



# National Battlefields Commission

## 2023–24 Departmental Results Report

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The Honourable Pascale St-Onge, P.C., M.P.  
Minister of Canadian Heritage

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# National Battlefields Commission's 2023-24 Departmental results report: At a glance

A departmental results report provides an account of actual accomplishments against plans, priorities and expected results set out in the associated [Departmental Plan](#).

- [Vision, mission, raison d'être and operating context](#)

## Key priorities

National Battlefields Commission's top priorities for 2023-24 were as follows:

- Ensure the maintenance and restoration of the territory and infrastructures;
- Ensure the conservation and protection of the natural, cultural and heritage assets of Battlefields Park;
- Organize educational and recreational activities, exhibitions, guided tours and shows;
- Promote the park's history, heritage and richness;
- Maintain a balance between the historic and urban vocations of Battlefields Park, between accessibility, conservation and heritage promotion.

## Highlights

In 2023-24, total actual spending (including internal services) for the National Battlefields Commission was \$20,144,029 and total full-time equivalent staff (including internal services) was 60. For complete information on the National Battlefields Commission's total spending and human resources, read the [Spending and human resources section](#) of the full report.

The following provides a summary of the department's achievements in 2023-24 according to its approved Departmental Results Framework. A Departmental Results Framework consists of a department's core responsibilities, the results it plans to achieve and the performance indicators that measure progress toward these results.

Core responsibility 1: Conservation

Actual spending: \$9,974,128

Actual human resources: 21

Departmental results achieved

- Preparatory work for the NBC food concession in the pavilion;
- Preparation of a showroom;
- Provide users with well-maintained sites.

More information about Conservation can be found in the [‘Results – what we achieved’](#) section of the full departmental results report.

Core responsibility 2: Promotion of Heritage

Actual spending: \$2,784,381

Actual human resources: 20

Departmental results achieved

- Award of Excellence from the Société des musées du Québec for the Plains of Abraham Museum's Aeria exhibition;
- A highly diversified offer of activities related to the park's history;
- Production of branded content promoting the NBC offer.

More information about Conservation can be found in the [‘Results – what we achieved’](#) section of the full departmental results report.

# National Battlefield Commission's 2023-24 Departmental results report

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From the Minister

Through their various activities, Canadian Heritage Portfolio organizations, including the National Battlefields Commission (NBC), contribute to the vitality of Canadian society. Together, they foster and promote creativity, and open spaces for dialogue that strengthen our social fabric. They play a fundamental role in today's profoundly changing world.

In 2023-2024, the NBC welcomed over 93,000 visitors to the Plains of Abraham Museum. Its Aeria exhibition, which used innovative technologies to present eight remarkable figures linked to the history of the Plains, won the award of excellence from the Société des musées du Québec.

In addition, the NBC continued to fulfill its mission as guardian of a historic and urban park, notably by maintaining and providing access to exceptional sites in the heart of Quebec City.

Finally, the Commission began the process of redesigning its [plainsofabraham.ca](https://plainsofabraham.ca) site to make it more user-friendly and improve the experience of Internet users who visit the park.

As Minister of Canadian Heritage, I am delighted to present the 2023-2024 Departmental Results Report prepared by the NBC. I would like to highlight all the work accomplished to serve the public and help achieve the government's objectives over the past year.



**The Honourable Pascale St-Onge, P.C., M.P. Minister of Canadian Heritage**

The Honourable Pascale St-Onge

## Results – what we achieved

### Core responsibilities and internal services

- Core responsibility 1: Conservation
- Core responsibility 2: Promotion of Heritage
- Internal services

### Core responsibility 1: Conservation

#### In this section

- Description
- Progress on results
- Key risks
- Resources required to achieve results
- Related government-wide priorities
- Program inventory

#### Description

Ensure the conservation and protection of the natural, cultural and heritage assets of the National Battlefields Park through the maintenance and upkeep of the grounds and infrastructure. Ensure safe public access to the Park.

#### Progress on results

This section presents details on how the department performed to achieve results and meet targets for Conservation. Details are presented by departmental result.

#### Table 1: Targets and results for Conservation

Table 1 provides a summary of the target and actual results for each indicator associated with the results under Conservation.

The National Battlefields Park is a well-maintained and safe site

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Percentage of visitors that are “satisfied” with the park’s condition	80 %	March 31, 2024	2021–22: Not available* 2022–23: Not available* 2023–24: Not available*
Percentage of visitors who feel safe in the park	80 %	March 31, 2024	2021–22: Not available* 2022–23: Not available* 2023–24: Not available*

\* The actual result is not available, as no data has been collected.

Additional information on [the detailed results and performance information](#) for the National Battlefields Commission's program inventory is available on GC InfoBase.

Details on results

The following section describes the results for Conservation in 2023–24 compared with the planned results set out in National Battlefields Commission's departmental plan for the year.

The National Battlefields Park is a well-maintained and safe site

In order to continue to offer users a prestigious park, the NBC has had to take numerous actions to ensure the upkeep of the park's assets and its natural heritage. The landscaping work carried out has also contributed to the park's beauty. In addition, preventive and curative tree treatments have helped to ensure the survival of the region's arboreal heritage. During the year, 45 elms were treated against Dutch elm disease and trenches were dug. The NBC planted 110 trees to replace those it was forced to cut down. The NBC is currently developing a management plan for its natural heritage.

Several repairs were carried out to preserve the NBC's built heritage and cultural assets, including those of the Wolfe monument, the Cross of Sacrifice, the Braves monument, the park entrance gates, etc. These are among the park's heritage features, and their preservation is part of the NBC's mission. In collaboration with the City of Quebec, work was carried out on one of the park's avenues, avenue De Bernières. The development of this avenue was designed to promote accessibility and openness to the park. To ensure the preservation of the park's collection of antique cannons, a number of gun carriages were repaired. Action was also taken on the park following recommendations on accessibility. In addition, improvements to the winter experience for users were made possible by snow removal using new equipment acquired by the NBC, for which a permanent garage was set up. Also, roofing and guttering work, the installation of an additional petanque court and repairs to the rainwater recovery system were carried out. Finally, in addition to continuing work on cliff consolidation, the NBC undertook preparatory work on the greenhouse refurbishment project, the Plains of Abraham Museum roofing project, the Plains of Abraham Museum pathway and the Cap Diamant site development projects.



The NBC's security service has continued to monitor the area in order to offer users a safe park.

Results achieved

- Conservation of the park's collection of antique cannons;
- Preparation of an exhibition room;
- Construction of 100 picnic tables, 75 benches and an additional petanque court.

Key risks

The NBC constantly faces the risk of deterioration in the condition of its assets. In addition, the NBC is vulnerable to diseases that could affect the integrity of its arboricultural heritage.

Resources required to achieve results

Table 2: Snapshot of resources required for Conservation

Table 2 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	6,958,940	9,974,128
Full-time equivalents	22	21

Actual expenditures were higher as a result of the deferral of funds for Asset Maintenance Plan projects initiated in previous years and authorized during the year. The variations can be explained by the fact that the NBC had planned a change in presentation of its planned expenditures to better inform decision-makers and the public, by allocating internal service expenditures to its program costs in order to demonstrate what it costs to carry out each program. This presentation was intended to better represent how resources are organized to contribute to core responsibilities and results. During the year under review, this allocation was not implemented in the financial system, and the financial presentation remained unchanged from previous years.

[Complete financial](#) and [human resources information](#) for the National Battlefields Commission's program inventory is available on GC InfoBase.

Related government-wide priorities

Gender-based analysis plus

The NBC has continued to repair and renovate its real estate and heritage assets according to a universal concept, in order to meet, as far as possible, the needs of all individuals, regardless of age, size or physical ability.

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals

Wood from felled trees was recycled to make cannon carriages, benches and other objects. In addition, the NBC recovered rainwater to irrigate plants and green spaces, instead of drinking water. Similarly, the NBC has purchased biodegradable bags for users to collect their pets' waste. All these measures contribute to United Nations Sustainable Development Goal 12, "Responsible Consumption and Production". Finally, the security department carried out 205 hours of patrols using an alternative mode to the car (by bicycle, on foot and by electric golf cart), contributing to United Nations Sustainable Development Goal 13 "Address climate change and its impacts".

More information on the National Battlefields Commission's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in our [Departmental Sustainable Development Strategy](#).

#### Innovation

The NBC once again took part in the "May without a lawnmower" initiative, a good practice that reduces its ecological footprint and promotes biodiversity, and thus pursued better practices to reduce its ecological footprint. The NBC also took part in various arboricultural research projects, notably aimed at disease prevention. In addition, the NBC has installed electric charging stations for its own vehicles. To improve its museum spaces and in the context of its events, the NBC has pursued a number of eco-design initiatives.

#### Program inventory

Conservation is supported by the following programs:

- Maintenance of infrastructure and security

Additional information related to the program inventory for Conservation is available on the [Results page on GC InfoBase](#).

#### Core responsibility 2: Promotion of Heritage

In this section

- [Description](#)
- [Progress on results](#)
- [Key risks](#)
- [Resources required to achieve results](#)
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- [Program inventory](#)

#### Description

Showcase the history of the National Battlefields Park and enable the discovery of its heritage and natural resources by organizing, through the visitor centre of the Plains of Abraham Museum, exhibitions, educational and recreational activities, and guided tours.

#### Progress on results

This section presents details on how the department performed to achieve results and meet targets for Promotion of Heritage. Details are presented by departmental result.

Table 3: Targets and results for Promotion of Heritage

Table 3 provides a summary of the target and actual results for each indicator associated with the results under Promotion of Heritage.

People visit the National Battlefields Park

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Number of visitors	4,000,000	March 31, 2024	2021–22: 4,000,000 2022–23: 4,000,000 2023–24: 4,000,000

Visitors benefit from a heritage and educational experience

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Percentage of visitors satisfied with the reception and services offered	80 %	March 31, 2024	2021–22: 97,7 % 2022–23: 97 % 2023–24: Not available*
Number of cultural, educational and heritage events offered by the NBC	Between 40 and 60	March 31, 2024	2021–22: 39 2022–23: 56 2023–24: 48

\* The actual result is not available, as no data has been collected.

Additional information on [the detailed results and performance information](#) for the National Battlefields Commission’s program inventory is available on GC InfoBase.

Details on results

The following section describes the results for Promotion of Heritage in 2023–24 compared with the planned results set out in National Battlefields Commission’s departmental plan for the year.

People visit the National Battlefields Park

Visitor numbers at the Plains of Abraham Museum, measured by overhead counters at the entrance gates, totalled 93,201. Although the NBC does not have the resources to measure visitor numbers on its territory, the number of visitors is estimated at around 4,000,000 annually. In addition, a visitor frequentation study for the Battlefields Park was completed with 600 people for the 2023-2024 winter season, revealing that 91% of visitors were local to Quebec City, arriving mostly by car (47%) or on foot (35%) to practice mainly walking (48%), skating (23%), running (14%) and cross-country skiing (11%).

A second and third digital terminal have been installed in the park to inform users of current and upcoming activities. Similarly, the current redesign of the “Plains of Abraham” website, which began in January 2024, will greatly enhance the digital experience of park users. The migration of institutional content was completed in October 2023.

In addition, more than 16,000 people took advantage of the enhanced summer offer at the Edwin-Bélanger Bandstand, which included the addition of family activities, historical presentations and films.

The NBC also hosted some twenty events on its territory, including Remembrance Day, the Pentathlon des neiges, the Fête nationale, Canada Day, the Festival d'été de Québec, the Quebec City Marathon and the Cross-Country des Plaines.

#### Results achieved

- The Edwin-Bélanger kiosk offered multidisciplinary programming, particularly in the arts;
- 1401 groups visited the Plains of Abraham Museum;
- The Plains of Abraham as host site for some twenty events.

#### Visitors benefit from a heritage and educational experience

The NBC continued to offer its activities and exhibitions to visitors, including the temporary exhibition *Aeria*, with its innovative, interactive mediation fusing art and history. The Plains of Abraham Museum received an award of excellence from the Société des musées du Québec for this exhibition, which ended on January 7, 2024. In addition, a complete and diversified range of activities for all clientele was offered to the public with a concern for inclusion and accessibility. Also, a new service was offered to individual customers, similar to that already in place for group customers, for personalized accompaniment according to the needs of the disabled person.

The NBC also held the “Battlefields” event, with its two days of continuous entertainment, attracting some 5,000 participants. During the Halloween period, some 15 paying activities for the general public were presented, two of which were added in 2023.

Similarly, the NBC once again set up an ephemeral architectural installation in the space behind the Plains of Abraham Museum, formerly known as the Cove Fields. The NBC has erected structures that recall the presence of the families who lived on the site from 1945 to 1951. To preserve its intangible heritage, the NBC undertook an ethnographic survey with the support of Université Laval's Faculté des lettres et des sciences humaines et la Horde du patrimoine appliqué. A dozen testimonials from people who lived on the Plains of Abraham or their relatives, as well as family photographs, were collected for conservation in the NBC archives.

The NBC has also taken steps to acquire a collection of historical objects related to the Quebec Tercentenary celebrations, an event organized by the NBC in the summer of its incorporation in 1908.

The NBC is also proud of its brand image, with the production of new video clips on the park's fall programming and the creation of promotional brochures for group activities.

## Results achieved

- An award of excellence from the Société des musées du Québec for the Plains of Abraham Museum's Aeria exhibition;
- A highly diversified offer of activities related to the park's history;
- Production of branded content promoting the NBC's offer.

## Key risks

The NBC faced the risks arising from the effects of the Covid pandemic. Similarly, the teachers' strike in the province of Quebec, the shortage of school transportation employees and inflation affected school group attendance at the Plains of Abraham Museum.

## Resources required to achieve results

Table 3: Snapshot of resources required for Promotion of Heritage

Table 3 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	4,234,979	2,784,381
Full-time equivalents	19	20

Actual expenditures were lower due to a deferral of funds, for projects postponed to 2024-25.

It should be noted that for its planned expenditures, the NBC had planned a change of presentation to better inform decision-makers and the public, by allocating internal service expenses to its program costs programs in order to demonstrate how much it costs to deliver each program.

This presentation was to better represent how resources are organized to contribute to core responsibilities and results. During the year, this breakdown was not achieved in the financial in the financial system, and the financial presentation remained the same as in previous years.

[Complete financial](#) and [human resources information](#) for the National Battlefields Commission's program inventory is available on GC InfoBase.

## Related government-wide priorities

### Gender-based analysis plus

The NBC has achieved all the results planned for 2023-2024 in connection with GBA Plus, in particular with regard to maintaining an adapted offer, a free offer for certain clientele, an offer that is part of partnerships with other organizations, an offer of inclusive content, and so on.

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals

In connection with the initiative to “Educate, communicate and raise awareness among NBC teams, clientele and partners about the place of Aboriginal communities in the organization's heritage”, a number of employees received training from Mohawk historian Gilbert Desmarais. Similarly, as for the planned initiative to “Review all NBC museum content and bring it up to date”, this was carried out with the help of Mr. Desmarais. Finally, the NBC applied eco-design to the preparation of its new exhibition “Québec 1775: Blizzards and battle”.

More information on the National Battlefields Commission's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in our [Departmental Sustainable Development Strategy](#).

Innovation

In February 2024, the NBC launched its request for proposal to operate a food concession in the Battlefields Park. The NBC wanted to be able to offer users of the park the possibility of having such services on site. The NBC has therefore established a new partnership that will make a food offer available on the territory from June 2024.

Program inventory

Promotion of Heritage is supported by the following programs:

- Educational, cultural and heritage activities

Additional information related to the program inventory for Promotion of Heritage is available on the [Results page on GC InfoBase](#).

Internal services

In this section

- [Description](#)
- [Progress on results](#)
- [Resources required to achieve results](#)
- [Contracts awarded to Indigenous business](#)

Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 10 categories of internal services:

- management and oversight services
- communications services
- legal services
- human resources management services
- financial management services
- information management services
- information technology services
- real property management services
- materiel management services
- acquisition management services

Progress on results

This section presents details on how the department performed to achieve results and meet targets for internal services.

This section presents the measures taken by the department to achieve results and targets for internal services.

The NBC remained fully committed to achieving the objectives of its 2022-2025 strategic plan.

The NBC has also restructured its Marketing & Development department, which will be better equipped to develop social media and relationship marketing strategies in line with the Plains of Abraham's new brand image.

The NBC maintained its many inter-institutional partnerships, notably with the City of Quebec, Parks Canada, the Department of National Defence and others. As a site owner, the NBC also took part in meetings organized by the Bureau des grands événements (Quebec City), during which exchanges took place between owners of sites hosting events.

Equipped with a new financial system, the NBC was able to adapt to its efficient operations.

Employee uniforms have been modified to reflect the current Plains of Abraham brand image.

Lastly, Public Services and Procurement Canada (PSC) provided the NBC with the first results of the survey undertaken to provide the NBC with plans to establish the boundaries of its property.

Resources required to achieve results

Table 4: Resources required to achieve results for internal services this year

Table 4 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	2,889,131	7,390,943
Full-time equivalents	18	19

The variations can be explained by the fact that for its planned expenditures, the NBC had planned a change in presentation to better inform decision-makers and the public, by allocating internal services expenditures to its program costs in order to demonstrate what it costs to deliver each program. This presentation was intended to better represent how resources are organized to contribute to core responsibilities and results. During the year under review, this allocation was not implemented in the financial system, and the financial presentation remained unchanged from previous years.

The [complete financial](#) and [human resources information](#) for the National Battlefields Commission's program inventory is available on GC InfoBase.

Contracts awarded to Indigenous businesses

Each year, Government of Canada departments must meet the target of awarding 5% of total contract value to Aboriginal businesses. This commitment must be fully implemented by the end of fiscal year 2024-25.

The NBC is a Phase 3 department, aiming to achieve the minimum target of 5% by the end of fiscal 2024-2025.

In 2024-25, as part of the reconciliation process, the dialogue space will be set up on Cap Diamant to accommodate two Aboriginal works;

Also, as part of its historical and cultural mediation activities, the NBC will continue to develop partnerships with Aboriginal communities. Partnerships with Tourisme Autochtone Québec and the Huron-Wendat Museum have been renewed;

Raising awareness of Aboriginal procurement considerations is also part of internal governance activities to achieve these objectives.

Government of Canada departments are to meet a target of awarding at least 5% of the total value of contracts to Indigenous businesses each year. This commitment is to be fully implemented by the end of 2024-25.



## Spending and human resources

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- [Funding](#)
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- [Human resources](#)

### Spending

This section presents an overview of the department's actual and planned expenditures from 2021–22 to 2026–27.

#### Budgetary performance summary

Table 5: Actual three-year spending on core responsibilities and internal services (dollars)

Table 5 presents how much money the National Battlefields Commission spent over the past three years to carry out its core responsibilities and for internal services.

Core responsibilities and internal services	2023–24 Main Estimates	2023–24 total authorities available for use	Actual spending over three years (authorities used)
Conservation	6,958,940	11,581,948	<ul style="list-style-type: none"> <li>• 2021-22: 2,671,223</li> <li>• 2022-23: 2,979,469</li> <li>• 2023-24: 9,974,128</li> </ul>
Promotion of Heritage	4,234,979	2,784,381	<ul style="list-style-type: none"> <li>• 2021-22: 1,565,576</li> <li>• 2022-23: 1,885,534</li> <li>• 2023-24: 2,784,381</li> </ul>
<b>Subtotal</b>	11,193,919	14,366,330	<ul style="list-style-type: none"> <li>• 2021-22: 4,236,799</li> <li>• 2022-23: 4,865,003</li> <li>• 2023-24: 12,758,509</li> </ul>
Internal services	2,889,131	7,390,943	<ul style="list-style-type: none"> <li>• 2021-22: 8,964,732</li> <li>• 2022-23: 8,995,112</li> <li>• 2023-24: 7,385,518</li> </ul>
<b>Total</b>	14,083,050	21,757,273	<ul style="list-style-type: none"> <li>• 2021-22: 13,201,531</li> <li>• 2022-23: 13,860,115</li> <li>• 2023-24: 20,144,029</li> </ul>

The variations can be explained by the fact that for its planned expenditures, the NBC had planned a change in presentation to better inform decision-makers and the public, by allocating internal services expenditures to its program costs in order to demonstrate what it costs to deliver each program. This presentation was intended to better represent how resources are organized to contribute to core responsibilities and results. During the year under review, this allocation was not implemented in the financial system, and the financial presentation remained unchanged from previous years.

The variations can be explained by the fact that for its planned expenditures, the NBC had planned a change in presentation to better inform decision-makers and the public, by allocating internal services expenditures to its program costs in order to demonstrate what it costs to deliver each program. This presentation was intended to better represent how resources are organized to contribute to core responsibilities and results. During the year under review, this allocation was not implemented in the financial system, and the financial presentation remained unchanged from previous years.

Actual expenditures for Conservation were higher as a result of a carryover of funds for Asset Maintenance Plan projects initiated in previous years and authorized during the year.

Actual expenditures for Heritage Promotion were lower following a carryover of funds for projects postponed to 2024-2025.

Analysis of the past three years of spending

The Commission's spending over the past three years has fluctuated due to a number of factors.

In 2021-2022, the Commission benefited from an adjustment to its salary-related reference levels and temporary assistance to offset the drop in revenues caused by the pandemic.

Expenditures remained unchanged in 2022-2023, when the Commission obtained \$2 million in temporary funding for critical operational needs, including the ever-increasing expenses of the Payments in Lieu of Taxes (PILT) program.

In 2023-2024, in addition to these funds, the NBC has obtained \$4 million for site conservation work and asset maintenance, including major work on the cliff along the territory under the Commission's responsibility.

More financial information from previous years is available on the [Finances section of GC Infobase](#).

Table 6 Planned three-year spending on core responsibilities and internal services (dollars)

Table 6 presents how much money the National Battlefields Commission's plans to spend over the next three years to carry out its core responsibilities and for internal services.

Core responsibilities and internal services	2024–25 planned spending	2025–26 planned spending	2026–27 planned spending
Conservation	14,180,000	5,200,000	5,200,000
Promotion of Heritage	3,200,000	3,000,000	3,000,000
<b>Subtotal</b>	<b>17,380,000</b>	<b>8,200,000</b>	<b>8,200,000</b>
Internal services	7,054,072	4,069,254	4,069,254
<b>Total</b>	<b>24,434,072</b>	<b>12,269,254</b>	<b>12,269,254</b>

Analysis of the next three years of spending

NBC's planned spending over the next three years will fluctuate according to the funds granted.

In 2024-2025, \$10 million is allocated for projects to maintain assets, infrastructures, buildings and monuments, and to create a space dedicated to the reconciliation process. Depending on the progress of projects under the management of Public Services and Supply Canada (PSSC), however, the NBC expects to have to carry over funds to subsequent years.

For 2025-2026 and beyond, the NBC will no longer have additional funding for its Asset Maintenance Plan and to pay the Payments in Lieu of Taxes (PILT) program, which will put major financial stress on all the organization's program activities and its ability to fulfill its mission, and therefore its responsibility as custodian of heritage assets. The state of underfunding risks compromising the Commission's ability to maintain its operations and serve users.

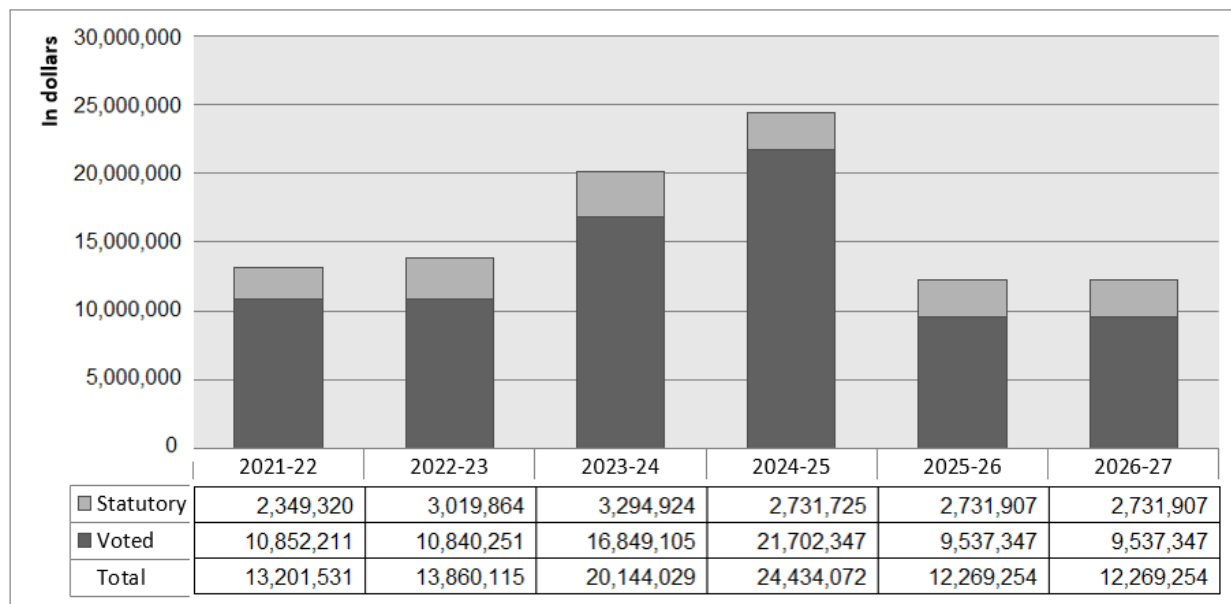
More [detailed financial information from previous years](#) is available on the Finances section of GC Infobase.

## Funding

This section provides an overview of the department's voted and statutory funding for its core responsibilities and for internal services. For further information on funding authorities, consult the [Government of Canada budgets and expenditures](#).

Graph 1: Approved funding (statutory and voted) over a six-year period

Graph 1 summarizes the department's approved voted and statutory funding from 2021-22 to 2026-27.



Text version of graph 1

Fiscal	2021-22	2023-23	2023-24	2024-25	2025-26	2026-27
<b>Statutory</b>	2,349,320	3,019,864	3,294,924	2,731,725	2,731,907	2,731,907
<b>Voted</b>	10,852,211	10,840,251	16,849,105	21,702,347	9,537,347	9,537,347
<b>Total</b>	13,201,531	13,860,115	20,144,029	24,434,072	12,269,254	12,269,254

Analysis of statutory and voted funding over a six-year period

The total budget is strongly influenced by voted appropriations, which fluctuate with the addition of temporary funding granted until 2024-25, with smaller adjustments to statutory items that are made up of NBC own-source revenues. The period of funding growth that allowed expenditures of \$13 million in 2021-22 to \$24 million in 2024-25 is followed by a drastic decline in 2025-26, as NBC funding returns to an inadequate level, where available funds will not be able to meet the financial needs of current operations.

For further information on the National Battlefields Commission's departmental voted and statutory expenditures, consult the [Public Accounts of Canada](#).

Financial statement highlights

The National Battlefields Commission's audited [complete financial statements](#) for the year ended March 31, 2024, are available online.

Table 7 Condensed Statement of Operations (unaudited or audited) for the year ended March 31, 2024 (dollars)

Table 7 summarizes the expenses and revenues for 2023–24 which net to the cost of operations before government funding and transfers.

Financial information	2023–24 actual results	2023–24 planned results	Difference (actual results minus planned)
Total expenses	21,926,912	20,987,288	939,624
Total revenues	2,641,969	2,290,000	351,969
Surplus trust expenditures over revenues	(34,766)	(90,000)	55,234
Net cost of operations before government funding and transfers	19,250,177	18,607,288	642,889

Expenses for 2023-2024 were higher than forecast due to the recording of a provision for future remediation expenses at March 31, 2024, the date at which this provision could be estimated. This is an initial charge to an environmental liability, which will be reassessed annually.

Revenues were higher than forecast due to a change in the presentation of amounts received for contracts signed under the NBC's *Policy for Using the Grounds* for events held on the Plains of Abraham.

\*Since 1984, the NBC has maintained a trust account to receive donations from individuals, municipal corporations, provincial governments and others. This account is governed by the provisions of section

9.1 of the *Act respecting the National Battlefields at Quebec*. The excess of revenues over expenses is explained by donations paid in excess of trust expenses.

The 2023–24 planned results information is provided in the National Battlefields Commission’s [Future-Oriented Statement of Operations and Notes 2023–24](#).

Table 8 summarizes actual expenses and revenues which net to the cost of operations before government funding and transfers.

Financial information	2023–24 actual results	2022–23 actual results	Difference (2023-24 minus 2022-23)
Total expenses	21,926,912	15,643,361	6,283,551
Total revenues	2,641,969	2,435,523	206,446
Surplus trust expenditures over revenues	(34,766)	(28,758)	(6,008)
Net cost of operations before government funding and transfers	19,250,177	13,179,080	6,071,097

Table 9 Condensed Statement of Financial Position (audited) as of March 31, 2024 (dollars) Table 9 provides a brief snapshot of the department’s liabilities (what it owes) and assets (what the department owns), which helps to indicate its ability to carry out programs and services.

Financial information	Actual fiscal year (2023–24)	Previous fiscal year (2022–23)	Difference (2023–24 minus 2022–23)
Total net liabilities	3,501,929	1,125,260	2,376,669
Total net financial assets	2,072,490	732,286	1,340,204
Departmental net debt	1,429,439	392,974	1,036,465
Total non-financial assets	12,856,236	13,142,276	(286,040)
Departmental net financial position	11,426,797	12,749,302	(1,322,505)

The NBC's total net liabilities consist mainly of accounts payable and accrued liabilities as of March 31, to which are added provisions for vacation pay, employee future benefits and contingent liabilities, which will affect authorizations when they are paid out.

Total net financial assets consist mainly of an amount receivable from the Treasury, plus accounts receivable from other government departments and external parties.

Net debt fluctuates from year to year according to the level of expenses and revenues, and the timing of payments of accounts payable and receipts of accounts receivable. In 2023-24, net debt varied by \$1 million due to the recording of an environmental liability for the first year.

The NBC's total non-financial assets represent property, plant and equipment, mainly buildings, works and infrastructure, recorded at cost. The archaeological collections and sites held by the NBC have heritage value and are not capitalized, in the same way as other priceless cultural assets.

The NBC's net financial position of \$11 million as of March 31, 2024 corresponds to the difference between total non-financial assets and departmental net debt, down \$1 million from the same date last year, due to the recording of a new liability.

Human resources

This section presents an overview of the department’s actual and planned human resources from 2021–22 to 2026–27.

Table 10: Actual human resources for core responsibilities and internal services  
 Table 10 shows a summary of human resources, in full-time equivalents (FTEs), for the National Battlefields Commission’s core responsibilities and for its internal services for the previous three fiscal years.

<b>Core responsibilities and internal services</b>	<b>2021–22 actual FTEs</b>	<b>2022–23 actual FTEs</b>	<b>2023–24 actual FTEs</b>
Conservation	22	23	21
Promotion of Heritage	19	23	20
<b>Subtotal</b>	41	46	41
Internal services	18	19	19
<b>Total</b>	59	65	60

Analysis of human resources over the last three years

Table 11: Human resources planning summary for core responsibilities and internal services

Table 11 shows information on human resources, in full-time equivalents (FTEs), for each of the National Battlefields Commission’s core responsibilities and for its internal services planned for the next three years. Human resources for the current fiscal year are forecasted based on year to date.

<b>Core responsibilities and internal services</b>	<b>2024–25 planned FTEs</b>	<b>2025–26 planned FTEs</b>	<b>2026–27 planned FTEs</b>
Conservation	22	22	22
Promotion of Heritage	19	19	19
<b>Subtotal</b>	<b>41</b>	<b>41</b>	<b>41</b>
Internal services	18	18	18
<b>Total</b>	<b>59</b>	<b>59</b>	<b>59</b>



Corporate information

Departmental profile

Appropriate minister(s): The Honourable Pascale St-Onge, Minister of Canadian Heritage

Institutional head: Annie Talbot, Secretary

Ministerial portfolio: Canadian Heritage

Enabling instrument(s): [\*An Act respecting the National Battlefields at Quebec\*](#)

Year of incorporation / commencement: 1908

Other: N/A

Departmental contact information

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Website(s): <http://www.plainsofabraham.ca>

Supplementary information tables

The following supplementary information tables are available on the National Battlefields Commission's website:

- [Gender-based analysis plus](#)

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#). This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

Definitions

**appropriation** (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

**budgetary expenditures** (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, departments or individuals; and payments to Crown corporations.

**core responsibility** (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

**Departmental Plan** (plan ministériel)

A report on the plans and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament each spring.

**departmental priority** (priorité)

A plan or project that a department has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

**departmental result** (résultat ministériel)

A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

**departmental result indicator** (indicateur de résultat ministériel)

A quantitative measure of progress on a departmental result.

**departmental results framework** (cadre ministériel des résultats)

A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

**Departmental Results Report** (rapport sur les résultats ministériels)

A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

**Full-time equivalent** (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. For a particular position, the full-time equivalent figure is the ratio of number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

**gender-based analysis plus (GBA Plus)** (analyse comparative entre les sexes plus [ACS Plus])

An analytical tool used to assess support the development of responsive and inclusive how different groups of women, men and gender-diverse people experience policies, programs and policies, programs, and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education,

ethnicity, economic status, geography (including rurality), language, race, religion, and sexual orientation.

**government-wide priorities** (priorités pangouvernementales)

For the purpose of the 2023–24 Departmental Results Report, government-wide priorities are the high-level themes outlining the government’s agenda in the [November 23, 2021, Speech from the Throne](#): building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fight harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation; and fighting for a secure, just and equitable world.

**horizontal initiative** (initiative horizontale)

An initiative where two or more federal departments are given funding to pursue a shared outcome, often linked to a government priority.

**non-budgetary expenditures** (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

**performance** (rendement)

What a department did with its resources to achieve its results, how well those results compare to what the department intended to achieve, and how well lessons learned have been identified.

**performance indicator** (indicateur de rendement)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an department, program, policy or initiative respecting expected results.

**plan** (plan)

The articulation of strategic choices, which provides information on how a department intends to achieve its priorities and associated results. Generally, a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead to the expected result.

**planned spending** (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

**program** (programme)

Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

**program inventory** (répertoire des programmes)

Identifies all the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

**result** (résultat)

A consequence attributed, in part, to an department, policy, program or initiative. Results are not within the control of a single department, policy, program or initiative; instead they are within the area of the department's influence.

**Indigenous business** (entreprise autochtones)

For the purpose of the *Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses* and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, a department that meets the definition and requirements as defined by the [Indigenous Business Directory](#).

**statutory expenditures** (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

**target** (cible)

A measurable performance or success level that a department, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

**voted expenditures** (dépenses votées)

Expenditures that Parliament approves annually through an appropriation act. The vote wording becomes the governing conditions under which these expenditures may be made.