



# Quarterly Financial Report for the quarter ending September 30, 2024

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



## 1. Introduction

This quarterly report has been prepared by Library and Archives Canada (LAC) as required by [section 65.1 of the \*Financial Administration Act\*](#) and in the form and manner prescribed by Treasury Board. This quarterly report should be read in conjunction with the 2024–2025 [Main Estimates](#).

This quarterly report has not been subject to an independent audit or review.

### 1.1 Library and Archives Canada’s mandate

Under the *Library and Archives of Canada Act*, the mandate of LAC is as follows:

- Preserve the documentary heritage of Canada for the benefit of present and future generations.
- Serve as a source of enduring knowledge accessible to all, contributing to the cultural, social and economic advancement of Canada as a free and democratic society.
- Facilitate in Canada co-operation among the communities involved in the acquisition, preservation and diffusion of knowledge.
- Serve as the continuing memory of the Government of Canada and its institutions.

The Minister of Canadian Heritage is responsible for LAC.

### 1.2 Basis of presentation

This quarterly report has been prepared by LAC using an expenditure basis of accounting. The accompanying Statement of Authorities includes the spending authorities granted by Parliament and used by LAC, consistent with the [Main Estimates](#) for the 2024–2025 fiscal year. This quarterly report has also 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 money 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.

LAC 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 remain prepared on an expenditure basis.

## 2. Highlights of fiscal quarter and fiscal year-to-date results

### 2.1 Statement of Authorities

As reflected in the Statement of Authorities below, total authorities available for use as of September 30, 2024, are \$216.9 million, compared to \$223.9 million as of September 30, 2023. The following table provides the detailed list of authorities by fiscal year:

Authority Vote/Statutory	Description	For the quarter ended September 30, 2024	For the quarter ended September 30, 2023
Vote 1	Operating Expenditures	145,604,936	158,853,215
Vote 1	Revenue credited to the vote	(3,500,000)	(5,200,000)
Vote 5	Capital Expenditures	62,121,749	54,739,620
Statutory	Spending of proceeds from the disposal of surplus Crown assets	23,015	3,666
Statutory	Contributions to employee benefit plans	12,603,208	15,511,154
<b>Total authorities</b>		<b>216,852,908</b>	<b>223,907,655</b>

The net decrease of \$7.0 million in funding results mainly from the following:

- A decrease of \$17.6 million in temporary funding for the access to information support function;
- A decrease of \$6.6 million for the real property portfolio;
- A decrease of \$3.0 million related to the carry-forward of the operating and capital budgets;
- A decrease of \$2.7 million in statutory adjustments;
- A decrease of \$2.3 million for the Refocusing Government Spending Initiative announced in Budget 2023;
- A decrease of \$0.9 million for the sunseting of funding for the Federal Pathway to Address Missing and Murdered Indigenous Women, Girls and 2SLGBTQQIA+ People announced in Budget 2021;
- An increase of \$14.5 million for the partnership between Library and Archives Canada and Ottawa Public Library for the Ādisōke project;
- An increase of \$7.6 million for salary adjustments following the ratification of collective agreements;

- An increase of \$2.3 million in temporary funding for the implementation of the Federal Framework to Address the Legacy of Residential Schools announced in Budget 2022; and
- An increase of \$1.7 million in temporary funding related to a transfer from the Department of National Defence for the LGBT purge class action settlement.

## **2.2 Statement of Departmental Budgetary Expenditures by Standard Object**

As presented in the Statement of Departmental Budgetary Expenditures by Standard Object, the year-to-date expenditures totalled \$94.3 million as of September 30, 2024, compared to \$87.1 million as of September 30, 2023. The increase of \$7.1 million is explained mainly by the following:

- A net increase of \$10.0 million in expenditures related to personnel, mainly attributable to the following:
  - Salary adjustments following the ratification of collective agreements; and
  - Initiatives such as
    - the access to information support function, and
    - the implementation of the Federal Framework to Address the Legacy of Residential Schools announced in Budget 2022.
- A net decrease of \$3.1 million in the following departmental expenditures, mainly related to the real property portfolio as well as the partnership between LAC and Ottawa Public Library for the Ādisōke project, as detailed below:
  - A net decrease of \$3.0 million in expenditures for “other subsidies and payments,” mainly due to the timing of payments in lieu of taxes;
  - A net decrease of \$1.0 million in expenditures for “professional and special services”;
  - An increase of \$0.9 million in departmental expenditures related to “acquisition of land, buildings and works”.
- A net increase of \$0.2 million in other departmental expenditures.

### 3. Risks and uncertainties

The following section presents LAC's key risks:

- If LAC fails to find additional storage space solutions and to carry out the necessary work to maintain its aging facilities, there are risks that LAC will not be able to acquire more material, that existing collections will not be preserved according to standards and that they may deteriorate or be lost.
- If LAC does not efficiently improve and maintain its services and digital systems, it may not be able to give access to its collections.

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

There are no significant changes in the organization's personnel, activities and programs during the second quarter, which ended on September 30, 2024.

### Approval by senior officials

Original signed by:

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Leslie Weir  
Librarian and Archivist of Canada  
Library and Archives Canada  
Gatineau, Quebec, Canada  
November 21, 2024

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Nancy Taillon  
Assistant Deputy Minister,  
Corporate Services and Chief Financial Officer  
Library and Archives Canada  
Gatineau, Quebec, Canada  
November 18, 2024

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*Statement of Authorities (unaudited)*

<i>(in dollars)</i>	Fiscal year 2024-2025			Fiscal year 2023-2024		
	Total available for use for the year ending March 31, 2025*	Used during the quarter ended September 30, 2024	Year-to-date used at quarter-end	Total available for use for the year ending March 31, 2024*	Used during the quarter ended September 30, 2023	Year-to-date used at quarter-end
Vote 1 – Operating Expenditures	142,104,936	40,321,039	76,134,501	153,653,215	37,601,157	68,166,303
Vote 5 – Capital Expenditures	62,121,749	9,196,211	11,819,718	54,739,620	7,750,166	11,189,270
Contributions to the employee benefit plans	12,603,208	3,150,802	6,301,604	15,511,154	3,877,788	7,755,577
Spending of proceeds from the disposal of surplus Crown assets	23,015	3,970	3,970	3,666	-	-
<b>Total budgetary authorities</b>	<b>216,852,908</b>	<b>52,672,022</b>	<b>94,259,793</b>	<b>223,907,655</b>	<b>49,229,111</b>	<b>87,111,150</b>
<b>Non-budgetary authorities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total authorities</b>	<b>216,852,908</b>	<b>52,672,022</b>	<b>94,259,793</b>	<b>223,907,655</b>	<b>49,229,111</b>	<b>87,111,150</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 dollars)</i>	Fiscal year 2024-2025			Fiscal year 2023-2024		
	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended September 30, 2024	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended September 30, 2023	Year-to-date used at quarter-end
<b>Expenditures:</b>						
Personnel	103,930,801	31,370,725	61,133,454	117,840,234	26,882,573	51,130,510
Transportation and communications	1,876,544	124,376	271,842	1,870,192	216,611	326,421
Information	932,642	34,249	101,427	871,716	89,325	98,682
Professional and special services	13,024,647	4,016,621	6,401,225	16,598,338	4,560,181	7,363,258
Rentals	4,048,816	730,108	3,219,595	3,977,460	1,380,021	3,360,705
Repair and maintenance	6,286,049	222,204	249,855	8,957,549	155,684	187,662
Utilities, materials and supplies	5,504,165	728,097	1,055,389	7,873,093	745,912	1,025,579
Acquisition of land, buildings and works	60,921,611	9,052,898	11,560,494	51,533,141	7,458,200	10,707,981
Acquisition of machinery and equipment	3,972,106	96,842	459,575	2,803,228	519,499	619,303
Transfer payments	2,656,000	562,494	2,226,514	3,305,000	1,000,365	2,568,446
Public debt charges	6,719,963	1,345,949	2,246,473	6,267,583	917,398	1,846,001
Other subsidies and payments	10,479,563	4,551,685	5,538,194	7,210,121	5,902,295	8,497,063
<b>Total gross budgetary expenditures</b>	<b>220,352,908</b>	<b>52,836,248</b>	<b>94,464,037</b>	<b>229,107,655</b>	<b>49,828,064</b>	<b>87,731,611</b>
<b>Less Revenues netted against expenditures:</b>						
Respendable Revenues	3,500,000	164,226	204,244	5,200,000	598,953	620,461
<b>Total Revenues netted against expenditures</b>	<b>3,500,000</b>	<b>164,226</b>	<b>204,244</b>	<b>5,200,000</b>	<b>598,953</b>	<b>620,461</b>
<b>Total net budgetary expenditures</b>	<b>216,852,908</b>	<b>52,672,022</b>	<b>94,259,793</b>	<b>223,907,655</b>	<b>49,229,111</b>	<b>87,111,150</b>