



# Immigration and Refugee Board of Canada Quarterly Financial Report for the quarter ended December 31, 2023

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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, 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. Through providing quick, fair administrative justice, the IRB contributes to Canadian's 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 [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 December 31, 2023, in comparison to the prior year.

Year to date, the total budgetary authorities available of \$366.0 million reflects the 2023-24 Main Estimates, the Operating budget carry forward, and the release during the third quarter of the compensation allocation for the impact of collective bargaining agreements and other related adjustments to terms and conditions of service or employment, which is \$67.3 million above the same period in the previous fiscal year.

This increase is mainly due to the temporary funding provided in Budget 2022, the reprofiled amount from previous years, and funding from vote 15 for compensation adjustments. Other items, including Ukrainian settlement measures and incremental funding received through Treasury Board central vote for the 2022-23 Year-End carry forward, also account for the total increase.

In the quarter that ended December 31, 2023, the IRB spent \$96.9 million, which is \$28.8 million or 42% higher than the \$68.1 million spent in the same quarter the previous year. Overall year to date, the IRB has spent \$43.3 million or 22% more than it did the previous year, which is in line with the Departmental Plan to increase personnel capacity to process additional refugee claims.

The IRB is committed to reductions in professional and special services by the end of fiscal, however given an increase in business volume and inflation, there is a slight rise when compared to previous year to date spending.

In summary, the increased costs 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 Q3 YTD and 2022 to 2023 Q3 YTD expenditures (in thousands of dollars)
Personnel	The increase is primarily attributed to the hiring of additional personnel to enhance the capacity for processing refugee claims. To a lesser extent, it is also influenced by rising salary costs and the impact of retroactive payments for collective bargaining agreements.	40,767
Professional and special services	The increase in spending is primarily attributed to additional requirements for transcription and translation services, as well as services provided as part of the IRB's Digital Strategy to support the finalization of refugee claims.	2,465

## Risks and uncertainties

In recent years, the IRB has experienced significant growth, the largest in its 35-year history. Due to an operating environment of increasing and shifting migration patterns, intake volume is now well beyond the Board's annual processing capacity, leading to growing inventories and wait times. With the permanent and temporary funding provided in Budget 2022, the Board will generate capacity to finalize 10,000 additional cases over a two-year period (2023 to 2024 and 2024 to 2025). However, 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, resulting in prolonged uncertainty for applicants.
- 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](#) and implement various controls to reduce the impacts of these risks. For example, to respond to the uncertainties related to the constrained supply of human capital, the Board will update its recruitment strategies, including targeted, proactive new member recruitment, and streamline human resources processes to address immediate capacity challenges 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 ensure quality and consistency in its decision-making.

Moreover, to ensure allocation of resources is aligned with the available resources and Parliamentary authorities, the IRB continuously assesses the impact of changes on resources through formal planning and budgeting processes. Through this quarterly exercise, the board has identified the following risk:

- Although the IRB is on track to meet its finalization targets, the intake of refugee claims is outpacing the capacity of the IRB. Temporary funding is scheduled to sunset March 2025, which in absence of a new funding source will lead to growing inventories and wait times.

The Board is closely monitoring the impact of this situation on its operations and budgetary authorities to ensure agility and sustainability in the management of its resources.

## 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 contributed to the stability and integrity of Canada's asylum system. In addition, Budget 2022 provided access to temporary investments over a two-year period totaling \$87 million to meet rising 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.

The [2022 to 2023 Departmental Results Report](#) (DRR) was tabled in Parliament on November 9, 2023. The IRB was able to finalize over a total of 72,000 cases across all four Divisions (48,201 RPD, 10,873 RAD, 10,280 ID, and 3,216 IAD). The Board has also successfully completed its first Diversity and Inclusion Strategic Plan 2021-2023, finalized the 2023 to 2026 Departmental Security Plan (DSP), published its [Accessibility Plan 2023 to 2025](#), and maintained progress towards implementing actions supporting its Strategy for Psychological Safety and Mental Health.

Hybrid work continued at the IRB throughout the third quarter, based on direction provided by the Treasury Board of Canada Secretariat (TBS) in December 2022. During this quarter, the IRB opened its new Toronto location, bringing more than 600 employees back to the office in accordance with TBS direction. This is a significant accomplishment and the result of several years of work. The Board remains committed to handling the challenges associated with hybrid work as they arise and protecting the health and safety of its employees and those who appear before it, while maintaining access to justice.

In terms of human resources management, as part of the Government of Canada's Renewal Exercise, this quarter marks for the IRB the finalization of the CS and FI conversion process into IT and CT-FIN positions. In addition, 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.

## Attestation

The original version was signed by

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Manon Brassard  
Chairperson  
Ottawa, Canada

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Roger Ermuth  
Chief Financial Officer

Date: February 22, 2024

## Statement of authorities (unaudited)

Authorities (in thousands of dollars)	Fiscal year 2023 to 2024			Fiscal year 2022 to 2023		
	Total available for use for the year ending March 31, 2024 *	Used during the quarter ended December 31, 2023	Year to date used at quarter end	Total available for use for year ending March 31, 2023 *	Used during the quarter ended December 31, 2022	Year to date used at quarter end
Vote 1 - Net operating expenditures	334,394	89,063	213,620	270,948	61,227	173,243
Budgetary statutory authorities	31,617	7,904	23,713	27,720	6,898	20,695
Total budgetary authorities	366,011	96,967	237,333	298,668	68,125	193,938
Total Authorities	366,011	96,967	237,333	298,668	68,125	193,938

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



## Departmental budgetary expenditures by standard object (unaudited)

Expenditures (in thousands of dollars)	Fiscal year 2023 to 2024			Fiscal year 2022 to 2023		
	Planned expenditures for the year ending March 31, 2024*	Expended during the quarter ended December 31, 2023	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2023*	Expended during the quarter ended December 31, 2022	Year to date used at quarter end
Personnel	261,716	82,753	202,513	226,310	56,219	161,746
Transportation and communications	7,337	614	1,392	4,579	423	855
Information	950	47	397	722	38	253
Professional and special services	58,179	8,866	25,284	36,277	8,967	22,819
Rentals	9,515	3,200	4,955	5,739	688	3,150
Repair and maintenance	16,523	120	535	15,525	1,438	3,589
Utilities, materials and supplies	1,012	76	259	951	72	210
Acquisition of land, buildings and works	2,219	-	-	-	-	-
Acquisition of machinery and equipment	8,534	989	1,450	8,515	249	959
Other subsidies and payments	26	302	548	50	31	357
Total gross budgetary expenditures	366,011	96,967	237,333	298,668	68,125	193,938
Total net budgetary expenditures	366,011	96,967	237,333	298,668	68,125	193,938

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