



Immigration and
Refugee Board of Canada

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

Canada

Immigration and Refugee Board of Canada Future-Oriented Statement of Operations Years ending March 31, 2024 and 2025

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This publication is also available in HTML format on the IRB website: [Future-Oriented Statement of Operations: Years ending March 31, 2024 and 2025](#)

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Future-Oriented Statement of Operations - Years ending March 31, 2024 and 2025

For the Year Ending March 31 (in thousands of dollars)

	Forecast Results 2023-24	Planned Results 2024-25
Expenses		
Refugee Protection	173,655	182,462
Immigration Appeal	25,379	25,889
Admissibility Hearings and Detention Reviews	21,115	19,603
Refugee Appeal	65,758	76,050
Internal Services	104,129	75,451
Total expenses	390,036	379,455
Revenues		
Miscellaneous revenues	40	3
Revenues earned on behalf of Government	(40)	(3)
Total revenues	0	0
Net cost of operations	390,036	379,455

The accompanying notes form an integral part of the future-oriented statement of operations.

Notes to Future-Oriented Statement of Operations (Unaudited)

1. Methodology and significant assumptions

The Future-Oriented Statement of Operations has been prepared on the basis of government priorities and departmental plans as described in the Departmental Plan.

The information in the forecast results for fiscal year 2023-24 is based on actual results as of December 1st, 2023 and on forecasts for the remainder of the fiscal year. Forecasts have been made for the planned results for fiscal year 2024-25.

The main assumptions underlying the forecasts are as follows:

- The nature of the department's activities will remain substantially the same as in the previous year.
- Expenses and revenues, including the determination of amounts internal and external to the government, are based on experience and employment levels. The general historical pattern is expected to continue.

These assumptions are made as of December 1st, 2023.

2. Variations and changes to the forecast financial information

Although every attempt has been made to forecast final results for the remainder of 2023-24 and for 2024-25, actual results achieved for both years are likely to differ from the forecast information presented, and this variation could be material.

In preparing this Future-Oriented Statement of Operations, the IRB has made estimates and assumptions about the future. Estimates and assumptions are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances, and are continually evaluated.

Factors that could lead to material differences between the Future-Oriented Statement of Operations and the historical statement of operations include:

- the timing and the amount of acquisitions and disposals of tangible capital assets which may affect gains, losses and amortization expense;
- the implementation of new collective agreements; and,
- changes to the operating budget such as new initiatives or technical adjustments later in the fiscal year.

Once the Departmental Plan is presented, the IRB will not be updating the forecasts for any changes in financial resources made in ensuing supplementary estimates. Variances will be explained in the IRB's Departmental Results Report.

3. Summary of significant accounting policies

The Future-Oriented Statement of Operations has been prepared using the Government of Canada's accounting policies in effect for fiscal year 2023-24, and is based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

Expenses

- Expenses are recorded on an accrual basis. Expenses for the IRB operations are recorded when goods are received, or services are rendered including services provided without charges for accommodation and employer contributions to health and dental insurance plans which are recorded as expenses at their estimated cost. Vacation pay as well as severance benefits are accrued and expenses are recorded as the benefits are earned by employees under their respective terms of employment.
- Expenses also include amortization of tangible capital assets which are capitalized at their acquisition cost. Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset or the lesser of the remaining term of the lease or the useful life of the leasehold improvement.

Revenues

- Revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place. The IRB does not charge for its services and its only revenues stem from gains on the disposal of Crown assets, and Access to Information and Privacy fees.

- Revenues that are non-respendable are not available to discharge the IRB's liabilities. While the Deputy Head is expected to maintain accounting control, she has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the entity's gross revenues.

4. Parliamentary authorities

The IRB is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the IRB do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Items recognized in the future-oriented statement of operations in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the IRB has different net cost of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

a) Reconciliation of net cost of operations to requested authorities (in thousands of dollars)

	Forecast Results 2023-24	Planned Results 2024-25
Net cost of operations	390,036	379,455
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(46,465)	(43,944)
Amortization of tangible capital assets	(4,963)	(1,091)
Increase in employee future benefits	(142)	(17)
Decrease in vacation pay and compensatory leave	2,211	106
Total items affecting net cost of operations but not affecting authorities	(49,359)	(44,946)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisitions of tangible capital assets	0	0
Total items not affecting net cost of operations but affecting authorities	0	0
Requested authorities	340,677	334,508

b) Authorities requested (in thousands of dollars)

	Forecast Results 2023-24	Planned Results 2024-25
Authorities requested		
Vote 1 - Program expenditures	304,740	303,088
Statutory amounts	35,937	31,421
Subtotal	340,677	334,508
Less: Authorities to lapse		
Vote 1: Program expenditures	0	0
Total authorities requested	340,677	334,508