



Immigration and  
Refugee Board of Canada

Commission de l'immigration  
et du statut de réfugié du Canada

**Immigration and Refugee Board of Canada**

# **Quarterly Financial Report for the quarter ended June 30, 2022**

Aussi disponible en français sous le titre : *Rapport financier trimestriel pour le trimestre ayant pris fin le 30 juin 2022*

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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 2022-23 Main Estimates, Departmental Plan and Departmental Results Report. 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. The IRB ensures continued benefits to Canadians: by only accepting refugee claimants needing protection in accordance with international obligations and Canadian law; by contributing to the integrity of the immigration system, the safety and security of Canadians and upholding Canada's reputation of justice and fairness for individuals; and promoting family reunification. The IRB also contributes to the quality of life of Canada's communities by strengthening our country's social fabric and by reflecting and reinforcing core values that are important to Canadians. These include respect for human rights, peace, security, and the rule of law.

A summary description of the IRB's programs can be found in the [2022-23 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 2022-23 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, 2022, in comparison to the prior year.

Year to date, the total budgetary authorities available for use of \$282.5 million reflect the 2022-2023 Main Estimates, which is unchanged from the same period in the previous fiscal year.

In the quarter ended June 30, 2022, the IRB spent \$60.4 million, which is \$1.5 million or 2.5% higher than the \$58.9 million spent in the same quarter the previous year. This increase is mainly due to higher personnel costs incurred due to additional staff to increase capacity to process refugee claims which includes increases to supporting internal services.

The following table provides explanations of significant first quarter changes in expenditures in the past fiscal year by standard object:

<b>Standard object</b>	<b>Highlights of program expenditures</b>	<b>Variance between 2022-23 Q1 YTD and 2021-22 Q1 YTD expenditures (thousands)</b>
<b>Personnel</b>	The increase is due to additional personnel hired to increase capacity to process refugee claims.	\$1,567
<b>Professional and special services</b>	<p>The increase is due to additional expenditures incurred for translation, transcription, interpretation, and information technology (IT).</p> <p>The IRB has been successful in becoming a predominantly digital organization. The Board continues to implement its Digital Strategy in support of digital transformation to enhance access to justice and expand the Board's use of technology to gain operational efficiencies and enhance user experience.</p>	\$1,201

## Risks and uncertainties

The Board carries out its work within a global environment of increasing migration flow and shifting mobility patterns. Prior to the COVID-19 pandemic, changing migration patterns and increased intake had a significant impact on the number and complexity of refugee cases received in Canada. During the pandemic, the IRB experienced lower intake levels across all four of its divisions due to reduced mobility around the world. Since April 2022, the IRB has seen intake volumes rebound and anticipates this growth will continue into the future. To minimize the impact on its operations, the IRB is engaging with Government Central Agencies to secure additional funding to support this growth.

The IRB is funded through annual appropriations and its operations are affected by changes in funding approved by Parliament. In addition, changes brought by legislation and/or Federal Court jurisprudence and surges in intake of refugee claims above funded capacity pose significant risks to the IRB's operations. To this end, the IRB has added staffing capacity to increase the number of refugee protection claims and appeals it can finalise and continues to assess potential pressures and build capacity as required.

Since the start of the pandemic, the Board has focussed on protecting the health and safety of its employees and those who appear before it, while maintaining access to justice. The risk of possible shutdowns and limitations on hearings has been mitigated by the Board's prioritization of its digital initiatives and leveraging technologies to support virtual hearings by default, with in person hearings in specific circumstances.

## Significant changes related to operations, personnel and program

In Budget 2022, the Government announced permanent funding of \$150 million annually, starting in 2023-24, which had been previously provided to the Board on a temporary basis. This permanent funding will allow the Board to stabilize its work force, address long-standing issues related to the temporary nature of many of our employees, while ensuring the stability and integrity of Canada's asylum system. The IRB is still working with Government Central Agencies and partner departments to complete the Treasury Board processes for access to the incremental appropriation.

To help identify the impact of IRB virtual hearings on access to justice, BVC Cyberjustice Group was mandated to assess stakeholders' sense of access to justice during these virtual hearings, as well as to make recommendations aimed at improving them in the future. Based on the data gathered from the survey, Cyberjustice concluded that most respondents who took part in virtual hearings using MS Teams had a strong sense of access to justice. Cyberjustice also made a series of recommendations to further increase access to justice for participants. The IRB has committed to various actions to fulfill these recommendations, as outlined in the Management Response and Action Plan.

The Board's approach to virtual hearings was confirmed to be highly effective by third-party reviews, stakeholder feedback, and post hearing surveys. As previously noted, for the foreseeable future, predominantly virtual hearings will be held, with some in person hearings in specific circumstances to best balance health and access to justice considerations. This hybrid hearings model will be assessed on an ongoing basis and advance notice provided of any changes to those implicated to allow time to accommodate any operational adjustments.

The original version was signed by

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Richard Wex  
Chairperson

Ottawa, Canada

August 26, 2022

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Roger Ermuth  
Chief Financial Officer

**Statement of authorities  
(unaudited)**

	Fiscal year 2022-2023			Fiscal year 2021-2022		
	Total available for use for the year ending March 31, 2023	Used during the quarter ended June 30, 2022	Year to date used at quarter end	Total available for use for the year ending March 31, 2022	Used during the quarter ended June 30, 2021	Year to date used at quarter end
(In thousands of dollars)						
Vote 1 - Net operating expenditures	\$254,884	\$53,461	\$53,461	\$255,955	\$52,207	\$52,207
Budgetary statutory authorities	\$27,594	\$6,898	\$6,898	\$ 26,770	\$6,692	\$6,692
Total budgetary authorities	\$282,478	\$60,359	\$60,359	\$282,725	\$58,899	\$58,899
Total Authorities	\$282,478	\$60,359	\$60,359	\$282,725	\$58,899	\$58,899

**Departmental budgetary expenditures by  
standard object (unaudited)**

	Fiscal year 2022-2023			Fiscal year 2021-2022		
	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended June 30, 2022	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2022	Expended during the quarter ended June 30, 2021	Year to date used at quarter end
(In thousands of dollars)						
Expenditures						
Personnel	\$211,556	\$52,227	\$52,227	\$207,645	\$ 50,660	\$50,660
Transportation and communications	\$4,579	\$152	\$152	\$8,592	\$286	\$286
Information	\$658	\$121	\$121	\$870	\$130	\$130
Professional and special services	\$34,841	\$6,315	\$6,315	\$42,510	\$5,114	\$5,114
Rentals	\$5,739	\$586	\$586	\$4,278	\$1,258	\$1,258
Repair and maintenance	\$15,525	\$281	\$281	\$8,148	\$936	\$936
Utilities, materials and supplies	\$951	\$92	\$92	\$1,359	\$118	\$118
Acquisition of land, buildings and works	-	-	-	-	-	-
Acquisition of machinery and equipment	\$8,579	\$391	\$391	\$9,286	\$43	\$43
Other subsidies and payments	\$50	\$194	\$194	\$37	\$ 354	\$354
Total gross budgetary expenditures	\$282,478	\$60,359	\$60,359	\$282,725	\$58,899	\$58,899
Total net budgetary expenditures	\$282,478	\$60,359	\$60,359	\$282,725	\$58,899	\$58,899