



Immigration and Refugee Board of Canada

Quarterly Financial Report for the quarter ended June 30, 2020

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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. The report should be read in conjunction with the 2020-21 Main Estimates. 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 [2020-21 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 2020-21 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 resources available and actual expenditures for the year and for the quarter ended June 30, 2020 in comparison to the prior year.

Year to date, total budgetary authorities available for use as of June 30, 2020 have decreased by \$28 million due to partial release of the 2020-21 Main Estimates supply. As result of the COVID-19 pandemic and limited sessions in the spring for Parliament to study supply, the Standing Orders of the House of Commons were amended to extend the study period into the Fall. The IRB is expected to receive full supply for the 2020-21 Main Estimates in December 2020.

The IRB's 2020-21 Main Estimates total \$279M of which \$191 million (excluding EBP) has been made available for its expenditures through partial supply. The IRB has determined that this amount is sufficient to cover expenditures through December 2020.

In the quarter ended June 30, 2020, the IRB spent \$44.4 million, \$2.4 million or 5.7% higher than the \$42 million spent in the same quarter the previous year. This increase is mainly due to higher personnel costs. The following table provides explanations of significant changes in expenditures by standard object:

Standard object	Highlights of Program Expenditures	Variance between 2020-21 Q1 YTD and 2019-20 Q1 YTD expenditures (thousands)
Personnel	The increase is due to additional personnel hired to augment capacity to process asylum claims.	4,968
Professional services	Decrease spending in interpretation, transcriptions and other professional services reflects the temporary suspension of asylum in person hearings due to COVID-19 restrictions.	(1,369)
Acquisition of Machinery and Equipment	Due to COVID-19 restrictions, there were delays in, the acquisition of equipment required to augment capacity to process asylum claims.	(818)

Risks and Uncertainties

The IRB is funded through annual appropriations. As a result, its operations are affected by any changes in funding approved by Parliament. In addition, the IRB's operations are affected by increases in the intake of refugee claims, and by changes brought by legislation and/or Federal Court jurisprudence. To this end, the IRB implements measures to maximize allocated funding and at the same time, reduce the impact of funding gaps. These measures include ramp up plans to increase capacity and reprofiling of unspent funding.

With the COVID pandemic of 2020, the IRB had to temporarily suspend asylum in-person hearings for the first quarter of the Fiscal Year. The pandemic impacted overall operations, requiring the IRB to rethink processes and hearings models. This adaptation has been guided by the need to protect the health and safety of employees and those appearing before the IRB, and to ensure fair and equitable access to justice and ensure privacy for parties.

In terms of resuming adjudication, the IRB focussed on three different aspects – remote hearings, resuming in-person hearings and the IRB's Refugee Protection Division (RPD) paper-based file review, working to make the best use of each approach. To that end, in the Spring 2020, the IRB developed and began to implement a phased business resumption plan, which includes leveraging digital tools, piloting the use of remote hearings and the ability to send and receive digital correspondence, and adjusting IRB office spaces in order to resume in-person hearings in a safe manner, in line with public health authority and government guidelines.

The IRB also focussed efforts on engagement and consultation with stakeholders, with a view to guiding and informing IRB business resumption efforts. During this period there were several topic-specific consultations, including on remote hearings, in-person hearings, the RPD's paper-based file review process for less complex claims, and operational issues.

Significant changes related to operations, personnel and program

As noted, due to the COVID-19 pandemic the IRB temporarily suspended asylum in-person hearings during the first quarter of the current fiscal year. Since, the IRB has begun to gradually re-establish in person hearings following health and safety measures.

Approval by Senior Officials

The original version was signed by

Richard Wex
Chairperson

Geofredo Garay
Acting Chief Financial Officer

Ottawa, Canada
August 28, 2020

**Statement of Authorities
(unaudited)**

	Fiscal year 2020-2021			Fiscal year 2019-20		
	Total available for use for the year ending March 31, 2021	Used during the quarter ended June 30, 2020	Year to date used at quarter end	Total available for use for the year ending March 31, 2020	Used during the quarter ended June 30, 2019	Year to date used at quarter end
(In thousands of dollars)						
Vote 1 - Net operating expenditures	\$190,639	\$38,163	\$38,163	\$200,977	\$37,470	\$37,470
Budgetary statutory authorities	\$0	\$6,235	\$6,235	\$18,119	\$4,530	\$4,530
Total budgetary authorities	\$190,639	\$44,398	\$44,398	\$219,096	\$42,000	\$42,000
TOTAL AUTHORITIES	\$190,639	\$44,398	\$44,398	\$219,096	\$42,000	\$42,000

**Departmental budgetary expenditures by
Standard Object (unaudited)**

	Fiscal year 2020-2021			Fiscal year 2019-20		
	Planned expenditures for the year ending March 31, 2021	Used during the quarter ended June 30, 2020	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2021	Used during the quarter ended June 30, 2020	Year to date used at quarter end
(In thousands of dollars)						
Expenditures						
Personnel	\$132,133	\$39,386	\$39,386	\$160,172	\$34,418	\$34,418
Transportation and communications	\$3,219	\$142	\$142	\$6,055	\$747	\$747
Information	\$197	\$41	\$41	\$603	\$109	\$109
Professional and special services	\$35,104	\$2,547	\$2,547	\$33,026	\$3,916	\$3,916
Rentals	\$1,112	\$818	\$818	\$1,746	\$489	\$489
Repair and maintenance	\$589	\$547	\$547	\$1,206	\$653	\$653
Utilities, materials and supplies	\$294	\$52	\$52	\$905	\$157	\$157
Acquisition of land, buildings and works	\$-	\$-	\$-	\$2,413	\$-	\$-
Acquisition of machinery and equipment	\$17,991	\$214	\$214	\$12,970	\$1,032	\$1,032
Other subsidies and payments	\$-	\$651	\$651	\$-	\$479	\$479
Total gross budgetary expenditures	\$190,639	\$44,398	\$44,398	\$219,096	\$42,000	\$42,000
TOTAL NET BUDGETARY EXPENDITURES	\$190,639	\$44,398	\$44,398	\$219,096	\$42,000	\$42,000

*The 2020-21 planned expenditures equal partial 2020-21 Main Estimates supply released to date however; the IRB is planning for full supply expected to be released in December 2020 to cover full fiscal year expenditures.