



Immigration and Refugee Board of Canada Quarterly Financial Report for the quarter ended December 31, 2025

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This publication is also available in HTML format on the IRB website: [Quarterly Financial Report for the quarter ended December 31, 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.

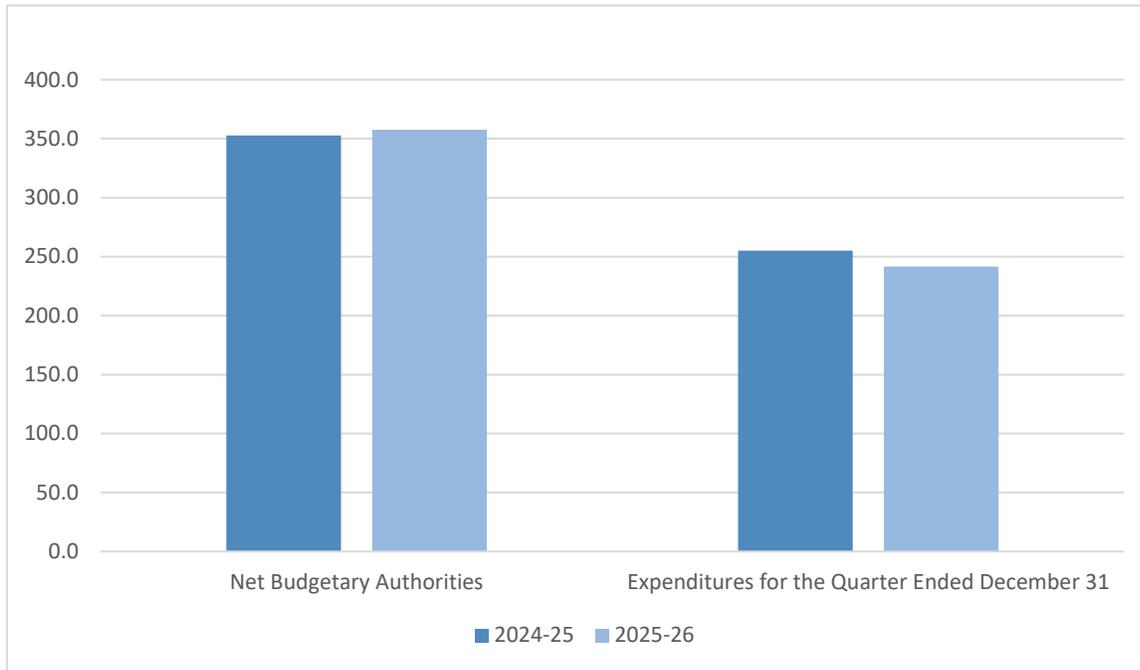
The IRB uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental performance reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

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 December 31, 2025, in comparison to the prior year.

Consistent with practices used across federal departments comparable in size and mandate to the IRB, variances greater than \$5 million and representing more than a 10% year-over-year change in authorities or expenditures are considered significant for analysis and disclosure.

Figure 1. Comparison of net budgetary authorities and expenditures for the quarter ended December 31 of fiscal years 2024 to 2025 and 2025 to 2026 (in millions of dollars)



Year to date, the total budgetary authorities available of \$357.7 million represent an increase of 1.4%, or \$5.0 million, compared to the same period in the previous fiscal year. Since the last quarter, overall available authorities have increased by \$0.6 million.

In the quarter ending December 31, 2025, the IRB spent \$82.5 million, representing a decrease of \$4.4 million (5.0%) compared to the \$86.9 million spent during the same quarter last year. This reduction is primarily driven by lower expenditures in professional and special services.

Overall, spending trends in professional and special services remain consistent with departmental efforts to manage resources prudently while continuing to support core operations and program delivery effectively.

Risks and uncertainties

The IRB operates in a complex and rapidly evolving environment characterized by sustained high intake volumes, resource pressures, and system-wide capacity constraints. The renewal of the IRB's temporary funding for an additional two years, announced in Budget 2025, will allow the Board to maintain enhanced capacity through 2026 to 2027 and 2027 to 2028, supporting service continuity and mitigating short-term operational risks.

A voluntary early retirement incentive program has been proposed as part of the Government's broader effort to reduce the federal public service to a more sustainable size by 2028 to 2029. While these measures support long-term fiscal objectives, they introduce risks related to workforce capacity, talent retention, and the IRB's ability to maintain productivity and service standards.

High intake volumes at the Refugee Protection Division continue to result in inventories above working levels. Without predictable and sufficient funding, the IRB may face challenges sustaining adjudicative capacity, optimizing operations, and meeting service commitments. System-wide

constraints among partner organizations may further affect the Board's ability to process cases efficiently.

To mitigate these risks, the IRB is advancing its Horizon 2026 to 2027 modernization agenda, which focuses on strengthening operational efficiency, national consistency, and client service. Key initiatives include enhanced digital tools to streamline intake, scheduling, and decision-writing; standardized processes across regions; and lean process improvements to reduce duplication and improve workflow. These initiatives support the IRB's ability to manage high volumes, improve productivity, and maintain service delivery within a constrained fiscal environment.

The IRB continues to monitor fiscal developments, including the implementation of Budget 2025, and will adjust its workforce and operational plans as required. The organization remains committed to transparency, timely decision-making, and supporting employees through periods of change, guided by the values of fairness, consistency, and respect for diversity.

Significant changes related to operations, personnel and program

On November 1, the Minister of Immigration and Refugees and Citizenship Canada tabled the IRB's first annual Departmental Sustainable Development Strategy (DSDS), for 2023 to 2024. The Report provides an annual update for Canadians on the progress made toward IRB's 2023 to 2027 DSDS commitments.

Although this leadership change falls outside the Q3 reporting period, in December 2025 we announced the planned departure of our Chief Financial Officer, Hongchao Wang, effective January 2026. Following this announcement, an organizational restructuring was completed, and Roger Ermuth has assumed the role of Chief Financial Officer.

Attestation

The original version was signed by

Manon Brassard
Chairperson

Roger Ermuth
Executive Director and Chief Financial Officer

Ottawa, Canada

Date
February 25, 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 December 31, 2025	Year to date used at quarter end	Total available for use for year ending March 31, 2025 *	Used during the quarter ended December 31, 2024	Year to date used at quarter end
Vote 1 - Net operating expenditures	321,259	73,411	214,317	321,287	79,037	231,609
Budgetary statutory authorities	36,442	9,111	27,332	31,421	7,859	23,571
Total budgetary authorities	357,701	82,522	241,649	352,708	86,896	255,180
Total authorities	357,701	82,522	241,649	352,708	86,896	255,180

* 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 December 31, 2025	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2025*	Expended during the quarter ended December 31, 2024	Year to date used at quarter end
Personnel	286,286	71,289	213,073	262,826	74,821	218,131
Transportation and communications	2,605	296	536	4,298	554	1,247
Information	684	67	290	765	20	351
Professional and special services	46,562	8,703	21,086	42,265	9,569	26,323
Rentals	9,467	998	4,352	10,039	1,373	5,447
Repair and maintenance	7,958	88	143	14,310	190	319
Utilities, materials and supplies	650	79	150	908	50	227
Acquisition of land, buildings and works	-	-	-	415	-	-
Acquisition of machinery and equipment	3,429	776	1,231	16,642	183	2,292
Other subsidies and payments	60	226	788	240	136	843
Total gross budgetary expenditures	357,701	82,522	241,649	352,708	86,896	255,180
Total net budgetary expenditures	357,701	82,522	241,649	352,708	86,896	255,180

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