



Immigration and Refugee Board of Canada

**Quarterly Financial Report for the
quarter ended June 30, 2021**

Aussi disponible en français sous le titre : *Rapport financier trimestriel pour le trimestre ayant pris fin le 30 juin 2021*

Information contained in this publication or product may be reproduced, in part or in whole, and by any means, for personal or public non-commercial purposes without charge or further permission, unless otherwise specified. Commercial reproduction and distribution are prohibited except with written permission from the Immigration and Refugee Board of Canada.

For more information, contact:

Immigration and Refugee Board of Canada
Minto Place, Canada Building
344 Slater Street, 12th Floor
Ottawa, ON Canada K1A 0K1

[IRB.gc.ca/en/contact](https://irb.gc.ca/en/contact)

© Her Majesty the Queen in Right of Canada, as represented by the Chairperson of The Immigration and Refugee Board of Canada, 2021

This publication is also available in html at <https://irb.gc.ca/en/reports-publications/finance/Pages/quarterly-report-june-2122.aspx>

Cat. No. MQ2-5E-PDF

ISSN 2564-355X

Table of contents

Introduction	4
Basis of presentation	4
Highlights of fiscal quarter and fiscal year-to-date (YTD) results	4
Risks and uncertainties	5
Significant changes related to operations, personnel and program	6
Statement of authorities (unaudited)	7
Departmental budgetary expenditures by standard object (unaudited)	8

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 2021-22 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 [2021-22 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 2021-22 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, 2021 in comparison to the prior year.

Year to date, the total budgetary authorities available for use of \$283 million reflect the 2021-22 Main Estimates, and an increase of \$92 million over the same period in the previous fiscal year. The COVID-19 pandemic and limited sessions for Parliament to study supply during the first quarter of 2020-21 resulted in a partial release of the 2020-21 Main Estimates. Consequently, at the end of the first quarter of 2020-21, the IRB had received \$191 million, out of its \$279 million 2020-21 Main Estimates. The balance of 2020-21 Main Estimates was released in December 2020.

When comparing Main Estimates, the amount reported by the IRB in 2021-22 of \$283 million, represents an increase of \$4 million over the \$279 million reported in 2020-21. This increase is due primarily to funding allocated to the IRB for salary increases as a result of collective agreements.

In the quarter ended June 30 2021, the IRB spent \$59 million, which is \$15 million or 34% higher than the \$44 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 2021-22 Q1 YTD and 2020-21 Q1 YTD expenditures (thousands)
Personnel	The increase is due to additional personnel hired to augment capacity to process asylum claims.	\$11 274
Professional and special services	<p>The increase is due to additional expenditures incurred for translation, transcription, interpretation and information technology.</p> <p>In the first quarter of the previous fiscal year, the IRB suspended in-person hearings to mitigate the spread of the COVID-19 virus. As a result, spending in services to support hearings such as translation, transcription and interpretation was lower. In the current fiscal year, spending in these services is higher, as the IRB successfully implemented virtual hearings, which has become the default model to further minimize the risk of COVID-19 transmission on IRB premises.</p> <p>Spending in information technology has increased primarily due to requirements to support virtual hearings, and employees working remotely.</p>	\$2 567
Rentals	The increase is due to increased expenditures for license and maintenance fees for client software. A large component of which would be a variety of software licenses to enable virtual work as well as a virtual hearings model.	\$440

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 has added capacity to increase the number of refugee protection claims and appeals it can finalise using temporary funding and is working with Government Central Agencies and partner departments to secure additional funding to sustain these gains, and to continue to build capacity as required. Furthermore, the recently announced easing of border measures could affect intake, and the impact of these changes is being monitored.

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 for the foreseeable future, with exceptions being made in very specific circumstances.

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.

This approach will be reassessed later this fall and sufficient advance notice will be provided of any changes to all parties to allow time to accommodate any operational adjustments.

The original version was signed by

Richard Wex
Chairperson

Ottawa, Canada

August 20, 2021

Jason Choueiri
Chief Financial Officer

**Statement of authorities
(unaudited)**

(In thousands of dollars)	Fiscal year 2021-2022			Fiscal year 2020-2021		
	Total available for use for the year ending March 31, 2022	Used during the quarter ended June 30, 2021	Year to date used at quarter end	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
Vote 1 - Net operating expenditures	\$255,955	\$52,207	\$52,207	\$190,639	\$38,163	\$38,163
Budgetary statutory authorities	\$26,770	\$6,692	\$6,692	\$0	\$6,235	\$6,235
Total budgetary authorities	\$282,725	\$58,899	\$58,899	\$190,639	\$44,398	\$44,398
Total Authorities	\$282,725	\$58,899	\$58,899	\$190,639	\$44,398	\$44,398

Departmental budgetary expenditures by standard object (unaudited)

(In thousands of dollars)	Fiscal year 2021-2022			Fiscal year 2020-2021		
	Planned expenditures for the year ending March 31, 2022	Expended during the quarter ended June 30, 2021	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2021	Expended during the quarter ended June 30, 2020	Year to date used at quarter end
Expenditures						
Personnel	\$207,645	\$50,660	\$50,660	\$132,133	\$39,386	\$39,386
Transportation and communications	\$8,592	\$286	\$286	\$3,219	\$142	\$142
Information	\$870	\$130	\$130	\$197	\$41	\$41
Professional and special services	\$42,510	\$5,114	\$5,114	\$35,104	\$2,547	\$2,547
Rentals	\$4,278	\$1,258	\$1,258	\$1,112	\$818	\$818
Repair and maintenance	\$8,148	\$936	\$936	\$589	\$547	\$547
Utilities, materials and supplies	\$1,359	\$118	\$118	\$294	\$52	\$52
Acquisition of land, buildings and works	-	-	-	\$0	-	-
Acquisition of machinery and equipment	\$9,286	\$43	\$43	\$17,991	\$214	\$214
Other subsidies and payments	\$37	\$354	\$354	\$0	\$651	\$651
Total gross budgetary expenditures	\$282,725	\$58,899	\$58,899	\$190,639	\$44,398	\$44,398
Total net budgetary expenditures	\$282,725	\$58,899	\$58,899	\$190,639	\$44,398	\$44,398