



# The National Battlefields Commission

## Quarterly Financial Report

For the quarter ended December 31, 2024

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represented by the Minister of Canadian Heritage, 2025  
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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 [2024–25 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 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 [2024–25 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 2024–25 fiscal year. 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.

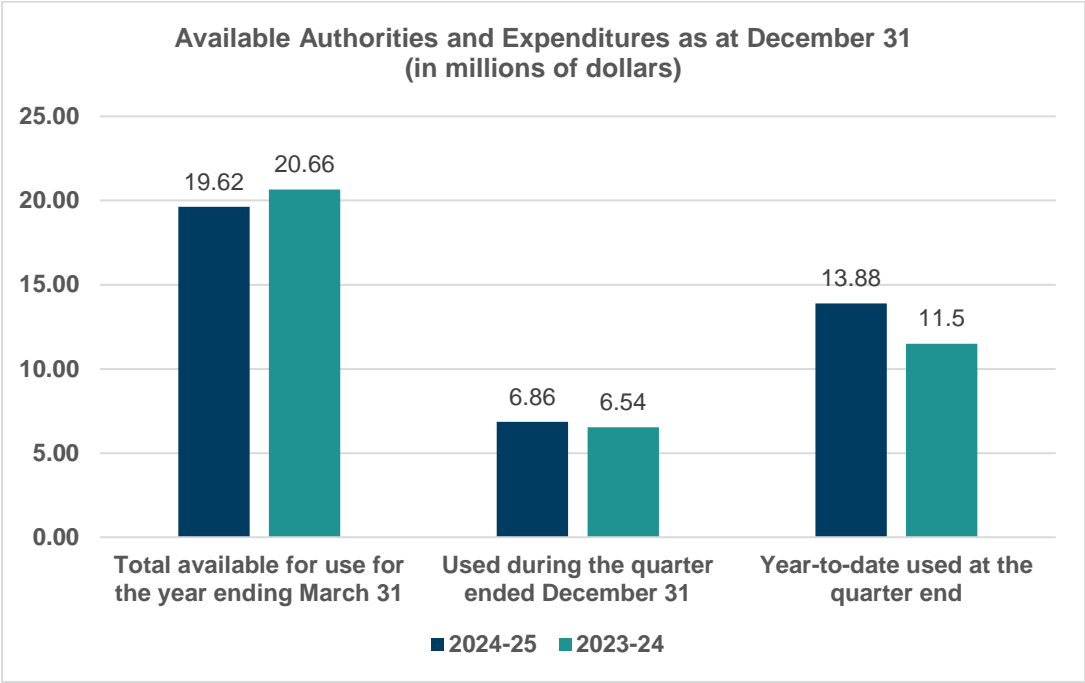
The authority of Parliament is required before monies can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

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.

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, 2024. 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.



Available Authorities and Expenditures as at December in millions of dollars –  
Text version

Exercise	2024-25	2023-24
Total available for use for the year ending March 31	19.62	20.66
Used during the quarter ended December 31	6.86	6.54
Year-to-date used at the quarter end	13.88	11.50

## **Variance in authorities**

As of December 31, 2024, the Commission's total authorities available for fiscal year 2024–25 decreased by \$1.04 million compared with the same quarter last year, from \$20.66 million to \$19.62 million, a decrease of 5 %. This variance is a combination of the following:

- A decrease of \$1.99 million in authorizations intended for critical maintenance to operating assets:
  - in 2023-24, the grant was for \$6.10 million and \$1.04 million was carried forward to 2024-25, for net available authorizations of \$5.06 million.
  - in 2024-25, the grant was \$9.97 million and \$6.90 million was carried over to 2025-26, for net available authorizations of \$3.07 million.
- An increase of \$0.11 million attributable to a difference in the funds carried forward between the two years;
- An increase of \$0.37 million for personnel and employee benefit plans.
- An increase of \$0.47 million in revenue, i.e. expenditure authorizations according to section 29.1 of the Act.

Temporary authorities of \$2.20 millions as a contribution towards Payments in Lieu of Taxes for federal assets (PILT) are the same for both fiscal years.

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Statement of authorities as at December 31  (in thousands of dollars)	2024–25			2023–24			Variance		
	Total available for use for the year ended March 31, 2025	Used during the quarter ended December 31, 2024	Year-to- date used at quarter- end	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	Used during the quarter	Year- to-date used
Program expenditures	16.415	4.502	11,151	17.915	6.358	10.939	(1.500)	(1.856)	212
Contributions to employee benefit plans	732	183	549	745	183	559	(13)	-	(10)
Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	2.475	2.176	2.176	2.000	-	-	475	2.176	2.176
<b>Total authorities</b>	<b>19.622</b>	<b>6.861</b>	<b>13.876</b>	<b>20.666</b>	<b>6.541</b>	<b>11.498</b>	<b>(1.038)</b>	<b>320</b>	<b>2.378</b>

### Variance in expenditures

Compared with the previous year, total expenditures recorded at the end of the quarter ended December 31 increased by \$2,38 million, from \$11.50 million to \$13.88 million, an increase of 21 %. These expenditures represent 71 % of authorities available as at December 31, 2024 compared with 56 % as at December 31, 2023.

- The main variation is an increase of \$2.20 million in the item 'Other subsidies and payments ', for Payments in lieu of taxes Program (PILT) which were disbursed this quarter in 2024-25 whereas they were disbursed in the fourth quarter in 2023-24;

- The decrease in the object 'Repair and maintenance services' of \$1,40 million is caused by the advancement of multiple projects for asset maintenance; in 2023-24 significant payments were made for the consolidation of a cliff while in 2024-25 payments were less for the completion of a cliff consolidation, and work on an alley leading to the Plains of Abraham Museum and the redevelopment of the Cap Diamant site for installation of indigenous art. Major work to repair and replace the roof of the Plains of Abraham Museum and renovate the greenhouse has been postponed to 2025-26. Most major investments for the Commission's asset maintenance are spent via mandates given to Public Services and Procurement Canada (PSPC).
- Expenses for the acquisition of indigenous public art is recorded in the article 'Acquisition of machinery and equipment' and explains the increase of \$0,56 million.
- Another significant variation is in the standard object 'Personnel', with an increase of \$0,80 million. These are disbursements linked to the signing of a new collective agreement with workers in June 2024, and increased spending on employee benefits.
- The balance is an increase of \$0,22 million of other expenditures spent in the normal course of operations.



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Expenditures by standard object	2024-25			2023-24			Variance		
	Planned for the year ending March 31, 2025	Expended during the quarter ended December 31, 2024	Year-to-date used at quarter-end	Planned for the year ended March 31, 2024	Expended during the quarter ended December 31, 2023	Year-to-date used at quarter-end	Planned for the year	Expended during the quarter	Year-to-date used
Personnel	6.034	1.904	4.876	5.668	1.421	4.081	366	483	795
Transportation and communications	120	33	123	250	42	125	(130)	(9)	(2)
Information	290	135	516	750	201	447	(460)	(66)	69
Professional and special services	3.804	710	1.740	2.800	695	1.688	1.004	15	52
Rentals	130	92	167	200	56	97	(70)	36	70
Repair and maintenance services	4.453	1.053	2.414	5.900	3.584	3.812	(1.447)	(2.531)	(1.398)
Utilities, materials and supplies	1.241	467	1.024	1.400	228	782	(159)	239	242
Acquisition of land, buildings and works	150	-	-	350	208	208	(200)	(208)	(208)
Acquisition of machinery and equipment	500	290	813	500	106	254	-	184	559
Transfer payments	-	-	-	-	-	-	-	-	-
Other subsidies and payments	2.900	2.177	2.203	2.842	-	4	58	2.177	2.199
<b>Total expenditures</b>	<b>19.622</b>	<b>6.861</b>	<b>13.876</b>	<b>20.660</b>	<b>6.541</b>	<b>11.498</b>	<b>(1.038)</b>	<b>320</b>	<b>2.378</b>

## **Risks and uncertainties**

The main financial risk for the Commission is not reaching its projected revenue target from parking, interpretation activities, and admissions to the Plains of Abraham Museum. At the end of the third quarter of the financial year, it is able to indicate that it will surpass the estimated level of revenue.

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

- Poor weather, economic and social conditions:
  - Promotional efforts to increase and diversify clientele, despite restrictions related to social media ads;
  - Development of new partnerships.
- Budgetary constraints related to operating expenditures:
  - Strict budget control
  - Review of funding structure
  - Strengthening of 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 of the Park to ensure site compliance.
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- 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.

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

During the second quarter of 2024-25, the Commission dealt with by the departure of its Secretary-Director General. Replacement is being sought.

### **Approval by senior officials**

Approved by:

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James Haberlin

Deputy Chief Financial Officer

And Acting Secretary and CEO

February 26, 2025

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Julie Carignan

Assistant Director of Finance