepared and started implementing an action plan in regard to modern management practices.

This plan followed up on the analysis of management practices carried out last year. Some aspects needing improvement are: greater attention to human resources and work management, and closer interrelation among services through joint planning and activity monitoring meetings. The action plan will soon be available on our Web site: [www.ccbn-nbc.gc.ca](http://www.ccbn-nbc.gc.ca).

### **b) Human Resource Management**

A human resource management framework has been in effect at the Commission since 2000-2001. The aforementioned evaluation of modern management practices has shown that certain improvements are needed.

In 2003-2004, the NBC undertook concrete action to improve relations in one of its services. To this end, it mandated a specialist firm to conduct a poll, draft findings and propose solutions. Some of the changes have already borne fruit.

Henceforth, a annual budget is to be allocated to staff training.

### **c) Government On-Line**

In 2003-2004, the NBC continued with the redesign of its Web site to comply with the various stages of the Government On-Line program. In the course of the year, design and application work was done so that regulations, reports, press releases, employment offers, hospitality and travel expenses, forms, etc can be accessed on line by 2004-2005.

Already, however, the Canadian public can find out about NBC's services, learn about the history of the Plains of Abraham and contact the NBC on a range of subjects.

### **d) Service Standards**

To date, the Commission has not established any service standards. However, it takes great care to respond promptly to any inquiries or complaints from the public in order to ensure quality service.

e) Sustainable Development

As manager of a public park in an urban setting, NBC's efforts in regard to sustainable development consist of maintaining the tree population, safeguarding the integrity of the site and its natural resources and taking steps to protect the environment in the course of ongoing maintenance and conservation activities.

The preservation and conservation of a park, such as the Plains of Abraham, at the heart of the City, contributes to the protection of the environment and ensures that Canadians can relax in a green and pleasant environment. The NBC is adopting an ecological vision by respecting the environment in all it does. The tree cover helps to offset the greenhouse effect as it absorbs some 15 tonnes of CO<sub>2</sub> every year. In fact, this park acts as the lungs of Quebec City.

f) Social Union Framework Agreement

Because of the nature of its operations, the National Battlefields Commission is not much affected by the social union framework agreement. However, two aspects have a particular impact on the Commission: services for the disabled and the wellbeing of children.

In terms of services for the disabled, the Commission maintains access to various sectors and attractions, but is aware of the shortcomings in terms of disabled washroom facilities in the centre of the park. Public buildings are accessible, with the exception of some historic structures exempt from this requirement, notably the Martello Towers. An interpretation panel has been set up to provide information on the towers.

With regard to the wellbeing of children, the Commission is most active in the areas of education and enhancing cultural heritage. It provides, at reasonable cost, a variety of group and interpretative activities related to the historic, natural and scientific aspects of the Plains of Abraham. The Commission provides children with an enriching and educational experience, based on their level of schooling. The activities help to develop a desire for learning, respect for others and an interest in our heritage.



g) Service Improvement Initiative

As previously mentioned, the Commission has no recent general survey to assess client satisfaction. The professionally done 1998 survey and the in-house polls of recent years have shown a high percentage of satisfaction with the work of the Commission (92%) as manager of the site.

The Commission's budget is insufficient to conduct a large-scale survey such as was done in 1998. The in-house survey done in 2003-2004 shows that in general, clients are satisfied with the services and interpretation activities.

Attendance at activities may to some extent reflect client satisfaction, in particular when client fidelity is observed from one year to the next. In these cases, the clientele grew by some 11% on the average.

The Commission is constantly seeking to improve client satisfaction on every level: site maintenance, quality of activities and services, exhibits, interpretation, etc.

**Reporting Template for External Charging**  
**(in thousands of dollars)**

<b><u>Name of Fee Activity</u></b>	<b><u>Fee Type</u></b>	<b><u>Fee Setting Authority</u></b>	<b><u>2002-2003 Actual Revenues</u></b>	<b><u>Estimated Full Cost to provide good or service</u></b>	<b><u>Consultation and Analysis</u></b>	<b><u>Service Standard</u></b>	<b><u>Performance Results</u></b>
Parking lots	(R and P)**	Minister's authority to set the price to be paid for the provision of services	\$855,532	\$148,607	Public consultation through the press and notices published in the Canada Gazette	No particular standard. Snow removal and maintenance of spaces. Parking attendant services available.	100 % use in summer and 80 % use in winter – some areas closed to traffic. Constitute NBC's main revenue source
Educational activities and visitor reception	(R and P) ** Interpretation	Minister's authority to set the price to be paid for the provision of services	\$307,524	\$424,518	Public consultation through the press and notices published in the Canada Gazette	No particular standard. Information provided quickly. Ratio – one guide (interpretation) to 30 students	Increase in client base about 11 % Satisfaction with educational programs – 98 % rate them "excellent" or "good"
Rental of premises	Office rental	Contractual authority	\$196,854	\$29,695	Contract terms	Agreement signed between lessee and lessor.	No complaints, compliance with agreement.
Other revenue	Fees for use of site, vending machines and other services	Contractual authority and Minister's authority to set the price to be paid for the provision of services	\$58,289	\$13,896	Public consultation through the press and notices published in the Canada Gazette. Contract terms, as regards fees	Competitive price	More than 60 organizations use the site.

\*\* (R et P) – Rights and privileges.

## PART V: Appendix

### APPENDIX 1: Financial Performance

#### FINANCIAL PERFORMANCE OVERVIEW

It should be noted that in financial tables 1, 2, 3, and 4 below, the discrepancy between total authorities and actual spending is accounted for by the excess of actual over anticipated revenues and the transfer of part of some budget items to 2004-2005 in order to meet certain obligations, in particular a contractual carry-over from the previous year.

#### FINANCIAL TABLE APPLICABLE TO THE COMMISSION

1. Summary of Voted Appropriations
2. Comparison of Total Planned Spending to Actual Spending
3. Historical Comparison of Total Planned Spending to Actual Spending
4. Revenues

#### 1. Summary of Voted Appropriations

Financial Requirements by Authority (in thousands of dollars)				
Vote		2003-2004		
		Total Main Estimates	Total Planned Spending	Total Actual Spending
The National Battlefields Commission				
60	Operating Expenditures	6,860	6,860	6,754
60 B	Operating Expenditures		287	287
60 B	Operating Expenditures		37	37
60 B	Operating Expenditures		2	2
(S)	Expenditures pursuant to Section 29.1 (1) of the <i>Financial Administration Act</i>	1,400	1,418	1,418
(S)	Contributions to Employee Benefit plans	393	413	413
Total Department		8,653	9,017	8,911
1. Main Estimates, Supplementary Estimates and other authorities.				

## 2. Comparison of Total Planned Spending to Actual Spending

### Departmental Planned versus Actual Spending by Business Line (in thousands of dollars)

The National Battlefields Commission	FTE*	Operating	Capital	Grants & Contributions	Total Gross Expenditures	Less: Respendable Revenues	Total Net Expenditures
<b>CONSERVATION</b>							
(Main Estimates)	20	2,344			2,344		2,344
(Planned spending)	20	2,433			2,433		2,433
(total authorities)	20	2,433			2,433		2,433
<b>Total Actual spending</b>	<b>20</b>	<b>2,380</b>			<b>2,380</b>		<b>2,380</b>
<b>DEVELOPMENT</b>							
(Main Estimates)	16	1,364			1,364		1,364
(Planned spending)	16	1,513			1,513		1,513
(total authorities)	16	1,513			1,513		1,513
<b>Total Actual spending</b>	<b>16</b>	<b>1,460</b>			<b>1,460</b>		<b>1,460</b>
<b>ADMINISTRATION</b>							
(Main Estimates)	14	4,945			4,945		4,945
(Planned spending)	14	4,865	206		5,071		5,071
(total authorities)	14	4,865	206		5,071		5,071
<b>Total Actual spending</b>	<b>14</b>	<b>4,865</b>	<b>206</b>		<b>5,071</b>		<b>5,071</b>
<b>Other Revenues and Expenditures</b>							
Respendable Revenues							(1,400)
(total authorities)							(1,418)
(Actual)							(1,418)
<b>Cost of services provided by other departments</b>							
(total authorities)							60
(Actual)							60
<b>Net Cost of the Program</b>							
(total authorities)							7,313
(Actual)							7,659
							<b>7,553</b>

Note : Because of rounding, figures may not add up to totals shown.

Operating includes contributions to employee benefit plans and ministers' allowances.

\* Includes Operating Revenues pursuant to section 29.1 (1) of the *Financial Administration Act*.

### 3. Historical Comparison of Total Planned Spending to Actual Spending

Departmental Planned versus Actual Spending (in thousands of dollars)						
The National Battlefields Commission	Actual 2001-2002	Actual 2002-2003	2003-2004			
			Total Main Estimates	Total Planned Spending	Total Authorities	Total Actual Spending
CONSERVATION	3,337	2,569	2,344	2,433	2,433	2,380
DEVELOPMENT	1,785	1,419	1,364	1,513	1,513	1,460
ADMINISTRATION	4,971	4,859	4,945	5,071	5,071	5,071
<b>Total</b>	<b>10,093</b>	<b>8,847</b>	<b>8,653</b>	<b>9,017</b>	<b>9,017</b>	<b>8,911</b>

#### 4. Revenues

The drop in revenues in 2003-2004 relative to 2002-2003 was felt chiefly in the parking yield; this may be attributable to the decline in tourist traffic in the Quebec City area.

Revenues by Business Line (in thousands of dollars)					
The National Battlefields Commission	Actual 2001-2002	Actual 2002-2003	2003-2004		
			Planned Revenues	Total Authorities	Actual
Fines and penalties	7	0			
<b>Total Non-Tax Revenues</b>	<b>7</b>	<b>0</b>			
<b><u>Section 29.1 (1) of the <i>Financial Administration Act</i></u></b>					
<b>• ADMINISTRATION</b>					
-Parking lots:					
-Laurier	417	424	386	386	386
-Montcalm	58	60	47	47	47
-Street parking and Cap-aux-Diamants	194	198	191	191	191
-Discovery Pavilion	252	260	232	232	232
-Shop, Internet and vending machines	37	39	45	45	45
-Various uses (sites, buildings)	34	33	42	42	42
-Rental of premises	138	179	196	196	196
<b>• DEVELOPMENT</b>					
-Entrance and user fees:					
-Exhibits: Interpretation Centre, Martello Towers 1&2, Discovery Pavilion	54	67	78	78	78
-Guided bus tours	11	11	11	11	11
-Interpretation activities	157	152	172	190	190
<b>Total Non-Tax Revenues</b>	<b>1,352</b>	<b>1,423</b>	<b>1,418</b>	<b>1,418</b>	<b>1,418</b>
<b>Total Responsible Revenues</b>	<b>1,359</b>	<b>1,423</b>	<b>1,400</b>	<b>1,418</b>	<b>1,418</b>

## APPENDIX 2: Consolidated Reporting

### STORAGE TANKS

#### **Status of Fuel Storage Tanks on The National Battlefields Commission owned land**

##### **Annual Report for April 30, 2004**

As required under the CEPA, Part IV, *Registration of Storage Tank Systems for Petroleum Products and Allied Petroleum Products on Federal Lands Regulations*, this report provides the information set out in Schedule II of the aforementioned regulation, updated to December 31, 2003.

##### **The following number of underground storage tank systems:**

Four storage systems, three (gas, fuel oil and diesel) at the shops located at 701 Chemin St Louis, Quebec City and one (fuel oil) at the greenhouses at 1230 Briand Avenue, Quebec City are registered with the National Battlefields Commission and comply with the *Federal Underground Storage Tank Technical Guidelines*.

### STATUTORY ANNUAL REPORTS AND OTHER DEPARTMENTAL REPORTS

This Departmental Performance Report on the National Battlefields Commission constitutes the annual report provided for under the Commission's incorporating instrument.

The National Battlefields Commission is required to produce the following reports annually:

- The Report on Plans and Priorities (Estimates);
- The Annual Report of the *Access to Information Act* and the *Privacy Act*;
- The Annual Review of the *Official Languages Act*.
- The Annual Report of the *Canadian Multiculturalism Act*.

**THE NATIONAL BATTLEFIELDS  
COMMISSION**

**FINANCIAL STATEMENTS**

**March 31, 2004**



## **Management Responsibility for Financial Statements**

Management of the National Battlefields Commission is responsible for the preparation of the accompanying financial statements. The financial statements have been prepared in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. Where alternative accounting methods exist, management has chosen methods which it believes to be appropriate in the circumstances. Where estimates or judgements have been required, management has determined such amounts on a reasonable basis.

In meeting its reporting responsibility, management has established and followed policies and procedures and systems of internal control designed to provide reasonable assurance that assets were safeguarded from loss or unauthorised use, operations are in compliance with governing authorities and financial information is reliable. Management recognises the limits inherent in all systems of internal control but believes the Commission has established effective and responsive systems of internal control.

The members of the Commission carry out their responsibility for the financial statements principally by overseeing management's preparation of the financial statements and ultimately approves them.

The Auditor General of Canada conducts an independent audit, in accordance with generally accepted auditing standards, and expresses her opinion on the financial statements. Her report is presented on the following page.

Secretary



Chairman



Quebec, Canada  
June 18, 2004



Auditor General of Canada  
Vérificatrice générale du Canada

## AUDITOR'S REPORT

To the Minister of Canadian Heritage

I have audited the statement of financial position of the National Battlefields Commission as at March 31, 2004 and the statements of operations and net assets and cash flows for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Micheline Ethier Massicotte, CA  
Principal  
for the Auditor General of Canada

Montréal, Canada  
June 18, 2004

**THE NATIONAL BATTLEFIELDS COMMISSION**

## Statement of Financial Position

As at March 31

<b>ASSETS</b>	<b>2004</b>	<b>2003</b>
<b>Financial Assets</b>		
Due from the Consolidated Revenue Fund	\$ 378,240	\$ 566,529
Accounts receivable from other government departments	8,592	-
	<b>386,832</b>	<b>566,529</b>
<b>Non-financial assets</b>		
Capital assets (note 4)	13,465,131	14,237,023
Deferred charges	184,514	-
	<b>13,649,645</b>	<b>14,237,023</b>
	<b>\$ 14,036,477</b>	<b>\$ 14,803,552</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 311,744	\$ 442,110
Accounts payable and accrued liabilities to other Government departments	33,742	91,039
Employee severance benefits (note 7)	462,246	418,877
Salary and vacation payable	107,774	95,074
	<b>915,506</b>	<b>1,047,100</b>
<b>NET ASSETS</b>	<b>13,120,971</b>	<b>13,756,452</b>
	<b>\$ 14,036,477</b>	<b>\$ 14,803,552</b>

Commitment (note 8) and Contingencies (note 9)

*The accompanying notes are an integral part of the financial statements.*

Approved by Management

Secretary



Approved by the Commission

Chairman



**THE NATIONAL BATTLEFIELDS COMMISSION**

## Statement of Operations and Net Assets

For the year ended March 31

	2004	2003
<b>COST OF OPERATIONS</b> (note 6)		
Grants in lieu of taxes	\$ 3,635,992	\$ 3,606,493
Conservation and landscaping of the Plains	2,242,742	2,229,212
Corporate services	1,921,708	1,525,782
Development of the Plains	1,013,094	1,292,098
Amortization of capital assets	783,530	775,459
Amortization of deferred charges	9,711	-
	<b>9,606,777</b>	<b>9,429,044</b>
<b>REVENUES</b>		
Parking	855,532	942,398
Educational activities and welcoming of visitors	307,524	249,114
Rent	196,854	178,982
Other revenues	58,289	53,387
	<b>1,418,199</b>	<b>1,423,881</b>
<b>NET COST OF OPERATIONS</b>	<b>8,188,578</b>	<b>8,005,163</b>
Total income from the trust fund (note 5)	(13,074)	(19,822)
<b>NET RESULTS</b>	<b>\$ 8,175,504</b>	<b>\$ 7,985,341</b>
<b>NET ASSETS, BEGINNING BALANCE</b>	<b>\$ 13,756,452</b>	<b>\$ 14,367,878</b>
Net results	(8,175,504)	(7,985,341)
	)	)
Net cash provided by Government	7,668,312	7,966,259
Change in due from Consolidated Revenue Fund		(650,344)
	(188,289)	
Services provided without charge	60,000	58,000
<b>NET ASSETS, ENDING BALANCE</b>	<b>\$ 13,120,971</b>	<b>\$ 13,756,452</b>

*The accompanying notes are an integral part of the financial statements.*

**THE NATIONAL BATTLEFIELDS COMMISSION**

## Statement of Cash Flows

For the year ended March 31

	2004	2003
<b>Operating Activities</b>		
Net Results	\$ 8,175,504	\$ 7,985,341
Non-Cash items included in net results		
Amortization of capital assets	(783,530)	(775,459)
Amortization of deferred charges	(9,711)	-
Services provided without charge	(60,000)	(58,000)
Statement of Financial Position Adjustments		
Net change in non-cash working capital balances	188,289	562,844
Change in provisions for employee severance benefits, vacation and overtime	(48,103)	(40,304)
Deferred charges	194,225	-
<b>Cash used for operating activities</b>	<b>7,656,674</b>	<b>7,674,422</b>
<b>Investing Activities</b>		
Acquisition of capital assets	11,638	291,837
<b>Cash used for investing activities</b>	<b>11,638</b>	<b>291,837</b>
<b>Net cash provided by government</b>	<b>\$ 7,668,312</b>	<b>\$ 7,966,259</b>

*The accompanying notes are an integral part of the financial statements.*

## **THE NATIONAL BATTLEFIELDS COMMISSION**

Notes to the Financial Statements

For the year ended March 31, 2004

### ***1. Authority and Objectives***

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec*.

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*.

The Commission's mandate is to ensure that all the cultural, recreational, natural and scientific resources of the Park are developed in the best interest of Canadians and that the image of the Government of Canada is strengthened without compromising the historic character of the site. To achieve that goal, the Commission will acquire, preserve and develop the great historic battlefields at Quebec.

The land administered by the National Battlefields Commission includes:

The Plains of Abraham, site of the Battle of 1759 between Wolfe and Montcalm;  
Des Braves Park, marking the Battle of Ste-Foy in 1760;  
St-Denis Park, east of the Quebec Citadel, overlooking Cap-aux-Diamants;  
The Plains of Abraham Discovery Pavillon on Wilfrid Laurier Avenue;  
The Maison St-Laurent situated at 201,203 Grande Allée Est in Quebec;  
The adjoining thoroughfares, two Martello Towers on the site and a tower in Quebec City.

### ***2. Significant Accounting Policies***

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

#### **a) Parliamentary appropriations**

The Government of Canada finances the Commission through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides a high-level reconciliation between the two bases of reporting.

#### **b) Due from the Consolidated Revenue Fund**

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Commission is deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Commission is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

#### **c) Revenues**

Revenues are accounted for in the period in which the underlying transaction or event occurred.

## **2. Significant Accounting Policies (continued)**

### **d) Vacation pay and overtime**

Vacation pay and overtime are expensed in the year that the entitlement occurs.

### **e) Contribution to Public Service Superannuation Plan**

The Commission's contributions are recorded on an accrual basis in the year the corresponding service is rendered by the employees. The Commission is not required under present legislation to make contributions with respect to any actuarial deficiencies of the Plan.

### **f) Employee Severance Benefits**

Employee severance benefits are expensed as benefits accrue to employees under their respective terms of employment using the employees' salary levels at year end. The employee severance benefits are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. The liability represents an obligation of the Commission that is funded through Parliamentary appropriations on a pay-as-you-go basis.

### **g) Services provided without charge by other Government Departments**

Services provided without charge by other government departments are recorded as operating expenses by the Commission at their estimated cost. A corresponding amount is credited to Net assets.

### **h) Accounts Receivable**

These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

### **i) Capital Assets**

Capital assets are recorded at their acquisition cost and amortized over their estimated useful lives, using the straight-line method as follows:

<b>Asset Class</b>	<b>Amortization period</b>
Buildings	15 to 35 years
Works and infrastructure	5 to 40 years
Material and tools	3 to 15 years
Motor vehicles and others	5 to 15 years

### **j) Deferred charges**

Restoration charges related to assets that are not the property of the Commission are recorded at cost and amortized on a straight-line basis over the term of the contract.

## 2. Significant Accounting Policies (continued)

### k) Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities at the date of the financial statements and the reported amounts of income and cost of operations during the reporting period. The employee severance benefits payable and the estimated useful lives of capital assets are the most significant item where estimates are used.

## 3. Parliamentary appropriations

The Commission is funded through annual Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognised in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Commission's net cost of operations for the year based on Canadian generally accepted accounting principles is different than total Parliamentary appropriations used for the year. These differences are reconciled below:

### a) Reconciliation of net results to Parliamentary appropriations used:

	2004	2003
<b>Net results</b>	\$ 8,175,504	\$ 7,985,341
<i>Adjustments for items not affecting appropriations</i>		
Less :		
Amortization of capital assets	783,530	775,459
Amortization of deferred charges	9,711	-
Services provided without charge by a Government department	60,000	58,000
Increase in the provisions for employee severance benefits, vacation and overtime	48,103	40,304
Add:		
Non-tax income	1,418,199	1,423,881
Income from National Battlefields Trust Fund	13,074	19,822
	8,705,433	8,555,281
<i>Adjustments for items affecting appropriations</i>		
Add:		
Acquisition of capital assets	11,638	291,837
Deferred charges	194,225	-
<b>Total appropriations used</b>	<b>\$ 8,911,296</b>	<b>\$ 8,847,118</b>



### 3. *Parliamentary appropriations (continued)*

b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2004	2003
<b>Parliamentary appropriation voted</b>		
Canadian Heritage:		
Operating and capital expenditures	\$ 7,186,000	\$ 7,285,825
<b>Lapsed appropriation</b>	(106,263)	(308,989)
	7,079,737	6,976,836
Statutory-Contributions to employee benefit plans	413,360	446,401
Expenditures pursuant to sub-section 29.1(1) of the FAA	1,418,199	1,423,881
<b>Total appropriations used</b>	<b>\$ 8,911,296</b>	<b>\$ 8,847,118</b>

### 4. *Capital assets*

The cost of capital assets under the responsibility of the Commission is as follows:

Capital asset class	Opening balance	Net additions for the year	Accumulated amortization	Net book value 2004	Net book value 2003
Land	\$ 724,710	\$ -	\$ -	\$ 724,710	\$ 724,710
Buildings	11,697,422	-	3,249,781	8,447,641	8,886,697
Works and infrastructure	5,577,776	-	1,796,753	3,781,023	3,966,125
Material and tools	992,509	5,330	825,254	172,585	235,028
Motor vehicles and other	919,510	6,308	586,646	339,172	424,463
	<b>\$ 19,911,927</b>	<b>\$ 11,638</b>	<b>\$ 6,458,434</b>	<b>\$ 13,465,131</b>	<b>\$ 14,237,023</b>

Amortization expense for the year ended March 31, 2004 is \$ 783,530 (\$ 775,459 in 2003).

## 5. *National Battlefields Trust Fund*

When the National Battlefields Commission was created, a Trust fund was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust fund has been governed by subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission. The income and cost are included in the Statement of Operations of the Commission and are detailed as follow:

	2004	2003
<b>Income</b>		
Donations	-	8,691
Interest	13,074	11,131
	13,074	19,822
<b>Total income</b>	\$ (13,074)	\$ (19,822)
<b>Balance at beginning of the year</b>	516,864	497,042
<b>Balance at end of year, deposited with the Receiver General for Canada</b>	\$ 529,938	\$ 516,864

## 6. *Informations on cost of operations*

The activities of the Commission are organized into three activities related to its mandate.

The **conservation of the Plains** comprising the following services:

- The service of maintenance, which sees to maintenance of the site, its furnishings, buildings and infrastructure, provides for a safe and stable environment, minimizes the effects of wear and tear and deterioration and slows down or prevents damage;
- The service of landscaping, which is responsible for the scenery, horticultural and arboricultural activities;
- The service of surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking and regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties.

The **development of the Plains** comprising the following services:

- Client Services, which includes welcoming visitors and users to the Park, the dissemination of information to the public and reservations for educational interpretation activities for school and the general public;
- Communication Services, which includes promotion and advertising for the activities and services provided by the Commission and ensuring the visibility of the Commission and the federal government.

The **Corporate Services** includes the provision of management, administration and financial services.

## 6. *Informations on cost of operations (continued)*

### SUMMARY OF COST OF OPERATIONS BY MAJOR TYPE

	2004	2003
Grants in lieu of taxes	\$ 3,635,992	\$ 3,606,493
Salaries and benefits	2,975,036	2,911,067
Utilities, materials and supplies	710,447	719,331
Professional services	782,620	726,489
Maintenance	385,549	394,190
Publicity	159,669	132,090
Transportation and communication	84,643	80,090
Rental	19,580	25,835
Services provided without charge	60,000	58,000
Amortization of capital assets	783,530	775,459
Amortization of deferred charges	9,711	-
	<b>\$ 9,606,777</b>	<b>\$ 9,429,044</b>

## 7. *Employee future benefits*

Employees of the Commission are entitled to specific benefits on or after termination or retirement, as provided for under their collective agreements or conditions of employment.

### a) Pension benefits

The Public Service Superannuation Plan required the Commission to contribute at a rate of 2.14 times the employee's contributions (2.14 in 2003). The Commission's contributions to the Plan during the year was \$294,313 (\$313,820 in 2003).

### b) Severance benefits

The Commission provides severance benefits to its employees. This benefit plan is not funded, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan is as follows:

	2004	2003
<b>Allowance for employee severance benefits, beginning of year</b>	\$ 418,877	\$ 388,054
Expense for the year	51,360	53,381
Benefits paid during the year	(7,991)	(22,558)
<b>Allowance for employee severance benefits, end of year</b>	<b>\$ 462,246</b>	<b>\$ 418,877</b>

## 8. *Commitment*

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years, beginning on April 1, 1991.

## ***9. Contingencies***

Claims have been made against the Commission totalling \$396,959 for alleged damaged mainly regarding the flood of the Cap-aux-Diamants in 2000. The final outcome of these claims is not determinable and, accordingly, these items are not recorded in the accounts. In the opinion of management, the position of the Commission is defensible. Settlements, if any resulting from the resolution of these claims will be accounted for in the year in which the liability is determined.

## ***10. Related party transactions***

The Commission is related in terms of common ownership to all Government of Canada departments, and Crown Corporations. The Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge. The most significant types of services provided without charge are accommodation and banking services provided by Public Works and Government Services Canada; contributions covering employer's share of employee's insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Development Canada; salary and associated costs of legal services provided by Department of Justice and audit services provided by the Office of the Auditor General.

## ***11. Comparatives Figures***

Some figures of the 2003 financial statements have been reclassified to conform to the presentation of 2004.

## **APPENDIX 3: Other Information**

### **RESOURCE PEOPLE**

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### **LEGISLATION ADMINISTERED AND ASSOCIATED REGULATIONS**

*Act respecting The National Battlefields at Quebec*, 7-8 Edward VII, ch. 57 and its amendments.

*National Battlefields Park By-Law*, SOR/2002-186, May 9, 2002.