

# NATIONAL BATTLEFIELDS COMMISSION

Quarterly financial report

For the quarter ended September 30, 2022

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## Statement outlining results, risks and significant changes in operations, personnel and programs

### Introduction

This quarterly report has been prepared by management, as required by section 65.1 of the *Financial Administration Act*, and in the form and manner prescribed by the Treasury Board. This financial report should be read in conjunction with the [2022–23 Main Estimates](#). This quarterly report has not been subject to an external audit or review.

### Mandate and program activities

The National Battlefields Commission (the Commission), as manager of Battlefields Park, makes it possible for Canadians to enjoy the first national historic park in Canada and one of the most prestigious urban parks in the world. The Commission is responsible for the administration, management, conservation and promotion of Battlefields Park (located in Quebec City) and manages funds allocated for those purposes. The Commission takes its mandate from the *Act respecting the National Battlefields at Québec*, passed on March 17, 1908, and its amendments. The Commission is a departmental corporation under Schedule II of the *Financial Administration Act*. The Minister of Canadian Heritage is responsible for this organization.

The Commission has two program activities: Conservation and Promotion of heritage, and internal services. Additional information on the Commission's mandate, roles, responsibilities and programs can be found in the [2022–23 Departmental Plan](#).

### Basis of presentation

This quarterly financial report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Commission's spending authorities granted by Parliament and those used by the Commission in a manner consistent with the Main Estimates for the 2022–23 fiscal year.

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This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before monies can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

When Parliament is dissolved for the purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

The Commission uses the full accrual method of accounting to prepare and present its annual departmental financial statements which are part of the departmental results reporting process. However, the spending authorities voted by Parliament are prepared on an expenditure basis of accounting.

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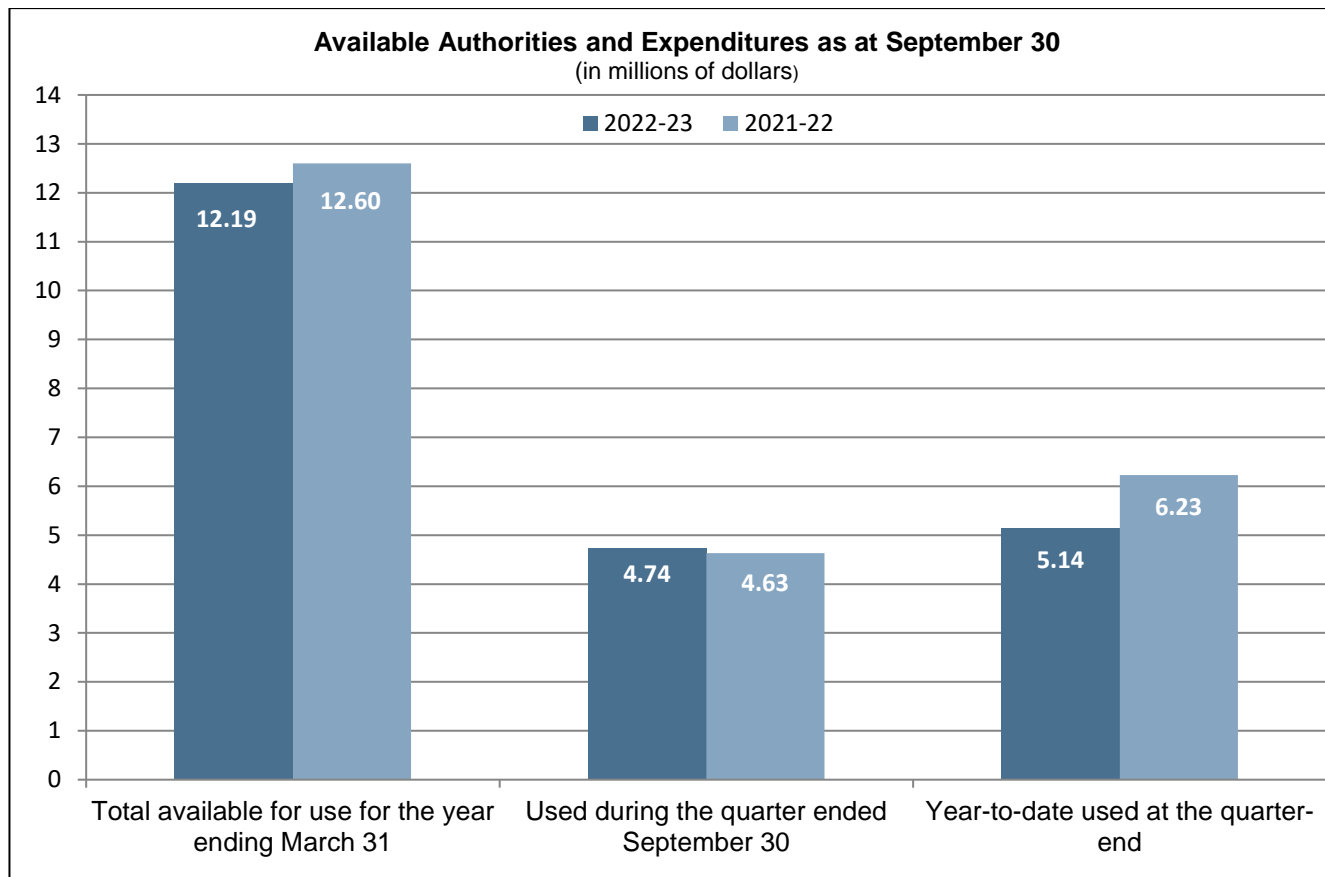
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## Highlights of fiscal quarter and fiscal year-to-date (YTD) results

This section highlights the significant items that contributed to changes in authorities available for use for the year, as well as quarterly and year-to-date expenditures for the quarter ended September 30, 2022. The following graph provides an overview of variations in available authorities and expenditures. Additional details on these variations can be found in the following sections.



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## Variance in authorities

As at September 30, 2022, the Commission's total authorities available for fiscal year 2022–23 decreased by \$0.41M compared with the same quarter last year, from \$12.60M to \$12.19M, a temporary drop of 33% at the end of the second quarter, which will reverse in the third quarter. This variation is a combination of three variations:

- A decrease in authorities of \$3.30M, since in 2021-22, the Commission had obtained the authorization to draw from Treasury Board Vote 5 – Government Contingencies for the period from July 1, 2021 until royal assent of the next appropriation act, to incur expenses during the summer period, in the order of \$2.40 million, and obligations relating to salaries, in the order of \$0.90 million.
- Increases of \$2.50M for salary expenditures and \$0.38M for benefits plan were granted to the Commission in Budget 2021, on a permanent basis, to address program integrity issues related to salaries.
- The residual increase of \$0.01M is attributable to a difference in the reprofiles of funds from the two fiscal years of \$0.05M and the cancellation of the contribution to the digital transformation initiative of \$0.05M.

Statement of authorities as at September 30  (in thousands of dollars)	2022–23			2021–22			Variance		
	Total available for use for the year ended March 31, 2023	Used during the quarter ended September 30, 2022	Year-to-date used at quarter-end	Total available for use for the year ended March 31, 2022	Used during the quarter ended September 30, 2021	Year-to-date used at quarter-end	Total available	Used during the quarter	Year-to-date used
Program expenditures	9,458	4,467	6,603	10,250	4,694	5,728	(792)	(227)	875
Contributions to employee benefit plans	734	184	367	354	324	413	380	(140)	(46)
Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	2,000	84	105	2,000	(392)	84	-	476	21
<b>Total authorities</b>	<b>12,192</b>	<b>4,735</b>	<b>7,075</b>	<b>12,604</b>	<b>4,626</b>	<b>6,225</b>	<b>(412)</b>	<b>109</b>	<b>850</b>

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### **Variance in expenditures**

Compared with the previous year, total expenditures recorded at the end of the quarter ended September 30 increased by \$0,85M, from \$6.23M to \$7,08M, an increase of 14%. First quarter expenditures represent 58% of authorities available compared with 49% as at September 30, 2021.

The most significant change is in the “Professional and special services” standard object, with an increase of \$0.49M, mainly due to mandates awarded to Public Services and Procurement Canada (PSPC) for inspection, plans and specifications and engineering work related to the consolidation of a cliff and the maintenance of buildings, as well as for external expertise contracts for the repair of monuments

The item ‘Acquisition of machinery and equipment’ also saw an increase in expenditure of \$0.40M. During the first two quarters, the Commission continued to renew its fleet of vehicles for park maintenance operations, in particular by purchasing electric vehicles. It also continued the installation of fiber optics begun the previous year. In addition, replacements of heating and fire protection systems at the Plains of Abraham Museum resulted in equipment purchases.

Upward variations totaling \$0.41 million in several other expenditure items are explained by the resumption of activities, particularly in terms of communications and advertising activities, and by the holding of the Great Celebration of Nature, concerts at the Edwin-Bélanger Bandstand and Historic Day event that had been canceled in the first and second quarters of the previous fiscal year due to public health restrictions.

However, these variations are offset by a decrease of \$0.45 million in the 'Personnel' standard object, since in 2020-21, the Commission had to assume a significant salary retroactivity expense.

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Expenditures by standard object	2022-23			2021-22			Variance		
	Planned for the year ending March 31, 2023	Expended during the quarter ended September 30, 2022	Year-to-date used at quarter-end	Planned for the year ended March 31, 2022	Expended during the quarter ended September 30, 2021	Year-to-date used at quarter-end	Planned for the year	Expended during the quarter	Year-to-date used
Personnel	5,626	1,538	2,927	5,150	2,167	3,378	476	(629)	(451)
Transportation and communications	120	41	62	120	33	48	-	8	14
Information	290	105	207	275	68	82	15	37	125
Professional and special services	1,000	585	810	1,624	198	324	(624)	387	486
Rentals	80	35	50	80	7	10	-	28	40
Repair and maintenance services	1,000	156	219	2,178	102	174	(1,178)	54	45
Utilities, materials and supplies	500	209	359	484	118	221	16	91	138
Acquisition of land, buildings and works	150	-	-	-	-	-	150	-	-
Acquisition of machinery and equipment	831	60	403	-	3	5	831	57	398
Transfer payments	-	-	-	-	-	-	-	-	-
Other subsidies and payments	2,595	2,006	2,038	2,693	1,930	1,983	(98)	76	55
<b>Total expenditures</b>	<b>12,192</b>	<b>4,735</b>	<b>7,075</b>	<b>12,604</b>	<b>4,626</b>	<b>6,225</b>	<b>(412)</b>	<b>109</b>	<b>850</b>

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## Risks and uncertainties

The main financial risk for the Commission is not reaching its projected revenues from parking, interpretive activities and admissions to the Plains of Abraham Museum. Since the beginning of the pandemic in 2020, health restrictions have had an impact on the Commission's revenues. In 2021–22, in order to mitigate the financial pressures caused by the pandemic, since the Commission had to endure closures of the Plains of Abraham Museum and the cancellation of public events held on its sites, including festivals and cultural and sporting events, it was able to benefit from a one-time assistance of \$2M. In 2022–23, the Commission intends to take advantage of the economic recovery, but is not in a position to say that it will reach its pre-pandemic revenue level. For reference, for the second quarter of 2022–23, it recorded 73% of the revenues generated in the first quarter of 2019–20.

Other risks and uncertainties assumed by the Commission and the management strategies adopted to address them include:

- Poor weather, economic and social conditions:
  - Promotional efforts to increase and diversify clientele;
  - Development of new partnerships.
- Budgetary constraints related to operating expenditures:
  - Strict budget control;
  - Review of funding structure;
  - Strengthen relationships with stakeholders in the budget process.
- Accidents in the park and damage to Commission property:
  - High quality general maintenance of the premises;
  - Regular repair work;
  - Field prevention and security patrols.
- Imbalance between historic and urban park uses:
  - Rigorous analysis of all land use requests under the *Land Use Policy* to ensure that users can enjoy the park without undue interference or externally organized activities;
  - Support for activities organized by the Commission that relate to its mandate;
  - Strict monitoring in the field to ensure site compliance.
- Environmental consequences and disturbance to users during construction work in and around the park:
  - Constant monitoring during construction;
  - Regular meetings with relevant authorities;
  - Implementation of mitigation measures to protect the park and reduce disturbance to users.

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## Significant changes in relation to operations, personnel and programs

No significant changes related to operations, personnel or programs occurred in the first two quarters of 2022–23. The Commission implemented its operations and programs as it did before the pandemic, and the process of having employees who had been teleworking return to their work sites was initiated. The Commission is continuing to follow government and public health directives by prioritizing the health and safety of users and employees, and carefully assessing the impact of the pandemic on its programs and operations.


## Approval by senior officials

Approved by:



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Annie Talbot  
Secretary and CEO  
November 15, 2022



Signature numérique de  
Carignan, Julie  
DN: c=CA, o=GC, ou=NRC-CCBN,  
cn=Carignan, Julie  
Date: 2022.11.16 08:54:52 -0500

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Julie Carignan  
Deputy Chief Financial Officer  
November 15, 2022