



# Quarterly Financial Report for the Quarter Ending September 30, 2025

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





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## 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](#) and [Supplementary Estimates \(A\)](#).

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](#) and [Supplementary Estimates \(A\)](#) 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.

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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, 2025, are \$224.8 million, compared to \$216.9 million as of September 30, 2024. The following table provides the detailed list of authorities by fiscal year:

<b>Authority Vote/Statutory</b>	<b>Description</b>	<b>For the quarter ended September 30, 2025</b>	<b>For the quarter ended September 30, 2024</b>
Vote 1	Operating Expenditures	160,198,219	145,604,936
Vote 1	Revenue credited to the vote	(2,500,000)	(3,500,000)
Vote 5	Capital Expenditures	51,430,197	62,121,749
Statutory	Spending of proceeds from the disposal of surplus Crown assets	25,443	23,015
Statutory	Contributions to employee benefit plans	15,639,649	12,603,208
<b>Total authorities</b>		<b>224,793,508</b>	<b>216,852,908</b>

The net increase of \$7.9 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 \$3.3 million for statutory adjustments

The net increase 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 LAC and Ottawa Public Library for the Ādisōke project
- 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
- a decrease of \$0.4 million related to the carry-forward of the operating and capital budgets
- 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 \$92.0 million as of September 30, 2025, compared to \$94.3 million as of September 30, 2024. The decrease of \$2.3 million is explained mainly by the following:

- a net decrease of \$1.4 million in departmental expenditures, for activities concerning the acquisition, preservation and accessibility of documentary heritage, mainly attributable to:
  - a net decrease of \$0.7 million in expenditures related to “Professional and special services,” mainly due to the sunsetting of funding for the Federal Framework to Address the Legacy of Residential Schools announced in Budget 2022
  - a net decrease of 0.7 million in expenditures, primarily explained by costs being reallocated to current items and insignificant variances in other departmental budgetary expenditures
- a decrease of \$1.0 million in expenditures related to “Transfer payments,” mainly from the sunsetting of funding for the Indigenous Languages and Cultures Preservation initiative contribution program
- a net decrease of \$0.8 million in personnel expenditures, primarily resulting from:
  - the sunsetting of funding for the following initiatives:
    - the implementation of the Federal Framework to Address the Legacy of Residential Schools announced in Budget 2022
    - the Federal Pathway to Address Missing and Murdered Indigenous Women, Girls and 2SLGBTQQIA+ People announced in Budget 2021
    - the LGBT Purge Class Action Settlement

- offset by an increase in expenditures, primarily attributable to salary adjustments following the ratification of collective agreements
- a net increase of \$0.9 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 increase of \$2.6 million in expenditures for “other subsidies and payments,” mainly due to the timing of payments in lieu of taxes
  - a net decrease of \$1.4 million in expenditures related to “acquisition of land, buildings and works”
  - a net decrease of \$0.3 million in expenditures related to “Utilities, material and supplies”

### 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 Access to Information Act and the Privacy Act requests will be necessary for LAC to continue to fulfill its mandate and obligations.

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

Budget 2023 affirmed a commitment to refocus government spending resulting in reductions of LAC's operating budget of \$3.6 million in 2025-26 and nearly \$5.4 million starting in 2026-27. In light of these budget reductions, the end of certain temporary funding, and an important decrease in staff turnover, LAC undertook various measures, including a workforce adjustment exercise announced in August 2025, to achieve savings and ensure its long-term financial sustainability.

#### Approval by senior officials

Original signed by:

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Librarian and Archivist of Canada  
Library and Archives Canada  
Gatineau, Quebec, Canada  
November 14, 2025

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November 12, 2025

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**Statement of Authorities** *(unaudited)*

	Fiscal year 2025–2026			Fiscal year 2024–2025		
	Total available for use for the year ending March 31, 2026*	Used during the quarter ended September 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 September 30, 2024	Year-to-date used at quarter-end
<i>(in dollars)</i>						
Vote 1 – Operating Expenditures	157,698,219	40,037,707	73,687,378	142,104,936	40,321,039	76,134,501
Vote 5 – Capital Expenditures	51,430,197	8,578,336	10,457,444	62,121,749	9,196,211	11,819,718
Contributions to the employee benefit plans	15,639,649	3,909,912	7,819,825	12,603,208	3,150,802	6,301,604
Spending of proceeds from the disposal of surplus Crown assets	25,443	-	-	23,015	3,970	3,970
<b>Total budgetary authorities</b>	<b>224,793,508</b>	<b>52,525,955</b>	<b>91,964,647</b>	<b>216,852,908</b>	<b>52,672,022</b>	<b>94,259,793</b>
<b>Non-budgetary authorities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total authorities</b>	<b>224,793,508</b>	<b>52,525,955</b>	<b>91,964,647</b>	<b>216,852,908</b>	<b>52,672,022</b>	<b>94,259,793</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 2025–2026			Fiscal year 2024–2025		
	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended September 30, 2025	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended September 30, 2024	Year-to-date used at quarter-end
<b>Expenditures:</b>						
Personnel	117,859,583	30,383,956	60,324,996	103,930,801	31,370,725	61,133,454
Transportation and communications	1,664,496	41,983	137,221	1,876,544	124,376	271,842
Information	895,408	113,691	134,317	932,642	34,249	101,427
Professional and special services	34,880,690	4,097,876	5,719,533	13,024,647	4,016,621	6,401,225
Rentals	3,747,768	992,379	3,016,917	4,048,816	730,108	3,219,595
Repair and maintenance	1,218,625	107,167	138,576	6,286,049	222,204	249,855
Utilities, materials and supplies	1,953,012	518,117	731,102	5,504,165	728,097	1,055,389
Acquisition of land, buildings and works	51,430,197	8,400,517	10,148,035	60,921,611	9,052,898	11,560,494
Acquisition of machinery and equipment	3,708,639	76,176	110,663	3,972,106	96,842	459,575
Transfer payments	1,425,000	62,466	1,245,683	2,656,000	562,494	2,226,514
Public debt charges	6,095,078	1,322,203	2,207,020	6,719,963	1,345,949	2,246,473
Other subsidies and payments	2,415,012	6,493,092	8,159,278	10,479,563	4,551,685	5,538,194
<b>Total gross budgetary expenditures</b>	<b>227,293,508</b>	<b>52,609,623</b>	<b>92,073,341</b>	<b>220,352,908</b>	<b>52,836,248</b>	<b>94,464,037</b>
<b>Less Revenues netted against expenditures:</b>						
Responsible Revenues	2,500,000	83,668	108,694	3,500,000	164,226	204,244
<b>Total Revenues netted against expenditures</b>	<b>2,500,000</b>	<b>83,668</b>	<b>108,694</b>	<b>3,500,000</b>	<b>164,226</b>	<b>204,244</b>
<b>Total net budgetary expenditures</b>	<b>224,793,508</b>	<b>52,525,955</b>	<b>91,964,647</b>	<b>216,852,908</b>	<b>52,672,022</b>	<b>94,259,793</b>