



## **Immigration and Refugee Board of Canada**

# **Quarterly Financial Report for the quarter ended December 31, 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 December 31, 2020 in comparison to the prior year.

In the previous quarterly report, the IRB reported partial release of the 2020-21 Main Estimates supply. In December 2020, the full 2020-21 Main Estimates supply was released. Consequently, full supply is now reflected in the IRB’s total budgetary authorities available for use.

Year to date, total budgetary authorities available for use of \$286 million represents an increased by \$74 million over the same period in the previous fiscal year. This increase is largely due to temporary funding provided in Budget 2019 to process an increased number of refugee claims.

The \$286 million total budgetary authorities available for use includes \$279 million from the 2020-21 Main Estimates, in addition, \$5 million from the 2019-20 Operating Budget Carry Forward and \$2 million approved in the 2020-21 Supplementary Estimate B to improve interoperability amongst asylum systems partner departments.

In the quarter ended December 2020, the IRB spent \$49 million, which is approximately the same level in the same quarter the previous year.

Year to date expenditures increased by \$17 million over the same period in the previous fiscal year, from \$135 million to \$152 million. 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 Q3 YTD and 2019-20 Q3 YTD expenditures (thousands)
<b>Personnel</b>	The increase is due to additional personnel hired to augment capacity to process asylum claims.	\$ 22 009
<b>Transportation and communication</b>	Decrease spending in transportation reflects reduced travel to mitigate risk of spread of the COVID-19 virus.	\$( 2 629)
<b>Acquisition of machinery and equipment</b>	Decrease due to reduced spending in acquisition of equipment for use at IRB offices.	\$( 1,264)

## 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, changes brought by legislation and/or Federal Court jurisprudence and surges in intake of refugee claims above funded capacity pose significant risks to the IRB’s operations. To this end, the IRB is working with Government Central Agencies and partner departments to secure additional funding to build required capacity.

As a result of the evolving public health conditions due to the COVID-19 pandemic, and consistent with prioritizing the health and safety of IRB employees and those appearing before the Board, the IRB has adopted a remote-only hearings model, with only urgent and particularly sensitive cases considered for in-person hearings on a case by case basis.

## **Significant changes related to operations, personnel and program**

As previously noted, for the foreseeable future only remote hearings will be held, with only urgent and particularly sensitive cases considered for in-person hearings on a case by case basis. This will help further minimize the risk of transmission of COVID-19 on IRB premises.

*The original version was signed by*

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Richard Wex  
*Chairperson*

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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 December 31, 2020	Year to date used at quarter end	Total available for use for the year ending March 31, 2020	Used during the quarter ended December 31, 2019	Year to date used at quarter end
(In thousands of dollars)						
Vote 1 - Net operating expenditures	\$261,308	\$42,500	\$133,727	\$188,449	\$44,540	\$121,154
Budgetary statutory authorities	\$24,941	\$6,235	\$18,706	\$23,142	\$4,530	\$13,590
Total budgetary authorities	\$286,249	\$48,735	\$152,433	\$211,591	\$49,070	\$134,744
Total Authorities	\$286,249	\$48,735	\$152,433	\$211,591	\$49,070	\$134,744

**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 December 31, 2020	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2020	Used during the quarter ended December 31, 2019	Year to date used at quarter end
(In thousands of dollars)						
Expenditures						
Personnel	\$198,681	\$40,053	\$130,555	\$161,757	\$39,417	\$108,546
Transportation and communications	\$4,713	\$216	\$571	\$6,055	\$1,100	\$3,200
Information	\$ 288	\$61	\$166	\$603	\$76	\$262
Professional and special services	\$53,303	\$6,321	\$13, 913	\$27,117	\$5,616	\$14,368
Rentals	\$1 628	\$573	\$2,324	\$1,746	\$262	\$1,362
Repair and maintenance	\$863	\$382	\$1,105	\$1,206	\$762	\$1,071
Utilities, materials and supplies	\$431	\$180	\$452	\$905	\$355	\$681
Acquisition of land, buildings and works	-	-	-	\$2,413	-	-
Acquisition of machinery and equipment	26,342	\$903	\$2,724	\$9,789	\$1,153	\$3,988
Other subsidies and payments	-	\$44	\$622	-	\$329	\$1,266
Total gross budgetary expenditures	\$286,249	\$48,733	\$152,432	\$211,591	\$49,070	\$134,744
Total Net Budgetary Expenditures	\$286,249	\$48,733	\$152,432			\$134,744

\*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.