



Immigration and Refugee Board of Canada

**Quarterly Financial Report for the
quarter ended September 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 September 30, 2020 in comparison to the prior year.

Year to date, total budgetary authorities available for use as of September 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 Employee Benefits Plan) has been made available for its expenditures through partial supply. In addition, the Operating Budget Carry Forward (OBCF) from unspent 2019-20 authorities of \$5 million has increased the IRB’s 2020-21 authorities available for use to \$196 million. The IRB has determined that total authorities to date are sufficient to cover expenditures through December 2020.

In the quarter ended September 2020, the IRB spent \$59.3 million, \$15.6 million or 35.8% higher than the \$43.7 million spent in the same quarter the previous year. This increase is mainly due to higher personnel costs.

Year to date expenditures increased by \$18 million over the same period in the previous fiscal year.

The following table provides explanations of significant changes in expenditures by standard object:

Standard object	Highlights of Program Expenditures	Variance between 2020-21 Q2 YTD and 2019-20 Q2 YTD expenditures (thousands)
Personnel	The increase is due to additional personnel hired to augment capacity to process asylum claims.	21,373
Transportation and communication	Decrease spending in transportation reflects reduced travel to mitigate risk of spread of the COVID-19 virus.	(1,745)
Professional and special services	Decrease spending in interpretation, transcriptions and other professional services due primarily to the temporary suspension of asylum in person hearings due to COVID-19 restrictions in the first quarter.	(1,160)

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.

Due to the COVID-19 pandemic, in the first quarter the IRB temporarily suspended all hearings except for detention reviews and some admissibility hearings where the person concerned was detained. The

pandemic impacted overall operations, requiring the IRB to rethink processes and hearings models guided by the need to protect the health and safety of employees and those appearing before the IRB, while ensuring fair and equitable access to justice and privacy for parties. As a result of this effort, in the second quarter the IRB resumed in-person hearings observing health and safety measures and also continue to implement remote hearings.

Significant changes related to operations, personnel and program

As noted, in the second quarter the IRB resumed in-person hearings.

Approval by Senior Officials

The original version was signed by

Richard Wex
Chairperson

Jason Choueiri
Chief Financial Officer

Ottawa, Canada
November 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 September 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 September 30, 2019	Year to date used at quarter end
(In thousands of dollars)						
Vote 1 - Net operating expenditures	\$195,856	\$53,064	\$91,227	\$200,549	\$39,144	\$76,614
Budgetary statutory authorities	0	\$6,236	\$12,471	\$23,142	\$4,530	\$9,060
Total budgetary authorities	\$195,856	\$59,300	\$103,698	\$223,691	\$43,674	\$85,674
Total Authorities	\$195,856	59,300	\$103,698	\$223,691	\$43,674	\$85,674

**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 September 30, 2020	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2020	Used during the quarter ended September 30, 2019	Year to date used at quarter end
(In thousands of dollars)						
Expenditures						
Personnel	137,350	\$51,116	\$90,502	\$164,762	\$34,711	\$69,129
Transportation and communications	\$3,219	\$213	\$355	\$6,055	\$1,353	\$2,100
Information	\$197	\$63	\$104	\$603	\$77	\$186
Professional and special services	\$35,104	\$5,045	\$7,592	\$33,031	\$4,836	\$8,752
Rentals	\$1,112	\$933	\$1,751	\$1,746	\$611	\$1,100
Repair and maintenance	\$589	\$176	\$723	\$1,206	\$(344)	\$309
Utilities, materials and supplies	\$294	\$220	\$272	\$905	\$169	\$326
Acquisition of land, buildings and works	-	-	-	\$2,413	-	-
Acquisition of machinery and equipment	\$17,991	\$1,607	\$1,821	\$12,970	\$1,803	\$2,835
Other subsidies and payments	-	\$(73)	\$578	-	\$458	\$937
Total gross budgetary expenditures	\$195,856	\$59,300	\$103,698	\$223,691	\$43,674	\$85,674
Total Net Budgetary Expenditures	\$195,856	\$59,300	\$103,698	\$223,691	\$43,674	\$85,674

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