

**Office of the Auditor General of Canada  
Quarterly Financial Report  
for the quarter ended December 31, 2025**



Office of the  
Auditor General  
of Canada

Bureau du  
vérificateur général  
du Canada

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

### **Introduction**

This quarterly report has been prepared by management as required by section 65.1 of the Financial Administration Act and in the form and manner prescribed by the Treasury Board, and it should be read in conjunction with the Main Estimates. This quarterly report has not been subject to an external audit or review.

The Office of the Auditor General of Canada (OAG) has 1 program activity: legislative auditing. The OAG conducts independent audits and studies that provide objective information, advice, and assurance to Parliament, government, and Canadians.

### **Mandate**

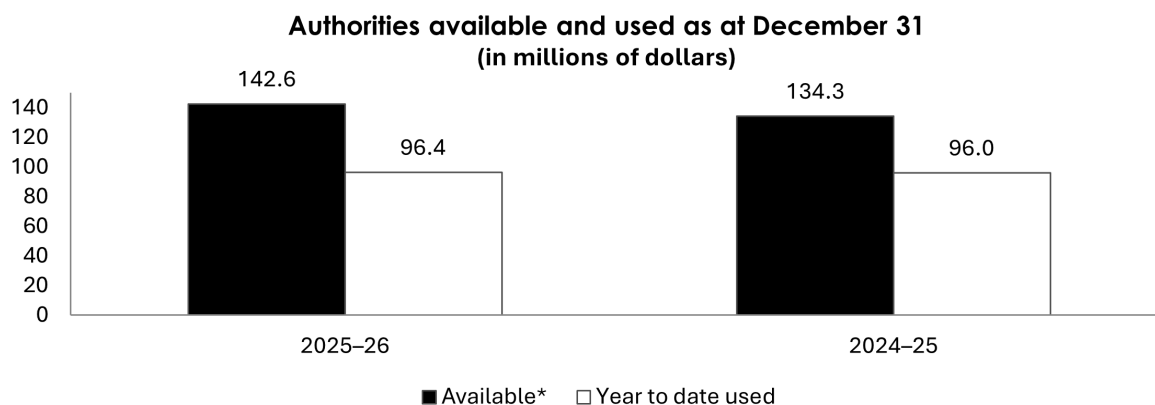
The Auditor General of Canada is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the Auditor General Act, the Financial Administration Act, and other acts and orders-in-council. These duties relate to legislative auditing and, in certain cases, to monitoring of federal departments and agencies, Crown corporations, territorial governments, and other entities.

### **Basis of presentation**

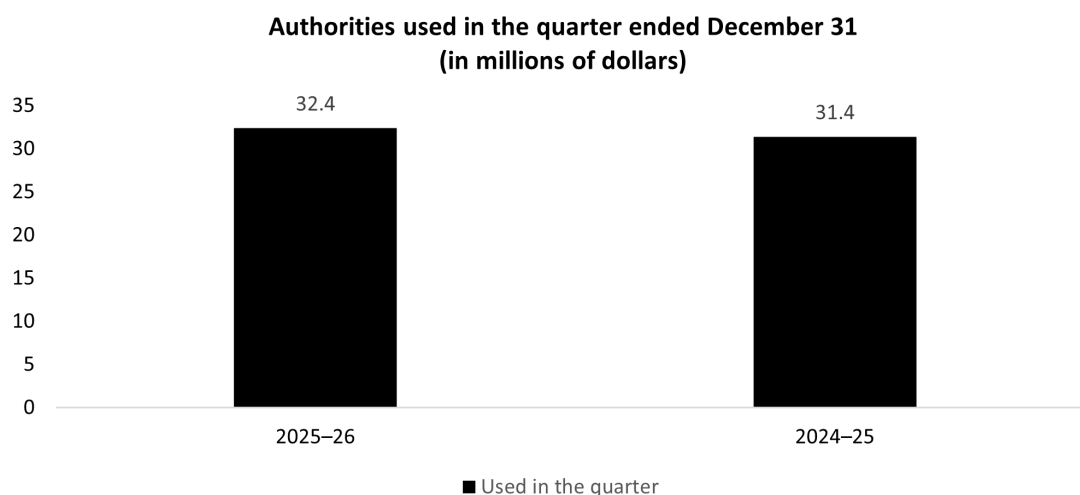
This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the OAG's spending authorities granted by Parliament and those used by the OAG, consistent with the Main Estimates for the 2025–26 fiscal year. This quarterly report provides financial information on the use of spending authorities. The OAG uses the full accrual method of accounting to prepare and present its annual financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

## Highlights of quarterly and year-to-date results

The authorities available as at December 31, 2025, increased primarily as a result of additional funding received for approved economic salary increases, combined with an increase in the authorities carried forward from the previous year and an increase in the statutory employee benefit plan rate (from 13.8% to 15.3%).



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



## Risks and uncertainties

There are no significant risks or uncertainties to report.

## Significant changes in operations, personnel, and program

There are no significant changes in operations, personnel, or program to report.

Approved by:



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Karen Hogan, FCPA  
Auditor General of Canada



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Jean-René Drapeau, CPA  
Assistant Auditor General  
and Chief Financial Officer

Ottawa, Canada  
February 27, 2026

## Statement of authorities (unaudited)

	Fiscal year 2025–26			Fiscal year 2024–25		
	Total available for use for the year ending March 31, 2026*	Used during the quarter ended December 31, 2025	Year to date used at quarter-end	Total available for use for the year ended March 31, 2025*	Used during the quarter ended December 31, 2024	Year to date used at quarter-end
(in thousands of dollars)						
Vote 1—Program expenditures	130,285	28,678	85,176	124,233	28,256	87,029
Less revenues netted against program expenditures	(2,660)	(16)	(38)	(2,660)	(13)	(624)
Net Vote 1—Program expenditures	127,625	28,662	85,138	121,573	28,243	86,405
Budgetary statutory authorities	15,007	3,752	11,256	12,726	3,182	9,546
<b>Total budgetary authorities</b>	<b>142,632</b>	<b>32,414</b>	<b>96,394</b>	<b>134,299</b>	<b>31,425</b>	<b>95,951</b>
<b>Non-budgetary authorities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total authorities</b>	<b>142,632</b>	<b>32,414</b>	<b>96,394</b>	<b>134,299</b>	<b>31,425</b>	<b>95,951</b>

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

## Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2025–26			Fiscal year 2024–25		
	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended December 31, 2025	Year to date expended at quarter-end	Planned expenditures for the year ended March 31, 2025	Expended during the quarter ended December 31, 2024	Year to date expended at quarter-end
	(in thousands of dollars)					
<b>Expenditures:</b>						
Personnel	114,804	29,138	85,845	110,960	29,026	86,674
Transportation and communications	4,207	353	1,222	2,700	311	1,391
Information	1,754	106	610	1,400	55	481
Professional and special services	16,848	1,764	4,961	14,831	1,173	5,233
Rentals	4,338	693	2,600	3,169	324	1,964
Repair and maintenance	848	28	61	120	30	71
Utilities, materials, and supplies	201	1	63	347	85	106
Acquisition of machinery and equipment	2,226	338	1,061	3,354	433	647
Other subsidies and payments	66	9	9	78	0	7
<b>Total gross budgetary expenditures</b>	<b>145,292</b>	<b>32,430</b>	<b>96,432</b>	<b>136,959</b>	<b>31,437</b>	<b>96,574</b>
<b>Less revenues netted against expenditures:</b>						
<b>Costs recovered</b>						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(16)	(38)	(660)	(5)	(31)
International audits	(2,000)	0	0	(2,000)	(7)	(592)
<b>Total cost recovered</b>	<b>(2,660)</b>	<b>(16)</b>	<b>(38)</b>	<b>(2,660)</b>	<b>(12)</b>	<b>(623)</b>
<b>Total net budgetary expenditures</b>	<b>142,632</b>	<b>32,414</b>	<b>96,394</b>	<b>134,299</b>	<b>31,425</b>	<b>95,951</b>