Immigration and Refugee Board of Canada

Quarterly Financial Report for the quarter ended September 30, 2025

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Table of contents

Introduction 4
Basis of presentation 4
Highlights of fiscal quarter and fiscal year-to-date (YTD) results 5
Risks and uncertainties 7
Significant changes related to operations, personnel and program 7
Attestation 7
Statement of authorities (unaudited) 8
Departmental budgetary expenditures by standard object (unaudited) 9

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 IRB's 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.

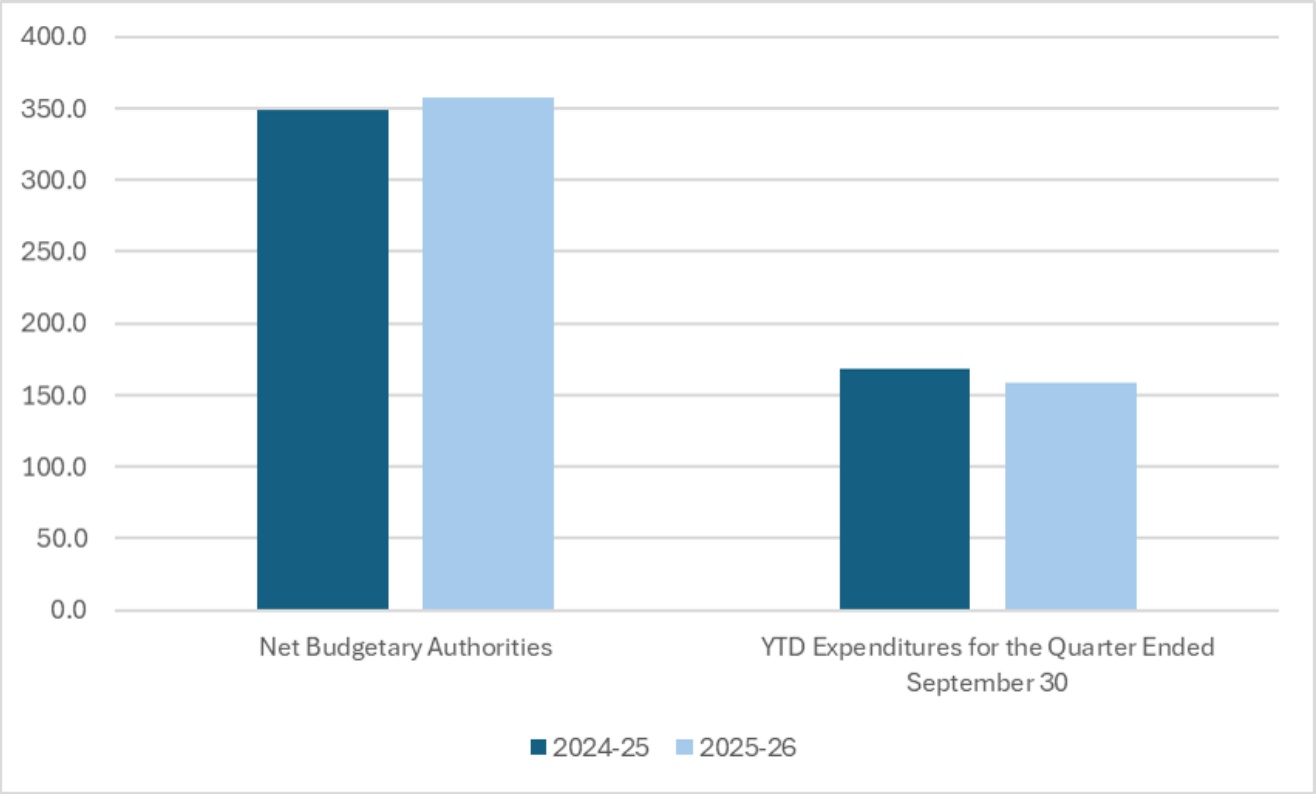
When Parliament is dissolved for the purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant 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 September 30, 2025, in comparison to the prior year.

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



Year to date, the total budgetary authorities available of $357.1 million represent a slight increase of 2.3% or $8.1 million above the same period in the previous fiscal year.

The 2025 to 2026 Main Estimates show an increase of $10.9 million in budgetary authorities, compared to the 2024 to 2025 Main Estimates. The increase is made up of $5.9 million for operating authorities and $5.0 million for statutory authorities. The change in operating authorities is due to small differences between temporary funding from Budget 2022, which has ended, and its renewal in Budget 2024, as well as the inclusion of amounts for recent collective agreement funding. The increase in Main Estimates is offset by the receipt of funding for collective agreements in Q2 of last year bringing the quarter-to-quarter increase to $8.1 million.

For statutory authorities, the increase is primarily due to a change in the employee benefits plan rate, which rose from 13.8% in fiscal year 2024 to 2025 to 15.2% in fiscal year 2025 to 2026.

In the quarter ending September 30, 2025, the IRB spent $80.8 million, representing a decrease of $6.5 million (7.4%) compared with the $87.3 million spent during the same quarter of the previous fiscal year. The reduction in spending was mainly due to a decrease in professional and special services, acquisition of machinery and equipment, and personnel.

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 Q2 YTD and 2024 to 2025 Q2 YTD expenditures (in thousands of dollars)
Personnel	Personnel spending is 1.0% lower than the same time last year. This is due to tighter staffing controls measures in preparation of sunset funding. These measures were being used to manage the anticipated end of Budget 2024 investment funding and in preparation for unconfirmed Government-wide reductions.	-1,526 (1.0%)
Professional and Special Services	Spending on professional and special services was 26.1% lower than the same quarter last year. This decrease is partly due to fewer personnel-related needs, which reduced the demand for external support. Also, within this category, spending on translation and transcription services was lower by $1.4M, related to the types of claims being processed. Timing is also a factor when comparing quarterly spending as consumption patterns are not linear.	-4,371 (26.1%)
Acquisition 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 78.4% compared to the previous fiscal year. This reflects a strategic shift toward consolidation, efficiency, and maintaining existing capacity rather than expansion.	-1,654 (-78.4%)

Risks and uncertainties

The IRB continues to operate in a highly dynamic environment. During Q2, the Board remained in a stable financial position and continued to manage ongoing uncertainties related to current and future spending authorities (e.g. declining authority levels and government-wide expenditure reductions).

The number of claims made to the Refugee Protection Division, which remains high, puts pressure on Canada's immigration and refugee system. Given this context, the IRB identified the risk that the intake of claims continues creating surplus inventory levels, beyond working inventory. Without sufficient or predictable funding, the Board may not be able to optimize operations and sustain productivity. In response, the IRB is proactively aligning divisional capacity and resources to address high inventory levels and maintain wait times for decisions at the most reasonable levels possible. Strategic workforce and resource planning remain critical to sustaining efficiency and responsiveness across all divisions. Recognizing its workforce as a core organizational strength, the IRB is enhancing productivity through targeted capacity-building initiatives. Efforts include expanding automation of low-complexity processes to expedite processes, such as intake and scheduling.

As an integral part of the broader immigration and refugee system, the IRB continued to work closely with its portfolio partners, service providers, and external stakeholders. However, system-wide capacity constraints across partner organizations may influence the IRB's ability to meet service demands and uphold processing efficiency.

To mitigate these risks, the IRB continued to advance its **Horizon 2026–2027 Strategic Plan** (the Plan), supported by continuous monitoring and adaptive governance. The Plan focuses on the optimization of operational capacity across all four divisions. This includes simplifying and standardizing processes, leveraging technology for efficiency gains, while maintaining quality decisions. Targeted investments in project management and IT infrastructure will enable the acquisition of digital tools and resources required to achieve these strategic objectives.

Significant changes related to operations, personnel and program

The following changes regarding senior personnel have taken place since the last report:

- Effective July 17, 2025, Julie Wellington departed from her position as Senior General Counsel at the Board.

Attestation

The original version was signed by

Manon Brassard	Hongchao Wang
Chairperson	Head, Corporate Services & Chief Financial Officer

Ottawa, Canada

Date: November 27, 2025

Statement of authorities (unaudited)

	Fiscal year 2025 to 2026			Fiscal year 2024 to 2025		
Authorities (in thousands of dollars)	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 year ending March 31, 2025*	Used during the quarter ended September 30, 2024	Year to date used at quarter end
Vote 1 - Net operating expenditures	320,611	71,651	140,906	317,566	79,396	152,572
Budgetary statutory authorities	36,442	9,110	18,221	31,421	7,856	15,712
Total budgetary authorities	357,053	80,761	159,127	348,987	87,252	168,284
Total authorities	357,053	80,761	159,127	348,987	87,252	168,284

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

Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2025 to 2026			Fiscal year 2024 to 2025		
Expenditures (in thousands of dollars)	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
Personnel	285,683	71,488	141,784	259,106	73,790	143,310
Transportation and communications	2,605	115	240	4,298	305	693
Information	684	112	223	765	150	331
Professional and special services	46,562	6,983	12,383	42,265	10,346	16,754
Rentals	9,467	1,559	3,354	10,039	1,260	4,074
Repair and maintenance	7,958	40	55	14,309	(22)	129
Utilities, materials and supplies	650	39	71	908	110	177
Acquisition of land, buildings and works	-	-	-	415	-	-
Acquisition of machinery and equipment	3,429	439	455	16,642	1,033	2,109
Other subsidies and payments	50	(14)	562	240	280	707
Total gross budgetary expenditures	357,053	80,671	159,127	348,987	87,252	168,284
Total net budgetary expenditures	357,053	80,671	159,127	348,987	87,252	168,284

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