



Immigration and Refugee Board of Canada

**Future-Oriented Statement of
Operations Years ending March 31,
2026 and 2027**

Aussi disponible en français sous le titre : *Commission de l'immigration et du statut de réfugié du Canada, État des résultats prospectif pour l'exercices se terminant le 31 mars 2026 et 2027*

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This publication is also available in HTML format on the IRB website: [Future-Oriented Statement of Operations Years ending March 31, 2026 and 2027](#)

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Future-Oriented Statement of Operations (unaudited) for the year ending March 31 (in thousands of dollars)

	Forecast Results 2025–26	Planned Results 2026–27
Expenses		
Refugee protection	201,824	197,013
Immigration appeal	47,439	54,919
Admissibility hearings and detention reviews	20,860	24,896
Refugee appeal	20,696	23,761
Internal services	92,709	95,430
Total expenses	383,528	396,019
Revenues		
Miscellaneous revenues	3	3
Revenues earned on behalf of Government	(3)	(3)
Total Revenues	0	0
Net Cost of Operations	383,528	396,019

The accompanying notes form an integral part of the Future-Oriented Statement of Operations.

Notes to the Future-Oriented Statement of Operations (unaudited)

1. Methodology and significant assumption

The Future-Oriented Statement of Operations has been prepared based on government priorities and departmental plans as described in the Departmental Plan.

The information in the forecast results for fiscal year 2025-26 is based on actual results as at December 1, 2025 and on forecasts for the remainder of the fiscal year. Forecasts have been made for the planned results for fiscal year 2026-27.

The main assumptions underlying the forecasts are as follows:

- The department's activities will remain substantially the same as in the previous year.
- Expenses and revenues, including the determination of amounts internal and external to the government, are based on experience and employment levels.

These assumptions are made as at January 21, 2026.

2. Variations and changes to the forecast financial information

Although every attempt has been made to forecast final results for the remainder of 2025-26 and for 2026-27, actual results achieved for both years are likely to differ from the forecast information presented, and this variation could be material.

In preparing this Future-Oriented Statement of Operations, the IRB has made estimates and assumptions about the future. Estimates and assumptions are based on experience and other factors,

including expectations of future events that are believed to be reasonable under the circumstances, and are continually evaluated.

Factors that could lead to material differences between the Future-Oriented Statement of Operations and the historical statement of operations include, but are not limited to:

- the timing and the amount of acquisitions and disposals of property, plant and equipment, which may affect gains, losses and amortization expense;
- the implementation of new collective agreements;
- economic conditions, which may affect the collectability of account receivables; and
- other changes to the operating budget, such as new initiatives or technical adjustments later in the fiscal year.

After the Departmental Plan is tabled in Parliament, the IRB will not be updating the forecasts for any changes in financial resources made in ensuing supplementary estimates. Variances will be explained in the Departmental Results Report.

3. Summary of significant accounting policies

The Future-Oriented Statement of Operations has been prepared using the Government of Canada's accounting policies in effect for fiscal year 2025-26 and is 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) Expenses

Expenses are recorded on an accrual basis. Expenses are generally recorded when goods are received or services are rendered and include expenses related to personnel, professional and special services, repair and maintenance, utilities, materials and supplies, as well as amortization of tangible capital assets. Provisions to reflect changes in the value of assets or liabilities, such as provisions for bad debts, loans, investments and advances and inventory obsolescence, as well as utilization of inventories and prepaid expenses, and other are also included in other expenses.

b) Revenues

Revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place. The IRB does not charge for its services and its only revenues stem from gains on the disposal of Crown assets, and Access to Information and Privacy fees.

Revenues that are non-respendable are not available to discharge the IRB's liabilities. While the Deputy Head is expected to maintain accounting control, 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.

4. Parliamentary authorities

The department is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the department differs from financial reporting according to generally accepted accounting principles because authorities are based mainly on cash flow requirements. Items recognized in the Future-Oriented Statement of Operations in one year may be funded through

parliamentary authorities in prior, current or future years. Accordingly, the department has different net cost 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 requested authorities
(in thousands of dollars)**

	Forecast Results 2025–26	Planned Results 2026–27
Net cost of operations	383,528	396,019
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(46,671)	(48,509)
Amortization of tangible capital assets	(3,371)	(3,321)
Decrease (Increase) in employee future benefits	240	340
Decrease (Increase) in vacation pay and compensatory leave	986	(395)
Bad debt expense	0	0
Total items affecting net cost of operations but not affecting authorities	(48,816)	(51,885)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisitions of tangible capital assets	19	0
Total items not affecting net cost of operations but affecting authorities	19	0
Requested authorities forecasted to be used	334,731	344,134

b) Authorities provided/requested (in thousands of dollars)

	Forecast Results 2025–26	Planned Results 2026–27
Authorities provided/requested		
Vote 1 – Program expenditures	321,259	302,785
Statutory amounts	36,442	41,349
Total authorities provided/requested	357,701	344,134
Less: Estimated unused authorities and other adjustments	22,970	0
Provided/requested authorities forecasted to be used	334,731	344,134