



# Immigration and Refugee Board of Canada Quarterly Financial Report for the quarter ended September 30, 2022

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This publication is also available in HTML format on the IRB website: [Quarterly Financial Report for the quarter ended September 30, 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, 2022–23 Departmental Plan and 2021–22 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 September 30, 2022, in comparison to the prior year.

Year to date, the total budgetary authorities available for use of \$292.5 million reflect the 2022–2023 Main Estimates, which is \$11.7 million above the same period in the previous fiscal year, resulting from the release of the Operating budget carry forward in the second quarter which was received in the third quarter last fiscal year.

In the quarter ended September 30, 2022, the IRB spent \$65.5 million, which is \$5 million or 8% higher than the \$60.5 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.

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

Standard object	Highlights of program expenditures	Variance between 2022–23 Q2 YTD and 2021–22 Q2 YTD expenditures (in thousands of dollars)
Personnel	The increase is due to additional personnel hired to increase capacity to process refugee claims.	3,523
Rentals	The increase is due to additional license and maintenance fees necessary to adopt a hybrid workplace and deliver a hybrid hearings model.	1,115

## 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. The pandemic impacted this trend as the IRB experienced lower intake levels across all four of its divisions due to reduced mobility around the world. However, with pandemic-related global restrictions lifting, the IRB's intake volume has increased since April 2022, and is expected to return to or surpass previous volumes. 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 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. To this end, the IRB has added staffing capacity to increase the number of refugee protection claims and appeals it can finalize and continues to assess potential pressures and build capacity as required.

Since the start of the pandemic, the Board has focused 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 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. While hearings will continue to be scheduled as virtual by default, on September 20, 2022, the IRB published its [Practice Notice: Scheduling of virtual, hybrid, and in-person hearings at the IRB](#). This came into effect for hearings held on October 18, 2022, or later. The notice details a model for Board hearings that seeks to offer increased access to IRB facilities for hybrid or in-person hearings while still protecting the health and safety of all those who appear before the Board.

## Attestation

The original version was signed by

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Richard Wex  
Chairperson  
Ottawa, Canada

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Roger Ermuth  
Chief Financial Officer

Date

November 28, 2022

## Statement of authorities (unaudited)

Authorities (in thousands of dollars)	Fiscal year 2022–2023			Fiscal year 2021–2022		
	Total available for use for the year ending March 31, 2023	Used during the quarter ended September 30, 2022	Year to date used at quarter end	Total available for use for year ending March 31, 2022	Used during the quarter ended September 30, 2021	Year to date used at quarter end
Vote 1 - Net operating expenditures	264,547	58,555	112,016	253,625	53,815	106,022
Budgetary statutory authorities	27,594	6,899	13,797	26,770	6,693	13,385
Total budgetary authorities	292,141	65,454	125,813	280,395	60,508	119,407
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## Departmental budgetary expenditures by standard object (unaudited)

Expenditures (in thousands of dollars)	Fiscal year 2022–2023			Fiscal year 2021–2022		
	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended September 30, 2022	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2022	Expended during the quarter ended September 30, 2021	Year to date used at quarter end
Personnel	221,219	53,300	105,527	201,501	49,777	100,437
Transportation and communications	4,579	280	432	8,072	143	429
Information	658	94	215	870	(17)	113
Professional and special services	34,841	7,537	13,852	39,030	7,307	12,421
Rentals	5,739	1,876	2,462	10,092	761	2,019
Repair and maintenance	15,525	1,870	2,151	10,148	1,824	2,760
Utilities, materials and supplies	951	46	138	1,359	70	188
Acquisition of land, buildings and works	-	-	-	-	-	-
Acquisition of machinery and equipment	8,579	319	710	9,286	286	329
Other subsidies and payments	50	132	326	37	357	711
Total gross budgetary expenditures	292,141	65,454	125,813	280,395	60,508	119,407
Total net budgetary expenditures	292,141	65,454	125,813	280,395	60,508	119,407