



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Canada

Quarterly Financial Report



Canada Border
Services Agency

Agence des services
frontaliers du Canada

PS36-3E-PDF
ISSN: 2561-9748

© His Majesty the King in Right of Canada, as represented by the Minister of Public Safety

Unless otherwise specified, you may not reproduce materials in this publication, in whole or in part, for the purposes of commercial redistribution without prior written permission from Canada Border Services Agency's copyright administrator. To obtain permission to reproduce Government of Canada materials for commercial purposes, apply for Crown Copyright Clearance by contact Canada Border Services Agency at marketing@cbsa-asfc.gc.ca.

Aussi disponible en français sous le titre :
Rapport financier trimestriel



Canada Border Services Agency

Quarterly Financial Report For the quarter ended June 30, 2025

Table of contents

1. INTRODUCTION	2
1.1 BASIS OF PRESENTATION	2
2. HIGHLIGHTS OF FISCAL QUARTER AND FISCAL YEAR-TO-DATE (YTD) RESULTS..	3
2.1 SIGNIFICANT CHANGES TO AUTHORITIES	3
2.2 EXPLANATIONS OF SIGNIFICANT VARIANCES IN EXPENDITURES FROM PREVIOUS YEAR	5
3. RISKS AND UNCERTAINTIES	6
3.1 DELIVERY OF MAJOR PROJECTS	7
3.2 RELIANCE ON TIME-LIMITED FUNDING.....	7
4. SIGNIFICANT CHANGES IN RELATION TO OPERATIONS, PERSONNEL AND PROGRAMS	7
4.1 KEY SENIOR PERSONNEL	7
5. APPROVAL BY SENIOR OFFICIALS	8
6. TABLE 1: STATEMENT OF AUTHORITIES (UNAUDITED)	9
7. TABLE 2: DEPARTMENTAL BUDGETARY EXPENDITURES BY STANDARD OBJECTS (UNAUDITED).....	11

CANADA BORDER SERVICES AGENCY

Quarterly Financial Report

For the quarter ended *June 30, 2025*.

1. Introduction

This Quarterly Financial Report (QFR) has been prepared as required by section 65.1 of the [Financial Administration Act](#) and in the form and manner prescribed by the Treasury Board. This quarterly report should be read in conjunction with the Main Estimates.

Information on the ‘raison d’être,’ mandate, role and core responsibilities of the Canada Border Services Agency (CBSA) can be found in [Part III Departmental Plan](#) and [Part II of the Main Estimates](#).

The QFR has not been subjected to an external audit or review, but has been reviewed internally by the departmental Audit Committee.

1.1 Basis of presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying statement of authorities ([Table 1](#)) includes the department's spending authorities granted by Parliament, and those used by the department consistent with the Main Estimates for the 2024 to 2025 and 2025 to 2026 fiscal years. This quarterly report has 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 Government departments. 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.

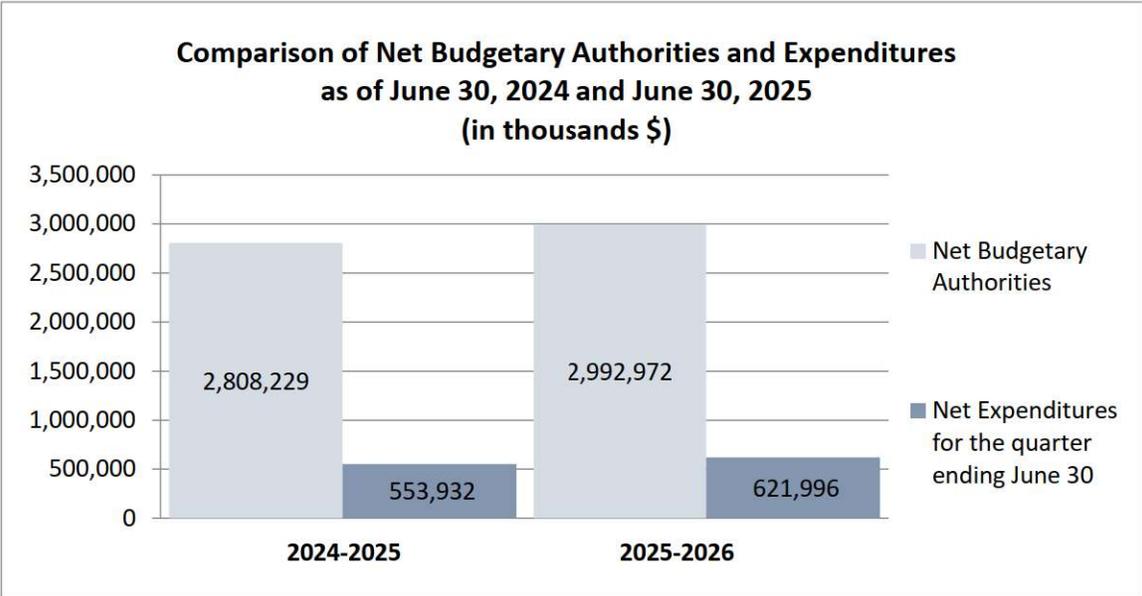
When Parliament is dissolved for the purposes of a general election, section 30 of the [Financial Administration Act](#) authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the consolidated revenue fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

The department uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

2. Highlights of fiscal quarter and fiscal year-to-date (YTD) results

This section highlights the significant items that contributed to the net increase or decrease in resources available for the year and actual expenditures as of the quarter ended June 30, 2025.

Graph 1: Comparison of net budgetary authorities and expenditures as of June 30, 2024, and June 30, 2025 (in thousands \$)



2.1 Significant changes to authorities

For the period ending June 30, 2025, the authorities provided to the CBSA are comprised of the Main Estimates.

The statement of authorities ([Table 1](#)) presents a net increase of \$184.7 million or 6.6% of the Agency’s total authorities of \$2,992.9 million on June 30, 2025, compared to \$2,808.2 million total authorities at the same quarter last year.

This net increase in the authorities available for use is the result of an increase in Vote 1 – Operating Expenditures of \$188.8 million, a decrease in Vote 5 – Capital Expenditures of \$70.2 million and an increase in budgetary statutory authorities of \$66.1 million, as detailed below.

CANADA BORDER SERVICES AGENCY

Quarterly Financial Report

For the quarter ended *June 30, 2025*.

Vote 1: Operating

The Agency's Vote 1 increased by \$188.8 million or 8.0% (excluding the statutory authorities), compared to the same period last fiscal year. The increase is attributed to the net effect of the following significant items:

- \$309.5 million net increases in Main Estimates.
 - The main increases contributing to the changes in operating funding include:
 - \$109.1M Funding for compensation adjustments for public service employees;
 - \$92.1M Funding to further stabilize and streamline process around Irregular Migration & Incremental Asylum;
 - \$85.8M Funding to increase capacity of the Immigration Holding Centres; and
 - \$28.1M Funding to support Border Detection and Examination
- \$120.7 million decrease due to the timing of receiving the carry forward of unused spending authorities.

Vote 5: Capital

The Agency's Vote 5 decreased by \$70.2 million or 28.8% (excluding the statutory authorities), compared to the same period last fiscal year. The decrease is attributed to the net effect of the following significant items:

- \$37.9 million in decrease due to the timing of receiving the carry forward of unused spending authorities; and
- \$32.3 million net decreases in Main Estimates.
 - The main decreases contributing to the changes in capital funding include:
 - \$25.2M Planned funding profile change for Gordie Howe International Bridge;
 - \$22.9M Planned funding profile change for Guns and Gangs;
 - These decreases are partially offset by an increase in funding for the Land Border Crossing Project.

Budgetary statutory authorities

The Agency's Statutory Authority related to the employee benefit plan (EBP) increased by \$66.1 million, or 30.8% from the previous year, due to an EBP adjustment set by the Treasury Board.

CANADA BORDER SERVICES AGENCY

Quarterly Financial Report

For the quarter ended *June 30, 2025*.

2.2 Explanations of significant variances in expenditures from previous year

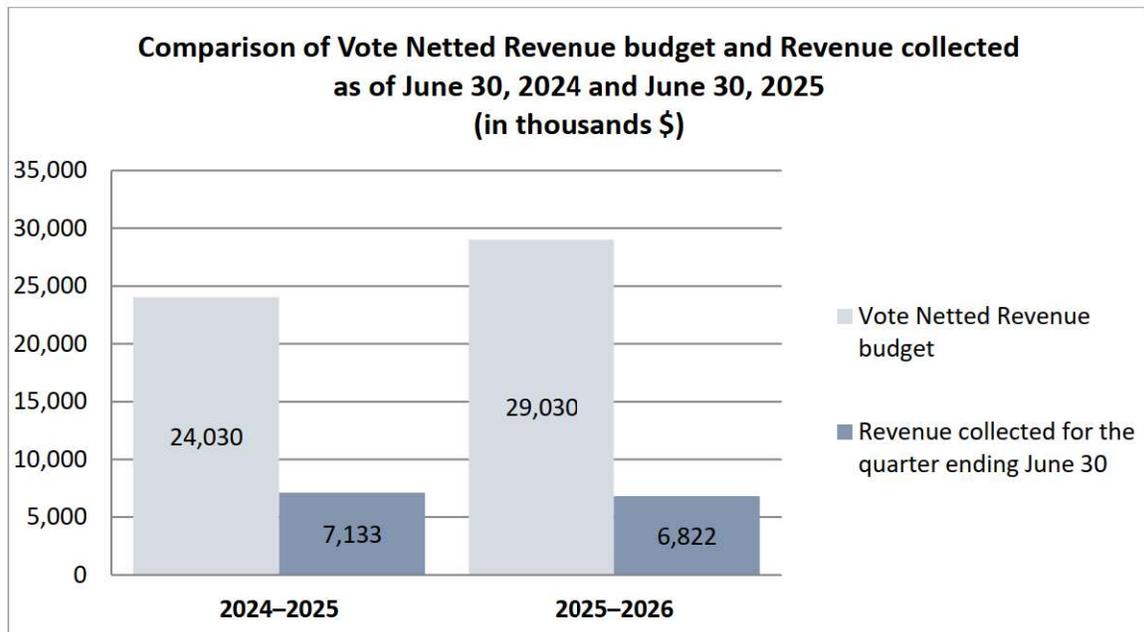
As indicated in the statement of authorities ([Table 1](#)), the Agency's year-to-date expenditures, at quarter end June 30, 2025, were \$622.0 million, compared to \$553.9 million for year-to-date, quarter ending June 30, 2024. The net increase of \$68.1 million or 12.3% in expenditures is mainly due to the following items:

- Increase of \$52.4 million or 10.7% in Vote 1 Operating Expenditures. The increase in expenditures is mainly attributed to increase in salaries attributed to the new negotiated collective agreements.
- Decrease of \$0.8 million or 7.9% in Vote 5 Capital Expenditures, mainly attributed to timing of expenses for laboratory and medical equipment for detection technology.
- Increase of \$16.5 million in statutory expenditures related to employee benefits.

As indicated in the departmental budgetary expenditures by standard objects ([Table 2](#)), the net increase by standard object is mainly attributed to:

- Increase of \$52.5 million for Personnel due to salaries, which is mainly attributed to the newly negotiated collective agreements.
- Increase of \$11.8 million for Professional and special services, which can be mainly attributed to increase in expenses for National Guards Contract.
- Increase of \$4.1 million for Rentals, which is related to the rental of message/data equipment and computer software.
- Decrease of \$1.9 million for Transportation and communications, which can be mainly attributed to the reductions in public servant travels and expenses for mobile radio.

Graph 2: Comparison of vote netted revenue budget and revenue collected as of June 30, 2024, and June 30, 2025 (in thousands \$)



The planned revenue from the sales of services reflects the Agency’s revenue respending authority. The year-to-date revenue from services has decreased by \$0.3 million or 4.4%.

3. Risks and uncertainties

CBSA maintains an Enterprise Risk Profile (ERP) which highlights the most important risks that could impact the Agency's objectives. ERP updates are presented quarterly to the CBSA Executive Committee and include mitigation strategies for the Agency's top risks. Risk drivers that could have a financial impact on CBSA's operations include delivery of major projects and reliance on temporary funding

CANADA BORDER SERVICES AGENCY

Quarterly Financial Report

For the quarter ended *June 30, 2025*.

3.1 Delivery of major projects

The Agency is pursuing several large information technology (IT) and physical infrastructure projects; most are multi-year in nature and represent substantial investments. Since the CBSA depends on other government departments and/or external stakeholders for the development and implementation of many of these projects, any delays due to limited labour availability and affordability within and outside the Agency can have an impact on these major projects. Even short delays may lead to additional costs for materials, commodities and other market rate priced services.

Despite these conditions, the Agency has met key deadlines and deliverables on many of the major projects currently underway and is on track for the next set of deliverables. The Agency strives to mitigate financial risks by risk-rating its projects, conducting periodic project reviews, and by holding regular budget discussions. Such activities are informed and supported by the Agency's quarterly integrated project reporting processes.

The CBSA invests in a number of information technology (IT) projects as part of its transformation agenda towards creating a more modernized organization. A list of key IT projects with a budget over \$1 million can be consulted.

3.2 Reliance on time-limited funding

The Agency has a mix of permanent and project funding and is increasingly relying on time-limited funding for on-going operations. To deliver on core commitments, attract the best resources and ensure a stable workforce, most of the CBSA's employees are indeterminate. To mitigate the gap between the funding horizon and the permanent obligations related to salaries, the Agency develops flexible plans through its annual Integrated Business Planning process and three-year financial plan. This increased oversight is critical to ensure the multi-year affordability of the organization.

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

4.1 Key senior personnel

On April 16, 2025, Michael Prosia was appointed as Regional Director General of the Southern Ontario Region. Michael had been acting in this position since October 2024.

On May 13, 2025, the Prime Minister appointed the Honourable Gary Anandasangaree as Minister of Public Safety, as well as the Honourable Ruby Sahota as Secretary of State (Combating Crime).

CANADA BORDER SERVICES AGENCY
Quarterly Financial Report
For the quarter ended *June 30, 2025*.

5. Approval by senior officials

Approved by:



Erin O'Gorman

President

Ottawa, Canada
Date: August 25th, 2025

Ryan Pilgrim

Chief Financial Officer

Ottawa, Canada
Date:

CANADA BORDER SERVICES AGENCY
Quarterly Financial Report
For the quarter ended *June 30, 2025*.

6. Table 1: Statement of authorities (unaudited)

Fiscal year 2025 to 2026

(in thousands of dollars)	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
Vote 1: Operating Expenditures	2,538,381	542,021	542,021
Vote 5: Capital Expenditures	173,374	9,662	9,662
Statutory authority - Contributions to employee benefit plans	281,217	70,304	70,304
Statutory authority - Refunds of amounts credited to revenues in previous years	0	0	0
Statutory authority - Spending of proceeds from the disposal of surplus Crown assets	0	9	9
Total budgetary authorities	2,992,972	621,996	621,996
Non-budgetary authorities	0	0	0
Total authorities	2,992,972	621,996	621,996

Note: Numbers may not add due to rounding.

* Includes only authorities available for use and granted by Parliament at quarter ends.

CANADA BORDER SERVICES AGENCY
Quarterly Financial Report
For the quarter ended *June 30, 2025*.

Fiscal year 2024 to 2025

(in thousands of dollars)	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	2,349,587	489,662	489,662
Vote 5: Capital Expenditures	243,613	10,493	10,493
Statutory authority - Contributions to employee benefit plans	215,029	53,757	53,757
Statutory authority - Refunds of amounts credited to revenues in previous years	0	13	13
Statutory authority - Spending of proceeds from the disposal of surplus Crown assets	0	7	7
Total budgetary authorities	2,808,229	553,932	553,932
Non-budgetary authorities	0	0	0
Total authorities	2,808,229	553,932	553,932

Note: Numbers may not add due to rounding.

* Includes only authorities available for use and granted by Parliament at quarter ends.

CANADA BORDER SERVICES AGENCY
Quarterly Financial Report
For the quarter ended *June 30, 2025*.

7. Table 2: Departmental budgetary expenditures by standard objects (unaudited)

Fiscal year 2025 to 2026

(in thousands of dollars)	Planned expenditures for the year ending March 31, 2026,*	Expended during the quarter ended June 30, 2025	Year-to-date used at quarter end
Expenditures			
Personnel	2,119,237	534,222	534,222
Transportation and communications	79,326	9,239	9,239
Information	3,107	853	853
Professional and special services	485,132	61,465	61,465
Rentals	13,496	5,601	5,601
Repair and maintenance	58,445	2,567	2,567
Utilities, materials and supplies	58,296	3,158	3,158
Acquisition of land, buildings and works	89,557	2,975	2,975
Acquisition of machinery and equipment	90,925	5,590	5,590
Transfer payments	0	0	0
Other subsidies and payments	24,481	3,148	3,148
Total gross budgetary expenditures	3,022,002	628,818	628,818
Less revenues netted against expenditures			
Sales of services	29,030	6,822	6,822
Other revenue	0	0	0
Total revenues netted against expenditures	29,030	6,822	6,822
Total net budgetary expenditures	2,992,972	621,996	621,996

Note: Numbers may not add due to rounding.

* Includes only authorities available for use and granted by parliament at quarter ends.

CANADA BORDER SERVICES AGENCY
Quarterly Financial Report
For the quarter ended *June 30, 2025*.

Fiscal year 2024 to 2025

(in thousands of dollars)	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	1,784,923	481,718	481,718
Transportation and communications	88,047	11,127	11,127
Information	3,566	740	740
Professional and special services	592,691	49,624	49,624
Rentals	19,125	1,473	1,473
Repair and maintenance	63,621	3,582	3,582
Utilities, materials and supplies	37,321	2,991	2,991
Acquisition of land, buildings and works	82,255	1,839	1,839
Acquisition of machinery and equipment	122,508	4,552	4,552
Transfer payments	0	0	0
Other subsidies and payments	38,202	3,419	3,419
Total gross budgetary expenditures	2,832,259	561,065	561,065
Less revenues netted against expenditures			
Sales of services	24,030	7,146	7,146
Other revenue	0	-13	-13
Total revenues netted against expenditures	24,030	7,133	7,133
Total net budgetary expenditures	2,808,229	553,932	553,932

Note: Numbers may not add due to rounding.

* Includes only authorities available for use and granted by Parliament at quarter ends.