



Immigration and Refugee Board of Canada Quarterly Financial Report for the quarter ended June 30, 2024

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This publication is also available in HTML format on the IRB website: [Quarterly Financial Report for the quarter ended June 30, 2024](#)

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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 2024 to 2025 Main Estimates, the 2023 to 2024 Quarterly Financial Report and the 2024 to 2025 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 and 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 [2024 to 2025 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 2024 to 2025 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, 2024, in comparison to the prior year.

Year to date, the total budgetary authorities available of \$334.5 million reflects the 2024 to 2025 Main Estimates, which represent a slight increase of 1% or \$2.8 million above the same period in the previous fiscal year.

The total Main Estimates amount includes a temporary portion primarily related to the final year of funding provided in Budget 2022 as top-up investments to increase the number of asylum claims being finalized as well as Ukrainian settlement measures funding. It also includes IRB contribution to the Refocusing Government Spending initiative for the 2024 to 2025 fiscal year.

In the quarter that ended June 30, 2024, the IRB spent \$81.0 million, which is \$13.3 million or 20% higher than the \$67.7 million spent in the same quarter the previous year. The increase is mainly due to additional personnel spending related to increased capacity to process refugee claims.

The IRB is committed to reducing \$8.3 million in general operating expenditures by the end of the fiscal year as part of the Refocusing Government Spending initiative. Although personnel expenses have increased compared to last year, this does not conflict with the goal. This increase is tied to temporary efforts to boost capacity for deciding additional claims and supports the [2024 to 2025 Departmental Plan](#) to strengthen staff capacity for handling the rising demands in 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 2024 to 2025 Q1 YTD and 2023 to 2024 Q1 YTD expenditures (in thousands of dollars)
Personnel	The increase is primarily attributed to the hiring of additional personnel to increase the capacity for processing refugee claims and rising salary rates. Additionally, compared to Q1 2023-24, the increase is also partly due to higher salary costs from retroactive pay increases granted by collective agreements signed at the end of last year.	13,502
Professional and special services	There is a slight decrease in professional and special services as the IRB works towards future reductions supporting refocusing government spending. This includes using technology assisted tools and limiting translation services to legislative requirements. This decrease is offset by business-driven increases to support additional claim processing.	-693

Risks and uncertainties

The IRB operates in a dynamic migration environment. Asylum claim intake volumes have doubled year-over-year to the end of June 2024, while funded capacity remained constant. The temporary funding provided in Budget 2022 to finalize 10,000 additional cases over a two-year period (2023 to 2024 and 2024 to 2025) will help increase the number of refugee protection claims finalized, but remains insufficient to respond to intake volumes. As such, the IRB will continue to face significant funding pressures which may result in a number of key risks that could impact the achievement of the Board's departmental results and strategic objectives and timely access to justice for persons appearing before the Board.

The IRB is part of the immigration and refugee system that includes its portfolio partners, key service providers, and external stakeholders. Due to the limited capacity of some service providers and external stakeholders, the IRB's productivity and operational effectiveness could be reduced, impacting the Board's ability to provide timely access to justice.

To mitigate these risks, the IRB will continue to work collaboratively with key service providers, stakeholders, and portfolio partners to ensure the effectiveness of the asylum system. This engagement ensures monitoring of capacity and alignment of priorities to enable the Board and its partners to respond to challenges within its operating context.

In Budget 2024, the Government announced a total funding of \$743.5 million over five years, and \$159.5 million in ongoing funding to the IRB, Immigration, Refugees and Citizenship Canada (IRCC) and Canada Border Services Agency (CBSA) to support the stability and integrity of Canada's asylum system. The IRB is working to complete the Treasury Board submission to gain access to the funds that will help ensure the integrity and effectiveness of its processes, in support of its mandate, and that of the immigration and refugee system.

Additionally, the Board will leverage its new Horizon 2026-27 strategic plan, aimed optimizing operational capacity across all four Divisions, by leveraging technology, to further strengthen the Board's performance.

Significant changes related to operations, personnel and program

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

- As of May 21, 2024, Hongchao Wang was appointed as Head, Corporate Services and Chief Financial Officer (CFO), with responsibilities for Human Resources, Finance, Administration and IT Services.
- Continuing in the role of Executive Director, Roger Ermuth will focus on providing executive oversight and leadership to the policy and operational functions essential to the Board.
- As of April 2024, Paula Thompson concluded her mandate as the Deputy Chairperson of the Refugee Appeal Division (RAD). The process to name the next Deputy Chairperson is currently being led by the Privy Council Office.

Attestation

The original version was signed by

Manon Brassard
Chairperson

Hongchao Wang
Chief Financial Officer

Ottawa, Canada

Date

8/27/2024

Statement of authorities (unaudited)

Authorities (in thousands of dollars)	Fiscal year 2024 to 2025			Fiscal year 2023 to 2024		
	Total available for use for the year ending March 31, 2025 *	Used during the quarter ended June 30, 2024	Year to date used at quarter end	Total available for use for year ending March 31, 2024 *	Used during the quarter ended June 30, 2023	Year to date used at quarter end
Vote 1 - Net operating expenditures	303,088	73,177	73,177	300,085	59,815	59,815
Budgetary statutory authorities	31,421	7,856	7,856	31,617	7,904	7,904
Total budgetary authorities	334,509	81,033	81,033	331,702	67,719	67,719
Total authorities	334,509	81,033	81,033	331,702	67,719	67,719

* 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 2024 to 2025			Fiscal year 2023 to 2024		
	Planned expenditures for the year ending March 31, 2025*	Expended during the quarter ended June 30, 2024	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2024*	Expended during the quarter ended June 30, 2023	Year to date used at quarter end
Personnel	259,106	69,520	69,520	239,626	56,018	56,018
Transportation and communications	3,605	388	388	6,618	249	249
Information	642	181	181	857	170	170
Professional and special services	35,457	6,408	6,408	52,479	7,101	7,101
Rentals	8,422	2,814	2,814	8,583	2,483	2,483
Repair and maintenance	12,004	152	152	14,905	665	665
Utilities, materials and supplies	762	67	67	913	110	110
Acquisition of land, buildings and works	349	0	0	-	-	-
Acquisition of machinery and equipment	13,961	1,076	1,076	7,698	802	802
Other subsidies and payments	201	427	427	23	121	121
Total gross budgetary expenditures	334,509	81,033	81,033	331,702	67,719	67,719
Total net budgetary expenditures	334,509	81,033	81,033	331,702	67,719	67,719

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