



Summary of the
CORPORATE PLAN
2023–2024 to 2027–2028

Summary of the
Operating and Capital Budgets
2023–2024

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EXECUTIVE SUMMARY

Ingenium – Canada’s Museums of Science and Innovation (Ingenium or the Corporation) safeguards the national science and technology collection and operates the Canada Science and Technology Museum, the Canada Aviation and Space Museum, and the Canada Agriculture and Food Museum.

The museums reach, connect, and engage the public across Canada and abroad through outreach initiatives including travelling exhibitions; artifact loans; programming at public events; conference presentations and research publications; digital experiences including virtual exhibitions and tours, games and mobile apps, webinars, and online platforms; and national awareness programs.

A commitment to Truth and Reconciliation, equity, diversity, inclusion, and accessibility is a lens applied to all of its activities and offerings, guided by the Strategic Plan 2020 to 2025. Over 2023-24, the Corporation will pursue the fourth year of this Plan, focused on progressing on its three strategic goals:

- *Collaborate to Innovate*: help build the skills Canadians need to become innovators through strategic partnerships in the STEAM (science, technology, engineering, arts and mathematics) ecosystem, by engaging them on key issues of our time, and by embedding programs with the dimensions of innovation culture.
- *Access for All*: make its experiences more accessible and meaningful for audiences, by championing accessibility, by engaging diverse communities – including Indigenous communities – in collaboration and co-creation, and by developing creative digital experiences for the benefit of all Canadians.
- *Strengthen our Foundations*: strengthen its workplace culture; deliver high quality visitor experiences; increase access to, knowledge about, and improve the care of, the national collection; and pursue strategies to improve its program integrity and financial sustainability.

Working toward these goals, the majority of the Corporation’s spending will be on salaries and facilities costs. Its operating budget for 2023-24 is \$42.845 million (cash basis), with \$35.385 million sourced from base appropriations—including temporary funding for the Corporation’s payments-in-lieu-of-taxes obligations—and assuming it will receive temporary funding to support building maintenance needs announced in federal budget 2023, and \$8.26 million sourced from earned revenues and contributions.

The capital budget of \$7.8 million (cash basis) will be sourced from \$800,000 in base appropriations for essential lifecycle replacements of assets, and \$7 million from deferred appropriations received in previous years to complete the Ingenium Centre and health and safety-related projects. The base budget of \$800,000 represents an investment level of 0.23 percent of Ingenium’s total asset cost.

Projections over the remaining planning period show the inflationary impacts.

1.0 OVERVIEW

Ingenium – Canada’s Museums of Science and Innovation¹ was established as a Crown corporation with the passage of the *Museums Act, 1990*. This legislation sets out the public policy role for all national museums, as well as the Corporation’s specific mandate. As cultural Crown corporations, the national museums operate at arm’s length from government with regard to programming decisions. Part X of the *Financial Administration Act* sets out its authority and accountability framework as an agent Crown corporation (see 1.2: Governance Structure). As a consolidated Crown corporation, Ingenium relies on parliamentary appropriations as its primary source of revenue, supplemented by operational revenues and contributed income.

A registered independent charity, operating under the name Ingenium Foundation, provides philanthropic support to the Corporation.

PUBLIC POLICY ROLE	<p>“plays an essential role, individually and together with other Museums and like institutions, in preserving and promoting the heritage of Canada and all its peoples throughout Canada and abroad, and in contributing to the collective memory and sense of identity of all Canadians;” and</p> <p>“is a source of inspiration, research, learning and entertainment that belongs to all Canadians and provides, in both official languages, a service that is essential to Canadian culture and available to all.”</p>			
MANDATE	<p>“To foster scientific and technological literacy throughout Canada by establishing, maintaining, and developing a collection of scientific and technological objects, with special but not exclusive reference to Canada, and by demonstrating the products and processes of science and technology and their economic, social and cultural relationships with society.”</p>			
VISION	<p>Ingenium ignites ingenuity</p>			
MISSION	<p>Ingenium is a catalyst for unlocking the curious and creative minds of a nation of innovators</p>			
VALUES	Creativity	Inclusivity	Collaboration	Accountability

The Corporation’s programs are intended to benefit Canadians of all ages, while primary audiences are families with young children, students, educators, and researchers. It is one of four national museum Crown corporations operating in the National Capital Region (the others being the Canadian Museum of History; the Canadian Museum of Nature; and the National Gallery of Canada). Other federal bodies deliver science programs, such as the Department of Fisheries and Oceans and the Department of Innovation, Science and Economic Development and its portfolio research agencies. Provincial institutions advance science literacy through science centres, planetariums, and museums.

Detailed information about the Corporation’s recent program results can be found in the Corporation’s annual report: <https://ingeniumcanada.org/corporation/annual-report>.

1.1 Main Activities and Principal Programs

The Corporation develops and safeguards a national collection of science and technology artifacts and archival materials, which are showcased in unique digital experiences and national outreach initiatives as well as at the three national museums it operates. The museums and the collection are housed in

¹ This is the Corporation’s commonly used name and brand name since 2017, which is used in public communications, other than when the legal name, the National Museum of Science and Technology, is required. “The Corporation” also refers to the governing body of the three museums.

16 buildings at three sites across Ottawa, which include spaces for exhibitions, public and educational program delivery, curatorial research, and conservation laboratories. The Corporation collaborates with academic, public, non-governmental and industry partners to leverage knowledge, experiences and audiences nationally and internationally, promoting and fostering Canada’s culture of innovation.

1.1.1 The Museums²

The Canada Agriculture and Food Museum (CAFM) is a unique, demonstrative working farm featuring hundreds of animals including heritage breeds and a dairy operation, as well as immersive learning experiences through a demonstration kitchen, educational programming and interactive exhibits. Located on a national historic site that is also an active scientific research station, it showcases the relationships between the environment, science, technology, agriculture and food. Recent programming has explored these topics through the lens of the UN Sustainable Development Goals.

The Canada Aviation and Space Museum (CASM), located next to a working airfield, invites visitors to explore the impact of flight and space exploration on the transformation and development of Canada and the contemporary world. The CASM’s programming and exhibitions bring stories of significant Canadian contributions to aviation and aerospace to life, and stimulate a lasting interest in these fields.

The Canada Science and Technology Museum (CSTM) provides immersive experiences that facilitate discovery, play and experiential learning to better understand Canada’s innovation story. It seeks to spark visitors’ curiosity and creativity as they explore the museum’s exhibitions that feature a wide range of topics including transportation, women in industry, Indigenous astronomy, ocean science, and wearable technology, see science in action on the demonstration stage, or tinker in the maker studio.

1.1.2 The Collection and the Ingenium Centre

The Corporation stewards an extensive collection of scientific and technological objects emblematic of Canadian ingenuity, representing over 116,000 3D parent artifacts and more than 2.1 million 2D and archival materials. It is particularly rich in the areas of communication, manufacturing, natural and renewable resources, domestic and industrial technologies, scientific instrumentation and transportation. Its aviation collection is deemed among the best in the world. The Corporation curates and conducts research on the collection, resulting in compelling stories of how human innovation contributed to the modern world.

The Ingenium Centre is a purpose-built facility that houses the national science and technology collection, as well as a portion of the National Gallery of Canada (NGC) collection, in specialized environments that meet preservation standards while facilitating collection access. The Centre reunites the collection with the staff that cares for it, as well as corporate services, leading to more efficient practices and processes as well as opportunities to create new forms of heritage content that are shared nationally and internationally. A research institute complements the Centre’s library and archives, conservation labs and workshops. This institute makes space for innovative and experimental research related to the collection, and facilitates collaboration among Ingenium research staff, students, visiting scholars, artists, scientists, and guest curators. The digital innovation lab leverages partnerships around digital engagement and develops digital skills in the heritage sector, in order to create new digital

² The museums’ names used in this document appear in the *Registry of Applied Titles*, www.tbs-sct.gc.ca/fip-pcim/reg-eng.asp. The CSTM’s legal name is the National Museum of Science and Technology; the CASM’s is the National Aviation Museum; the CAFM’s is the Canada Agriculture Museum.

heritage content and experiences around the collection that facilitate connections and enhance engagement with Canada’s innovation heritage.

1.1.3 Outreach Initiatives

Digital and physical outreach initiatives expand the Corporation’s ability to reach, connect, and engage across Canada, and represent Canadian innovation internationally. These include:

- classroom resources and teacher training which support curricula;
- travelling exhibitions, displays, and artifact loans;
- programming at public events (e.g., fairs, libraries);
- outreach programs for equity-deserving communities;
- lecture series, conference presentations and research publications;
- science communication and engagement training and support to other organizations;
- digital experiences: virtual programs, tours and workshops, virtual exhibitions, mobile games and applications;
- online platforms: the Ingenium Channel (an aggregator and interpreter of science and technology information), Open Heritage, Open Archives, and Open Data; and
- the international *Women in STEM* (Science, Technology, Engineering, and Mathematics) program.

1.2 Governance Structure

1.2.1 Board of Trustees

The *Museums Act* provides for a Board of Trustees, consisting of up to 11 trustees (including a chair and a vice-chair), appointed by the Minister of Canadian Heritage with the approval of the Governor in Council. Incumbents continue in office until they resign or a replacement appointment has been made.

The Board serves as the Corporation’s governing body and is accountable to Parliament for the affairs of the Corporation through the Minister of Canadian Heritage. The trustees, acting collectively as the Board, are responsible for providing strategic guidance to management and to oversee the business management, activities and affairs of the Corporation, ensuring the fulfillment of all the duties conferred on the Corporation by the *Museums Act* and Part X of the *Financial Administration Act*.

The full Board meets about four times per year. The Board engages the public on an annual basis, communicating its goals and outcomes, and financial and program results.

Name / Province	Term length	Term period	Biography
Neil Russon, NB Chair	4 years	May 9, 2019 – May 8, 2023	https://ingeniumcanada.org/corporation/board-of-trustees#neil-russon
Marian K. Brown, BC Vice-Chair	4 years	June 30, 2019 – June 29, 2023	-
Mary Anne V. Chambers, ON	4 years	November 4, 2022 – November 3, 2026	https://ingeniumcanada.org/corporation/board-of-trustees#mary-anne-chambers
Doramy Ehling, BC	4 years	November 4, 2022 – November 3, 2026	https://ingeniumcanada.org/corporation/board-of-trustees#doramy-ehling
Gervan Fearon, ON	4 years	November 4, 2022 – November 3, 2026	https://ingeniumcanada.org/corporation/board-of-trustees#gervan-fearon
Christian Idicula, AB	3 years	October 7, 2022 – October 6, 2025	https://ingeniumcanada.org/corporation/board-of-trustees#christian-idicula

Name / Province	Term length	Term period	Biography
Jascha Jabes, ON	4 years	December 2 2022 – December 2 2026	https://ingeniumcanada.org/corporation/board-of-trustees#jascha-jabes
Daniel H. Lanteigne, QC	4 years	November 4, 2022 – November 3, 2026	https://ingeniumcanada.org/corporation/board-of-trustees#daniel-h-lanteigne
Andréanne Leduc, QC	3 years	November 4, 2022 – November 3, 2025	https://ingeniumcanada.org/corporation/board-of-trustees#andreeanne-leduc
Tracy Primeau, QC	4 years	November 4, 2022 – November 3, 2026	https://ingeniumcanada.org/corporation/board-of-trustees#tracy-primeau
Kirstine Stewart, ON	3 years	April 13, 2021 – April 12, 2024	https://ingeniumcanada.org/corporation/board-of-trustees#kirstine-stewart

Compensation for the Board is determined by the Governor in Council³.

Board Committees

The Board is supported by five committees, each one governed by its own terms of reference. Committees are accountable to the full Board through regular reporting that communicates activities and decisions, ensures timely and effective risk signalling, and facilitates responsiveness between the committees. The President and CEO of the Corporation is a non-voting member of all committees.

The **executive committee (EC)** exercises full authority under exceptional circumstances should the full Board of Trustees be unable to meet in a timely fashion, such as for contract approvals that do not fall within the Board meeting cycle. The executive committee’s membership consists of the Board’s chair, the vice-chair and two additional trustees.

The **finance, audit and risk management committee (FARMC)** oversees the Corporation’s financial management controls, its practices and its information systems. The committee reviews and advises the Board of Trustees on the Corporation’s five-year operating and capital plans, as well as the annual and quarterly financial statements. In addition to providing oversight of the risk management policies and practices within the Corporation, the FARMC also selects internal audits and reviews and advises the Board of Trustees on plans and reports from internal and external auditors. The committee is composed of no fewer than four trustees plus the Chair of the Board.

The **governance committee (GC)** monitors and reviews the governance of the Corporation regarding best practices for corporate governance and stewardship, and recommends appropriate changes to enhance corporate functioning and decision-making.

The GC establishes and implements an in-depth orientation and formal training program for all Trustees in areas such as corporate governance, museology and heritage conservation, and finance to assist them in carrying out their roles effectively. The GC supports the Board’s succession planning by ensuring that the Board’s skills matrix is regularly updated and identifying any gap in skills, experience or representation. The gaps are communicated to government in the form of a needs assessment for future appointments, as well as information about potential candidates.

The GC reviews the Board’s committee structure and oversees the Board’s self-evaluation process. The Board annually assesses its capacity and evaluates its performance in an effort to strengthen governance practices. The assessment is based on the results of Board and committee effectiveness

³ <https://www.canada.ca/en/privy-council/programs/appointments/governor-council-appointments/compensation-terms-conditions-employment/remuneration-guidelines.html>

surveys that are completed anonymously by Board members. The chair of the Board informs the responsible minister of the surveys' general results.

In accordance with the government's performance management program for chief executive officers of Crown corporations, the Chair of the Board of Trustees is responsible for establishing an annual performance agreement with the CEO. The GC prepares the CEO performance agreement, which consists of objectives with performance measures aligned with the strategic plan as well as with government priorities. The Board is presented with quarterly reports on the organisation's performance. At year-end, the Board submits a written assessment of the CEO's performance with a recommendation to the Minister of Canadian Heritage with respect to a performance rating.

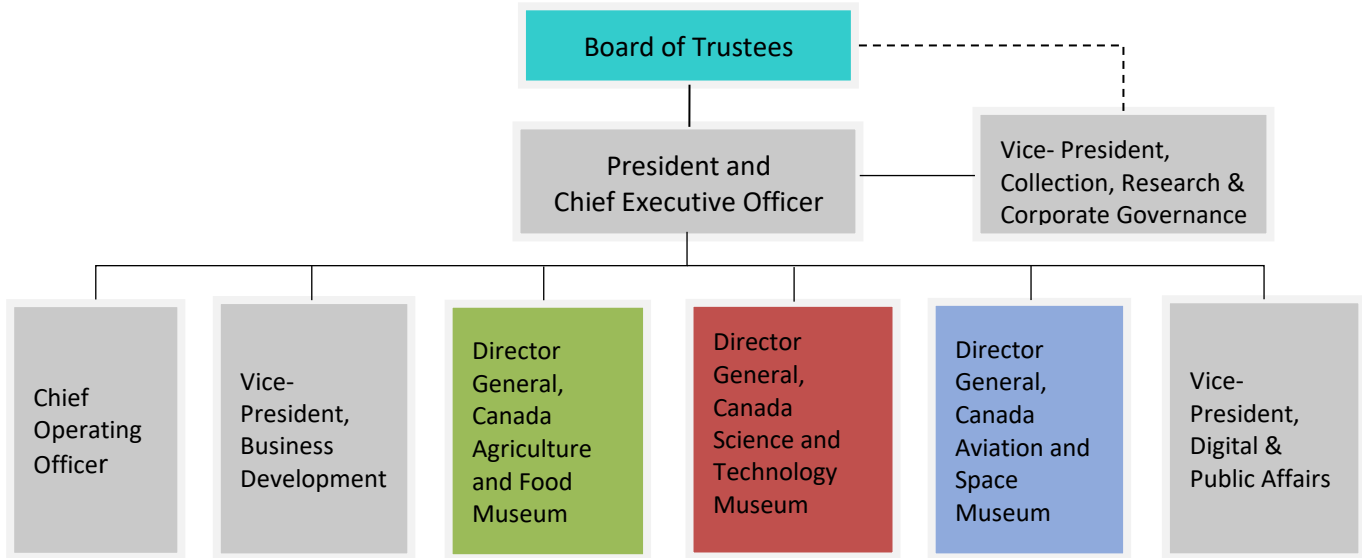
The GC provides governance oversight for human resource management, including the review of relevant policy instruments and annual reports. It reviews human resources issues brought to the committee by the Chief Operating Officer and recommends action to be taken, if required.

The committee is comprised of no fewer than four trustees plus the Chair of the Board.

The **sustainability and outreach committee (SOC)** provides strategic guidance regarding greater financial stability, revenue diversification, and stakeholder engagement. It monitors and evaluates progress in meeting contributions and fundraising targets and plans, and co-ordinates with the Ingenium Foundation's philanthropic activities as appropriate. The SOC provides advice on strategic engagement and relationship-building, including identifying and engaging with key stakeholders and partners to assist the Corporation in implementing its strategic plan. Membership is comprised of four to six trustees plus the Chair of the Board.

The **major facilities committee (MFC)** is an ad-hoc committee that provides enhanced oversight of the major infrastructure projects and long-term infrastructure plans. Membership is composed of no fewer than four trustees plus the Chair of the Board.

1.2.2 Executive Management



Executive compensation is tied to performance results. Performance and at-risk pay for the CEO is determined by the performance agreement established by the Governance Committee of the Board of Trustees and reviewed and approved by the Board of Trustees. Following an initial term from 2018-2023, the current CEO – Christina Tessier – was reappointed for a second 5-year term beginning on June 11, 2023, with a classification level of CEO-3.

The budget for the Corporation’s compensation program is based on prevailing economic conditions and its ability to meet its financial obligations.

As with all employees, Executives have access to benefits plans such as the Public Service Pension Plan, Dental Care Benefits, Health Care Benefits, Disability Insurance Benefits, Supplementary Death Benefits and the Public Service Management Insurance Plan during their tenure.

2.0 OPERATING ENVIRONMENT

2.1 Key Internal Factors

Ingenium's greatest strength is its knowledgeable and experienced staff. The level of full-time equivalent employees (FTEs) of 240 for 2023-24 reflects the ramping up of on-site program offerings and activities post-pandemic. All staff are covered by the public service pension and benefits plan. The majority of staff are unionized, with some exceptions.⁴ Unionized staff are part of the Public Service Alliance of Canada.

Similar to the service industry, a portion of the museums' front-of-house staff⁵ work on a part-time or casual basis. The Corporation is facing increased competition to staff these positions because the labour market currently favours job seekers. The Corporation offers internships, co-ops, and research fellowships to support recruitment within the museums and across the heritage sector. The Corporation monitors the retirement eligibility of staff and provides training and learning opportunities according to corporate and individual learning and development plans. A strong volunteer base supports its activities; limited on-site volunteering resumed in 2022-23.

Ingenium operates 16 buildings with escalating costs in terms of non-discretionary expenses, such as utilities, maintenance, security, and payments-in-lieu-of-taxes (PILT). Additional funding from federal budget 2023 to support building operations and maintenance through March 2025 will help temporarily off-set inflationary pressures.

The Corporation has benefited from significant federal investments in infrastructure projects since 2016, which helped resolve some long-standing issues with the state of its facilities and collection storage conditions. The Ingenium Centre's new research institute and digital innovation lab will foster more opportunities to develop digital cultural experiences. Ingenium must continue to recapitalize its assets in a manner that addresses evolving accessibility, greening and health and safety standards, as well as the digital imperative to remain relevant and deliver a truly national mandate.

Ingenium will undertake an impactful transformation in 2023-2024 to ensure the functionality, interoperability, integrity and security of its IT and digital environments.

Ingenium's reputation as a trusted source for content will continue to serve to expand its network of collaborators, as well as provide reliable, fact-based information to dispel misinformation. Exhibition and program renewal are essential to maintaining audience trust, generate visitation and interest that drive its capacity to earn revenues and attract contributions.

2.2 Key External Factors

COVID-19 Pandemic and Public Health Pressures: Although museums are no longer experiencing the cyclical closures of 2020 and 2021, uncertainty about the return of public health measures remains. Canadian hospitals continue to face unprecedented demands due to high levels of influenza and respiratory viruses. Ingenium will continue to adapt its practices and projections as the public health situation evolves.

⁴ Unrepresented or excluded positions include those in human resources, senior management, executive management, and others.⁵ Front of house examples: admission and boutique cashiers, tour guides, and education and public program staff.

⁵ Front of house examples: admission and boutique cashiers, tour guides, and education and public program staff.

Technology: With the rapid pace of technological change and growing experimentation with extended reality,⁶ museums have more opportunities to create personalized experiences for on-site and virtual visitors such as tours customized to their interests. The pandemic necessitated a rapid shift to remote technology solutions and encouraged innovative program and service delivery, and many museums – including Ingenium – are now testing the feasibility of delivering programs both on-site and virtually post-pandemic. This will increase costs for museums because resources are needed to deliver both, while virtual programs are more difficult to monetize due to competition and expectations for free content, and also because on-site visitation can lead to spending on parking, boutique products and food.

The lifecycle of digital technologies continues to shorten while expertise becomes increasingly specialised. Web accessibility standards are constantly evolving, as are cybersecurity threats. Technology can rapidly become outdated and make the content unusable, unattractive and irrelevant to audiences. More museums are investing in technological solutions like data and devices, to better understand user behaviour and meet increasing expectations for seamless and unique digital museum experiences for online audiences and those coming on-site.

Economy: Canada’s projected GDP growth of 1 percent in 2023⁷ suggests a slowing economy due to supply chain issues and labour shortages. These factors also continue to erode the Corporation’s buying power. Increased consumer debt, inflation, and interest rate increases experienced in 2022 could lead to reduced discretionary spending in the coming years, including on cultural experiences.

Tourism: While domestic tourism has almost returned to pre-pandemic levels⁸, international tourism is expected to resume gradually, with a full return in 2025. However, the number of tourists in the region over the planning period is also expected to be lower than pre-2020 due to the closure of Parliament’s Centre Block – a major tourist draw for Ottawa – until 2029.

Competition: Online, Ingenium competes with all other institutions that provide science, technology, and innovation content; however, its unique collection, knowledge and expertise, set it apart. In the NCR, four national museums compete for similar audiences, contributors, and donors – a renewal or special exhibition at one museum can affect the market share of the others. Ingenium must remain appealing to the philanthropic sector by demonstrating social impact locally, nationally and for equity-deserving groups.

Audience expectations: The Corporation must evolve to meet the needs of changing demographics, cultural differences, and the growing expectation that museums demonstrate social impact and community value and make their content and experiences more accessible and relevant for diverse audiences. The Corporation can build on current offerings such as adapted museum sites and programs for visitors with disabilities. Additionally, the accelerated shift to digital, including for school content and delivery will likely permanently alter how the younger demographics interact with cultural institutions.⁹

⁶ A term encompassing virtual reality (VR), augmented reality (AR), and mixed reality (MR).

⁷ TD Bank. “Canadian Quarterly Economic Forecast.” 20 September 2022.

⁸ https://www.destinationcanada.com/sites/default/files/archive/1669-Quarterly%20Tourism%20Snapshot%20-%20Q2%202022/DC_Quarterly_Tourism_Snapshot_Q2_EN.pdf

⁹ <https://capitalcurrent.ca/night-at-the-museum-how-canadas-history-hubs-are-struggling-through-the-dark-days-of-covid-19/>

2.3 Compliance, alignment with government priorities, examinations and audits

The Corporation's plans align with government direction and key priorities, particularly those related to its mandate and the subject matter of the museums: Diverse and Inclusive Canada; Canada in the World; Creative Canada; Environment and Climate Change; Indigenous Peoples; Jobs and Innovation; and Fair and Open Government.

Given the far-reaching impact of science and technology on the country's economy, environment and people, the Corporation's mandate and activities also align with other government priorities. With regard to innovation and skills development, the Corporation undertakes initiatives to inspire Indigenous peoples, youth and women to explore careers in sectors vital to Canada's economic prosperity: science, technology, engineering, and mathematics. It is pursuing inclusivity and accessibility in its physical and virtual infrastructure. Its exhibition and programs touch on important environmental themes, such as ocean discovery and protection, green technology and climate change.

The Corporation has strengthened its compliance monitoring and reporting program to better support compliance with legislative and regulatory requirements and their related policy instruments, to which it is subject, including those listed below. The Corporation develops policy instruments in compliance with these legislation and regulations. Other sources to which it is not legally subject – such as some provincial legislation or non-binding guidelines – are also consulted.

- *Accessible Canada Act*
- *Access to Information Act*
- *Canada's Anti-Spam Legislation*
- *Canada Labour Code* and provincial labour codes
- *Canadian Environmental Protection Act, 1999*
- *Canadian Human Rights Act*
- *Canadian Charter of Rights and Freedoms*
- *Conflict of Interest Act*
- *Copyright Act*
- *Cultural Property Export and Import Act*
- *Employment Equity Act*
- *Hazardous Products Act* and Hazardous Products Regulations (including WHMIS and GHS)
- *Multiculturalism Act*
- *Official Languages Act*
- *Privacy Act*
- *Public Servants Disclosure Protection Act*
- Trade agreements

Special Examination

The Auditor General of Canada (OAG) conducts an annual attestation audit and a special examination at least once every 10 years, pursuant to the *Financial Administration Act*. The OAG conducted a special examination of Ingenium from November 2017 to April 2018, which became public in March 2019 and is [available online](#). The Action Plan addressing the OAG's recommendations was completed in 2021.

Internal Audits

Ingenium typically conducts one internal audit annually, leveraging external expertise to improve its processes and practices.

An accessibility audit of the Canada Agriculture and Food Museum site is planned for 2023-24.

3.0 GOALS, ACTIVITIES, RISKS, EXPECTED RESULTS, AND PERFORMANCE INDICATORS

In November 2019, the Corporation launched a new Strategic Plan for 2020-25. Over 2023-24, the Corporation will pursue the fourth year of its five-year Strategic Plan.

The Corporation's strategic plan is a response to societal factors that are making museums – especially science and innovation museums – more critical than ever. With society's declining trust in traditional institutions, science museums remain a vital and trusted link between science, innovation and the public. This responsibility grew exponentially in importance in the face of the COVID-19 pandemic and increasing levels of disinformation and misinformation that are eroding trust in public institutions.

The pandemic also intensified societal inequalities and increased awareness of the responsibility all institutions have to support equity groups. In recognition of this responsibility, the Corporation is developing a plan to address equity, diversity, inclusion, and accessibility (EDIA), which it will begin to implement in 2023-24. It will guide the Corporation's approach to all of its planned activities.

The Corporation identified three strategic goals in its Strategic Plan, which will guide resource allocation to achieve outcomes in the pursuit of its mandate:

1. Collaborate to innovate: Inspiring Canadian ingenuity
2. Access for all: Pushing the boundaries of engagement
3. Strengthen our foundations: Ensuring long-term financial sustainability

The Corporation has identified strategies and major activities, with key deliverables and implementation milestones, that demonstrate how it will make measurable progress on each strategic goal. The strategic goals, activities, and financial plan presented herein, were approved by the Board of Trustees on November 24, 2022.

The Corporation continues to seek to increase its funding, revenues and contributions, to help it fulfill the aspirations of the strategic plan. Its program funding level has been deeply eroded by inflation and cost pressures associated with caring for the museum buildings and the national collection. Thus, some planned deliverables and milestones remain unfunded – these are marked with an asterisk (*) in the following tables.

A new performance measurement framework launched in 2020-21. The Corporation defines short-term outcomes as those expected to yield results immediately (1-2 years), and which are aligned to the outputs of major activities for each Strategic Goal. It defines medium-term outcomes as those expected to yield results in the intermediate timeframe (3-5 years), and which it can infer will occur as a result of the short-term outcomes. It defines ultimate outcomes as those expected to yield results in 5-10 years, and which are societal-level impacts for which the Corporation will be one contributor among many.

It developed a suite of new audience and partner surveys over 2020 through 2022, which has begun to be administered with positive results. As the Corporation implements the framework, establishes baselines and targets, and assesses results, components of the framework may be adjusted to ensure that they remain meaningful for the Strategic Plan.

3.1 Strategic Goal 1: Collaborate to Innovate

Collaboration with academia, government, industry, and cultural institutions enables Ingenium to reach Canadians in more ways, with enhanced and expanded content. The Corporation selects collaborators who are aligned with its STEAM goals, corporate values, and EDIA (equity, diversity, inclusion, and accessibility) commitments.

The Corporation also helps others communicate and meaningfully interpret highly technical STEAM (science, technology, engineering, arts and mathematics) subject matter for the public as well as to share its content across the country. The digital innovation lab is strengthening the Corporation’s position as a digital leader in the heritage sector and is increasing opportunities to work with the creative sector to develop engaging digital cultural experiences. Outreach, including travelling exhibitions and digital products, share Canada’s innovation story and perspectives, nationally and internationally. This increase in public knowledge can help grow these fields in various ways – for instance, nurturing innovation competencies among youth and encouraging their enrollment in relevant academic disciplines. Participation in national and international partnerships and networks provides opportunities for Canada’s cultural sector professionals to engage on the world stage, increasing Canada’s profile and respect for Canadian expertise and perspectives in the international landscape. These mutually beneficial relationships support progress on a common goal: to inspire and support Canadians to innovate.

This Strategic Goal supports Ingenium’s mandate in the area of exhibitions, program, and outreach, through which the Corporation interprets the collection, demonstrates scientific and technological innovations, and communicates their societal impact, for museum visitors and global audiences.

Strategies	Major Activities	Key Deliverables and Implementation Milestones
Be a leader and partner of choice across the STEAM ecosystem	Build and leverage sustainable partnerships that grow the STEAM skills pipeline	Implement (2022-25) and review (2025-26) a partnership management strategy Expand Living Lab (applied user-centered research) model across the museums’ sites: <ul style="list-style-type: none"> • Expand CAFM academic partnerships beyond the National Capital Region (2022-25) • Expand CASM Virtual Technology Lab (2023-24) • Expand University of Ottawa Living Lab partnership at CSTM to include other research areas (2022-24) Enable partners and educators to engage youth in STEAM: <ul style="list-style-type: none"> • Enhance professional development opportunities for teachers and other educators by expanding the Summer Institute for Elementary Teachers and launching mini-courses at the museums (2021-24) • Increase CASM programming with a focus on the science of flight, aerospace careers and space (2020-25) • Launch GO STEAM program for underserved youth in partnership with community groups (2022-24) Leverage the Aerospace Network to deliver programs that inspire interest in aerospace disciplines/careers : <ul style="list-style-type: none"> • Host annual job fair and other career exploration opportunities (starting in 2022)

		<ul style="list-style-type: none"> • Launch and tour Earth in Focus travelling exhibition and educational programming in partnership with the Canadian Space Agency (2021-24) • Expand the national reach of aerospace-related educational resources developed with partners (starting in 2022)
Bridge science, technology, and society on key issues of our time	Leverage platforms, expertise and partnerships to engage Canadians on key issues of our time	<p>Establish partnerships with Indigenous communities and other key stakeholders in science communication to develop a Canadian STEM equity framework similar to science capital (2021-26)</p> <p>Use the principles of science capital to shape learning content, interpretation, training, programming, and special events (starting in 2024). Evaluate the impacts and revise the framework (2027-28).</p> <p>Collaborate on research related to communicating climate change (2021-23) and understanding the social impact of energy and resources (2022-23). Expand collection development activities to include new subject areas on Environment, Accessibility, and Cultural Equity (2022-25)</p> <p>Implement a 5-year plan for traveling exhibitions and outreach, including the launch of Aquaculture (2023-24), and refresh the travelling exhibitions portfolio (starting in 2024) on topics related to key issues of our time, identified via market research and partnerships*</p> <p>Develop and deliver programs that will highlight the UN Decade of Ocean Science (2021-30)</p> <ul style="list-style-type: none"> • Develop programming and displays at the Department of Fisheries and Ocean’s (DFO) Atlantic and Pacific Science Enterprise Centres (2021-24) • Launch programming and displays at three more DFO public sites in BC (2022-25) in collaboration with the Squamish Nation, Tsleil-Waututh Nation and Nuxalk Nation
Empower a culture of Canadian innovation	Embed the dimensions of innovation culture within our offerings	<p>Integrate (2022-25) key innovation competencies (creativity, risk-taking, problem-solving, resilience) and inquiry-based learning in the Corporation’s programs, and assess the approaches taken (2025-26)</p> <p>Share Canadian innovators’ stories of success, failure, and perseverance:</p> <ul style="list-style-type: none"> • Implement the findings of the STEAM Horizon Awards program review (2023-24) • Review the Research Strategy based on emerging trends (2025-26) • Conduct research that tells stories of Canadian innovation with emphasis on understanding the process of innovation, including electronic music (2020-24); deindustrialization* (2021-25); Curating under Quarantine: innovation in the time of pandemic (2020-25); Aviation and the North (2022-25); Aviation and Aerospace during the Cold War (2021-23)

* Planned deliverables and milestones that are currently unfunded.

Outcomes	Indicators	2021-22	2022-23	2023-24
		Actual	Actual	Target
Youth have expanded access to STEAM-related learning (short)	Individuals trained to deliver STEAM content	609	775	154
	Youth participation in STEAM learning	10,503	29,534	36,000
Growth of partnerships and networks (short)	Growth of partnership and network agreements	New agreements: 18 Total active partners: 56	New agreements: 14 Active partners: 56	New agreements: 9 Active partners: 34
Strengthened capacity of the STEAM ecosystem (medium)	Capacity-building among partners	67%	75%	70%
Canadians have a trusted source of information on key issues of our time (short)	Audience trust	98%	99%	90%
	Media coverage (mentions and interviews)	1,217	4,611	2,250
Audiences feel confident engaging with key issues of our time (medium)	Audience confidence engaging with key issues	94%	89%	90%
Strengthened culture of Canadian innovation (long)	Audience exhibiting innovative tendencies	94%	90%	90%
	Audience inspired by knowledge of Canadian innovations/innovators	92%	93%	90%

3.2 Strategic Goal 2: Access for All

The Corporation is committed to pushing the boundaries of engagement with all Canadians, and its EDIA commitments are best represented in these activities. It will reduce physical, cognitive, sensory, and socioeconomic barriers to create welcoming museum experiences. The Corporation will collaborate with Indigenous communities to honour their ways of adapting to, and knowing the world, and reflect more diverse perspectives of those traditionally under-represented groups in collections and museums' content. This will present a more inclusive and comprehensive interpretation of Canadian innovation. The Corporation will model inclusive cultural experiences by leveraging its national platform to share its experiences and learning with other institutions.

The pandemic necessitated a shift to digital delivery that is unprecedented in scope and speed. The Corporation shifted some resources toward leveraging digital technologies to develop, adapt, and share its offerings and collection with audiences online. It will continue to try to support the learning needs of educators, students, and parents in the post-pandemic period and beyond.

This strategic goal supports the achievement of the Corporation's mandate in two areas: Exhibitions, programs, and outreach, through which the Corporation interprets the collection, demonstrates scientific and technological innovations, and communicates their societal impact, for museum visitors and global audiences; and Heritage preservation and research, through which the Corporation develops, preserves, manages, and researches the collection.

Strategies	Major Activities	Key Deliverables and Implementation Milestones
<p>Champion physical, cognitive, sensory, and socioeconomic accessibility</p>	<p>Make our experiences more accessible and share its accessibility best practices</p>	<p>Launch programming for specific groups and communities, and adapt offerings based on community feedback (2021-27):</p> <ul style="list-style-type: none"> • Expand free/subsidized programming to welcome visitors from different socioeconomic situations (2020-24) • Adapt programming to welcome audiences with sensory processing disorders and their families (2022-25) <p>Improve physical accessibility across the Corporation’s sites:</p> <ul style="list-style-type: none"> • Conduct CAFM Accessibility Audit (2023-24) and implement action plan (2024-26) • Implement recommendations from the CASM Accessibility Audit (2020-25) • Assess the results of the digital wayfinding pilot project at CASM and viability for other sites (2023-24) and implement new accessible wayfinding standards accordingly (starting in 2024) • Complete the remedial sound work at CSTM (2023-24) <p>Contribute as a Founding Member of the Canadian Accessibility Network (2020-25)</p> <p>Implement the Accessibility Action Plan in compliance with the <i>Accessible Canada Act</i> (2023-26) and renew the three-year plan (2026). Develop a consultative advisory process to support the review of the plan (2023-26).</p> <p>Collaborate on projects with Carleton University’s Access Living Lab (2022-23)</p> <p>Publish Ingenium Channel articles highlighting the Corporation’s experiences with accessibility to inspire and support other institutions (2020-25)</p> <p>Pilot a Travelling Exhibitions bursary program to reach remote venues challenged by shipping costs (2023-24). Assess the impact of the pilot (2024-25)</p>
<p>Harness the power of digital to connect with Canadians</p>	<p>Develop creative and exploratory digital experiences to engage Canadians in meaningful ways</p>	<p>Implement the Digital Innovation Lab Strategy (starting in 2022) and undertake pilot projects to advance accessible digital heritage experiences (e.g., 3D modeling, mixed reality, AI)</p> <ul style="list-style-type: none"> • Create a digital experience for remote access to the CSTM Locomotive Hall (2023-24) and launch (2025) • Produce a new digital tractor interactive at CAFM (2022-24) • Identify key partnerships that will support the Corporation’s efforts to engage all Canadians • Operate lab and implement new commercialization model (starting in 2023) and evaluate (2027-28) <p>Implement the digital experience strategy (2022-25):</p> <ul style="list-style-type: none"> • Acquire a new content management system and launch a new corporate website (2023-25) <p>Leverage digital opportunities to bring the Corporation’s educational content across Canada:</p>

		<ul style="list-style-type: none"> Assess which COVID-19 adaptations (e.g. hybrid program delivery) should continue post-pandemic (2023-24) and implement (2024-28)
	Enhance discoverability and information about the collection	<p>Enhance the collections online interface to improve user experience and incorporate open archives (2023-25)</p> <p>Identify key collections that are popular with audiences and well-suited to 2D and 3D scanning and sharing through open platforms (2020-25)</p> <p>Establish a data governance framework to create accurate and trusted open data sets, data visualizations and other data products (2020-23)</p>
Respect and include diverse voices and communities	Engage with diverse communities to co-create stories, experiences, and collections	<p>Create welcoming experiences and programs with underrepresented groups including, recent immigrants, 2SLGBTQQIA individuals, and Official Languages minorities (2021-25)</p> <p>Advance collaborative research with communities to uncover new layers of meaning in the collection that reflect diverse perspectives (2021-25)</p> <p>Assess the impacts of its community engagement model and efforts (2026-27)</p>
	Honour Indigenous ways of knowing in a spirit of reconciliation	<p>Pilot offering travelling exhibition tour management for Indigenous partners starting with the Sacred Journey and Bákvľá travelling exhibitions with the Heiltsuk Nation (2022-26)</p> <p>Pursue a multi-year collaboration on Indigenous food systems including projects and exhibitions (2021-25)*</p> <p>Establish or re-establish long-term relationships with Indigenous partners, organizations, and host communities (2021-24). Consult them to develop (2021-23) an Indigenous communities engagement strategy and work with communities to:</p> <ul style="list-style-type: none"> Improve the Corporation’s youth and intergenerational knowledge-sharing programs (2021-25) Increase the recognition of Indigenous peoples’ contributions in aviation (2020-25) Address the Truth and Reconciliation recommendations (69 and 70) for improving the description of collection objects (starting in 2021)

* Planned deliverables and milestones that are currently unfunded.

Outcomes	Indicators	2021-22	2022-23	2023-24
		Actual	Actual	Target
Enhanced accessibility of the Corporation’s museum sites and programs (short)	Visitor and partner perception of accessibility	76%	88%	75%
Canadians have access to our offerings and collection through innovative digital means (short)	Virtual connections and engagements	5.3 million	5.3 million	5.6 million
	Digital availability of selected collections	Archives: 41%	Archives: 41% 3D artifacts: Collection move and digital lab	Archives: 49%

		3D artifacts: <i>collection move not yet complete</i>	completed in 2022-23. 3D digitization plan to come in 2023-24.	3D artifacts: To be developed in 2023-24
Members of diverse communities are engaged in shaping museum experiences and the collection (short)	Collaborations with diverse communities	11	12	10
Indigenous ways of knowing are respected and honoured (short)	Collaborations with Indigenous communities	9	13	11
Canadians who traditionally faced barriers participated in onsite and online museum experiences (medium)	Visitorship representation	Indigenous people: 2% Members of visible minority communities: 15% Persons with disabilities: 18%	Indigenous people: 3% Members of visible minority communities: 15% Persons with disabilities: 18%	Indigenous Peoples: 2.9% Members of visible minority communities: 29% Persons with disabilities: 22%
	Canadian regions engaged	71%	53%	65%
Diverse communities feel a sense of belonging in museum experiences (long)	Sense of belonging among audiences from diverse communities	<i>Survey not yet conducted</i>	94%	90%

3.3 Strategic Goal 3: Strengthen our Foundations

The Corporation’s success rests on core foundations: the Corporation’s team, collection, financial resources, offerings, and infrastructure. Pressures caused by the COVID-19 pandemic continue to have impacts such as new personal and professional circumstances for staff, and shifts in operational processes. By strengthening these foundations, the Corporation is ensuring that the resources are in place to achieve successful program outcomes aligned with its Strategic Plan and that the Corporation can continue to adapt through the post-pandemic era.

The Corporation will provide its team with the training and support they need to live the shared corporate values: collaboration, inclusivity, creativity, and accountability. It is committed to creating a workplace that attracts and retains a diverse and representative workforce.

The Ingenium Centre will be leveraged to improve research, knowledge-sharing, and preservation of the collection. The collection documentation, digitization and move projects will culminate in significantly greater care for the collection, and increase Canadians’ access to it and inspiration by it to innovate.

The Corporation will secure the museums as destinations of choice for local visitors and tourists by improving its understanding of, and response to, a diverse range of audiences and by focusing its site investments on meaningful improvements. By establishing a sustainable, long-term capital replacement plan, the Corporation would be able to make the capital investments needed for sustainability of its assets and optimal program delivery. It will grow long-term funding partnerships to help deliver on its Strategic Plan and toward financial sustainability. This strategic goal supports the mandate in two areas:

stewardship and management of corporate infrastructure, resources, and services; and heritage preservation and research.

Strategies	Major Activities	Key Deliverables and Implementation Milestones
Empower our team to live its shared corporate values	Strengthen our workplace culture	<p>Implement a staff engagement plan for the Strategic Plan 2020-25:</p> <ul style="list-style-type: none"> • Provide training and awareness on Corporate values, risk-taking, and innovation (starting in 2020) • Develop (2023-24) and launch a change management program (2024-25) • Support a Learning Network (2020-24) to facilitate communities of practice, working groups and training on themes of: <ul style="list-style-type: none"> • Truth and Reconciliation, equity, diversity, inclusivity, and accessibility; • digital skills <p>Implement (2022-25) the recruitment and retention strategy that encourages individuals from underrepresented communities to apply for employment, student, research, and volunteer positions. Assess and revise the strategy (2026-27).</p> <p>Assess hybrid workplace pilot and implement procedures (2023-25)</p>
Unlock the full potential of the Ingenium Centre and national collection	Establish the Ingenium Centre as a centre of excellence for collections care, research and access	<p>Implement (2021-26) a 5-year plan that establishes the Research Institute as a leader in material culture research</p> <p>Expand programs that leverage the collection to support the next generation of heritage professionals (e.g. Adjunct Curators, fellowships, collaborating scholars) (2020-25)</p> <p>Officially open the Ingenium Centre to the public (2024)</p> <p>Secure funding to implement the plan for addressing the collection cataloguing backlog (2022-28)*</p> <p>Launch thematic collection tours in the Ingenium Centre (2023-24)</p>
Secure the museums as destinations of choice	Attract new visitors and increase repeat visitation	<p>Implement the Audience Research and Analytics program (2022-25) to support the development of offerings and grow audiences, and assess the success of these efforts (2026-27)</p> <p>Renew the 3-year Exhibition Plan post-COVID including CAFM Food Security* (2020-24) and Indigenous Foodways* (2024-25), CASM main exhibition renewal, including Cold War exhibition (2023-24) and Aviation in the North (2027-28)*</p> <p>Begin offering quality food services and retail at CAFM to meet visitor needs and expectations (2020-22)</p>
	Pursue capital investments for optimal program delivery	<p>Pursue funding for implementation of sustainable, long-term capital replacement plan (starting in 2021)</p> <ul style="list-style-type: none"> • Implement IT modernization to support productivity and cybersecurity (2023-25) <p>Update the master site plan for CAFM (2023-24) and develop funding strategies for:</p> <ul style="list-style-type: none"> • A Foodways Innovation Centre* (<i>working name</i>) (2027-28) • Aerospace Campus (including conservation labs)* (2023-24) • STEAM Park* (2027-28)

Increase and diversify revenue, contributions, and philanthropic giving	Increase the profitability of commercial operations	<p>Identify new sources of revenue and new markets for Ingenium’s offerings, such as:</p> <ul style="list-style-type: none"> • Unique venue rentals experiences for the business meeting and retreat market (2022-24) • New travelling exhibition clients (2023-24) <p>Implement customer journey and relationship management strategy (2022-27) and conduct a 5-year review (2027-28)</p> <p>Implement (2023-26) a marketing strategy informed by market intelligence to align advertising resources with the most profitable commercial operations, and assess its effectiveness (2026-27)</p>
	Grow multi-year funding relationships	<p>Implement strategy with the foundation to increase the donor base and philanthropic giving in support of the Strategic Plan (2023-28)</p> <p>Secure sustainable funding for the Research Institute (2020-25) through grants and other contributions</p> <p>Introduce new, preferred and diversified partnerships that create mutual benefit and value over multiple years (2022-ongoing)</p>

* Planned deliverables and milestones that are currently unfunded.

Outcomes	Indicators	2021-22	2022-23	2023-24
		Actual	Actual	Target
Staff feel that the organization is a great place to work (short)	Employee engagement	70%	Survey not conducted	70%
A more collaborative, creative, inclusive and accountable workforce (medium)	Workforce representation	Indigenous people: 3.7% Persons with disabilities: 5.7% Members of visible minority communities: 7.8%	Indigenous people: 4.1% Persons with disabilities: 5.4% Members of visible minority communities: 10%	Indigenous Peoples: 4.1% Persons with Disabilities: 5.4% Visible minorities: 10%
	Staff live our shared values	95%	100%	95%
	Staff feel supported to live the Corporation’s shared values	70%	Survey not conducted	70%
The national collection is better preserved, researched, and accessible (short)	Collection rehoused in the Ingenium Centre	83%	100%	100%
	Research sharing opportunities	170	339	240
	Collection documentation	Trade lit: 6% Archives: 8% 3D accession lots: 0.4% (resources allocated to collection move)	Archives: 8% Trade Literature: 6% (delay by technology change) Artifacts: 3% (delayed by extended move period)	Trade Literature: 10% Archives: 10.5% Artifacts (Accession Lots only): 14.5%

Canadians experience a deeper engagement with the national collection (medium)	Use of on-site collection-based resources	200	1,127	2,695
Museum experiences encourage local residents and tourists to visit and revisit (short)	Visitorship	236,147	569,238	594,000
	Membership	6,650	7,758	7,500
	Admission value	91%	97%	90%
	Asset condition	2022-23 was the baseline year.	Ingenium Centre: Very good ¹⁰ CSTM: Good CASM: Fair	Maintain conditions assessed in 2022-23
	General market share	32%	30%	25%
Our business model is aligned to the needs of the Strategic Plan (short)	Profitability of commercial operations	\$170,000	\$1.3M	\$1.2M
	Operating revenue	\$4.059M	\$8.3M	\$6.51M
	Contributions (cash)	\$1.857M	\$1.5M	\$1.6M
	Duration of financial partnerships	64 months	48 months	48 months
The collection and museums are sustainable and relevant for present and future generations (long)	Care of the collection	64% of collection assessed for hazards 18% of collection spaces met humidity specifications	95% of collection objects assessed for hazards (substances & materials) Unable to report on collection spaces that met humidity specifications ¹¹	95% of collection assessed for hazards (Under review) % of collection spaces that met humidity specifications
	Exhibition renewal	3.9%	3.9%	3.9%

3.4 Corporate Risks

In 2017, the Corporation adopted an integrated risk management framework which standardizes and enhances the risk management practices and adheres to International Standards Organization (ISO) 31000 – Risk Management. It outlines risk management responsibilities within the context of the Corporation’s Strategic Plan and delineates the methodology for assessing, monitoring, and treating risks within the organization. The full integrated risk management framework was renewed in 2021-22 and approved by the Board on June 16, 2022.

¹⁰ Condition ratings of Ingenium built assets as follows:
 Very Good: The asset is at peak performance, typically new or recently rehabilitated to almost new condition. Meets functional requirements.
 Good: The asset is performing at acceptable level and generally within the mid-stage of its expected service life. It is maintained adequately.
 Fair: The asset shows signs of deterioration and some deficiencies. It is nearing the end of its lifecycle, it is being maintained at basic level to continue to be used. Will need replacement within 10 years.

¹¹ The humidity level and temperature conditions are being recalibrated due to remedial work on the HVAC system now that the collection is fully moved in. As a result, we have paused reporting on this metric.

The risk identification process begins with conducting environmental analyses to understand the risk context. This analysis produces a preliminary list of corporate risks that could interfere with the organization’s ability to meet its mandate and strategic objectives, which form the basis of the risk register. The register defines each risk and outlines its driving forces and potential impacts, and the existing controls the organisation has in place. The risk register is reviewed annually by management, and was last renewed by the Board in January 2022.

The residual risk is evaluated and given a score based on the likelihood scale, which defines five levels based on probability and frequency of the risk event occurring; and the impact scale, which defines five levels based on effect and severity in various areas should it occur.

Risks that pose a notable potential threat to the organisation above the risk tolerance threshold are evaluated within a corporate risk profile. The profile defines treatment action plans for each risk based on four possible responses: avoid, mitigate, transfer, or assume. The profile is updated annually. The Board approved the latest renewal in June 2022.

For 2023-24, the following three prominent risks included in the corporate risk profile are found to be above the risk tolerance threshold: Government funding; Competition/market conditions; and contributions and philanthropy. The Corporation continues to implement effective risk response strategies within its control.

Details regarding Ingenium’s key profiled risks, the current controls, and mitigation plans to respond to residual likelihood and impact levels are provided in the table below:

Risk description and key drivers	Current controls	Likelihood / Impact	Risk response and risk treatment action plan
<p>Government Funding:</p> <p>The risk of not receiving sufficient government funding due to escalating costs, particularly those over which the Corporation has little discretion, and the lack of indexation, and new unfunded costs, future economic salary increases, or government measures that reduce the level of appropriations.</p>	<ul style="list-style-type: none"> • Communication with Government about financial situation and funding requests • Efforts to align expenses with funding levels, which are assessed at quarterly business reviews • Strategies to raise funds from alternative sources, including through strategic partnerships, contributions, philanthropy and revenue-generating activities • Use temporary additional funding until 2024-25 	<p>Almost Certain to occur / High impact</p>	<p>Mitigation:</p> <ul style="list-style-type: none"> • Continue to inform government of unfunded cost pressures via planning and reporting documents (ongoing)

<p>Competition/Market Conditions:</p> <p>The risk of not adequately addressing changes in market fluctuations, remaining competitive, and generating sufficient revenues due to a limited marketing budget, a high level of competition for tourists within the National Capital Region.</p>	<ul style="list-style-type: none"> • Ongoing environmental scanning to monitor changes and trends in market conditions • Audience testing (including demographics) and surveys to ensure offerings continue to attract audiences (including intention to visit and visitor perceptions) • Marketing and communication activities promoting unique value proposition • Transparent procurement processes to obtain competitive pricing / bids • Quarterly business review to ensure alignment between expenses and revenue levels 	<p>Likely to occur / High impact</p>	<p>Mitigation:</p> <ul style="list-style-type: none"> • Manage wage and operating costs based on reduced visitor attendance impacted by pandemic recovery period (ongoing)
<p>Contributions and Philanthropy:</p> <p>The risk of not being able to obtain required level of contributions (including philanthropic giving) from third parties due to limited fundraising capacity, competition in the fundraising environment, and the perception that as a federal institution, it should be entirely funded by government.</p>	<ul style="list-style-type: none"> • Partnership Strategy, including identification of potential contributors • Alignment of Partnership strategy to the Strategic Plan • Post-mortem discussions for fundraising campaigns to improve future campaigns • Ongoing relationships with federal departments and private individuals and industry whose activities are aligned with the Corporation 	<p>Likely to occur / High impact</p>	<p>Mitigation:</p> <ul style="list-style-type: none"> • Develop and implement a new customer journey strategy to grow the donor base by fostering philanthropy among visitors and members (2023-24)

In addition to these, the Corporation is closely monitoring the following risks: Workforce size and allocation, Biosecurity, and Cybersecurity.

4.0 FINANCIAL DISCUSSION, STATEMENTS AND BUDGETS

4.1 Financial Statements

The *pro forma* financial statements have been prepared in accordance with Section 4200 series of the Canadian Public Sector Accounting Standards applicable to government-not-for-profit organizations, and are consistent with the institution's annual report. The Corporation applies the deferral method of accounting for contributions for not-for-profit organizations, hence, the statements are presented on the accrual basis of accounting. They display revenues by source and expenses by activity, consistent with the Corporation's core responsibilities reported in the *Main Estimates*.

Table 1 – Statement of Financial Position

<i>(in thousands of \$)</i>	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Forecast	Budget	Projection	Projection	Projection	Projection
ASSETS							
Current assets							
Cash and cash equivalents	\$29,607	\$25,310	\$18,310	\$18,310	\$14,177	\$9,703	\$4,874
Accounts receivable:							
- Government departments	\$507	\$900	\$900	\$900	\$900	\$900	\$900
- Trade	\$407	\$375	\$375	\$375	\$375	\$375	\$375
Inventories	\$543	\$600	\$600	\$600	\$600	\$600	\$600
Prepaid expenses	\$859	\$400	\$400	\$400	\$400	\$400	\$400
	\$31,923	\$27,585	\$20,585	\$20,585	\$16,452	\$11,978	\$7,149
Other assets							
Collection	\$1	\$1	\$1	\$1	\$1	\$1	\$1
Capital assets	\$248,427	\$244,626	\$240,326	\$229,026	\$217,726	\$206,426	\$195,126
	\$280,351	\$272,212	\$260,912	\$249,612	\$234,179	\$218,405	\$202,276
LIABILITIES AND EQUITY							
Current liabilities							
Accounts payable and accrued liabilities	\$10,366	\$9,366	\$9,366	\$9,366	\$10,866	\$12,366	\$13,866
Current portion of employee future benefits	\$423	\$200	\$200	\$200	\$200	\$200	\$200
Deferred revenue	\$14,804	\$10,804	\$3,804	\$3,804	\$3,804	\$3,804	\$3,804
	\$25,593	\$20,370	\$13,370	\$13,370	\$14,870	\$16,370	\$17,870
Other liabilities							
Employee future benefits	\$263	\$200	\$200	\$200	\$200	\$200	\$200
Long-term advance	\$4,208	\$4,208	\$4,208	\$4,208	\$4,208	\$4,208	\$4,208
Deferred capital funding	\$235,288	\$231,588	\$227,288	\$215,988	\$204,688	\$193,388	\$182,089
	\$265,565	\$256,366	\$245,066	\$233,766	\$233,966	\$214,166	\$204,367
Net assets							
Unrestricted	\$4,684	\$5,744	\$5,744	\$5,744	\$111	\$-5,863	-\$12,193
Investment in Capital	\$10,102	\$10,102	\$10,102	\$10,102	\$10,102	\$10,102	\$10,102
	\$14,786	\$15,846	\$15,846	\$15,846	\$10,213	\$4,239	-\$2,091
TOTAL LIABILITIES AND NET ASSETS	\$280,351	\$272,212	\$260,912	\$249,612	\$234,179	\$218,405	\$202,276

Table 2 – Income Statement

<i>(in thousands of \$)</i>	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	<i>Actual</i>	<i>Forecast</i>	<i>Budget</i>	<i>Projection</i>	<i>Projection</i>	<i>Projection</i>	<i>Projection</i>
REVENUE							
Admission and programs							
Science and Technology	\$845	\$1,200	\$1,600	\$1,800	\$2,000	\$2,050	\$2,100
Aviation and Space	\$560	\$570	\$750	\$865	\$960	\$970	\$995
Agriculture and Food	\$325	\$540	\$720	\$845	\$940	\$950	\$975
Boutique Sales	\$725	\$760	\$880	\$990	\$1,100	\$1,150	\$1,180
Facility rentals and concessions	\$45	\$260	\$480	\$540	\$600	\$620	\$635
Parking	\$373	\$480	\$540	\$610	\$675	\$690	\$710
Membership	\$360	\$600	\$800	\$900	\$1,000	\$1,050	\$1,075
Farm Operations	\$393	\$330	\$330	\$330	\$330	\$330	\$330
Travelling exhibitions	\$205	\$120	\$160	\$180	\$200	\$210	\$220
Other	\$228	\$200	\$250	\$275	\$300	\$300	\$300
Total operating revenue	\$4,059	\$5,060	\$6,510	\$7,335	\$8,105	\$8,320	\$8,520
Contributions	\$1,781	\$1,200	\$1,600	\$1,800	\$2,000	\$2,100	\$2,200
Interest	\$126	\$200	\$150	\$125	\$100	\$75	\$75
TOTAL REVENUE	\$5,966	\$6,460	\$8,260	\$9,260	\$10,205	\$10,495	\$10,795
EXPENSES							
Heritage preservation and research	\$6,143	\$5,750	\$5,600	\$5,625	\$5,350	\$5,375	\$5,400
Exhibitions, programs and outreach	\$17,199	\$17,614	\$18,118	\$19,093	\$19,506	\$19,762	\$20,030
Museum and collection buildings	\$20,121	\$21,280	\$22,673	\$22,950	\$22,430	\$22,720	\$23,023
Internal services	\$7,868	\$8,020	\$8,454	\$8,504	\$8,290	\$8,350	\$8,410
TOTAL EXPENSES	\$51,331	\$52,664	\$54,845	\$56,172	\$55,576	\$56,207	\$56,863
Net Results of operations before government funding	-\$45,365	-\$46,204	-\$46,585	-\$46,912	-\$45,371	-\$45,712	-\$46,068
Parliamentary Appropriations*	\$48,116	\$47,264	\$46,585	\$46,912	\$39,738	\$39,738	\$39,738
NET EARNINGS (LOSS)**	\$2,751	\$1,060	\$0	\$0	-\$5,633	-\$5,974	-\$6,330

* Appropriations have been reported on an accrual basis, modified from the Corporation's parliamentary vote as shown in Table 5 below.

** The Corporation expects to use all of its unrestricted net assets to address unfunded costs and consequently post a deficit in 2025-26 and subsequent years.

Table 3 – Statement of Cash Flows

<i>(in thousands of \$)</i>	<i>2021-22</i> <i>Actual</i>	<i>2022-23</i> <i>Forecast</i>	<i>2023-24</i> <i>Budget</i>	<i>2024-25</i> <i>Projection</i>	<i>2025-26</i> <i>Projection</i>	<i>2026-27</i> <i>Projection</i>	<i>2027-28</i> <i>Projection</i>
OPERATING ACTIVITIES							
Cash received (clients)	\$5,284	\$8,700	\$7,910	\$8,935	\$9,905	\$10,220	\$10,520
Parliamentary Appropriations received for operations	\$36,152	\$35,766	\$34,585	\$34,912	\$27,738	\$27,738	\$27,738
Cash paid to suppliers	-\$15,958	-\$22,611	-\$23,297	-\$24,624	-\$22,528	-\$23,159	-\$23,814
Payments related to salary and benefits	-\$22,042	-\$19,549	-\$19,548	-\$19,548	-\$19,548	-\$19,548	-\$19,548
Cash Received from the foundation	\$279	\$200	\$200	\$200	\$200	\$200	\$200
Interest received	\$121	\$200	\$150	\$125	\$100	\$75	\$75
Net cash flows generated from/used for Operating activities	\$3,836	\$2,706	\$0	\$0	-\$4,133	-\$4,474	-\$4,829
CAPITAL ACTIVITIES							
Payments related to capital acquisitions	-\$3,594	-\$7,800	-\$7,800	-\$800	-\$800	-\$800	-\$800
Net Cash used through Capital Activities	-\$3,594	-\$7,800	-\$7,800	-\$800	-\$800	-\$800	-\$800
FINANCING ACTIVITIES							
Funding for acquisition of capital assets	\$7,587	\$797	\$800	\$800	\$800	\$800	\$800
Net cash flows from Financing activities	\$7,587	\$797	\$800	\$800	\$800	\$800	\$800
Increase (Decrease) in Cash and short-term investments	\$7,829	-\$4,297	-\$7,000	\$0	-\$4,133	-\$4,474	-\$4,829
Cash and cash equivalents, beginning of year	\$21,778	\$29,607	\$25,310	\$18,310	\$18,310	\$14,177	\$9,703
CASH AND CASH EQUIVALENTS, END OF YEAR	\$29,607	\$25,310	\$18,310	\$18,310	\$14,177	\$9,703	\$4,874

Table 4 – Changes in Net Assets

<i>(in thousands of \$)</i>	<i>2021-22</i> <i>Actual</i>	<i>2022-23</i> <i>Forecast</i>	<i>2023- 24</i> <i>Budget</i>	<i>2024-25</i> <i>Projection</i>	<i>2025-26</i> <i>Projection</i>	<i>2026-27</i> <i>Projection</i>	<i>2027-28</i> <i>Projection</i>
Investment in capital assets, beginning of period	\$10,102	\$10,102	\$10,102	\$10,102	\$10,102	\$10,102	\$10,102
Changes in investment in capital assets	-	-	-	-	-	-	-
Investment in capital assets, end of period	\$10,102	\$10,102	\$10,102	\$10,102	\$10,102	\$10,102	\$10,102
Unrestricted net assets, beginning of period	\$1,933	\$4,684	\$5,744	\$5,744	\$5,744	\$111	-\$5,863
Surplus (loss) for the period	\$2,751	\$1,060	\$0	\$0	-\$5,633	-\$5,974	-\$6,330
Unrestricted net assets, end of period	\$4,684	\$5,744	\$5,744	\$5,744	\$111	-\$5,863	-\$12,193
NET ASSETS END OF PERIOD	\$14,786	\$15,846	\$15,846	\$15,846	\$10,213	\$4,239	-\$2,091

Table 5 – Parliamentary Funding

<i>(in thousands of \$)</i>	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	<i>Actual</i>	<i>Forecast</i>	<i>Budget</i>	<i>Projection</i>	<i>Projection</i>	<i>Projection</i>	<i>Projection</i>
Base Appropriations	\$28,514	\$28,514	\$28,488	\$28,488	\$28,538	\$28,538	\$28,538
One-time funding	\$56	\$0	\$0	\$0	\$0	\$0	\$0
Payments-in-lieu-of-taxes increase	\$1,500	\$2,534	\$1,445	\$1,529	\$0	\$0	\$0
COVID-19 Pandemic relief	\$6,103	\$5,516	\$0	\$0	\$0	\$0	\$0
Support for building maintenance	\$0	\$0	\$5,452	\$5,695	\$0	\$0	\$0
Health and safety projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ingenium Centre Fit-Up	\$7,000	\$3,000	\$0	n.a.	n.a.	n.a.	n.a.
Sub-Total Main Estimates	\$43,173	\$39,564	\$35,385	\$35,712	\$28,538	\$28,538	\$28,538
Deferred appropriations used in current year	\$4,780	\$7,000	\$7,000	\$0	\$0	\$0	\$0
Appropriations approved in current year for specific projects in future years	-\$7,000	-\$3,000	\$0	\$0	\$0	\$0	\$0
Amount used to purchase capital assets	-\$3,452	-\$7,800	-\$7,800	-\$800	-\$800	-\$800	-\$800
Amortization of deferred Capital funding	\$10,615	\$11,500	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Appropriations reported in Statements	\$48,116	\$47,264	\$46,585	\$46,912	\$39,738	\$39,738	\$39,738

Notes: Appropriations adjusted in 2023-24 and 2024-25 as follows: a reduction for payments to the Canada School of Public Service and an increase for salary adjustment for the CEO (the latter is ongoing).

4.2 Notes supporting the financial statements

4.2.1 Mid-Year Results from the Year in progress

Based on its 2022-23 mid-year results, the Corporation is on track to end the year with a small positive variance as projected in order to pay an amount of PILT owing from 2020-21. The temporary funding for COVID relief and recovery of \$5.516 million off-set projected losses due to reduced visitation and revenues compared to pre-pandemic, and has allowed the Corporation to remain solvent. This funding is being used for growing digital content and improving digital platforms to reach more Canadians from coast to coast to coast; offering a mix of virtual and on-site programs; operating the museums at a loss due to capacity limits; maintaining proper health and safety precautions; supporting telework; and securing its sites and IT network from bad actors.

School and training programs continued virtually over the spring 2022. By the summer, many public programs, on- and off-site, resumed, including summer camps and outreach at community events. Some public health and safety measures remained in place, such as online advance ticket purchasing and some high-touch or small enclosed areas remaining off-limits.

Revenue generation is highly correlated with visitor attendance, with admission and program fees being the largest revenue source. The majority of revenues are generated in the first two quarters, during the height of activities and tourism in the spring and summer. Attendance levels are recovering thanks to loyal visitors and members, and the lifting of the majority of travel restrictions allowing increased tourism to the region.

4.2.2 Major assumptions with respect to funding

Parliamentary Appropriations: The Corporation’s base appropriations are mainly used for operations except for \$800,000 is allocated annually to its base capital budget. As of 2023-24, Ingenium’s base appropriations were increased to account for a permanent salary adjustment for the CEO on an ongoing basis. Its base appropriations for 2023-24 and 2024-25 will total \$29.933 million and \$30.017 million respectively, having been temporarily reduced for payments for employee training services from the Canada School of Public Service over a two-year contract, and increased with temporary funding for payments-in-lieu-of-taxes (PILT) obligation announced in federal budget 2021. The Corporation will also receive temporary additional building operations and maintenance funding over the next two years in the amounts of \$5.452 million in 2023-24 and \$5.695 million announced in federal budget 2023.

In Budget 2023, the Government indicated that it would work with Crown Corporations to ensure they achieve spending reductions, comparable to departments, starting in 2024-25. The impact to the organization's financial statements will be reflected in the next Corporate Plan and Budget. Until then, the Corporation assumes it will continue to receive the base level of appropriations over the five-year period, \$28.538 million annually (cash basis), of which \$27.738 million is for operating, and \$800,000 is allocated to the base capital budget.

As of 2025-26 and over the remaining planning period, the Corporation faces inflation pressures associated with the costs of operating and programming the museums, curating and caring for the national collection; the non-discretionary costs associated with operating and maintaining its growing asset portfolio; the costs associated with growing compliance requirements with federal legislation and regulations as well as strategy and policy directions pertaining to accessibility, greening, cybersecurity, and financial reporting; and potential economic salary increases over the period when new collective agreements are signed. Projections exclude assumption of future funding adjustment for any such salary increases over the planning period.

4.2.3 Major assumptions with respect to revenues

The Corporation’s self-generated revenues and contributions represent about 25 percent of its income in a typical year. The largest portion is generated by charging fees for admissions and programs, membership, thematic experiences, parking, and facility rentals. The Corporation also generates income from boutique sales, the sale of milk produced at CAFM, and a portion of catering and concession proceeds. Hence, revenues are highly correlated with visitor attendance. The following table provides a breakdown of attendance by museum.

Table 6 – Visitor Attendance

	2019-20	2020-21	2021-22	2022-23		2023-24
		Actuals		Budget	Forecast	Budget year
CSTM	367,000	28,000	46,000	99,700	213,200	277,000
CASM	209,000	27,000	45,000	72,300	134,000	167,000
CAFM	193,300	35,000	41,000	68,000	132,000	150,000
Total	769,300	90,000	132,000	240,000	479,200	594,000

Attendance dropped quickly in 2019-20 as the positive effects of the re-opening of the CSTM wore off prematurely with the on-set of the pandemic and the closure of the museums on March 13, 2020. Typically, attendance comes down to a “new normal” slightly higher than prior to the renewal, about three to five years after a museum’s re-opening. A revised baseline total attendance of about 735,000 is expected by 2025-26, remaining 15 percent higher than before the CSTM’s renewal. By which time, the the pandemic impacts on revenues are also expected to be resolved.

Total revenues and contributions are recovering as pandemic impacts on attendance, travel, tourism and the economy more broadly are expected to dissipate in the coming years. However, these are also impacted by budgetary constraints that prevent investment in new or expanded sources of revenue. Notably, the costs of developing digital content and delivering virtual programs are still not fully being recovered, while the museums test a mix of virtual and on-site program delivery.

Forecasted attendance is higher in 2022-23 as the museums were not closed, compared to being closed five months and four months respectively in 2020-21 and 2021-22. That being said, attendance was still affected by capacity limits during the 2022-23 Easter break, and some high touch interactives as well as areas where physical distancing cannot be assured, remained closed until the summer of 2023.

To align with post-pandemic market conditions, the Corporation will increase some fees to start 2023-24 as noted below.

Admission revenue: The admission gate revenue projection for 2023-24 assumes that all public health measures for COVID-19 will be lifted, and the public's hesitation to visit non-essential public spaces and toward tourism will lessen. The market elasticity of admission fees is reviewed on a two-year cycle. The last admission price increase was in summer 2022, representing 3%. The projections for the following years are based on the incremental visitation recovery anticipated through 2025-26.

Programming revenue: Museums offer public programs, educational programs, field trips, special events, seasonal camps, guided tours, and birthday parties. The Corporation's projected revenues in this category assumes it will resume onsite delivery of various programs, unlike in 2022-23 when some on-site activities were still limited. It acknowledges that it may take time to rebuild this audience. It will also closely monitor the demand for continued virtual programming, as it tests a mixed delivery model of both on-site and virtual delivery in 2023-24.

Membership revenue: The Corporation offers a tiered membership program with categories for families, seniors, students, major donors and others. While attendance and membership sales were significantly down in 2020-21 and 2021-22 due to museum closures, membership sales and renewals began their recovery stimulated by the absence of museum closures in 2022-23 and facilitated by a new auto-renewal option. The Corporation also introduced a new corporate membership option, which will take some time to build awareness and clientele. In 2023-24, the Corporation will increase the fee for the optional parking pass add-on to the membership fee.

Retail revenue: The CASM and CSTM have on-site boutiques, complemented by an online retail site, which sell books, toys, games, giftware, apparel, and branded merchandise. They had been experiencing a positive trend in the average retail revenue per visitor since reopening the CSTM in 2017, from \$1.85 per visitor to \$2 per visitor in 2019-20. Boutique sales dropped substantially due to the site closures in 2020 and 2021 but have been recovering since then, thanks to an increase in unique, branded products on offer. Limited funds available for marketing and improving the online platform continue to hamper the Corporation's ability to increase revenues in this category. In 2023-24, the Corporation intends to pilot offering some retail offer at CAFM and make some updates to its online boutique platform.

Parking revenue: Parking at the museum sites is available at a fee. In 2023-24, the Corporation will increase the maximum daily parking fee from \$8 to \$10 per day. The Corporation receives all parking revenue, and pays a management fee to a third party which monitors the lots, collects parking fees, and maintains the meters. Over the planning period, the parking revenues are expected to incrementally recover until they level off in 2025-26, aligned with the new base attendance level.

Facility rentals revenue: The calculation of facility rentals revenue uses a fee-per-event model plus a profit-sharing model with an on-site food services provider at CASM and CSTM. Preferred caterers also pay an annual fee. The awareness of rental spaces in the CAFM Learning Centre, the CASM and the renewed CSTM had grown in recent years, until all events had to be cancelled from March 2020 until October 2021. In 2022-23, a new food provider began offering services at CSTM and CASM limited days per week. As visitation grows, so will the demand for food services. In 2023-24, the Corporation will pilot limited food services at CAFM. The facilities rentals revenue projection for 2023-24 assumes that the meetings and events market will continue to recover, and that the Corporation's new venue rentals strategy will build awareness and clientele for its venues. Over the planning period, the Corporation assumes a gradual increase in rentals and in the profit margin per rental.

Travelling Exhibitions revenue: The Corporation collects fees for the rental of travelling exhibitions by other venues domestically and internationally. Travelling exhibitions are developed with financial contributions from third-parties. Since the mid-2010s, the Corporation has increased production and distribution of its travelling exhibition program, with exhibitions of various sizes, both 2D and 3D types, which are marketed to both heritage institutions and non-traditional venues like libraries and embassies. However, due to the pandemic, many bookings were cancelled or postponed, while the rate of new bookings plummeted. The revenues in this category are expected to continue their recovery now that venues have re-opened to full capacity and are ramping up activity.

Farm operations revenue: The CAFM includes a demonstration working farm which generates revenues from milk production and livestock sales. This is the only revenue category that was not impacted by the COVID pandemic health measures. Farm operations revenues continue to be projected at a consistent level over the planning period.

Other (miscellaneous) revenue: The revenues in this category depend heavily on the visitor participation in thematic experiences at CAFM and CASM for an additional fee, as well as the number of special events at the museums. The CASM has had the most success with these experiences, with approximately 1,000 simulator rides and 2,500 aircraft rides provided by an independent contractor annually. These offerings are expected to fully resume in 2023-24. The Corporation assumes participation in these experiences will be commensurate with the recovering attendance levels over the period. Licensing and copyright fees are also recognized in this category. The proceeds of the sales of surplus assets, rationalized as part of the collection, general warehouse and office move, were the main contributor to the significant increase in these revenues in previous years.

Sponsorships and contributions: These include in-kind and financial contributions garnered through partnership agreements and from the Ingenium Foundation, a registered charity and separate legal entity, which is dedicated to providing access to the Corporation's exhibitions and educational programs, as well as funds to care for the national collection. In-kind contributions include support from employees of other government organizations for which the fair market value can be determined. The Corporation expects to meet its contributions target in 2023-24 because of the projected economic recovery and new multi-year agreements it signed in 2022-23.

The Corporation continues to collaborate with federal entities, heritage and academic institutions, as well as the private sector, to raise contributed funds essential to renewing its exhibitions and programs. After the contribution pipeline contracted in 2020, the Corporation continued to leverage its proven track record of successful promotion and outreach on Canada's innovation culture to engage to attract contributors. The level of contributions is projected to grow over the coming years, reflecting the Corporation's increased relationship-building efforts guided by the Strategic Plan and supported by the

improved research, digital, exhibition and program collaborations facilitated by the Ingenium Centre and the museums.

Interest revenue: The short-term cash balance is invested in low-risk vehicles (i.e. GICs) with an expected yield of 1.5 percent. The cash balance that was carried in recent years was mainly associated with the capital funds in reserve to complete the Ingenium Centre and health and safety-related infrastructure recapitalization projects which were delayed by the pandemic site closures and to address significant construction cost inflation. As the Corporation uses funds to complete infrastructure projects in 2023-24, interest revenue will be much lower over the planning period.

4.2.4 Assumptions with respect to expenses

The Corporation's spending over the planning period will gradually increase to keep pace with the post-pandemic recovery in Ingenium's attendance and activity. The Corporation's resources are allocated against the four core responsibilities as follows:

Heritage Preservation and Research includes all of the activities dedicated to developing and caring for the collection, such as cataloguing and conserving artifacts and archives, conducting historical research and sharing knowledge about the collection, and providing library and information management services. Hence, curatorial, conservation and collection staff salaries are included here. In 2023-24, spending will be slightly lower in heritage preservation and outreach as the collection move into the Ingenium Centre was completed in fall 2022.

Exhibitions, Programs and Outreach includes all the activities dedicated to the interpretation of the collection and the demonstration of scientific and technological processes through exhibitions, national initiatives, educational resources, skills development and outreach offerings. These activities are key for engaging Canadians in science and innovation across the country. Salaries of the museums and program delivery staff are included in this category. Staffing in exhibitions, programs and outreach will increase to reflect a return to on-site program delivery while continuing to offer some virtual delivery in response to audience demand and to engage Canadians across the country.

Museum and Collection Buildings refers to all of the activities to operate and care for the accommodations and physical environments that are required to house, protect and display the collection; the technical conservation and collection laboratories; the public museum facilities; and the administration space for staff. This includes the salaries for facilities management staff.

Spending will increase in museum and collection buildings in 2023-24 and 2024-25 to reflect final investments in capital projects and additional temporary funding for building operations and maintenance provided through Budget 2023.

Internal services support all of the Corporation's activities, including those that pertain to governance and management of resources and activities, as well as compliance and reporting. It involves the efforts to increase revenue generation through contribution agreements and commercial activities, and the administrative support provided to the Ingenium Foundation. Expenses in this category will be higher in 2023-24 as travel for staff, executives and the Board of Trustees returns almost to pre-pandemic levels, as well as for upgrades to its information systems.

4.3 Operating Budget

The planned spending over 2023-24 will allow Ingenium to progress in its major activities presented in section 3, maintain essential operations, services and assets, as well as its program integrity, toward achieving outcomes for Canadians. The detailed budget by activity is shown in table 7 below.

Table 7 – Operating Budget by Major Activity

<i>(in thousands of \$)</i>	2021-22	2022-23		2023-24	2024-25	2025-26	2026-27	2027-28
	Actuals	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Personnel costs	23,111	22,800	23,650	23,650	23,700	23,050	23,050	23,050
Facilities non-discretionary costs	9,908	10,725	11,230	12,073	12,350	11,830	12,120	12,423
Collection moving	950	-	480	-	-	-	-	-
Amortization	11,423	11,600	11,600	12,100	12,100	12,100	12,100	12,100
Collection development and management	625	580	580	590	590	600	600	600
Programming and exhibitions	2,949	2,493	2,704	3,608	4,363	5,056	5,362	5,690
Internal services support	1,560	1,530	1,560	1,744	1,754	1,590	1,600	1,610
Advertising	345	300	480	640	720	800	800	800
Gift shop products	460	210	380	440	495	550	575	590
Total accrual basis	51,331	50,238	52,664	54,845	56,172	55,576	56,207	56,863
Less amortization*	(11,323)	(11,500)	(11,500)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Less increase in accounts payable**	-	1,051	1,051	-	-	(1,500)	(1,500)	(1,500)
Total cash basis	40,008	39,789	42,215	42,845	44,172	42,076	42,707	43,363

* The difference in amortization is due to amount spent of \$100,000 each year.

** This refers to PILT payable for the Ingenium Centre.

Most expense categories will incrementally increase over the budget year and future years to reflect inflation, and as the pandemic effects dissipate and activity returns to normal.

Salary spending will be essentially the same in 2023-24 as the forecast for 2022-23 thanks to the temporary operating funding provided in federal budget 2023. The majority of the Corporation's operating budget is spent on salaries; however, a portion of these salaries are funded through revenue-generating activities at the museums (admissions, boutiques, programs, events, etc.), or through contributions for special projects, recognized in other budget categories.

The Corporation resumed some on-site activities in the summer, and on-site programming by fall 2022, which had either been suspended or offered only virtually during the pandemic. It will continue to test hybrid program delivery models through 2023-24, with reduced on-site offer in order to also offer virtual programs, though the revenues for the latter are less significant. Continuing to offer some virtual programming is essential for meeting its national mandate and continuing to serve remote audiences.

All staff are covered by the public service pension and benefits plan. There are 35 non-unionized positions, including human resources personnel, some corporate secretariat personnel, senior managers, and executives. Unionized staff, which represent 85% of the Corporation's current FTE workforce, are part of the Public Service Alliance of Canada. The current collective agreement expired on March 31, 2020. Negotiations began in 2021 and are progressing toward ratification in 2023.

The second most significant operating budget category is the facilities expenses, of which the majority are non-discretionary including rent, payments-in-lieu-of-taxes (PILT), security, property maintenance

and utilities incurred to operate and maintain the buildings and preserve the collection across its three museum sites. These costs are affected by inflation and determined by market prices and contract negotiations. The PILT amount is established based on the property value assessed by the provincial authority and tax rates established by the municipality.

The last remaining leased storage facility was vacated in fall 2022. All lease savings are absorbed by elevated costs to operate the renewed CSTM and new Ingenium Centre, which provide temperature and humidity controls required for the long-term preservation of different types of materials found in the collection. Maintenance and inspection contracts also increase due to the more complex sites, in terms of property management, cleaning, security, heating and cooling systems, and elevators.

The temporary additional funding from federal budget 2023 over the next two years will be used to cover unfunded non-discretionary costs associated with facilities operations, which otherwise would have caused a deficit. This funding will also be used to conduct minor repairs and maintenance of its buildings and equipment; minor updates and maintenance of displays and exhibitions for accessibility and to reflect more diverse stories; and for upgrades to information and financial systems (Internal Services Support category).

The Corporation continues to make every effort to contain facilities spending to mitigate pricing impacted by labour and supply chain issues and inflation.

4.4 Capital Budget

In 2023-24, the Corporation will use \$7 million of deferred appropriations received in previous years to complete the exterior and interior fit-up of the Ingenium Centre and the remaining health and safety-related projects that were delayed due to reduced site access during the pandemic followed by supply chain and labour shortages.

The base capital budget of \$800,000 will be used to make critically needed repairs in building systems, information technology systems, conservation laboratory and material handling equipment, and furniture and fixtures. Moreover, with audience expectations for digital, interactive cultural content fuelled by rapidly advancing media technology, IT and digital software and hardware require continuous upgrades.

In 2022-23, the Corporation will complete minor site accessibility improvements at the CASM site following the recommendations from the CASM Accessibility Internal Audit conducted in 2018. One fleet vehicle will be replaced because it is beyond repair having been used up during the collection move. Investments will be made in IT to address cybersecurity, and further modernization of the systems to improve data storage and access, supporting remote work and virtual programming, and begin modernizing its enterprise solutions which are no longer supported by vendors and to create work efficiencies.

In 2022-23, with the help of external experts, the Corporation completed a new capital investment plan that includes the renewed CSTM and the new Ingenium Centre. This plan has identified key projects that must be addressed on a priority basis in 2023-24. The Corporation will replace some windows at CASM and emergency power transformers and associated components. It will also repair and upgrade the feed room at CAFM to ensure the health of the farm animals. The Corporation will replace a second fleet vehicle and complete the IT modernization.

The Corporation's capital budget on a cash basis is presented in the context of a five-year capital spending outlook in Table 8 below.

Table 8 – Capital Budget

<i>(in thousands of \$)</i>	2021-22	2022-23		2023-24	2024-25	2025-26	2026-27	2027-28
	<i>Actual</i>	<i>Budget</i>	<i>Forecast</i>	<i>Budget</i>	<i>Projections</i>			
<i>Heritage preservation & research</i>								
Technical equipment	55	50	50	0	0	0	0	0
<i>Exhibitions, programs & outreach</i>								
Farm equipment	0	50	50	250	0	0	50	100
Permanent exhibitions	961	0	0	0	0	0	0	0
<i>Museum and collection buildings</i>								
Ingenium Centre	490	3,000	4,510	5,000	-	-	-	-
Health & Safety projects	2,442	2,000	2,490	2,000	-	-	-	-
CSTM Lifecycle repairs	0	150	150	0	0	0	200	0
CASM Lifecycle repairs	0	125	125	450	800	800	300	250
CAFM Lifecycle repairs	0	75	75	0	0	0	200	325
Security equipment	0	50	50	0	0	0	0	0
<i>Internal services</i>								
Fleet and other equipment	56	100	100	50	0	0	0	75
IT infrastructure	45	200	200	50	0	0	50	50
Total (cash basis)	4,049	5,800	7,800	7,800	800	800	800	800

Starting in 2024-25, the capital budget will return to base level of \$800,000. The base appropriation level permits only minimal spending in critical repairs and replacements of assets and will represent only 0.23 percent of the total cost of its capital assets by March 2024.

The roll-out of the Exhibition Management System at the CASM and CAFM were postponed and will extend through 2027 as funds permit. The purpose of the system is to more effectively manage exhibitions' digital components and improve the visitor experience.

4.4.1 Health and Safety Projects

In Budget 2016, the government approved five-year capital funding of \$12.624 million for the Corporation to make repairs and recapitalize its facilities and equipment in order to address health and safety concerns associated with deferred recapitalization projects. To date, all the projects have been completed within plus/minus 5 to 10 percent of their estimate, allowing the Corporation to remain within the overall funding allocation. Some projects experienced delays due to the pandemic and other unforeseen considerations.

Projects that will be completed in 2023-24 are explained below.

- The renovation of the small artifacts storage and conservation laboratory buildings 193 and 194 at the CASM site, which involves replacing the roof, mechanical systems (HVAC), and fire, life and safety systems, was delayed due to the discovery of asbestos in the building envelop. This project will be completed by spring 2023 at a more significant cost.
- the scope of the project to replace the airport runway perimeter fence at CASM had to be expanded to include runway lighting which did not meet new regulations. This work requires favourable weather conditions, and the Corporation has already acquired the materials for this work to be completed in spring 2023 (weather dependent).

- the relocation of parking at the CAFM was approved and the project will be completed in 2023-24. As the CAFM site and buildings are owned by the Department of Agriculture and Agri-food Canada (AAFC) and are considered heritage buildings, both the Department and the National Capital Commission (NCC) have to approve the proposed work. Through consultations on the CAFM Master Site plan, the Corporation learned that AAFC launched a renewal of their master plan for the site. The Corporation waited for AAFC's plan to be completed as it may impact the proposed location of the new parking area.

4.4.2 The Ingenium Centre

As part of the federal infrastructure initiative announced in federal budget 2016, the Corporation received capital funding totalling \$150.2 million, to construct a new purpose-built collections conservation centre to preserve and protect priceless Canadian heritage artifacts. This building provides specialized temperature and humidity controlled, sealed and secure artifact storage, as well as laboratories and workshops, research space, a library and archives and corporate offices. The Corporation is the Centre's primary occupant, which includes a space for art storage for the National Gallery of Canada. Co-tenancy builds on natural synergies that lead to efficiencies.

Due to site, design and construction issues arising from unforeseen sub-terrain conditions, labour strikes, material shortages, manufacturing delays, tariffs, design requirements imposed through the land use approval, among other factors, the cost to construct the Ingenium Centre grew beyond estimations and funding level. Hence, some fit-up elements were deferred in order to ensure the base construction and fit-up of the Centre. Through federal budget 2021, the federal government provided an additional \$10 million to complete the building equipment fit-up and site circulation. In total, the Ingenium Centre once completed will have cost approximately \$160 million.

The project will continue to require professional services over 2023-24 for project management, testing and commissioning final works, and project close out. The additional funding will also address other interior fit-up elements that had been deferred, including the acquisition of the service elevator to ensure accessibility for public tours and access, and the equipment fit-up of the digital innovation lab to further digital programming objectives, and for the animation of the façade vitrines, which will be completed in 2023-24.

As part of the process to obtain the federal design approval for the Canada Science and Technology Museum and the Ingenium Centre, the Corporation sought approval for a new master site plan from the NCC. A few key concerns raised by the NCC during its review included site access, parking location, storm water retention and green space. With the additional funds received, the Corporation will be able to address these concerns and create a safer site with improved lighting, signage, and vehicle and pedestrian circulation. However, due to supply chain issues, labour shortage and inflation, the cost of this component has increased from \$2.9 million to a projected \$4.9 million (excluding professional services), and will be completed in early 2023-24.

Thanks to the project funding top-up received through Budget 2021, the project will be able to meet most of its objectives: providing safer collections access; providing appropriate temperature and humidity-controlled and secure environments and new labs for collection preservation; consolidating staff with collections and labs for increased productivity and efficiency; and establishing a new research institute focused on the collection and Canada's material culture. The one objective it is not able to meet is to provide space for long-term growth of the collections.

The Corporation held a soft opening in November 2019, coinciding with its Annual Public Meeting and the launch of its Strategic Plan for 2020-25. Reviews were positive. A formal public launch will occur in 2023-24.