

The National Battlefields Commission  
Quarterly Financial Report  
For the quarter ended, June 30, 2011

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

### **A) Introduction**

#### The National Battlefields Commission Mandate

The Commission was established in 1908 under an *Act respecting the National Battlefields in Quebec*.

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*.

The Commission's mandate is to ensure that all the cultural, recreational, natural and scientific resources of the Battlefields Park are developed in the best interest of Canadians and that the image of the Government of Canada is strengthened without compromising the historic character of the site. To achieve that goal, the Commission will acquire, preserve and develop the great historic battlefields in Quebec. In addition to Internal Services, the National Battlefields Commission has two program activities: « Conservation and Development » and « Public Education and Services ».

Further information on the mandate, roles, responsibilities and programs of The National Battlefields Commission can be found in the National Battlefields Commission 2011-2012 Main Estimates, available on the following website: <http://www.tbs-sct.gc.ca/est-pre/20112012/me-bpd/docs/me-bpd-eng.pdf> page 86.

This quarterly financial report:

- should be read in conjunction with the 2011-2012 Main Estimates;
- has been prepared by management of The National Battlefields Commission as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board;
- has not been subject to an external audit or review.

#### Basis of Presentation

This quarterly 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 consistent with the Main Estimates for the 2011-2012 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 moneys 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.

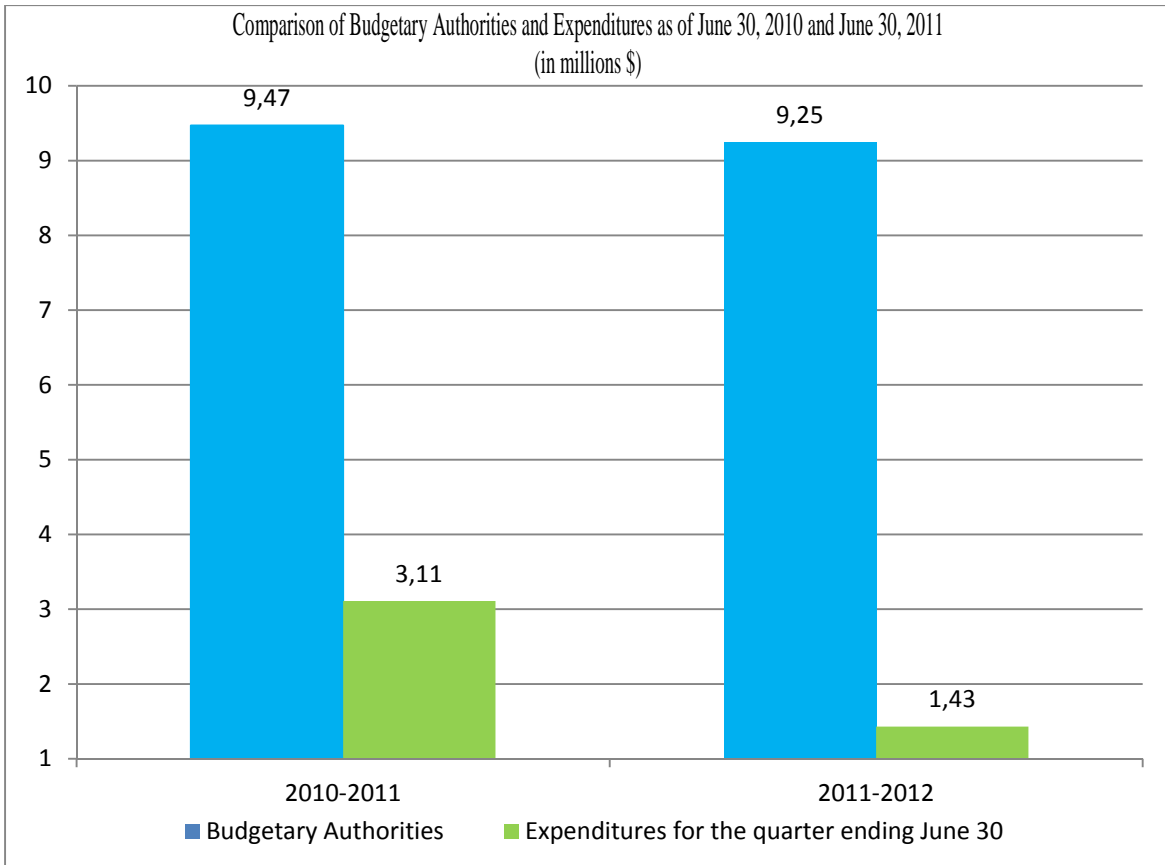
When Parliament is dissolved for the purposes of a general election, section 30 of the Financial Administration Act authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant 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 that are part of the departmental performance reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

**B) Highlights of fiscal quarter and fiscal year to date (YTD) results**

This section highlights the significant items that contributed to the net decrease in resources available for the year and actual expenditures for the quarter ended June 30.

**Graph 1 :**



Graph 1 outlines the budgetary authorities which represent the resources available for use for the year as of June 30.

Authorities' analysis

As at June 30, 2011, total authorities available for the year have decreased by \$0.22 million compared to the same quarter of the prior year, from \$9.47 million to \$9.25 million. This decrease is mainly due to a \$325,000 funding carry-over request that has not been extended to 2011-2012 for the relocation and renovation of the Commission's administrative offices. See table below for a detailed explanation of the difference.

Explanation – Difference

Cost containment measures – 2010 Budget	(14,104)
Benefits increase (\$)	20,217
Expenses increase as per 29.1(1) (\$)	100,000
No funding carry-over to 2011-2012	(325,000)
Total	(218,887)

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Budgetary expenditures analysis

Compared to the previous year, total budgetary expenditures recorded in the first quarter, ending June 30, 2011 decreased by \$1.68 million, from \$3.11 million to \$1.43 million as per the Table of departmental budgetary expenditures by Standard Object. This decline is explained by the fact that first payment in lieu of taxes made in June 2010 while payment of this year \$1.6 million was made in July 2011.

**C) Risks and Uncertainties**

**1) Risk:** The National Battlefields Commission may not achieve its objective of \$1.7 million as statutory funding if, for example, there is a drop in tourist traffic in 2011-2012 in comparison with 2010-2011. Most of revenues come from parking lot fees and activities on the park.

**Mitigation Strategies:** In order to manage this risk, the Commission will perform an ongoing assessment of its expenses with relation to collected revenue and take appropriate measures in a timely manner.

**D) Significant changes in relation to operations, personnel and programs**

There have been no significant changes in relation to operations, personnel and programs.

**Approval by Senior Officials**

Approved by:

The original version was signed by :

André Beaudet  
Secretary

The original version was signed by :

Paule Veilleux  
Financial Services Agent

Québec, Canada  
August 23, 2011

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Statement of Authorities (unaudited)

<i>(In thousands of dollars)</i>	Fiscal year 2011-2012			Fiscal year 2010-2011		
	Total available for use for the year ending March 31, 2012 *	Used during the quarter ended June 30, 2011	Year to date used at quarter end	Total available for use for the year ending March 31, 2011	Used during the quarter ended June 30, 2010	Year to date used at quarter end
Program expenditures	7147	920	920	7485	2623	2623
Contributions to employee benefit plans	407	102	102	387	97	97
Expenditures pursuant to subsection 29.1(1) of the Financial Administration Act	1700	411	411	1600	393	393
<b>Total authorities</b>	<b>9254</b>	<b>1433</b>	<b>1433</b>	<b>9472</b>	<b>3113</b>	<b>3113</b>

\* Includes only Authorities available for use and granted by Parliament at quarter-end.

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Departmental budgetary expenditures by Standard Object (unaudited)

<i>(In thousands of dollars)</i>	<b>Fiscal year 2011-2012</b>			<b>Fiscal year 2010-2011</b>		
	Planned expenditures for the year ending March 31, 2012	Expended during the quarter ended June 30, 2011	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2011	Expended during the quarter ended June 30, 2010	Year to date used at quarter end
Expenditures:						
Personnel	2669	998	998	2662	969	969
Transportation and communications	185	23	23	185	19	19
Information	300	42	42	225	45	45
Professional and special services	600	64	64	600	72	72
Rentals	70	23	23	70	17	17
Purchased repair and maintenance	755	94	94	405	112	112
Utilities, materials and supplies	700	177	177	1254	204	204
Acquisition of land, buildings and works	975	8	8	395	23	23
Acquisition of machinery and equipment	-	4	4	-	25	25
Transfer payments	-	-	-	-	-	-
Public debt charges	-	-	-	-	-	-
Other subsidies and payments	3000	-	-	3676	1627	1627
<b>Total Expenditures</b>	<b>9254</b>	<b>1433</b>	<b>1433</b>	<b>9472</b>	<b>3113</b>	<b>3113</b>