



Immigration and
Refugee Board of Canada

Commission de l'immigration
et du statut de réfugié du Canada

Immigration and Refugee Board of Canada

Quarterly Financial Report for the quarter ended December 31, 2021

Aussi disponible en français sous le titre : *Rapport financier trimestriel pour le trimestre ayant pris fin le 31 décembre 2021*

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MQ2-5E-PDF

ISSN 2564-355X

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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 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 December 31, 2021, in comparison to the prior year.

Year to date, the total budgetary authorities available for use have increased by \$9 million over the same period in the previous fiscal year, from \$286 million in 2020-21 to \$295 million in 2021-22. This year over year increase is mainly due to funding received for collective agreements and operating budget carried forward from 2020-21 to 2021-22.

In the quarter ended December 31, 2021, the IRB spent \$64 million, which is \$15 million or 31% higher than the \$49 million spent in the same quarter the previous year. This increase is mainly due to increased personnel costs to augment capacity to process asylum claims.

Year to date expenditures increased by \$32 million over the same period in the previous fiscal year, from \$152 million in 2020-21 to \$184 million in 2021-22.

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

Standard object	Highlights of program expenditures	Variance between 2021-22 Q3 YTD and 2020-21 Q3 YTD expenditures (thousands)
Personnel	The increase is due to additional personnel hired to augment capacity to process asylum claims	\$22,689
Professional and special services	<p>The increase is due to additional expenditures incurred for translation, transcription, interpretation, and information technology consultants.</p> <p>During the first half of the previous fiscal year, the IRB had suspended in-person hearings to mitigate the spread of the COVID-19 virus, resulting in lower expenditures. Spending on professional and special services has increased this fiscal year to support the successful implementation of virtual hearings.</p>	\$5,469
Repair and maintenance	The increase is due to retrofitting IRB facilities which is required due to relocation of some regional offices.	\$4,534
Acquisition of machinery and equipment	The decrease is due to a reduction in purchases of equipment.	(\$1,598)

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 easing of border measures will 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 is holding hearings remotely by default, with exceptions being made in very specific circumstances, and is expected to continue with this model for the foreseeable future.

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

Significant changes related to operations, personnel and program

Planned implementation of a hybrid hearings operating model, premised on health conditions stabilizing and improving, has been delayed until conditions improve. In the meantime, nearly all IRB operations and hearings will continue to be conducted remotely.

The original version was signed by

Richard Wex
Chairperson

Roger Ermuth
Chief Financial Officer

Ottawa, Canada

February 24, 2022

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 December 31, 2021	Year to date used at quarter end	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
Vote 1 - Net operating expenditures	\$268,339	\$57,685	\$163,707	\$286,248	\$42,500	\$133,727
Budgetary statutory authorities	\$26,770	\$6,692	\$20,077	-	\$6,235	\$18,706
Total budgetary authorities	\$295,109	\$64,377	\$183,784	\$286,248	\$48,735	\$152,433
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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	Used during the quarter ended December 31, 2021	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2021	Used during the quarter ended December 31, 2020	Year to date used at quarter end
Expenditures						
Personnel	\$212,216	\$52,807	\$153,244	\$198,680	\$40,053	\$130,555
Transportation and communications	\$8,592	\$236	\$665	\$4,713	\$216	\$571
Information	\$870	\$81	\$194	\$288	\$61	\$166
Professional and special services	\$42,511	\$6,961	\$19,382	\$53,303	\$6,321	\$13,913
Rentals	\$10,092	\$771	\$2,790	\$1,628	\$573	\$2,324
Repair and maintenance	\$10,148	\$2,879	\$5,639	\$863	\$382	\$1,105
Utilities, materials and supplies	\$1,359	\$34	\$222	\$431	\$180	\$452
Acquisition of land, buildings and works	-	-	-	-	-	-
Acquisition of machinery and equipment	\$9,286	\$797	\$1,126	\$26,342	\$903	\$2,724
Other subsidies and payments	\$35	\$(189)	\$522	-	\$45	\$623
Total gross budgetary expenditures	\$295,109	\$64,377	\$183,784	\$286,248	\$48,735	\$152,433
Total net budgetary expenditures	\$295,109	\$64,377	\$183,784	\$286,248	\$48,735	\$152,433