

# NATIONAL BATTLEFIELDS COMMISSION

Quarterly financial report

For the quarter ended December 31, 2023

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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 [2023–24 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 the Battlefields Park (located in Quebec City) and manages funds allocated for these purposes. The Commission mandate is originates 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 [2023–24 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 2023–24 fiscal year.

## **NATIONAL BATTLEFIELDS COMMISSION**

Quarterly financial report

For the quarter ended December 31, 2023

---

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.

# NATIONAL BATTLEFIELDS COMMISSION

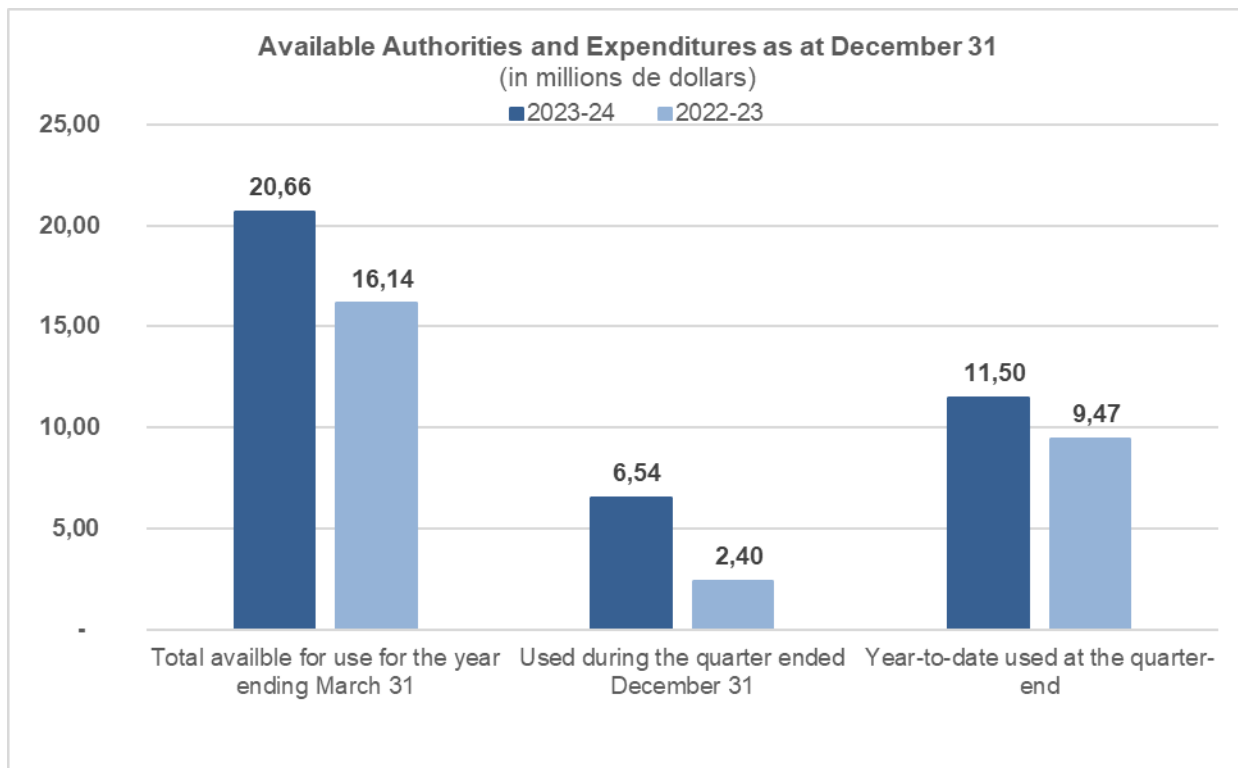
Quarterly financial report

For the quarter ended December 31, 2023

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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 December 31, 2023. 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.



# NATIONAL BATTLEFIELDS COMMISSION

Quarterly financial report

For the quarter ended December 31, 2023

## Variance in authorities

As at December 31, 2023, the Commission's total authorities available for fiscal year 2023–24 increased by \$4.52M compared with the same quarter last year, from \$16.14M to \$20.66M, a rise of 28%. This increase is a combination of the following variations:

- Funds of \$6.10M intended for critical operational needs for maintaining assets;
- A decrease of \$1.71M is due to a reprofile in 2022-23;
- A slight increase in the operating budget carried forward of 0.13M.

Variations for salary expenditures and contributions to the employee benefit plan counterbalance each other.

Temporary authorities of \$2.20M to partially pay for Payments in Lieu of Taxes for federal assets (PILT) are the same for fiscal years.

Statement of authorities as at December 31 (in thousands of dollars)	2023–24			2022–23			Variance		
	Total available for use for the year ended March 31, 2024	Used during the quarter ended December 31, 2023	Year-to-date used at quarter-end	Total available for use for the year ended March 31, 2023	Used during the quarter ended December 31, 2022	Year-to-date used at quarter-end	Total available	Used during the quarter	Year-to-date used
Program expenditures	17,915	6,358	10,939	13,405	2,181	8,784	4,510	4,177	2,155
Contributions to employee benefit plans	745	183	559	734	183	550	11	0	9
Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	2,000	-	-	2,000	34	139	-	(34)	(139)
<b>Total authorities</b>	<b>20,660</b>	<b>6,541</b>	<b>11,498</b>	<b>16,139</b>	<b>2,398</b>	<b>9,473</b>	<b>4,521</b>	<b>4,143</b>	<b>2,025</b>

# NATIONAL BATTLEFIELDS COMMISSION

Quarterly financial report

For the quarter ended December 31, 2023

---

## Variance in expenditures

Compared with the previous year, total expenditures recorded at the end of the quarter ended December 31 increased by \$2,02M, from \$9.47M to \$11,49M, an increase of 21%. These expenditures represent 56% of available authorities compared with 59% as at December 31, 2022.

The total variation of items 'Professional and special services', 'Repair and maintenance services', 'Utilities, materials, supplies' and 'Acquisition of land, buildings and works' is \$4.19M. This sum represents the continuation of multiple works for asset maintenance, including the completion of work to consolidate a cliff for \$2.97M, to conserve monuments and park entrances, as well as the construction of a garage, and planning work for the repair of the roof of the Plains of Abraham Museum and that of the greenhouses. Major investments in maintaining assets are spent via mandates granted to Public Services and Procurement Canada (PSPC).

Another significant variation is in the standard object ' Other subsidies and payments', with a decrease of \$2.05M. This variation will be absorbed in the following quarter, since it is a payment paid in lieu of taxes (PILT) which will be disbursed in the fourth quarter, whereas it was disbursed in the second quarter last year.

It should also be noted that in 2022-23, the Commission renewed a large part of its vehicle fleet, which resulted in a 0.18 M \$ reduction in the item 'Acquisition of machinery and equipment'.

A final residual net increase of \$0.06M is part of normal current operations.

# NATIONAL BATTLEFIELDS COMMISSION

Quarterly financial report

For the quarter ended December 31, 2023

Expenditures by standard object	2023-24			2022-23			Variance		
	Planned for the year ending March 31, 2024	Expended during the quarter ended December 31, 2023	Year-to-date used at quarter-end	Planned for the year ended March 31, 2023	Expended during the quarter ended December 31, 2022	Year-to-date used at quarter-end	Planned for the year	Expended during the quarter	Year-to-date used
Personnel	5,668	1,419	4,079	5,666	1,231	4,158	2	188	(79)
Transportation and communications	250	42	125	120	32	94	130	10	31
Information	750	201	447	290	106	313	460	95	134
Professional and special services	2,800	695	1,688	1,907	500	1,310	893	195	378
Rentals	200	56	97	80	73	123	120	(17)	(26)
Repair and maintenance services	5,900	3,584	3,812	3,000	212	431	2,900	3,372	3,381
Utilities, materials and supplies	1,400	228	782	500	202	561	900	26	221
Acquisition of land, buildings and works	350	208	208	150	-	-	200	208	208
Acquisition of machinery and equipment	500	106	254	1,831	27	403	(1,331)	79	(176)
Transfer payments	-	-	-	-	-	-	-	-	-
Other subsidies and payments	2,842	-	4	2,595	15	2,053	247	(15)	(2,049)
<b>Total expenditures</b>	<b>20,660</b>	<b>6,541</b>	<b>11,498</b>	<b>16,139</b>	<b>2,398</b>	<b>9,473</b>	<b>4,521</b>	<b>4,143</b>	<b>2,025</b>

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Quarterly financial report

For the quarter ended December 31, 2023

---

## 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. As at the end the third quarter of its fiscal year, the Commission is able to confirm that it will attain the estimated level of income.

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.

# NATIONAL BATTLEFIELDS COMMISSION

Quarterly financial report

For the quarter ended December 31, 2023

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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 quarters of 2023–24.

## Approval by senior officials

Approved by:

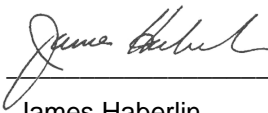


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Annie Talbot

Secretary and CEO

February 29, 2024



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James Haberlin

Deputy Chief Financial Officer

February 29, 2024