



# Immigration and Refugee Board of Canada Quarterly Financial Report for the quarter ended September 30, 2023

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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, 2023](#)

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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 2023 to 2024 Main Estimates, the 2022 to 2023 Quarterly Financial Report and the 2023 to 2024 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.

A summary description of the IRB's programs can be found in the [2023 to 2024 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 2023 to 2024 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, 2023, in comparison to the prior year.

Year to date, the total budgetary authorities available for use of \$343.9 million reflects the 2023 to 2024 Main Estimates and the release of the Operating budget carry forward this second quarter, which is \$51.8 million above the same period in the previous fiscal year. This increase is mainly due to the temporary funding provided in Budget 2022 and reprofiled amount from previous years. Other items, including Ukrainian settlement measures and incremental funding received through Treasury Board central vote for the 2022-23 Year-End carry forward, account for the total increase.

In the quarter that ended September 30, 2023, the IRB spent \$72.6 million, which is \$7.2 million or 11% higher than the \$65.4 million spent in the same quarter the previous year. Overall year to date, the IRB has spent \$14.6 million or 12% more than it did the previous year, which is in line with the Departmental Plan to increase capacity to process more refugee claims. This increase is mainly due to higher personnel and associated support costs incurred due to the hiring of additional staff. There is also a

notable increase in professional and special services. These cost increases are driven directly by the growth in business requirements supporting asylum claim processing.

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 2023 to 2024 Q2 YTD and 2022 to 2023 Q2 YTD expenditures (in thousands of dollars) |
|-----------------------------------|--|---|
| Personnel                         | The increase in spending is mainly due to additional requirements for interpreters and translation services, and services provided as part of the IRBs Digital Strategy to support the finalization of refugee claims. | 14,233  |
| Professional and special services | The increase in spending is mainly due to additional requirements for interpreters and services provided as part of the IRB's Digital Strategy to support the finalization of refugee claims.                          | 2,566   |

## Risks and uncertainties

In recent years, the IRB has experienced significant growth, the largest in its 34-year history, during which time the Board has doubled in size. At the end of fiscal year 2022 to 2023, the IRB launched a human resources growth strategy to meet the Board's commitment to finalize 10,000 additional cases over a 2-year period (2023 to 2024 and 2024 to 2025) using temporary funding provided in Budget 2022.

There are a number of key risks related to achieving results:

- Despite the Board's recent growth, there is an ongoing risk of a constrained supply of human capital (e.g., corporate services employees, adjudicative support employees, and decision-makers) which may prevent the IRB from meeting operational targets regarding the resolution of refugee claims and immigration cases and appeals.
- The IRB's projected intake volumes for the coming years are well beyond the Board's annual processing capacity for finalizations. If intake outpaces funded capacity, the risk of growing backlogs and wait times increases.
- Higher volumes paired with the finite capacity of external service providers such as counsel (lawyers and immigration consultants), designated representatives and interpreters could result in challenges and additional pressures, which may lead to lost productivity.
- The IRB remains committed to maintaining strong collaboration with its external service providers, stakeholders, and portfolio organizations to align priorities and address capacity challenges. If priorities are not aligned across the immigration and refugee system or with enabling partners, organizational growth and achievement of operational targets may be impeded or delayed.

To mitigate these risks, the IRB will build on its strategic priorities from the [2023 to 2024 Departmental Plan](#). The Board has implemented controls to reduce the impact of risks and uncertainties related to the constrained supply of human capital. As such, the Board has a recruitment plan in place aligned with available resources to ensure IRB targets are met.

The Board will further advance its multi-year Digital Strategy to help increase efficiency and improve its case management processes from intake to decision. The IRB will also continue to leverage its [Quality Assurance Framework for Decision-Making](#) to improve the quality and consistency in its decision-making.

## Significant changes related to operations, personnel and program

As announced by the government in Budget 2022, fiscal year 2023 to 2024 marked the first year of transition from temporary to permanent funding of \$150 million annually. This permanent funding has stabilized the Board's budget and workforce and has helped ensure the stability and integrity of Canada's asylum system. In addition, the Budget 2022 provided 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, as well as the Canada Border Services Agency and Immigration, Refugees, and Citizenship Canada to advance system-wide efficiencies and to develop funding strategies that allow for flexibility within the asylum system, taking into consideration changes to the operating environment.

Over the course of Q2, the IRB released updated Chairperson's [Guideline 3: Proceeding Involving Minors at the Immigration and Refugee Board](#) and Chairperson's [Guideline 8: Accessibility to IRB Proceedings- Procedural Accommodations and Substantive Considerations](#), effective October 31, 2023. [Chairperson's Guidelines](#) provide IRB decision-makers with guiding principles for adjudicating and managing cases.

Additionally, the Board published its [Fifth Annual Report on Member Complaints](#), which summarizes member complaints received and/or finalized between April 1, 2022 and March 31, 2023. It also released the report on [Quality performance at the Immigration Appeal Division – 2021 to 2022](#), describing the results of the measurement of quality in decision-making in the Immigration Appeal Division. In summary, 97% of hearings reviewed (68 out of 70) met or exceeded the high-quality standard.

Hybrid work continued at the IRB throughout the second quarter, based on direction provided by the Treasury Board of Canada Secretariat (TBS) in December 2022. The IRB had prepared its offices, aligned its guidance and various accommodations and technology processes to ensure a safe, secure return to the workplace by March 31, 2023. During this second quarter, IRB shared the results of the first survey to track the overall well-being of IRB employees regarding the implementation of the hybrid workplace model. The Board remains committed to handling return to work transition challenges as they arise and protecting the health and safety of its employees and those who appear before it, while maintaining access to justice.

The IRB continued its efforts towards the transition from Peoplesoft to MyGCHR for implementation in May 2024. MyGCHR, which is a government-wide people management system, will standardize HR processes and streamline common tasks, enabling a more consistent approach to people management across the Public Service.

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

- As announced in the previous report, Manon Brassard officially began her mandate as the new Chairperson of the Immigration and Refugee Board of Canada on July 23, 2023.
- The Honorable Marc Miller was appointed Minister of Immigration, Refugees, and Citizenship Canada effective July 26, 2023, to replace the Honorable Sean Fraser.

## Attestation

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Manon Brassard  
Chairperson  
Ottawa, Canada

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Roger Ermuth  
Chief Financial Officer

Date

November 27, 2023

## Statement of authorities (unaudited)

| Authorities<br>(in thousands<br>of dollars) | Fiscal year 2023 to 2024   |   |  | Fiscal year 2022 to 2023   |  |  |
|---|--|---|--|--|--|--|
|   | Total available<br>for use for the<br>year ending<br>March 31, 2024* | Used during the<br>quarter ended<br>September 30,<br>2023 | Year to date<br>used at<br>quarter end | Total available<br>for use for year<br>ending<br>March 31, 2023* | Used during<br>the quarter<br>ended<br>September 30,<br>2022 | Year to date<br>used at<br>quarter end |
| Vote 1 - Net operating<br>expenditures      | 312,304  | 64,742  | 124,557                                | 264,547  | 58,555   | 112,016                                |
| Budgetary statutory<br>authorities          | 31,617   | 7,904   | 15,809                                 | 27,594   | 6,899  | 13,797                                 |
| Total budgetary<br>authorities              | 343,921  | 72,647  | 140,366                                | 292,141  | 65,454   | 125,813                                |
| Total Authorities                           | 343,921  | 72,647  | 140,366                                | 292,141  | 65,454   | 125,813                                |

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



## Departmental budgetary expenditures by standard object (unaudited)

| Expenditures<br>(in thousands<br>of dollars) | Fiscal year 2023 to 2024  |  |  | Fiscal year 2022 to 2023  |  |  |
|--|---|--|--|---|--|--|
|  | Planned<br>expenditures for<br>the year ending<br>March 31, 2024* | Expended<br>during the<br>quarter ended<br>September 30,<br>2023 | Year to date<br>used at<br>quarter end | Planned<br>expenditures for<br>the year ending<br>March 31, 2023* | Expended<br>during the<br>quarter ended<br>September 30,<br>2022 | Year to date<br>used at<br>quarter end |
| Personnel                                    | 239,626   | 63,742   | 119,760                                | 221,219   | 53,300   | 105,527                                |
| Transportation and<br>communications         | 7,337   | 529  | 778                                    | 4,579   | 280  | 432                                    |
| Information                                  | 950   | 180  | 350                                    | 658   | 94   | 215                                    |
| Professional and<br>special services         | 58,179  | 9,317  | 16,418                                 | 34,841  | 7,537  | 13,852                                 |
| Rentals                                      | 9,515   | (728)  | 1,755                                  | 5,739   | 1,876  | 2,462                                  |
| Repair and<br>maintenance                    | 16,523  | (250)  | 415                                    | 15,525  | 1,870  | 2,151                                  |
| Utilities, materials and<br>supplies         | 1,012   | 73   | 183                                    | 951   | 46   | 138                                    |
| Acquisition of land,<br>buildings and works  | 2,219   | -  | -                                      | -   | -  | -                                      |
| Acquisition of<br>machinery and<br>equipment | 8,534   | (341)  | 461                                    | 8,579   | 319  | 710                                    |
| Other subsidies and<br>payments              | 26  | 125  | 246                                    | 50  | 132  | 326                                    |
| Total gross budgetary<br>expenditures        | 343,921   | 72,647   | 140,366                                | 292,141   | 65,454   | 125,813                                |
| Total net budgetary<br>expenditures          | 343,921   | 72,647   | 140,366                                | 292,141   | 65,454   | 125,813                                |

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