



Immigration and Refugee Board of Canada
**Quarterly Financial Report for the quarter
ended September 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 September 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 of Canada (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.

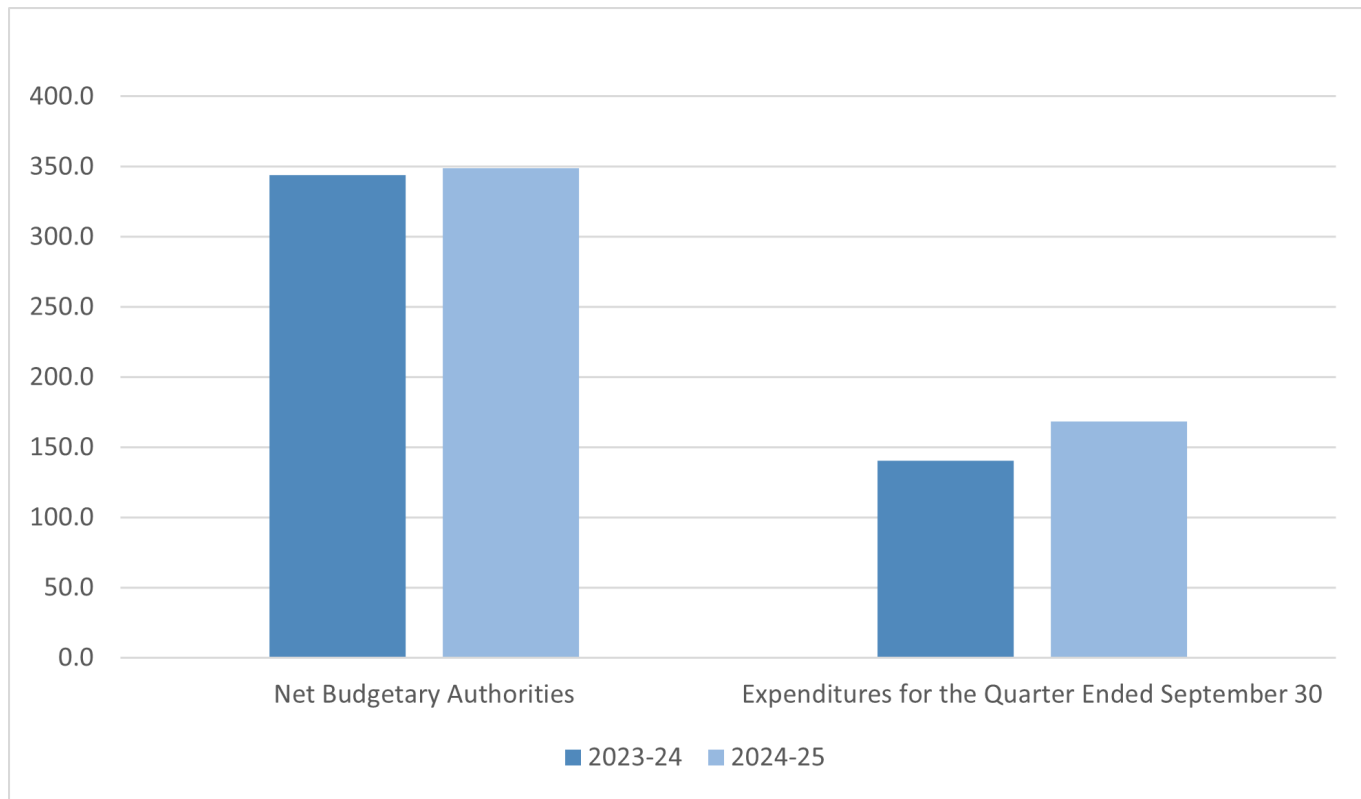
When Parliament is dissolved for the purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant 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 September 30, 2024, in comparison to the prior year.

Figure 1. Comparison of net budgetary authorities and expenditures for the quarter ended September 30 of fiscal years 2023 to 2024 and 2024 to 2025 (in millions of dollars)



Year to date, the total budgetary authorities available of \$349.0 million represents a slight increase of 1.5% or \$5.1 million above the same period in the previous fiscal year.

The increase to the Main Estimates of \$334.5 million 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. These increases in authorities are partially offset by decreases in funding relating to the IRB's commitment to Refocusing Government Spending for the 2024 to 2025 fiscal year.

In addition to the Main Estimates, the IRB has received Operating Budget Carry Forward (OBCF) of \$14.5 million.

In the quarter that ended September 30, 2024, the IRB spent \$87.3 million, which is \$14.6 million or 20.1% higher than the \$72.6 million spent in the same quarter the previous year. The increase is mainly due to additional personnel spending related to increase capacity to process refugee claims and collective bargaining and new salary rate increases.

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 Q2 YTD and 2023 to 2024 Q2 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. Additionally, compared to Q2 2023-24, the increase is in part increases in rates of pay following updated collective agreements signed at the end of last year.	23,550
Rentals	The increase is attributed to additional requirements for software licensing and maintenance to support the growth in FTEs, which is linked to the increased capacity for processing additional refugee cases. This growth, along with inflationary adjustments has contributed to the overall rise in costs.	2,319
Acquisition of Equipment	Increase in the procurement of equipment for new employees related to supplementary funding under Budget 2022 and to facilitate the newly mandated presence outlined in the Return to Office Direction.	1,648

Risks and uncertainties

The IRB operates in a dynamic migration environment. Asylum claim intake volumes have increased year-over-year, 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.

The IRB is part of the immigration and refugee system that includes its portfolio partners, key service providers, and external stakeholders. Rising intake volumes continue to place pressure on the immigration and refugee system as a whole, contributing to a growing backlog.

To mitigate these risks, the IRB will continue to work collaboratively with its 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 evolving 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 on this plan 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 at optimizing operational capacity across all four Divisions by leveraging technology for efficiency gains, while maintaining quality decisions.

Significant changes related to operations, personnel and program

The Treasury Board Secretariat (TBS) and Office of the Chief Human Resources Officer (OCHRO) announced on May 1, 2024, the changes to the Direction on prescribed presence in the workplace that will replace the Direction of December 2022. As of September 9, 2024, the IRB, in conjunction with the entire federal public service, implemented a broadened hybrid working model. This new arrangement required significant preparation, and incurred expenditures, to ensure adherence to the established guidelines.

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

- As of September 20, 2024, Suzanne Gilbert had been appointed by the Governor-in-Council as the Deputy Chairperson of the Refugee Appeal Division (RAD).

Attestation

The original version was signed by:

Manon Brassard
Chairperson

Hongchao Wang
Head, Corporate Services and Chief Financial Officer

Ottawa, Canada

November 29, 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 September 30, 2024	Year to date used at quarter end	Total available for use for the year ending March 31, 2024*	Used during the quarter ended September 30, 2023	Year to date used at quarter end
Vote 1 - Net operating expenditures	317,566	79,396	152,572	312,304	64,742	124,557
Budgetary statutory authorities	31,421	7,856	15,712	31,617	7,905	15,809
Total budgetary authorities	348,987	87,252	168,284	343,921	72,647	140,366
Total authorities	348,987	87,252	168,284	343,921	72,647	140,366

* 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 September 30, 2024	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2024*	Expended during the quarter ended September 30, 2023	Year to date used at quarter end
Personnel	259,106	73,790	143,310	239,626	63,742	119,760
Transportation and communications	4,298	305	693	7,337	529	778
Information	765	150	331	950	180	350
Professional and special services	42,265	10,346	16,754	58,179	9,317	16,418
Rentals	10,039	1,260	4,074	9,515	(728)	1,755
Repair and maintenance	14,309	(22)	129	16,523	(258)	415
Utilities, materials and supplies	908	110	177	1,012	73	183
Acquisition of land, buildings and works	415	-	-	2,219	-	-
Acquisition of machinery and equipment	16,642	1,033	2,109	8,534	(341)	461
Other subsidies and payments	240	280	707	26	125	246
Total gross budgetary expenditures	348,987	87,252	168,284	343,921	72,647	140,366
Total net budgetary expenditures	348,987	87,252	168,284	343,921	72,647	140,366

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