



Veterans Affairs
Canada

Anciens Combattants
Canada

EVALUATION OF THE COMMUNITY WAR MEMORIAL PROGRAM (CWMP)

Final: February 2015

Audit and Evaluation Division

Canada 

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Executive Summary

Background

The evaluation of the Community War Memorial Program (hereinafter referred to as “the Program”) was conducted prior to its specified end date of March 31, 2015 in order to fulfil a requirement of the Federal Treasury Board and to inform future decision-making on this Program, or similar programs, within the Government of Canada. The evaluation was conducted over the period November 2014 to January 2015.

Funding for the Program amounts to \$5 million over five fiscal years with an end date of March 31, 2015 for partnering with communities across Canada who wish to build memorials to commemorate the achievements and sacrifices made by those who have served the country. The Program was approved by the Federal Treasury Board in October 2010.

The purpose of the Program is to provide a method through which VAC can extend its reach in delivering its mandate regarding commemorative activities. The Program provides non-repayable contributions of up to 50% of the total project costs associated with building a new cenotaph/monument or a major addition to an existing one to a maximum of \$50,000 per project. The Program provides funding to various recipients including registered charitable organizations, provinces, territories and municipalities. Funds are reimbursed for eligible capital costs incurred, based on valid receipts. Delivery is in the form of a contribution payment and therefore requires a written funding agreement between VAC and the recipient.

The key objectives of the Program are to: partner with communities in Canada to build new cenotaphs/monuments and major additions to existing ones; provide opportunities to recognize Veterans, including modern-day Veterans, on cenotaphs/monuments; and to help ensure remembrance continues to be visible to Canadians in their own communities.

The Program is linked to VAC’s second strategic outcome: “*Canadians remember and demonstrate their recognition of all those who served in Canada’s efforts during war, military conflict and peace.*”

Relevance

The Program continues to be relevant. It addresses a demonstrable need for continued support from the Government of Canada. Federal government assistance has increased the capacity of communities to build new memorials or additions to existing ones, which serve as focal points for communities to recognize, honour and commemorate those who have served Canada. The Program facilitates public recognition of the achievements and sacrifices of those who have served and provides a perpetual memorial for engaging Canadians in remembrance. The Program is thus responsive to

the needs of Canadians as the majority of Canadians continue to place importance on remembrance activities.

The Program is aligned with Government of Canada, VAC and Commemoration Division priorities. The role of the federal government in the projects, through VAC, has been that of facilitator and funding partner. This approach has resulted in positive outcomes for the projects examined. The current eligibility criteria for the Program remain appropriate and relevant.

Performance (efficiency, effectiveness and economy)

In terms of the Program's performance against objectives, the Immediate Outcome, that Canadians are aware of the program and have the resources to build new memorials or additions to existing ones, is being met. The Intermediate Outcome that Canadians have additional symbols of remembrance in their communities to gather and pay tribute to those who served Canada is also being met but the number of new memorials could be increased with modifications to the Program such as enhancing outreach efforts.

The evaluators were able to infer that the Program's Ultimate Outcome - that the memory of the achievements and sacrifices of those who served Canada is preserved - is being met going forward, Program management should develop performance indicators which more clearly link Program outputs to the Ultimate Outcome.

There were unintended outcomes identified including the creation of economic activity and benefits related to capital projects. Recent research conducted in the United States has also indicated that memorials could have a positive influence on those Veterans suffering from operational stress injuries such as PTSD.

The Program is effective, provides good value for money, and is administratively efficient and economical. The recommendations which follow flow from the evaluation's key findings and would inform future decision-making regarding this, or similar federal government programs.

Recommendations

Recommendation 1:

It is recommended that the Assistant Deputy Minister, Policy, Communications and Commemoration (ADM PCC), review the CWMP's financial management practices to take into account the multi-year nature of the projects, including the use of multi-year contribution agreements. (Critical)

Recommendation 2:

It is recommended that the ADM PCC, examine the feasibility of merging the CWMP with the Cenotaph/Monument Restoration Program for potential efficiency gains in Program management and delivery. (Essential)

Recommendation 3:

It is recommended that the ADM PCC examine opportunities to increase CWMP outreach to contribute to greater recognition of the achievements and sacrifices of Veterans. (Essential)

Recommendation 4:

It is recommended that the ADM PCC review the CWMP performance measurement strategy to ensure the Ultimate Outcome is measurable. (Essential)

1.0 Introduction

The evaluation of the Community War Memorial Program (hereinafter referred to as “the Program”) was conducted to address the requirement for full evaluation coverage, as per the *Financial Administration Act* and Treasury Board’s 2009 *Directive on the Evaluation Function*. An evaluation of the Program was also required prior to its specified end date of March 31, 2015 to inform future decision-making on this Program, or similar programs within the Government of Canada.

1.1 Overview

Veterans Affairs Canada (VAC) is mandated through the *Department of Veterans Affairs Act* to anticipate and to respond to the diverse needs of Canada’s war service Veterans, eligible Canadian Armed Forces members and former members, qualified civilians and their families. The authority for VAC to deliver commemorative services in memory of those who sacrificed for Canada is derived from Privy Council Order (PC 1965-688).

Funding for the Program amounts to \$5 million over five fiscal years with an end date of March 31, 2015 for partnering with communities across Canada who wish to build memorials to commemorate the achievements and sacrifices made by those who have served the country. The Program was approved by the Federal Treasury Board in October 2010.

The purpose of the Program is to provide a method through which VAC can extend its reach in delivering its mandate regarding commemorative activities. The Program provides non-repayable contributions of up to 50% of the total project costs associated with building a new cenotaph/monument or a major addition to an existing one to a maximum of \$50,000 per project.

1.2 Program Delivery

The Program is delivered by VAC’s Commemoration Operation Directorate which manages the Program, the Community Engagement Partnerships Fund (CEPF), and the Cenotaph/Monument Restoration Program (CMRP) which complement the Program.

The Program provides funding to various recipients including registered charitable organizations, provinces, territories and municipalities. Funds are reimbursed for eligible capital costs incurred, based on valid receipts. Delivery is in the form of a contribution payment and therefore requires a written funding agreement between VAC and the recipient. The agreement sets out the obligations and responsibilities of both parties with respect to funding arrangements.

1.3 Program Objectives

As stated in the Program’s Terms and Conditions, the key objectives of the Program are to:

- partner with communities in Canada to build new cenotaphs/monuments and major additions to existing ones;
- provide opportunities to recognize Veterans, including modern-day Veterans, on cenotaphs/monuments; and
- help ensure remembrance continues to be visible to Canadians in their own communities.

The Program is linked to VAC’s second strategic outcome: “*Canadians remember and demonstrate their recognition of all those who served in Canada’s efforts during war, military conflict and peace.*”

2.0 Scope and Methodology

The five core issues cited in the 2009 *Treasury Board Directive on the Evaluation Function* were examined. The five core issues are outlined below in Table 1. The evaluation was conducted during November and December 2014.

Table 1 - Five Core Evaluation Issues

<p>Relevance:</p> <ol style="list-style-type: none"> 1. Continued Need for the Program 2. Alignment with Government Priorities 3. Alignment with Federal Roles and Responsibilities 	<p>Performance:</p> <ol style="list-style-type: none"> 4. Achievement of Expected Outcomes 5. Demonstration of Efficiency and Economy
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2.1 Multiple Lines of Evidence

The study employed multiple lines of evidence to assess the Program’s relevance and performance. Table 2 below provides a list of the methodologies used.

Table 2 - List of Methodologies

Methodology	Source
Literature Review	<ul style="list-style-type: none"> • Previous VAC Evaluations – 2013 Partnerships Contribution Program (PCP) Evaluation, 2013 Memorials and Cemetery/Grave Maintenance Program Evaluation • Program documents and data from other countries (United Kingdom, United States and Australia) • Recipient survey results
Documentation Review	<ul style="list-style-type: none"> • A review of departmental policies, regulations, procedures, business process forms, etc.
Research Studies	<ul style="list-style-type: none"> • VAC Research Directorate studies • Research studies conducted by Canadian universities, (e.g., Gregg Centre, UNB), U.S. universities and other research entities, other federal government departments

Methodology	Source
	<ul style="list-style-type: none"> Evidence-based non-VAC literature VAC and third-party Public Opinion Research
Key Informant Interviews	Combination of in-person and telephone interviews with six VAC staff who manage the Program
File Review	File review of 20 cases: <ul style="list-style-type: none"> A judgemental sample of 20 files chosen from a total of 99 approved projects
Statistical/Program Data	<ul style="list-style-type: none"> VAC Finance Division Commemoration Division

The Program evaluation was summative. A variety of factors led to this design choice:

- The Program is a small-dollar program (accounting for less than 1% of all VAC program funding) for low-risk partnership activities;
- There is no pre-program benchmark information available against which to measure Program impact, especially the capacity of communities to build war memorials; and
- The Program is straightforward and has seen no change in context since its inception.

2.2 Limitations, Considerations and Analytical Challenges

- The Program’s performance measurement strategy indicated public opinion research (POR) data was to be used to measure the Ultimate Outcome: *that the memory of the achievements and sacrifices of those who served Canada is preserved*. The most recent POR data available was from 2012. This data was augmented with a file review of recipient correspondence to determine their points of view, an examination of “self-reported” evaluation forms completed by recipients for each project, as well as media coverage relating to the Ultimate Outcome.
- There were time constraints on the evaluation given the Program’s end date of March 31, 2015. As a result, the evaluators drew upon existing data and analysis where appropriate, and took into account results from previous surveys, project file information, data from recipient-completed evaluation forms, key informant interviews, etc.
- The history of the Program is relatively brief. The Program commenced in October 2010 and applications were accepted until October 2013.
- The Program is administered under the Partnerships and Collaborations umbrella. Sub-program synergies exist between the Community Engagement Partnership Fund (CEPF), the Cenotaph/Monument Restoration Program (CMRP) and the Program. The CMRP, in particular, appears to be complementary to the Program in that the CMRP provides funds to repair monuments.

3.0 Relevance

3.1 Continued Need for the Program

There is a continued need for the Program.

3.1.1 Need for memorials supported by public opinion research

An Ipsos-Reid Survey¹ conducted in 2010 indicated that:

- A great majority (91%) of Canadians agreed that Canada's Veterans should be recognized for the sacrifices they have made on behalf of Canada.
- Nearly nine in ten (88%) Canadians indicated that it was important for VAC to recognize and honour deceased Canadian Veterans and war dead by maintaining memorials, cemeteries and grave markers.

The 2010 VAC National Client Survey yielded the following information:

- 83% indicated that providing funding to help communities throughout Canada with remembrance initiatives was important or very important.
- Only half of the respondents were aware of VAC Remembrance programming and activities.

A 2012 national poll² found that:

- There is a virtual consensus that Canada's Veterans should be recognized for their service to Canada (91%), as well as widespread acknowledgement that Canada's Veterans have made major contributions to the development of our country (86%).
- The large majority of Canadians (84%) consider Veterans' Week to be important, with 64% saying *very* important. This is similar to the 2011 results, while over the longer term, a greater proportion of Canadians now think Veterans' Week is important (68% in 2002 to 84% in 2012).
- Similarly, Canadians have become more likely to have participated in a Remembrance Day ceremony in their own communities (25% in 2011 to 35% in 2012).
- A strong majority (88%) consider it important that VAC recognize and honour deceased Canadian Veterans and war dead by maintaining memorials, cemeteries and grave markers.

A 2012 Ipsos-Reid Historica poll³ shows an increase of 8% - from 22% in 2010 to 30% in 2012 - of those Canadians planning to attend a Remembrance Day ceremony.

3.1.2 VAC's response

Since November 2010, the Department has been serving more modern-day Canadian Armed Forces (CAF) Veterans than "traditional"⁴ war service Veterans. By 2019, CAF

¹ The Ipsos-Reid survey was a national poll commissioned by VAC. The survey was conducted over the phone from November 16-18, 2010 with 1,002 Canadians and has a 95% confidence level and +/- 3.1% margin of error.

² *Attitudes towards Remembrance and Veterans' Week 2012 Survey*, Phoenix SPI, February, 2013.

³ <https://www.historicacanada.ca/node/2423>

Veterans are expected to outnumber traditional Veterans by six to one.⁵ This was one of the key reasons that the Program was put in place - to increase the capacity of communities to have a focal point for remembrance to honour all Veterans, including CAF Veterans.

The Department is sensitive to the need to ensure that approaches to remembrance respect the traditions of the past, and also reflect the realities of the Veterans of today. The evaluators found that the current eligibility criteria for the Program are still appropriate and relevant for potential recipients, target groups and stakeholders.

3.1.3 Need for memorials and community capacity

Most memorials under the Program were erected as a result of the efforts of community groups, municipalities, private sponsors, regimental associations and/or Veterans' organizations. The file review (20 of 99 files) revealed that in 90% of the files, evidence contained in letters and emails from recipients indicated that VAC support was important to the success of these projects. As an example, a project coordinator for a memorial project in Ontario wrote: "The Community War Memorial Program ... far exceeded our expectations. The community involvement and awareness was second to none. The support we received from the Community War Memorial Program allowed us to create a beautiful memorial for those who served our country."

As to whether projects to build memorials would have been launched without VAC support, the evaluation found that this can neither be proven nor disproven. Evidence was found on 90% of files reviewed that there was a definite need for Program funding, and that the Program contribution was a key part of the decision to initiate the project. This was also confirmed in staff interviews.

3.1.4 VAC's non-monetary contribution to projects

There are multiple lines of evidence (e.g., evaluation forms, letters, emails, phone call records, key informant interviews) which indicate that the partnership relationship between VAC staff and the project managers resulted in improved memorials, especially in the areas of accessibility, communications and public engagement in remembrance.

- VAC's involvement often served to facilitate the mobilization of the public to engage in remembrance. There are several examples, such as in Langley, BC, and Beaconsfield, QC, where project managers indicated that VAC's assistance was an important factor in making the community aware of the importance of honouring and memorializing Veterans. This resulted in successful fundraising with the engagement of youth groups, schools, business leaders, politicians and other groups across the entire community.
- Program coverage is also an indication of relevance. The following Table 3 indicates the national reach of the Program and shows the distribution of the Program's project funding approved by province.

⁴ "Traditional" Veteran refers to Veterans of the Second World War and the Korean War.

⁵ VAC Facts and Figures; September 2014

Table 3 – Project Funding Approved by Province (\$000's)*

Fiscal Year		N.L.	N.S.	P.E.I.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	TOTALS
2010-11	Funding	\$177.9					\$191		\$50.7	\$50.0		\$469.5
	Projects	4					4		2	1		11
2011-12	Funding	\$104.9	\$143.1		\$2.8	\$2.1	\$434.4	\$4.3	\$35.9	\$146.8	\$139.5	\$1,013.8
	Projects	4	6		1	1	14	1	3	6	4	40
2012-13	Funding	\$84.7	\$55.1	\$19.6	\$95.7	\$13.8	\$89.7	\$50.0	\$39.8	\$123.0	\$214.5	\$785.9
	Projects	2	2	1	2	1	2	1	3	4	5	23
2013-14	Funding	\$100.0				\$132.2	\$308.0	\$21.0	\$26.2	\$140.0	\$40.0	\$767.4
	Projects	2				4	8	2	1	6	1	24
2014-15	Funding						\$4.2					\$4.2
	Projects						1					1
Totals	Funding	\$467.5	\$198.2	\$19.6	\$98.4	\$148.1	\$1,027.4	\$75.4	\$152.5	\$459.8	\$394.0	\$3,040.9
	Projects	12	8	1	3	6	29	4	9	17	10	99

*Addition discrepancies due to rounding

There was no take-up from Canadian Territories. Also, the take-up rate for the Program in Quebec appears to be proportionately lower than in other Canadian provinces. This indicates a need for Program communications and outreach activities to target community agencies and groups in the Territories and Quebec.

3.2 Alignment with Government Priorities

The Program aligns with government priorities.

In the 2010, 2011 and 2013 Speeches from the Throne (SFT), the Government of Canada identified the following priorities:

- The 2010 SFT stated *“to further commemorate the sacrifices of our armed forces, our Government will bring individuals, groups and businesses together to build community war memorials.”* The 2010 federal budget subsequently confirmed this commitment: *“\$1 million per year for the Community War Memorial Program to partner with communities across our country who wish to build memorials to commemorate the achievements and sacrifices made by those who served our country.”*
- The 2011 SFT had a specific reference relating to the need for Canadians and the Government to recognize and remember the services of all Veterans: *“The Canadian Armed Forces play a crucial role in defending our sovereignty and national security. As the Canadian mission in Afghanistan transitions to training, diplomacy and development, our Government joins Canadians in honouring those who gave their lives and in recognizing the sacrifice and achievements of all the men and women, both military and civilian, who have served and continue to serve in Afghanistan. Our Government will continue to recognize and support all Veterans.”*
- In addition, the 2013 SFT stated *“Our Veterans have stood up for us; we will stand by them”.*
- While some projects might have proceeded without VAC support, the results achieved may have varied. As Section 3.1.4 above attests, VAC’s value-added in new memorial projects in terms of quality, reach, accessibility, appropriateness of

messaging and long-term sustainability resulted in positive outcomes for the projects examined in the file review.

The Program serves the public interest.

- Memorials are a focal point for remembrance as well as a venue for events expressing community and national pride, gratitude to Veterans and to the fallen. It was evident from the research and analysis undertaken that the Program had an impact in these areas. The Program therefore serves the public interest.
- Recent research⁶ undertaken in the United States indicates that memorials which facilitate public recognition of the achievements and sacrifices of Veterans can serve as a positive influence for Veterans themselves, especially those suffering from operational stress injuries such as Post Traumatic Stress Disorder (PTSD). There is also anecdotal evidence that shows the importance of remembrance initiatives for the families of those killed and wounded in the service of Canada.
- Dr. Lee Windsor, Deputy Director at the Gregg Centre for the Study of War and Society at the University of New Brunswick and a Veteran himself (who also holds the Eaton Chair in Canadian Army Studies), informed the evaluators that his research indicates Veterans seek tangible signals that society recognizes that what they have done is “okay”. He said memorials fulfill that need for legitimization of their experience and help Veterans feel that “it was all worth something.”

3.3 Alignment with Federal Roles and Responsibilities

The Program aligns with federal roles and responsibilities.

VAC is responsible for promoting awareness and appreciation among the Canadian public for the achievements and sacrifices made by those who served Canada and their historical significance to Canada as a nation. Privy Council Order (PC 1965-688) provides the authority for VAC to deliver commemorative services designed to keep alive the memory of those who sacrificed for the nation.

VAC’s Five-Year Strategic Plan 2009-2014 identified the refocussing of remembrance activities as one of its four strategic priorities. The Program was introduced in 2010 and provided a vehicle for shifting the focus of remembrance activities to in-Canada, community-based initiatives to honour CAF Veterans as well as traditional Veterans.

The Program guidelines⁷ make it clear that the federal government, through VAC, is to act as:

- a facilitator, by making it easier to initiate and complete projects by providing funds which leverage local funding and assist with fundraising and by providing advice, information and guidance throughout the project lifecycle; and
- a partner, by providing expertise, funds, fiscal oversight, and best practices in quality control, fundraising and project management.

⁶ The War Memorial as Healing Environment: The Psychological Effect of the Vietnam Veterans Memorial on Vietnam War Combat Veterans’ Posttraumatic Stress Disorder Symptoms; Nicholas Watkins, HOK, New York; Frances Cole, United States Department of Veterans Affairs, Philadelphia, PA; and Sue Weidemann, Workplace Analysis Consulting, Buffalo, NY.

⁷ Community War Memorial Program Guidelines, VAC Web Site: www.veterans.gc.ca

This is consistent with the government's role in other federal contribution programs (e.g., Canadian Heritage, Atlantic Canada Opportunities Agency).

There is considerable evidence previously cited in the Relevance section of this report that fulfilment of these responsibilities by VAC is crucial to project success and is needed by most Program recipients.

4.0 Performance (effectiveness / efficiency and economy)

The effectiveness and success of a program are generally measured through the use of performance measures and program outcomes. This section of the report addresses the progress realized towards achieving this Program's outcomes.

4.1 Immediate Outcome

- | | |
|---------------------------|--|
| Immediate Outcome: | a) Canadians are aware of the Program and apply for funding to support the building of new cenotaphs/monuments across Canada. |
| | b) Canadians have resources to build new cenotaphs/monuments or major additions to existing ones. |

Canadians are aware of the Program and are applying for funding support.

The first Immediate Outcome (a) is measured by the annual number of enquiries received by VAC. Since the Program's inception, there have been almost 500 enquiries from Canadians. Although the Department clearly indicated on the VAC website, i.e., the application form and the program guidelines, that the Program was sunsetting in March 2015 and thus, no applications were being accepted after October 2013, the Department still received roughly 100 enquiries after October 2013. This, combined with 11,000 web site hits since inception, indicates that this outcome was being achieved.

Canadians have resources to build new cenotaphs/monuments or major additions to existing ones.

The second Immediate Outcome (b) is measured annually by the number of applications for funding of new cenotaphs/monuments. In total, 111 applications were received over the life of the Program. Ninety-nine projects were approved, two were withdrawn, four were denied, and six are what Program staff refers to as "deferred" due to a lack of information, and thus neither ruled upon nor officially withdrawn by the applicant.

Generally, the process for applying to/obtaining approval for the Program is:

1. Upon receipt of a Program application, it is reviewed for completeness and eligibility by VAC staff.

2. Once the application has been determined complete, the file is presented to a committee for consideration. The committee makes a recommendation to the Minister.
3. Once a Ministerial decision is made, a Contribution Agreement is prepared for signature by the recipient and VAC.

The Immediate Outcome is being met.

4.2 Intermediate Outcome

Intermediate Outcome:	Canadians have additional symbols of remembrance in their communities to gather and pay tribute to those who served Canada.
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The Intermediate Outcome is being met. The number of new war memorials could be increased with modifications to the Program.

The Intermediate Outcome is measured by the annual number of new community cenotaphs/monuments, or major additions to existing ones, built with the Program funding. Over the short lifespan of the Program, 40 new symbols of remembrance were created in communities across Canada and a further 59 projects are in various stages of completion. For further details with respect to coverage and project funding approved, please refer to Table 3 (see Page 6).

According to Statistics Canada, there are about 5,600 municipalities⁸ in Canada. When this number is considered in the context of the estimated 10,000 war memorials⁹ in Canada, it might be concluded that there is a surplus of war memorials and therefore no need exists for new war memorials. However, upon review of the Program's guidelines and during the file review, it was clear that each memorial approved under the Program is of significant importance to the respective community. In many cases, where a memorial already existed in the community, it may be located in an inaccessible area or may require replacement for other reasons. Another important indicator of the need issue is that there is still significant demand for new memorials as outlined in Section 3 – Relevance.

Modifications to the Program could extend its reach for the building of additional symbols of remembrance. For example, consideration could be given to:

- Allowing stacking of contributions from other federal government departments. This is not currently permitted. At least one application from a First Nations' band was withdrawn because of the no-stacking provision and it may have also prevented others from coming forward.
- Modifying the Program criteria to allow a wider range of memorials to Veterans. For example, memorials to individuals are not currently eligible under the Program.

⁸ <http://www.statcan.gc.ca/pub/91f0015m/2007008/t/4054804-eng.htm>

⁹ Geoff Dale; Editorial/Opinion; The London Free Press; 2014.11.08

There have been several requests for memorials to individual soldiers such as Nichola Goddard, the first Canadian female soldier killed in combat.

- Allowing for multi-year contribution agreements in recognition of the multi-year nature of capital construction projects. Program experience shows that projects to build new memorials typically require at least two and often three or more years to reach completion.
- Establishing project termination dates. Some projects completed several years ago have still not submitted documentation for payment. The fact that there was no end date established for projects (other than the Program's cessation date of March 31, 2015) can present payment issues for VAC and recipients alike, and could have an adverse impact on the Department.

4.3 Ultimate Outcome

Ultimate Outcome:	The memory of the achievements and sacrifices of those who served Canada in war, military conflict and peace is preserved.
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Performance indicators for the Ultimate Outcome should be reviewed and modified.

The Ultimate Outcome is the outcome to which the program contributes, but over which VAC has the least amount of direct influence. The Program's theory is that, if community monuments are built with the involvement of community groups and organizations, Canadians will have more opportunities to participate in commemorative activities, and the Program will have contributed to its Ultimate Outcome.

According to the Program's performance measurement strategy, the Ultimate Outcome is measured by the extent to which Canadians feel that they are aware of the achievements and sacrifices of those who served Canada. This is gathered through VAC's POR on *Attitudes Towards Remembrance and Veterans' Week* for which the target is established at 70%. In the POR, Canadians were asked to agree or disagree with the following statement: "Canada's Veterans have made major contributions to the development of our country." In 2010, 83% of respondents completely agreed or agreed with the statement. Results were the same in 2011 and increased to 86% in 2012.

The evaluation also considered third-party POR from a 2012 Ipsos-Reid poll conducted for Historica, as well as correspondence and self-reported evaluation forms from Program recipients. Evidence gathered from VAC's PORs, and project file reviews shows that engagement by Canadians in remembrance is increasing. Based on this evidence, the evaluators were able to infer that the Ultimate Outcome is being met. Going forward, Program management should develop performance indicators which more clearly link Program outputs to the Ultimate Outcome.

4.4 Unintended outcomes

- A recent research conducted in the United States has indicated that memorials could have a positive influence on those Veterans suffering from operational stress injuries

such as Post Traumatic Stress Disorder.¹⁰ As this was ground-breaking research, no other line of evidence has been identified.

- The Program has created local economic activity in many small communities. An estimated 115 jobs¹¹ have resulted from the \$11.5 million value of memorial projects assisted by CWMP. A related unintended impact has been the legacy of skills development and capacity building for communities.

Increased outreach efforts could contribute to greater recognition of the achievements and sacrifices of Veterans.

Veteran recognition has increased in areas where new memorials were constructed. There is an opportunity to increase recognition by enhancing outreach efforts on this Program, to promote awareness and greater uptake. For example, Veteran recognition may have been greater had media releases and public announcements been made for all approved projects. Of the 99 projects approved, only 40 media releases were prepared by VAC. This represents a missed opportunity.

5.0 Demonstration of Efficiency and Economy

This entails an assessment of resource utilization in relation to the production of outputs and progress toward expected outcomes.

5.1 Efficiency

The merging of the Program and the CMRP should be examined for potential efficiency gains in program management and delivery.

There is no duplication among existing VAC programs. Due to the complementary nature of the Cenotaph/Monument Restoration Program (CMRP), the possibility for achieving greater efficiencies in Program management and delivery may exist. The evaluators feel that the feasibility of merging the Program and the CMRP should be examined.

With respect to duplication with other federal government programs, a detailed analysis of other federal government funding programs for historical and cultural monuments was completed as part of the 2013 Evaluation of the VAC Partnerships Contribution Program.¹² The evaluators found that the Program is unique in that it is the only federal funding program that is solely dedicated to providing funding for community war memorials in Canada, although the Legacy Fund available through Canadian Heritage provides funding “for community capital projects”. Under the Legacy Fund, successful applicants may receive up to 50% of eligible expenses to a maximum of \$500,000 in funding for community capital projects that, among several other non-related eligible types of projects, “commemorate in 2014 and up to 2017, inclusively, the 75th

¹⁰ The War Memorial as Healing Environment: The Psychological Effect of the Vietnam Veterans Memorial on Vietnam War Combat Veterans' Post-traumatic Stress Disorder Symptoms; Nicholas Watkins, HOK, New York; Frances Cole, United States Department of Veterans Affairs, Philadelphia, PA; and Sue Weidemann, Workplace Analysis Consulting, Buffalo, NY.

¹¹ “The staple industry for infrastructure expansion – construction – creates almost 10 jobs per million dollars invested”
Source: Statistics Canada, “National Input-Output Multipliers”.

¹² Appendix F of the Evaluation of the Commemoration Division Partnerships Contribution Program; Final: February 2013.

anniversary of locally significant events directly related to the Canadian participation in the Second World War”.

The following Table 4 indicates the five-year Program budget as well as the expenditures and number of partnerships formed by fiscal year. The expenditures reflect disbursements for invoices received in the fiscal year, and could include expenditures for work completed in that fiscal year or year(s) prior. For example, expenditures shown in 2014-15 were approved in previous fiscal years. The table generally reveals an increased level of expenditures per annum since inception. Funds lapsed during the first three fiscal years are also noted.

Table 4 – Program Budget and Expenditures*

Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Totals
Budget Allocation	\$250,000	\$1,250,000	\$1,500,000	\$747,598**	\$1,252,402**	\$5,000,000
Project Funding Approved ***	\$469,510	\$1,013,771	\$785,936	\$767,404	\$4,240	\$3,040,861
Actual**** Expenditures	\$100,304	\$539,556	\$753,989	\$747,598	TBD*****	TBD
Funding Lapsed	\$149,696	\$710,444	\$746,011	-	TBD*****	TBD
# of Projects approved	11	40	23	24	1	99

* Source: VAC's Commemoration Division/Validated by VAC Finance.

** Reflects approved reprofiling of \$502,402 from fiscal year 2013-14 to fiscal year 2014-15.

*** VAC's portion of projects approved.

**** Based on eligible invoices submitted.

***** Amount to be verified at fiscal year end.

Financial management practices of the Program require improvement.

When organizations submitted applications for projects, the total funds for each approved project were committed in the year the application was approved, and a contribution agreement was developed. Invoices received for any work completed in that year were reimbursed. For projects that were not completed funds lapsed and were re-committed in the subsequent year. This resulted in a reduced level of funds being available for new projects each year. Recognizing that most projects are multi-year and that project proponents were not providing invoices in the first year in the amount for which they had been approved, the Department requested a re-profiling of funds from 2013-14 to 2014-15. This would allow VAC to honour its existing Program commitments. Currently, VAC is proactively reaching out to project proponents to maximize contributions. Financial management practices should be reviewed to take into account the multi-year nature of the projects, including the use of multi-year contribution agreements.

5.2 Effectiveness / Economy

The Program's funding applications are administered by Head Office and reviewed by a Review Committee which makes recommendations for the Minister's final approval. The

Committee includes representation from VAC, a Public Works and Government Services Canada Heritage Conservation Specialist, and a representative from each of the three largest Veterans' organizations.

The service standard for the Program requires that a decision be made within 12 weeks of the posted quarterly application deadline. Based on the three-year period when the Program was available for application, program data indicates that the Program met this target over 85% of the time.

The Program demonstrates a good administrative cost ratio.

In Table 5 below, the evaluators looked at the Program's administrative costs as a percentage of program expenditures as an indicator of cost effective program delivery. The table thus indicates the resources consumed annually in the management and delivery of the Program, expressed as a percentage of the Program expenditures in each of three full fiscal years of Program operation (2011-12 to 2013-14).

Table 5 - Program Resources

Area	FTEs devoted to CWMP Process	2011-2012 Salary dollars to deliver CWMP	2012-2013 Salary dollars to deliver CWMP	2013-2014 Salary dollars to deliver CWMP
Communications	.065	\$5,292	\$5,397	\$5,478
Commemoration	.81	\$45,285	\$46,191	\$46,884
Total	.875	\$50,577	\$51,588	\$52,362
Employee Benefits (20%) and Accommodation (13%)		\$16,690	\$17,024	\$17,279
Operating & Maintenance		\$18,365	\$14,447	\$9,446
Total Administrative Cost		\$85,632	\$83,059	\$79,087
Program Expenditures		\$539,556	\$753,989	\$747,598
Program Percentage Administrative Cost		16%	11%	11%

Source: Commemoration Division

The Program's multiplier effect is more than three times the total Program costs.

Cost-Benefit Analysis

The total value of national remembrance infrastructure put in place with the assistance of the Program is over \$11.5 million. The total approved project commitment under the Program is \$3.04 million. If VAC's financial commitment under the Program is fully met, the multiplier is about 3.8 (\$11.5 million divided by \$3.04 million), meaning that the value of the war memorials produced with the assistance of the Program would be almost four times that of the Program expenditure. Even when the operational cost (\$0.25 million) of delivering the Program is added to the Program's \$3.04 million commitment, the multiplier is approximately 3.5 (\$11.5 million divided by \$3.29 million). This represents a good value for money.

6.0 Conclusions and Recommendations

There is a continued need for the Program. It serves the public interest and is aligned with government priorities and federal roles and responsibilities.

With respect to the Program's expected outcomes, the Immediate Outcomes – that Canadians are aware of the Program, are applying for funding support and have resources to build new cenotaphs/monuments or major additions to existing ones - are being met. The Intermediate Outcome is also being met although the number of new war memorials could be increased with modifications to the Program. The evaluators were able to infer that the Program's Ultimate Outcome - that the memory of the achievements and sacrifices of those who served Canada is preserved - is being met going forward, Program management should develop performance indicators which more clearly link Program outputs to the Ultimate Outcome.

There is an opportunity to increase Veteran recognition by enhancing the Program outreach efforts. The Cenotaph/Monument Restoration Program (CMRP) and the Program are complementary, and the evaluators feel the feasibility of merging the two programs should be examined for potential efficiency gains.

Financial management practices of the Program require improvement and should be reviewed to take into account the multi-year nature of the projects, including the use of multi-year contribution agreements.

The Program is cost-effective, provides good value for money is administratively efficient and economical.

6.1 Recommendations, Management Response and Action Plan

Recommendations	Management Response and Planned Action	Office of Primary Interest (OPI)	Action Completion Date
<p>Recommendation 1:</p> <p>It is recommended that the ADM PCC review the CWMP's financial management practices to take into account the multi-year nature of the projects, including the use of multi-year contribution agreements. (Critical)</p>	<p>Management agrees with this recommendation. The Program is sunsetting March 31, 2015. Should funding for new cenotaphs / monuments be provided in the future, VAC will require that applicants outline their funding requirements over the full duration of the project. Also, approved projects would be subject to multi-year agreements.</p>	<p>ADM PCC</p>	<p>Would be implemented at the start of the program, should funding be made available in the future.</p>
<p>Recommendation 2:</p> <p>It is recommended that the ADM PCC examine the feasibility of merging the CWMP with the CMRP for potential efficiency gains in Program management and delivery. (Essential)</p>	<p>Management agrees with this recommendation. The Program is sunsetting March 31, 2015. Should funding for new cenotaphs / monuments be provided in the future, VAC will explore the possibility of integrating funding for new cenotaphs / monuments within the existing Commemorative Partnership Program.</p>	<p>ADM PCC</p>	<p>Would be implemented at the start of the program, should funding be made available in the future.</p>
<p>Recommendation 3:</p> <p>It is recommended that the ADM PCC examine opportunities to increase CWMP outreach to contribute to greater recognition of the achievements and sacrifices of Veterans. (Essential)</p>	<p>Management agrees with this recommendation. The Program is sunsetting March 31, 2015. Should funding for new cenotaphs / monuments be provided in the future, VAC will increase its outreach activities to ensure that Canadians are aware of the Program and its ability to support efforts of communities to recognize the achievements and sacrifices of Veterans and the war dead.</p>	<p>ADM PCC</p>	<p>Would be implemented at the start of the program, should funding be made available in the future.</p>
<p>Recommendation 4:</p> <p>It is recommended that the ADM PCC review the CWMP performance measurement strategy to ensure the Ultimate Outcome is measurable. (Essential)</p>	<p>Management agrees with this recommendation. The Program is sunsetting March 31, 2015. Should funding for new cenotaphs / monuments be provided in the future, VAC will ensure that appropriate performance measurement indicators are established and that data is collected to measure the Ultimate Outcome.</p>	<p>ADM PCC</p>	<p>Would be implemented at the start of the program, should funding be made available in the future.</p>

Recommendations	Management Response and Planned Action	Office of Primary Interest (OPI)	Action Completion Date
	<p>More specifically, VAC will create a new performance measurement strategy for the Partnerships and Collaborations sub-program, which includes the Program.</p> <p>This strategy will complement the performance measurement strategies of the other sub-programs of the Canada Remembers Program, which all work together to contribute to the Ultimate Outcome associated with the preservation of the memory of the achievements and sacrifices of those who served Canada.</p> <p>The strategy will include various indicators, such as the percentage of Canadians who feel that VAC's remembrance programming effectively honours Veterans and those who died in service, and preserves the memory of their achievements and sacrifices.</p>		