



Immigration and Refugee Board of Canada Quarterly Financial Report for the quarter ended June 30, 2025

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This publication is also available in HTML format on the IRB website: [Quarterly Financial Report for the quarter ended June 30, 2025](#)

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Introduction

This quarterly financial 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. This report is consistent with the 2025 to 2026 Main Estimates, the 2024 to 2025 Quarterly Financial Report and the 2025 to 2026 Departmental Plan. The report has not been subject to an external audit or review.

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. Through providing quick and fair administrative justice, the IRB contributes to Canadians' confidence in their democratic institutions and, therefore, the quality of life in Canada.

A summary description of the IRB's programs can be found in the [2025 to 2026 Departmental Plan](#).

Basis of presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the IRB's spending authorities granted by Parliament and those used by the IRB in a manner consistent with the 2025 to 2026 Main Estimates. 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 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.

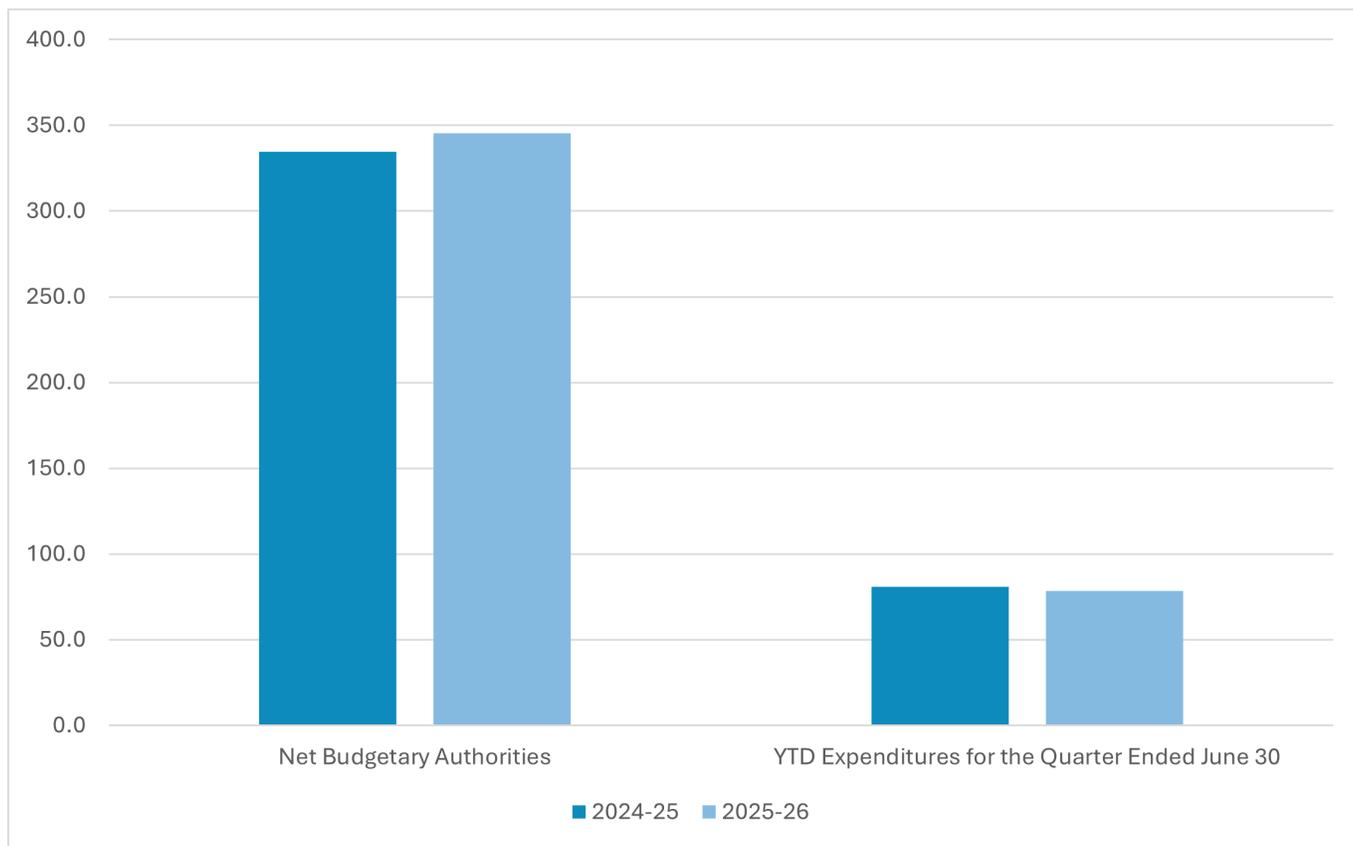
When Parliament is dissolved for the purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

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

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

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

Figure 1 - Comparison of net budgetary authorities and expenditures for the quarter ended June 30 of fiscal years 2024 to 2025 and 2025 to 2026 (in millions of dollars)



Year to date, the total budgetary authorities available of \$345.4 million reflects the 2025 to 2026 Main Estimates, which represent a slight increase of 3.3% or \$10.9 million above the same period in the previous fiscal year.

The increase in the 2025 to 2026 Main Estimates includes \$5.9 million for program expenses and \$5.0 million for statutory authorities. The variation in program expenses is attributable to minor differences between the temporary funding provided in Budget 2022, which has since expired, and its renewal in Budget 2024, as well as the introduction of permanent funding associated with the implementation of new collective agreements.

For statutory authorities, the increase is primarily due to a change in the employee benefits plan rate, which rose from 13.8% to 15.2% in 2025–26.

In the quarter that ended June 30, 2025, the IRB spent \$78.4 million, which is \$2.7 million or 3.3% lower than the \$81.0 million spent in the same quarter in the previous year. This change is primarily due to a decrease in spending on professional services and rentals.

Following the dissolution of Parliament leading up to the federal election on April 28, 2025, the IRB operated under Governor General Special Warrants. This interim funding mechanism during the initial months of the 2025 to 2026 fiscal year enabled the IRB to maintain essential operations until a new Parliament was convened.

The following table provides explanations of significant changes in expenditures compared to the previous fiscal year by standard object:

Standard object	Highlights of program expenditures	Variance between 2025 to 2026 Q1 YTD and 2024 to 2025 Q1 YTD expenditures (in thousands of dollars)
Professional and special services	Expenses dropped by 15.7% due mainly to decreases in management consulting services, IT/telecommunication consultants, temporary help services, and reduced training needs. This aligns with the federal directive outlined in Budget 2023 on Refocusing Government Spending, particularly in professional services. A significant portion of planned spending in this category, however, remains non-discretionary and is essential to delivering on the IRB's core adjudication mandate.	-1,008 (-15.7%)
Rentals	The primary driver behind the 36.2% reduction in rental expenditure is a decline in information technology equipment rentals, particularly related to software licensing and associated maintenance fees. This decrease can also be partially explained by the transfer of related funding and expenses to Shared Services Canada.	-1,019 (-36.2%)
Acquisitions of Machinery and Equipment	Following the completion of workspace transformation initiatives tied to the Return to Office directive, and in the absence of further FTE growth, the need for incremental workforce-related investments has decreased by 98.5% compared to the previous fiscal year. This reflects a strategic shift toward consolidation, efficiency, and maintaining existing capacity rather than expansion.	-1,060 (-98.5%)

Risks and uncertainties

The IRB continues to operate in a dynamic environment. In Q1, the IRB maintained a balanced financial position while managing uncertainties related to in-year and future years spending authorities. Declining authority levels and government-wide reductions remain a concern and preparing for 2026–27 is a priority.

Rising intake volumes, particularly the intake level of refugee protection claims, continue to place pressure on the immigration and refugee system, contributing to surplus inventory. This sustained demand continues to place pressure on the IRB's financial and operational capacity, with several key risks that could affect the achievement of departmental results and strategic objectives.

In response, the IRB is strategically aligning its divisional capacity and resources to manage high inventory levels and ensure timely access to justice. Careful planning and resource optimization remain essential to maintaining responsiveness and efficiency across all areas of operation.

The IRB's workforce is a core strength of the organization. To support evolving operational needs and address the risk that optimization of operations could be hampered by inadequate workforce capacity, the IRB is actively enhancing productivity and organizational effectiveness through targeted capacity-building efforts. For example, the IRB continues to pursue automation of low-complexity processes to optimize intake and scheduling, as one strategy to help reduce potential and actual risks.

As part of the broader immigration and refugee system, the IRB works closely with portfolio partners, service providers, and external stakeholders. Productivity is reliant on capacity and integration within the entire system. Pressure on the IRB's partner organizations and stakeholders, combined with limited external capacity, may affect overall system performance and the IRB's ability to respond effectively to demand.

To mitigate these risks, the IRB will leverage its Horizon 2026–2027 Strategic Plan, supported by ongoing monitoring and adaptive governance. The plan focuses on optimizing operational capacity across all four divisions, through efforts to simplify and standardize processes, including by leveraging technology for efficiency gains, while maintaining quality decisions. Investments in project management and IT capabilities will support the acquisition of technologies and resources needed to advance strategic objectives.

The IRB will continue to collaborate with key partners to ensure system-wide effectiveness, aligning priorities and monitoring capacity to respond to emerging challenges. It will maintain effective management oversight to optimize the use of current funds.

Significant changes related to operations, personnel and program

On April 28, 2025, the Federal Election was held, leading to the appointment of a new Cabinet. The new Minister of Immigration, Refugees and Citizenship is Lena Metlege Diab.

On June 3, 2025, the Government of Canada introduced Bill C-2, *An Act respecting certain measures relating to the security of the border between Canada and the United States and respecting other related security measures*. Its short title is *Strong Borders Act*. It contains proposed amendments to several pieces of legislation, including the *Immigration and Refugee Protection Act* (IRPA). A copy of the *Strong Borders Act* can be found at [Government Bill \(House of Commons\) C-2 \(45-1\) - First Reading - Strong Borders Act - Parliament of Canada](#). A careful assessment of the Bill is underway to evaluate its impact on the IRB's operations. Note that the IRB, as a quasi-judicial tribunal, will not comment publicly on the Bill.

On an operational and program front, the IRB has published a new report measuring the quality in decision-making for 2024 at the Immigration Appeal Division (IAD): [Quality performance in the Immigration Appeal Division 2024: Summary report](#). The IRB regularly conducts quality performance reviews to monitor and evaluate key performance indicators for each of the IRB's four divisions.

No significant changes to senior personnel have taken place since the last report.

Attestation

The original version was signed by

Manon Brassard
Chairperson

David King
A/Head, Corporate Services and Chief Financial Office

Ottawa, Canada

August 26, 2025

Statement of authorities (unaudited)

Authorities (in thousands of dollars)	Fiscal year 2025 to 2026			Fiscal year 2024 to 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 - Net operating expenditures	308,955	69,255	69,255	303,088	73,177	73,177
Budgetary statutory authorities	36,442	9,111	9,111	31,421	7,856	7,856
Total budgetary authorities	345,397	78,366	78,366	334,509	81,033	81,033
Total authorities	345,397	78,366	78,366	334,509	81,033	81,033

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

Departmental budgetary expenditures by standard object (unaudited)

Expenditures (in thousands of dollars)	Fiscal year 2025 to 2026			Fiscal year 2024 to 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
Personnel	274,625	70,296	70,296	259,106	69,520	69,520
Transportation and communications	2,605	125	125	3,605	388	388
Information	684	111	111	642	181	181
Professional and special services	45,921	5,400	5,400	35,457	6,408	6,408
Rentals	9,466	1,795	1,795	8,422	2,814	2,814
Repair and maintenance	7,957	15	15	12,004	152	152
Utilities, materials and supplies	650	32	32	762	67	67
Acquisition of land, buildings and works	0	0	0	349	0	0
Acquisition of machinery and equipment	3,429	16	16	13,961	1,076	1,076
Transfer payments	0	0	0	0	0	0
Public debt changes	0	0	0	0	0	0
Other subsidies and payments	60	576	576	201	427	427
Total gross budgetary expenditures	345,397	78,366	78,366	334,509	81,033	81,033
Total net budgetary expenditures	345,397	78,366	78,366	334,509	81,033	81,033

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