Immigration and Refugee Board of Canada

Quarterly Financial Report for the quarter ended June 30, 2026

Aussi disponible en français sous le titre : *Commission de l'immigration et du statut de réfugié du Canada, Rapport financier trimestriel pour le trimestre ayant pris fin le 30 juin 2026*

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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, 2026

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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 2026 to 2027 Main Estimates, the 2025 to 2026 Quarterly Financial Report and the 2026 to 2027 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 2026 to 2027 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 2026 to 2027 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.

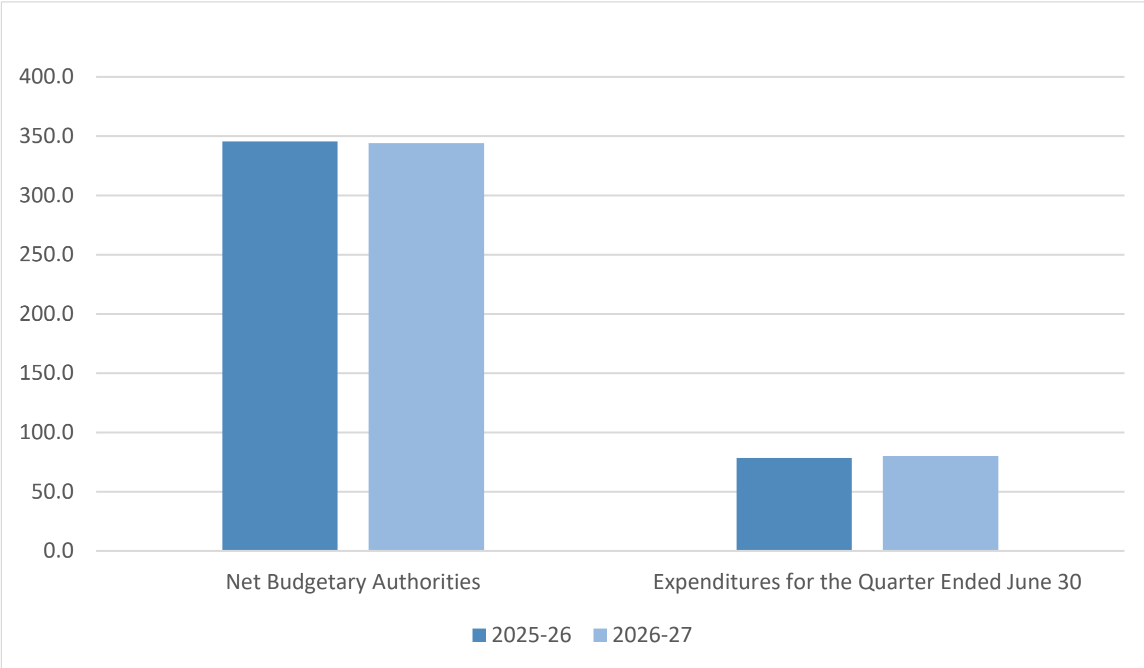
Highlights of fiscal quarter and fiscal year-to-date (YTD) results

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, 2026, 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.

Applying these criteria, no variances were identified in the first quarter of 2026 to 2027 that met the established threshold for disclosure.

Figure 1. Comparison of net budgetary authorities and expenditures for the quarter ended June 30 of fiscal years 2025 to 2026 and 2026 to 2027 (in millions of dollars)



Year to date, the total budgetary authorities available of $344.1 million reflects the 2026 to 2027 Main Estimates, which represent a decrease of 0.4%, or $1.3 million below the same period in the previous fiscal year.

The decrease in the 2026 to 2027 Main Estimates reflects a reduction of $6.2 million in voted program expenses, partially offset by an increase of $4.9 million in statutory authorities. The decrease in voted authorities is primarily attributable to the sunsetting of temporary resources approved through Budget 2022 and Budget 2024. However, funding stabilizes in fiscal years 2026 to 2027 and 2027 to 2028 following the approval of two-year temporary funding in Budget 2025 and is expected to decline in fiscal year 2028 to 2029 as these temporary measures end. For statutory authorities, the increase is primarily due to a change in the Employee Benefits Plan (EBP) rate, which rose from 15.3% to 16.4% in 2026 to 2027.

In the quarter ending June 30, 2026, the IRB spent $79.9 million compared to $78.4 million in the same quarter last year, representing an increase of $1.5 million or 1.9%. This increase is primarily driven by higher personnel costs related to EBP, and increased expenditures on transportation and professional services.

Overall, spending trends in personnel, in transportation and in professional 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 within a complex and shifting immigration and refugee system where many variables outside its control have the potential to impact its ability to fulfill its mandate. Although refugee claim volumes in Canada have recently declined, sustained high intake levels in previous years have resulted in inventories that exceed the IRB's funded processing capacity. The IRB's other divisions are also experiencing increasing case volumes and complexity. While funding announced in

Budget 2025 supports a temporary increase in resources at the Refugee Protection Division, the funding is limited to two years. The implementation of Bill C-12 is expected to introduce operational changes that may influence the IRB's workload, processes, and resource requirements.

As a result, the IRB faces ongoing risks related to inventory growth, workforce capacity, and pressures across the broader immigration and refugee system. These factors could affect productivity, service standards, timely decision-making, and stakeholder confidence.

To mitigate these risks, the IRB is advancing its Horizon 2026 to 2027 modernization agenda, which focusses on strengthening operational capacity while maintaining the quality of decision-making. Key initiatives include streamlining processes, reducing manual effort, enhancing performance monitoring, and reallocating resources as needed. The IRB continues to work with partners and stakeholders to support effective implementation of operational and policy changes.

As the IRB advances its digital transformation, it also faces increasing cybersecurity risks. To protect its systems and information, the IRB continues to implement mitigation measures, including risk assessments for new technologies and layered security controls for public-facing systems.

Significant changes related to operations, personnel and program

On March 26, 2026, the *Strengthening Canada's Immigration System and Borders Act* (Bill C-12) received Royal Assent. The implementation of Bill C-12 introduces changes to Canada's asylum system that may affect refugee claim intake volumes, operational processes, and resource requirements. The IRB continues to adapt its procedures and operations to support implementation of the new legislative framework while maintaining timely and high-quality decision-making.

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

- Effective March 12, 2026, Evan Travers was appointed as Senior General Counsel at the IRB.

Attestation

The original version was signed by

Manon Brassard	Roger Ermuth
Chairperson	Executive Director and Chief Financial Officer

Ottawa, Canada

Date:
August 27, 2026

Statement of authorities (unaudited)

	Fiscal year 2026 to 2027			Fiscal year 2025 to 2026		
Authorities (in thousands of dollars)	**Total available for use for the year ending March 31, 2027 ***	**Used during the quarter ended June 30, 2026**	**Year to date used at quarter end**	**Total available for use for year ending March 31, 2026 ***	**Used during the quarter ended June 30, 2025**	**Year to date used at quarter end**
Vote 1 - Net operating expenditures	302,785	69,555	69,555	308,955	69,255	69,255
Budgetary statutory authorities	41,349	10,337	10,337	36,442	9,111	9,111
Total budgetary authorities	344,134	79,892	79,892	345,397	78,366	78,366
Total authorities	344,134	79,892	79,892	345,397	78,366	78,366

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

Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2026 to 2027			Fiscal year 2025 to 2026		
Expenditures (in thousands of dollars)	Planned expenditures for the year ending March 31, 2027*	Expended during the quarter ended June 30, 2026	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2026*	Expended during the quarter ended June 30, 2025	Year to date used at quarter end
Personnel	293,473	71,028	71,028	274,625	70,296	70,296
Transportation and communications	1,470	327	327	2,605	125	125
Information	521	162	162	684	111	111
Professional and special services	35,664	6,192	6,192	45,921	5,400	5,400
Rentals	7,096	1,803	1,803	9,466	1,795	1,795
Repair and maintenance	2,958	49	49	7,957	15	15
Utilities, materials and supplies	345	14	14	650	32	32
Acquisition of land, buildings and works	-	-	-	-	-	-
Acquisition of machinery and equipment	2,557	13	13	3,429	16	16
Other subsidies and payments	50	304	304	60	576	576
Total gross budgetary expenditures	344,134	79,892	79,892	345,397	78,366	78,366
Total net budgetary expenditures	344,134	79,892	79,892	345,397	78,366	78,366

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