



Quarterly Financial Report for the Quarter Ending June 30, 2025

**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 2025–2026 [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 Identity and Culture and Minister responsible for Official Languages 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 2025–2026 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 June 30, 2025, are \$208.2 million, compared to \$199.8 million as of June 30, 2024. The following table provides the detailed list of authorities by fiscal year:

Authority Vote/Statutory	Description	For the quarter ended June 30, 2025	For the quarter ended June 30, 2024
Vote 1	Operating Expenditures	154,030,675	138,120,885
Vote 1	Revenue credited to the vote	(2,500,000)	(3,500,000)
Vote 5	Capital Expenditures	40,979,794	52,582,597
Statutory	Spending of proceeds from the disposal of surplus Crown assets	22,581	5,136
Statutory	Contributions to employee benefit plans	15,639,650	12,603,208
Total authorities		208,172,700	199,811,826

The net increase of \$8.4 million in funding results mainly from the following:

- An increase of \$18.7 million in temporary funding for support for the Access to Information function announced in Budget 2022 and Budget 2024;
- An increase of \$2.8 million in temporary funding for support to continue the proactive review and opening of historical documents;
- An increase of \$1.9 million for salary adjustments following the ratification of collective agreements;
- An increase of \$1.4 million for variation in the real property portfolio planned spending;
- An increase of \$3.4 million for statutory adjustments.

And is compensated by a decrease in funding which is primarily attributable to:

- A decrease of \$8.1 million in temporary funding for the implementation of the Federal Framework to Address the Legacy of Residential Schools announced in Budget 2022;
- A decrease of \$6.3 million for the partnership between Library and Archives Canada and Ottawa Public Library for the Ādisōke project;

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- A decrease of \$3.7 million for the sunsetting of funding for the Federal Pathway to Address Missing and Murdered Indigenous Women, Girls and 2SLGBTQQIA+ People, announced in Budget 2021;
- A decrease of \$1.3 million for the Refocusing Government Spending Initiative, announced in Budget 2023; and
- A decrease of \$0.4 million for transfers to Shared Services Canada, mainly related to Microsoft 365 E5 Enterprise Standard for the Government of Canada and the Enterprise Service Model.

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 \$39.5 million as of June 30, 2025, compared to \$41.6 million as of June 30, 2024. The decrease of \$2.1 million is explained mainly by the following:

- A net decrease of \$2.8 million in departmental expenditures, mainly for activities concerning the acquisition, preservation and accessibility of documentary heritage, mainly attributable to:
 - A decrease of \$0.8 million in expenditures related to “Professional and special services,” mainly due to the implementation of the Federal Framework to Address the Legacy of Residential Schools announced in Budget 2022;
 - A decrease of \$0.8 million in departmental expenditures related to the “acquisition of land, buildings and works,” mainly due to timing of payments for the Ādisōke project (partnership between LAC and Ottawa Public Library);
 - A decrease of \$0.5 million in expenditures related to “Transfer payments,” mainly from the sunsetting of funding for the Indigenous Languages and Cultures Preservation initiative contribution program;
 - A decrease of \$0.4 million in departmental expenditures related to the rental of equipment;
 - A decrease of \$0.3 million in departmental expenditures related to the “acquisition of machinery and equipment”
- A net increase of \$0.7 million in departmental expenditures for “Other subsidies and payments,” mainly due to costs in the process of being reallocated to the appropriate standard object and to minor variances within the organization’s other departmental budgetary expenditures.

3. Risks and uncertainties

The following section presents LAC's key risks:

- **Physical infrastructure and collections**

Risk

If LAC cannot find additional storage space solutions and does not have the resources to undertake the work necessary to maintain its aging facilities, LAC's ability to continue collecting would be at risk, and its current collections could be subject to deterioration or loss due to inadequate preservation conditions.

- **Relevance and representativeness of LAC's collections**

Risk

Limitations in resources and capacity may affect LAC's ability to acquire and process both analog and digital documentary heritage that is relevant and representative of Canada's diverse voices.

- **Access to collections**

Risk

LAC must improve and maintain the services and digital systems through which it provides access to its collections to meet the changing needs of its current and future users. Updating technologies that are aging and obsolete, increasing access to the collections virtually, developing user-friendly tools, and improving efficiency with regard to ATIP requests will be necessary for LAC to continue to fulfill its mandate and obligations.

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 first quarter, which ended on June 30, 2025.

Approval by senior officials

Original signed by:

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July 31, 2025

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July 31, 2025

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Statement of Authorities (unaudited)

<i>(in dollars)</i>	Fiscal year 2025-2026			Fiscal year 2024-2025		
	Total available for use for the year ending March 31, 2026*	Used during the quarter ended June 30, 2025	Year-to-date used at quarter-end	Total available for use for the year ending March 31, 2025*	Used during the quarter ended June 30, 2024	Year-to-date used at quarter-end
Vote 1 – Operating Expenditures	151,530,675	33,649,671	33,649,671	134,620,885	35,813,462	35,813,462
Vote 5 – Capital Expenditures	40,979,794	1,879,108	1,879,108	52,582,597	2,623,507	2,623,507
Contributions to the employee benefit plans	15,639,650	3,909,913	3,909,913	12,603,208	3,150,802	3,150,802
Spending of proceeds from the disposal of surplus Crown assets	22,581	-	-	5,136	-	-
Total budgetary authorities	208,172,700	39,438,692	39,438,692	199,811,826	41,587,771	41,587,771
Non-budgetary authorities	-	-	-	-	-	-
Total authorities	208,172,700	39,438,692	39,438,692	199,811,826	41,587,771	41,587,771

*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 2025-2026			Fiscal year 2024-2025		
	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended June 30, 2025	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended June 30, 2024	Year-to-date used at quarter-end
Expenditures:						
Personnel	117,859,583	29,941,040	29,941,040	103,930,801	29,762,729	29,762,729
Transportation and communications	1,474,873	95,238	95,238	1,544,860	147,466	147,466
Information	793,401	20,626	20,626	767,795	67,178	67,178
Professional and special services	30,907,010	1,621,657	1,621,657	10,722,505	2,384,604	2,384,604
Rentals	3,320,835	2,024,538	2,024,538	3,326,271	2,489,487	2,489,487
Repair and maintenance	1,079,797	31,409	31,409	5,174,973	27,651	27,651
Utilities, materials and supplies	1,730,538	212,985	212,985	4,533,856	327,292	327,292
Acquisition of land, buildings and works	40,979,794	1,747,518	1,747,518	51,382,459	2,507,596	2,507,596
Acquisition of machinery and equipment	3,286,143	34,487	34,487	3,260,552	362,733	362,733
Transfer payments	1,425,000	1,183,217	1,183,217	2,656,000	1,664,020	1,664,020
Public debt charges	5,400,714	884,817	884,817	5,532,191	900,524	900,524
Other subsidies and payments	2,415,012	1,666,186	1,666,186	10,479,563	986,509	986,509
Total gross budgetary expenditures	210,672,700	39,463,718	39,463,718	203,311,826	41,627,789	41,627,789
Less Revenues netted against expenditures:						
Respendable Revenues	2,500,000	25,026	25,026	3,500,000	40,018	40,018
Total Revenues netted against expenditures	2,500,000	25,026	25,026	3,500,000	40,018	40,018
Total net budgetary expenditures	208,172,700	39,438,692	39,438,692	199,811,826	41,587,771	41,587,771