



Immigration and Refugee Board of Canada Quarterly Financial Report for the quarter ended December 31, 2022

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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, 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 December 31, 2022, in comparison to the prior year.

Year to date, the total budgetary authorities available for use of \$298.6 million reflect mainly the 2022–2023 Main Estimates and the release of additional operating budget, which is \$3.5 million above the same period in the previous fiscal year, resulting from the release of the compensation allocation for the executive economic increase.

In the quarter ended December 31, 2022, the IRB spent \$68 million, which is \$4 million or 6% higher than the \$64 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.

Year to date expenditures increased by \$10 million over the same period in the previous fiscal year, from \$184 million in 2021-22 to \$194 million in 2022-23.

The following table provides explanations of significant changes in expenditures compared to the previous fiscal year by standard object:

Standard object	Highlights of program expenditures	Variance between 2022-23 Q3 YTD and 2021-22 Q3 YTD expenditures (in thousands of dollars)
Personnel	The increase is due in part to an increase of salary cost but primarily to additional personnel hired to increase capacity to process refugee claims.	8,502
Professional and special services	The increase in spending is due to additional requirements for interpreters and translation services to support the finalization of refugee claims, to IMIT consultants' fees and to other professional services resulting from the ongoing changes in operational processes.	3,437
Repair and maintenance	Repairs and maintenance projects were higher in 2021-22 given the growth of the IRB, and in support of health and safety measures during the pandemic, as well as hearing room maintenance. The resulting decrease is aligned to estimated annual operating forecasts.	(2,050)

Risks and uncertainties

The Board carries out its work within a global environment of increasing migration flow and shifting mobility patterns. Since August 2021, when the Canadian border restrictions began to ease, the pending eligibility inventory at Immigration, Refugees and Citizenship Canada and the Canada Border Services Agency has grown significantly. The IRB projected volumes for the coming years are well beyond the Board's annual processing capacity for finalizations. This projected increase in refugee and immigration cases will once again lead to growing inventories and wait times, thus diminishing the previous gains. In addition, a constrained supply of human capital (e.g., corporate services, adjudicative support employees, and decision-makers) at the IRB and capacity challenges with external partners and service providers could pose significant risks to the IRB's operations.

To minimize the impact on the Board's operations, 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. The Board will also stabilize its capacity through permanent funding announced in Budget 2022 and will seek additional funding to respond to pressures in other areas. Furthermore, the Board will update its recruitment strategies, add units within divisions and branches to support staffing processes, and will continue to collaborate internally to maintain capacity.

The IRB will continue to maintain strong collaboration with its external partners and services providers to align priorities and address capacity challenges.

The Board is continuing its focus on protecting the health and safety of its employees and those who appear before it, while maintaining access to justice. Recently, the Treasury Board of Canada Secretariat (TBS) issued direction regarding the hybrid workplace model in the public service. The direction is intended to bring increased consistency to how the hybrid workplace model is to be applied and could affect the current operating model for hearings.

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. In addition, the Budget 2022, provides access to temporary investments over a two year period totaling \$87 million, to meet the forecasted rise in asylum claims. The IRB will continue to work with Government Central Agencies and partner departments to advance system-wide efficiencies and flexible funding strategies.

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 [Notice of Virtual Hearings](#). 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

Richard Wex
Chairperson
Ottawa, Canada

Roger Ermuth
Chief Financial Officer

February 24, 2023

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 December 31, 2022	Year to date used at quarter end	Total available for use for year ending March 31, 2022	Used during the quarter ended December 31, 2021	Year to date used at quarter end
Vote 1 - Net operating expenditures	270,884	61,227	173,243	268,339	57,685	163,707
Budgetary statutory authorities	27,720	6,898	20,695	26,770	6,692	20,077
Total budgetary authorities	298,604	68,125	193,938	295,109	64,377	183,784
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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 December 31, 2022	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2022	Expended during the quarter ended December 31, 2021	Year to date used at quarter end
Personnel	226,310	56,219	161,746	212,216	52,807	153,244
Transportation and communications	4,579	423	855	8,592	236	665
Information	658	38	253	870	81	194
Professional and special services	36,277	8,967	22,819	42,511	6,961	19,382
Rentals	5,739	688	3,150	10,092	771	2,790
Repair and maintenance	15,525	1,438	3,589	10,148	2,879	5,639
Utilities, materials and supplies	951	72	210	1,359	34	222
Acquisition of land, buildings and works	-	-	-	-	-	-
Acquisition of machinery and equipment	8,515	249	959	9,286	797	1,126
Other subsidies and payments	50	31	357	35	(189)	522
Total gross budgetary expenditures	298,604	68,125	193,938	295,109	64,377	183,784
Total net budgetary expenditures	298,604	68,125	193,938	295,109	64,377	183,784