



# Immigration and Refugee Board of Canada Financial Statements 2024 to 2025

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## Statement of management responsibility including internal control over financial reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2025, and all information contained in these financial statements rests with the management of the Immigration and Refugee Board of Canada. These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Immigration and Refugee Board's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada and included in the Immigration and Refugee Board's Departmental Results Report, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the Financial Administration Act and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Immigration and Refugee Board and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an on-going process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments. As part of this framework, the Board is subject to an annual process of self-assessments developed and validated by the Office of the Comptroller General (OCG) focusing on key controls. Additionally, the Board conducted a risk-based assessment of the system of ICFR in accordance with the Treasury Board Policy on Financial Management. A summary of the assessment results for the year ended March 31, 2025, along with the corresponding action plan are provided in the annex.

The financial statements of the Immigration and Refugee Board have not been audited.

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Manon Brassard,  
Chairperson

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Hongchao Wang,  
Head, Corporate Services & Chief Financial  
Officer

Ottawa, Canada  
September 12, 2025

## Statement of financial position (unaudited)

## As of March 31

(in thousands of dollars)	2025	2024
<b>Liabilities</b>		
Accounts payable and accrued liabilities ( <a href="#">note 4</a> )	31,170	31,392
Vacation pay and compensatory leave	14,688	13,032
Employee future benefits ( <a href="#">note 5</a> )	4,972	3,357
<b>Total liabilities</b>	<b>50,830</b>	<b>47,781</b>
<b>Financial assets</b>		
Due from the Consolidated Revenue Fund	31,001	31,225
Accounts receivable and advances ( <a href="#">note 6</a> )	4,358	5,318
<b>Total gross financial assets</b>	<b>35,359</b>	<b>36,543</b>
<b>Financial assets held on behalf of Government</b>		
Accounts receivable and advances ( <a href="#">note 6</a> )	(3,806)	(4,454)
<b>Total net financial assets</b>	<b>31,553</b>	<b>32,089</b>
<b>Departmental net debt</b>	<b>19,277</b>	<b>15,692</b>
<b>Non-financial assets</b>		
Prepaid expenses	72	80
Tangible capital assets ( <a href="#">note 7</a> )	26,986	30,738
<b>Total non-financial assets</b>	<b>27,058</b>	<b>30,818</b>
<b>Departmental net financial position</b>	<b>7,781</b>	<b>15,126</b>

Contractual obligations ([note 8](#))

Contingent liabilities ([note 9](#))

The accompanying notes form an integral part of these financial statements.

Manon Brassard,  
Chairperson

Hongchao Wang,  
Head, Corporate Services and Chief  
Financial Officer

Ottawa, Canada  
September 12, 2025

## Statement of operations and departmental net financial position (unaudited)

### For the year ended March 31

(in thousands of dollars)	2025 Planned Results	2025 Actual	2024 Actual
<b>Expenses</b>			
Refugee Protection	182,462	197,332	187,973
Immigration Appeal	25,889	24,894	21,631
Admissibility Hearings and Detention Reviews	19,603	23,798	23,032
Refugee Appeal	76,050	57,377	58,335
Internal Services	75,451	97,984	98,583
<b>Total expenses</b>	<b>379,455</b>	<b>401,385</b>	<b>389,554</b>
<b>Revenues</b>			
Miscellaneous revenues	3	6	22
Revenues earned on behalf of Government	(3)	(6)	(22)
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cost of operations before government funding</b>	<b>379,455</b>	<b>401,385</b>	<b>389,554</b>
<b>Government funding</b>			
Net cash provided by Government	N/A	351,533	333,320
Change in due from Consolidated Revenue Fund	N/A	(224)	5,868
Services provided without charge by other government departments ( <a href="#">note 10</a> )	N/A	42,730	47,642
<b>Net cost of operations after government funding</b>	<b>N/A</b>	<b>7,346</b>	<b>2,724</b>

(in thousands of dollars)	2025 Planned Results	2025 Actual	2024 Actual
<b>Departmental net financial position - Beginning of year</b>	N/A	15,126	17,849
<b>Departmental net financial position - End of year</b>	N/A	7,781	15,126

Segmented information ([note 11](#))

The accompanying notes form an integral part of these financial statements.

## Statement of change in departmental net debt (unaudited)

### For the year ended March 31

(in thousands of dollars)	2025 Actual	2024 Actual
<b>Net cost of operations after government funding</b>	7,346	2,723
<b>Change due to tangible capital assets</b>		
Acquisition of tangible capital assets ( <a href="#">note 7</a> )	79	1,413
Amortization of tangible capital assets ( <a href="#">note 7</a> )	(3,832)	(2,587)
Loss (gain) on disposal of tangible assets ( <a href="#">note 7</a> )	-	(19)
<b>Total change due to tangible capital assets</b>	<b>(3,753)</b>	<b>(1,193)</b>
Change due to prepaid expenses	(8)	(50)
<b>Increase (decrease) in departmental net debt</b>	<b>3,585</b>	<b>1,480</b>
<b>Departmental net debt - Beginning of year</b>	<b>15,692</b>	<b>14,212</b>
<b>Departmental net debt - End of year</b>	<b>19,277</b>	<b>15,692</b>

The accompanying notes form an integral part of these financial statements.

## Statement of cash flows (Unaudited)

### For the year ended March 31

(in thousands of dollars)	2025	2024
<b>Operating activities</b>		
Net cost of operations before government funding	401,385	389,553
<b>Non-cash items:</b>		
Amortization of tangible capital assets ( <a href="#">note 7</a> )	(3,832)	(2,587)
Loss (gain) on disposal of tangible assets ( <a href="#">note 7</a> )	-	(19)
Services provided without charge by other government departments ( <a href="#">note 10</a> )	(42,730)	(47,642)
<b>Variations in statement of financial position:</b>		
Decrease in accounts receivable and advances	(312)	(208)
Decrease in prepaid expenses	(8)	(50)
Decrease (increase) in accounts payable and accrued liabilities	222	(5,390)
Decrease in vacation pay and compensatory leave	(1,656)	(1,750)
Increase in employee future benefits	(1,615)	-
<b>Cash used in operating activities</b>	<b>351,454</b>	<b>331,908</b>
<b>Capital investing activities</b>		
Acquisitions of tangible capital assets ( <a href="#">note 7</a> )	79	1,413
<b>Cash used in capital activities</b>	<b>79</b>	<b>1,413</b>
<b>Net cash provided by Government of Canada</b>	<b>351,533</b>	<b>333,320</b>

The accompanying notes form an integral part of these financial statements.

## Notes to the financial statements (unaudited)

### As of March 31

#### 1. Authority and objectives

The Immigration and Refugee Board (IRB) is an independent, accountable administrative tribunal established by Parliament on January 1, 1989 to resolve immigration and refugee cases fairly, efficiently and in accordance with the law. The IRB ensures continued benefits to Canadians: by only accepting refugee claimants needing protection in accordance with international obligations and Canadian law; by contributing to the integrity of the immigration system, the safety and security of Canadians and upholding Canada's reputation of justice and fairness for individuals; and promoting family reunification. The IRB also contributes to the quality of life of Canada's communities by strengthening our country's social fabric and by reflecting and reinforcing core values that are important to Canadians. These include respect for human rights, peace, security, and the rule of law.

The Board's strategic outcome is to resolve immigration and refugee cases efficiently, fairly and in accordance with the law.

Two programs support this strategic outcome:

#### Adjudication of immigration and refugee cases

The Immigration and Refugee Board renders quality decisions and resolves cases in a timely manner regarding immigration and refugee protection cases. This includes determining refugee protection claims and appeals and applications to vacate or cease refugee protection. It also includes making decisions in admissibility hearings and detention reviews, and on appeals on certain immigration cases.

This program is split into 4 department specific divisions:

##### **Refugee Protection**

The Refugee Protection Division (RPD) delivers the IRB's Refugee Protection program. It renders quality decisions and resolves cases in a timely manner regarding refugee protection claims made by persons in Canada, and pre-removal risk assessments of persons subject to a removal order.

##### **Refugee Appeal**

The Refugee Appeal Division (RAD) delivers the IRB's Refugee Appeal program. It renders quality decisions and resolves cases in a timely manner regarding appeals against a decision made on a refugee protection claim of the Refugee Protection Division.

##### **Admissibility Hearings and Detention Reviews**

The Immigration Division (ID) delivers the Admissibility Hearings and Detention Reviews program. It renders quality decisions and resolves cases in a timely manner regarding foreign nationals or permanent residents who are alleged to be inadmissible to Canada pursuant to the *Immigration and Refugee Protection Act* (IRPA) and foreign nationals or permanent residents who are detained under IRPA authority.

## Immigration Appeal

The Immigration Appeal Division (IAD) delivers the Immigration Appeal program. It renders quality decisions and resolves cases in a timely manner regarding sponsorship applications refused by the Department of Immigration, Refugees and Citizenship Canada; certain removal orders made against permanent residents, refugees and other protected persons and holders of permanent resident visas; permanent residents outside of Canada who have been found not to have fulfilled their residency obligation; and appeals by the Minister of Public Safety Canada against a decision of the Immigration Division on admissibility.

## Internal Services

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services.

## 2. Summary of significant accounting policies

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

### (a) Parliamentary authorities

The IRB is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the IRB do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament.

[Note 3](#) provides a reconciliation between the bases of reporting. The planned results amount in the "Expenses" and "Revenue" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-oriented Statement of Operations included in the 2024-25 Departmental Plan. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the 2024-25 Departmental Plan.

### (b) Net cash provided by Government

The IRB operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the IRB is deposited to the CRF and all cash disbursements made by the IRB are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements, including transactions between departments of the Government.

### **(c) Amounts due from the CRF**

Amounts due from the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the IRB is entitled to draw from the CRF without further authorities to discharge its liabilities.

### **(d) Revenues**

Other revenues are recognized in the period the event giving rise to the revenues occurred. The IRB does not charge for its services and its only revenue stems from gains on disposals of crown assets, Access to Information and Privacy fees and interest on overdue accounts receivable.

Revenues that are non-respendable are not available to discharge the IRB's liabilities. While the Deputy Head is expected to maintain accounting control, he or she has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the entity's gross revenues.

### **(e) Expenses**

Expenses are recorded on the accrual basis:

- Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.
- Services provided without charge by other government departments for accommodation, employer contributions to the health and dental insurance plans, legal services and workers' compensation are recorded as operating expenses at their estimated cost (or carrying value?)

### **(f) Employee future benefits**

- i. Pension benefits: Eligible employees participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government. The IRB's contributions to the Plan are charged to expenses in the year incurred and represent the total obligation of the IRB to the Plan. The IRB's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.
- ii. Severance benefits: The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

### **(g) Financial instruments**

A contract establishing a financial instrument creates, at its inception, rights, and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The IRB recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of accounts receivable, accounts payable and accrued liabilities.

All financial assets and liabilities are recorded at cost or amortized cost. Any associated transaction costs are added to the carrying value upon initial recognition.

Accounts receivables are initially recorded at cost and, where necessary, are discounted to reflect their concessionary terms. When necessary, an allowance for valuation is recorded to reduce the carrying value of accounts to amounts that approximate their net recoverable value.

### **(h) Non-financial assets**

The costs of acquiring equipment and other capital property are capitalized as tangible capital assets and are amortized to expense over the estimated useful lives of the assets, as described in [note 7](#). All tangible capital assets purchased individually or in bulk, and leasehold improvements having an initial cost of \$10,000 or more are recorded at their acquisition cost.

### **(i) Contingent liabilities**

Contingent liabilities are potential liabilities that may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a provision is accrued, and an expense recorded to other expenses. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

### **(j) Measurement uncertainty**

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported and disclosed amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying notes as at March 31. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government's best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are contingent liabilities, the liability for employee future benefits, allowance for doubtful accounts and the useful life of tangible capital assets.

Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

### **(k) Related party transactions**

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount. Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis and are measured at the carrying amount, except for the following:

- i. Services provided on a recovery basis are recognized as revenues and expenses on a gross basis and measured at the exchange amount.
- ii. Certain services received on a without charge basis are recorded for departmental financial statement purposes at the carrying amount.

### 3. Parliamentary authorities

The IRB receives its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through Parliamentary authorities in prior, current, or future years. Accordingly, the IRB has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

#### (a) Reconciliation of net cost of operations to current year authorities used

(in thousands of dollars)	2025	2024
<b>Net cost of operations before government funding</b>	<b>401,385</b>	<b>389,553</b>
<b>Adjustments for items affecting net cost of operations but not affecting authorities:</b>		
Services provided without charge by other government departments (note 10)	(42,730)	(47,642)
Amortization of tangible capital assets (note 7)	(3,832)	(2,587)
Loss (gain) on disposal of tangible assets (note 7)	-	(19)
Decrease (increase) in employee future benefits	(1,615)	-
Decrease (increase) in vacation pay and compensatory leave	(1,656)	(1,750)
Decrease in charges for contingent liabilities	-	253
Increase in allowance for bad debt	(559)	-
Prepaid expenses previously charged to appropriation	(268)	(325)
Adjustments to prior years' accounts payable (PAYE)	143	891
Refunds of previous year's expenses	892	672
Other	-	20
<b>Total items affecting net cost of operations but not affecting authorities</b>	<b>(49,625)</b>	<b>(50,487)</b>
<b>Adjustments for items not affecting net cost of operations but affecting authorities:</b>		

(in thousands of dollars)	2025	2024
Acquisition of tangible capital assets (note 7)	79	1,413
Salary overpayments to be recovered	756	490
Other loans/advances to employees	20	13
Increase in prepaid expenses	260	275
<b>Total items not affecting net cost of operations but affecting authorities</b>	<b>1,115</b>	<b>2,191</b>
<b>Current year authorities used</b>	<b>352,875</b>	<b>341,257</b>

**(b) Authorities provided and used:**

(in thousands of dollars)	2025	2024 Restated (note 12)
<b>Authorities provided:</b>		
<i>Vote 1 - Operating expenditures</i>	321,858	340,726
Statutory amounts	38,587	36,508
<b>Less:</b>		
Lapsed authorities - Operating	7,570	35,977
<b>Current year authorities used</b>	<b>352,875</b>	<b>341,257</b>

**4. Accounts payable and accrued liabilities**

The following table presents details of the IRB's accounts payable and accrued liabilities:

(in thousands of dollars)	2025	2024
Accounts payable - Other government departments and agencies	8,317	6,399

(in thousands of dollars)	2025	2024
Accounts payable - External parties	2,733	3,575
<b>Total accounts payable</b>	<b>11,050</b>	<b>9,974</b>
Accrued liabilities	20,120	21,418
<b>Total accounts payable and accrued liabilities</b>	<b>31,170</b>	<b>31,392</b>

## 5. Employee future benefits

### (a) Pension benefits

The IRB's employees participate in the Public Service Pension Plan (the "Plan"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation.

Both the employees and the IRB contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to Economic Action Plan 2012, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2024-2025 expense amounts to \$24.7 million (\$21.6 million in 2023-2024). For Group 1 members, the expense represents approximately 1.02 times (1.02 times in 2023-2024) the employees' contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2023-2024) the employees' contributions.

The IRB's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the Consolidated Financial Statements of the Government of Canada, as the Plan's sponsor.

### (b) Severance benefits

Severance benefits provided to the IRB's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2024, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

After an actuarial obligation review for the entire public service population, the Treasury Board Secretariat indicated that departments should apply a factor of 2.46% to the 2024-2025 severance

benefit liability. Departments that have a more representative estimate are encouraged to use theirs. For efficiency, the IRB applied the recommended 2.46% to the 2024-2025 severance liability.

The changes in the obligations during the year were as follows:

(in thousands of dollars)	2025	2024
<b>Accrued benefit obligation, beginning of the year</b>	<b>3,357</b>	<b>3,357</b>
Expense for the year	1,988	507
Benefits paid during the year	(373)	(507)
<b>Accrued benefit obligation, end of the year</b>	<b>4,972</b>	<b>3,357</b>

## 6. Accounts receivable and advances

The following table presents details of the IRB's accounts receivable and advances balances:

(in thousands of dollars)	2025	2024
Receivables - Other government departments and agencies	376	507
Receivables - External parties	4,365	4,454
Employee advances	176	357
Subtotal	4,917	5,318
Allowance for doubtful accounts on receivables from external parties	(559)	-
<b>Gross accounts receivable</b>	<b>4,358</b>	<b>5,318</b>
Accounts receivable held on behalf of Government	(3,806)	(4,454)
<b>Net accounts receivable</b>	<b>552</b>	<b>864</b>

Receivables from External parties includes receivables of \$599 thousand related to salary overpayments not expected to be collected, after a thorough review of statute barred collections, their collection was deemed unlikely. An equal offsetting amount is recorded in the Allowance for doubtful accounts on receivables from external parties.

The following table provides an aging analysis of accounts receivable from external parties and the associated valuation allowances used to reflect their net recoverable value.

(in thousands of dollars)	2025	2024
<b>Accounts receivable from external parties</b>		
Not past due	2,857	3,130
Number of days past due		
1 to 30	-	-
31 to 60	36	-
61 to 90	78	-
91 to 365	156	61
Over 365	1,238	1,263
Subtotal	<b>4,365</b>	<b>4,454</b>
Less: Valuation allowance	(559)	-
<b>Total</b>	<b>3,806</b>	<b>4,454</b>

## 7. Tangible capital assets

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset class	Amortization Period
Informatics hardware	3 - 4 years
Informatics software	5 years
Machinery and equipment	10 years
Leasehold improvements	Lesser of the remaining term of lease or useful life of the improvement
Vehicles	7 years

Assets under construction are recorded in the applicable asset class in the year they are put into service and are not amortized until they are put into service.

**Cost**

Capital asset class (in thousands of dollars)	Opening Balance	Acquisition	Adjustments	Disposals and write-offs	Closing Balance
Informatics hardware	9,155	-	-	-	9,155
Informatics software	21,134	-	-	-	21,134
Machinery and equipment	556	19	-	-	575
Leasehold improvements	42,093	-	-	-	42,093
Motor vehicles (non- military)	-	-	-	-	-
Assets under construction	2,395	60	-	-	2,455
<b>Total</b>	<b>75,333</b>	<b>79</b>	<b>-</b>	<b>-</b>	<b>75,412</b>

**Accumulated amortization**

Capital asset class (in thousands of dollars)	Opening Balance	Acquisition	Adjustments	Disposals and write-offs	Closing Balance
Informatics hardware	8,330	637	-	-	8,967
Informatics software	21,134	-	-	-	21,134
Machinery and equipment	503	17	-	-	520
Leasehold improvements	14,627	3,178	-	-	17,805
Motor vehicles (non- military)	-	-	-	-	-
Assets under construction	-	-	-	-	-
<b>Total</b>	<b>44,594</b>	<b>3,832</b>	<b>-</b>	<b>-</b>	<b>48,426</b>

## Net book value

Capital asset class (in thousands of dollars)	2025	2024
Informatics Hardware	188	824
Informatics Software	-	-
Machinery and Equipment	55	53
Leasehold Improvements	24,288	27,466
Motor Vehicles (Non-Military)	-	-
Assets under construction	2,455	2,395
<b>Total</b>	<b>26,986</b>	<b>30,738</b>

## 8. Contractual obligations

The nature of the IRB's activities can result in some large multi-year contracts and obligations whereby the IRB will be obligated to make future payments when the services or goods are received. The IRB does not have significant multi-year contracts to report.

## 9. Contingent liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown.

### Claims and litigation

Claims have been made against the IRB in the normal course of operations. These claims include items with pleading amounts and others for which no amount is specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. IRB did not record and include in accounts payable and accrued liabilities ([note 4](#)), an allowance for contingent liabilities since the outcome is unlikely. Previous year claims and litigations have been resolved.

## 10. Related party transactions

No significant departmental or individual related party transactions, yielding a cause for concern, were reported in 2024-2025. The IRB, as a federal department, undertakes transactions with similar parties that provide common services across the government departments, agencies, and Crown corporations, in the normal course of business and on normal trade terms.

During the year, the IRB received common services obtained without charge from other Government departments as disclosed below.

**(a) Common services provided without charge by other government departments**

During the year, the IRB received services without charge from certain common service organizations, related to accommodation and the employer's contribution to the health and dental insurance plans. These services provided without charge are recorded at the carrying value in the IRB's Statement of Operations and Departmental Net Financial Position as follows:

(in thousands of dollars)	2025	2024
Accommodation	20,152	25,145
Employer's contribution to the health and dental insurance plans	22,578	22,497
<b>Total</b>	<b>42,730</b>	<b>47,642</b>

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Services and Procurement Canada are not included in the IRB's Statement of Operations and Departmental Net Financial Position. The services provided without charge by Shared Services Canada (SSC) are not accounted for in the DFS. However, these services represent an estimated cost of \$10.1 million.

**(b) Other transactions with other government departments and agencies**

(in thousands of dollars)	2025	2024
Expenses - Other Government departments and agencies	56,493	60,687

Expenses disclosed in (b) exclude common services provided without charge, which are disclosed in (a).

To note that related parties may also include individuals who are members of key management personnel or close family members of those individuals, and entities controlled by, or under shared control of, a member of key management personnel or a close family member of that individual. No significant related party transactions between individuals were declared as part of the Public Accounts of Canada reporting requirements for 2024-2025.

## 11. Segmented information

Presentation by segment is based on the IRB's core responsibility. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in [note 2](#). The following table presents the expenses incurred and revenues generated for the main core responsibilities, by major object of expense and by major type of revenue. The segment results for the period are as follows:

(in thousands of dollars)	Refugee Protection	Refugee Appeal	Admissibility Hearings and Detention Reviews	Immigration Appeal	Adjudication of Immigration and Refugee Cases	Internal Services	2025	2024
<b>Operating expenses</b>								
Salaries and employee benefits	168,310	47,998	17,941	20,861	255,110	67,860	<b>322,970</b>	307,365
Accommodation	9,917	3,362	1,200	1,285	15,765	4,388	<b>20,153</b>	25,146
Rentals	2,476	500	239	244	3,458	4,547	<b>8,005</b>	8,278
Professional and special services	13,066	4,845	3,967	2,022	23,899	15,154	<b>39,053</b>	39,417
Amortization of tangible capital assets	-	-	124	-	124	3,708	<b>3,832</b>	2,587
Transportation and telecommunications	601	120	22	102	845	673	<b>1,518</b>	2,024
Repair and maintenance	943	191	91	93	1,317	371	<b>1,688</b>	(167)
Acquisition of equipment	1,531	305	154	146	2,136	759	<b>2,895</b>	5,295
Utilities, materials and supplies	42	7	17	7	72	235	<b>307</b>	463
Information	115	6	7	24	151	273	<b>424</b>	585
Other	332	43	37	111	524	16	<b>540</b>	(1,438)
<b>Total operating expenses</b>	<b>197,333</b>	<b>57,377</b>	<b>23,799</b>	<b>24,895</b>	<b>303,401</b>	<b>97,984</b>	<b>401,385</b>	389,553

(in thousands of dollars)	Refugee Protection	Refugee Appeal	Admissibility Hearings and Detention Reviews	Immigration Appeal	Adjudication of Immigration and Refugee Cases	Internal Services	2025	2024
<b>Revenues</b>								
Miscellaneous	-	-	-	-	-	6	<b>6</b>	22
Revenues earned on behalf of government	-	-	-	-	-	(6)	<b>(6)</b>	(22)
<b>Total revenues</b>	-	-	-	-	-	-	-	-
<b>Net cost of operations</b>	<b>197,333</b>	<b>57,377</b>	<b>23,799</b>	<b>24,895</b>	<b>303,401</b>	<b>97,984</b>	<b>401,385</b>	389,553

## 12. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

## Annex to the statement of management responsibility including internal control over financial reporting for fiscal year 2024 to 2025 (unaudited)

### 1. Introduction

In support of an effective system of internal control, the Immigration and Refugee Board of Canada conducted self-assessments of key control areas that were identified to be assessed in the 2024 to 2025 fiscal year. A summary of the assessment results and action plan is provided in section 2.

The Immigration and Refugee Board will assess all key control areas over a five-year cycle. The assessment plan is provided in section 3.

### 2. Assessment results for the 2024 to 2025 fiscal year

The Immigration and Refugee Board completed the assessment of key control areas prescribed by the OCG as indicated in the following table. A summary of the results, action plans, and additional details are also provided where applicable.

Key control areas	Remediation required	Summary results and action plan
Pay Administration	Yes	Exceptions noted with the departure process.
Financial Management Governance	No	No exceptions noted.

Overall, the results of the self-assessment on pay administration and financial management governance indicate that the Immigration and Refugee Board of Canada's processes and procedures are generally in accordance with applicable legislation, policies and directives. An area of improvement was observed with respect to the departure process related to the recovery of departmental public property.

The Immigration and Refugee Board of Canada also completed risk-based assessments on controls pertaining to Budgeting and Forecasting. Overall, we found that, based on instances tested, IRB's key controls for Budgeting and Forecasting were mostly in accordance with the requirements of the applicable legislation, policies and directives. A control gap was identified related to the activation of budgetary system controls. Improvements to system access and documentation of approvals were also observed. A management action plan addressing the recommendations was developed by the business owners. The status of the action plan, to ensure the remediation occurs within a reasonable timeframe, is monitored by the internal control team.

### 3. Assessment plan

The Immigration and Refugee Board of Canada will assess the performance of its system of internal control by focusing on key control areas as prescribed by the OCG over a five-year cycle as shown in the following table.

**Assessment plan (revised)**

<b>Key control areas</b>	<b>2022 to 2023 fiscal year</b>	<b>2023 to 2024 fiscal year</b>	<b>2024 to 2025 fiscal year</b>	<b>2025 to 2026 fiscal year</b>	<b>2026 to 2027 fiscal year</b>
Delegation	X	-	-	-	-
Transfer Payments	X	-	-	-	-
Contracting	-	X	-	-	-
Year-end Payables	-	X	-	-	-
Receivables	-	X	-	-	-
Pay Administration	-	-	X	-	-
Travel	-	-	-	-	X
Financial Management Governance	-	-	X	-	-
Hospitality	-	-	-	-	X
Accountable Advances	-	-	-	-	X
Acquisition cards	-	-	-	X	-
Leave	-	-	-	X	-
Special Financial Authorities	-	-	-	X	-