



Immigration and
Refugee Board of Canada

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

Immigration and Refugee Board of Canada 2023 to 2024 Departmental results report

The Honourable Marc Miller
Minister of Immigration, Refugees and Citizenship

The original version was signed by The Honourable Marc Miller, Minister of Immigration, Refugees and Citizenship

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Immigration and Refugee Board of Canada's 2023 to 2024 Departmental results report: At a glance

A departmental results report provides an account of actual accomplishments against plans, priorities and expected results set out in the associated [Departmental Plan](#).

- [Raison d'être, mandate, and role and operating context](#)

Key priorities

The Immigration and Refugee Board of Canada's (IRB or the Board) top priorities for 2023 to 2024 were as follows:

- Maintaining quality decision-making and enhancing access for those appearing before the Board.
- Advancing in its efforts to increase efficiency and ensuring it has tools and consistent processes, supported by technology, information, and data analytics.
- Ensuring it builds a respectful work environment and fosters a diverse workforce that is appropriately enabled and resourced.

Highlights

In 2023 to 2024, the total actual spending (including internal services) for the IRB was \$341,256,514 and the total full-time equivalent staff (including internal services) was 2,395. For complete information on the Board's total spending and human resources, read the [Spending and human resources section](#) of the full report.

The following provides a summary of the organization's achievements in 2023 to 2024 according to its approved Departmental Results Framework. A Departmental Results Framework consists of a department's core responsibilities, the results it plans to achieve and the performance indicators that measure progress toward these results.

Core responsibility 1: Adjudication of immigration and refugee cases

Actual spending: \$253,103,632

Actual human resources: 1,918

Departmental results achieved

Though the Board is operating in a complex and changing operating environment, its focus on optimizing capacity, while maintaining quality decision-making, enabled the Board to hear and decide a record number of claims and to ensure its decisions continued to be timely, fair and made in accordance with the law.

- The IRB regularly completes quality reviews for its four divisions. In 2023 to 2024, the Board exceeded its target, with 95 percent of cases meeting high quality standards.
- The Board finalized a record of approximately 80,000 decisions on immigration and refugee matters in the 2023 to 2024 fiscal year. Specifically, the IRB's four divisions decided:
 - 55,300 claims in the Refugee Protection Division,
 - 9,800 appeals in the Refugee Appeal Division,
 - 1,800 admissibility hearings and 9,500 detention reviews in the Immigration Division, and
 - 3,300 appeals in the Immigration Appeal Division.
- In 2023 to 2024, 0.5% of decisions were overturned by the Federal Court, which met the IRB's target of no more than 1%, providing an indication of the fairness and quality of the Board's decisions.

More information about the [adjudication of immigration and refugee cases](#) can be found in the "Results – what we achieved" section of the full departmental results report.

Immigration and Refugee Board of Canada's 2023 to 2024 Departmental results report

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From the Chairperson

I am pleased to present the 2023 to 2024 Departmental Results Report for the Immigration and Refugee Board of Canada (IRB or the Board), Canada's largest administrative tribunal.

The IRB is celebrating its 35th anniversary, and while the world has changed a lot over 35 years, the IRB's mandate has stood the test of time. I take pride in knowing that in our evolving immigration and protection context, the IRB continues to make well-reasoned decisions on immigration and refugee matters.

The Board finalized a record of approximately 80,000 decisions in the 2023 to 2024 fiscal year. Specifically, the IRB's four divisions decided: 55,300 claims in the Refugee Protection Division, 9,800 appeals in the Refugee Appeal Division, 1,800 admissibility hearings and 9,500 detention reviews in the Immigration Division, and 3,300 appeals in the Immigration Appeal Division. This would not have been possible without the work and dedication of all IRB personnel.

These finalization numbers are overshadowed by the record-setting 156,900 refugee claims received in the 2023 to 2024 fiscal year. While the IRB has benefited from increases to both temporary and permanent funding, it remains below what is required to face such an intake. To begin to bridge the gap, the IRB has been working to optimize operational capacity through streamlined processes, use of technology and well-equipped personnel. Improvements in efficiency will not come at the expense of procedural fairness and quality decision-making, however, the Board is committed to doing all it can to deliver timely administrative justice across a high volume of cases.

Asylum systems are facing challenges both in Canada and abroad. I remain confident in the IRB's ability to fulfill its mandate in the years to come, as a key component of the integrity of the system. I am proud of the Board's accomplishments over the past year and of the important work we do every day.

Manon Brassard
Chairperson and Chief Executive Officer



Manon Brassard
Chairperson and
Chief Executive Officer

Results – what we achieved

Core responsibility and internal services

- [Core responsibility 1: Adjudication of immigration and refugee cases](#)
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Core responsibility 1: Adjudication of immigration and refugee cases

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Description

The Immigration and Refugee Board of Canada is an independent, accountable administrative tribunal established by Parliament on January 1, 1989, to resolve immigration and refugee cases. Decisions on refugee claims made by the IRB must conform with the *Immigration and Refugee Protection Act (IRPA)*, the *Canadian Charter of Rights and Freedoms*, the *United Nations Convention Relating to the Status of Refugees* (Refugee Convention) and Supreme Court of Canada jurisprudence. The IRPA provides that it is to be interpreted and applied in a manner that complies with international human rights instruments to which Canada is a signatory.

The Supreme Court of Canada held that both the *Canadian Charter of Rights and Freedoms* and the *Canadian Bill of Rights* apply to the determination of refugee claims by the IRB.ⁱ The Supreme Court also held that where a serious issue of credibility is involved, fundamental justice requires that credibility be determined in an oral hearing. The Courts have also consistently held that given the nature of the rights being adjudicated, both the Refugee Protection Division and the Refugee Appeal Division must afford the parties before them a high degree of procedural fairness.ⁱⁱ More recently, the Supreme Court emphasized that an administrative tribunal must provide cogent reasons for decision,ⁱⁱⁱ and that in conducting a judicial review of the reasonableness of a decision of an administrative tribunal, a court must ensure that the decision as a whole is transparent, intelligible and justified.

The IRB renders quality decisions and resolves cases in a timely manner regarding immigration and refugee protection cases. This includes determining refugee protection claims and appeals and applications to vacate or cease refugee protection. It also includes making decisions in admissibility hearings and detention reviews, and on appeals on certain immigration cases (e.g., family sponsorship applications, certain removal orders, applications based on meeting residency obligations and admissibility hearings).

ⁱ *Singh v. Minister of Employment and Immigration*, [1985] 1 SCR 177)

ⁱⁱ *Thamotharem v. Canada (Minister of Citizenship and Immigration)*, 2007 FCA 198

ⁱⁱⁱ *Canada (Minister of Citizenship and Immigration) v. Vavilov*, 2019 SCC 65

Progress on results

This section presents details on how the department performed to achieve results and meet targets for the adjudication of immigration and refugee cases. Details are presented by departmental result.

Table 1: Targets and results for adjudication of immigration and refugee cases

Table 1 provides a summary of the target and actual results for each indicator associated with the results under adjudication of immigration and refugee cases.

Departmental result of fair and timely adjudication of immigration and refugee cases

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Time within which 80% of refugee protection cases are finalized	At most 24 months	March 2024	2021 to 2022: Not available ¹ 2022 to 2023: 37 months ² 2023 to 2024: 18 months
Time within which 80% of refugee appeals are finalized	At most 12 months	March 2024	2021 to 2022: Not available ¹ 2022 to 2023: 6 months 2023 to 2024: 4 months
Time within which 80% of admissibility decisions are finalized	At most 9 months	March 2024	2021 to 2022: Not available ¹ 2022 to 2023: 4 months 2023 to 2024: 5 months
Percentage of detention reviews that are concluded within legislated timeframes	At least 96%	March 2024	2021 to 2022: 98% 2022 to 2023: 99% 2023 to 2024: 98%
Time within which 80% of final or stay decisions on immigration appeals are issued	At most 12 months	March 2024	2021 to 2022: Not available ¹ 2022 to 2023: 11 months 2023 to 2024: 10 months

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Percentage of decisions overturned by the Federal Court	At most 1%	March 2024	2021 to 2022: 0.5% 2022 to 2023: 0.5% 2023 to 2024: 0.5%
Percentage of cases that meet high quality standards	At least 80%	March 2024	2021 to 2022: Not available ³ 2022 to 2023: Not available ⁴ 2023 to 2024: 95%

¹ Actual results are not available for fiscal year 2021 to 2022, as the departmental results indicator was not introduced until fiscal year 2022 to 2023. These changes introduced clear and detailed indicators around timeliness which can be updated based on the IRB's operational context.

² The target set for 2022 to 2023 was "at most 36 months." The focus during fiscal year 2022 to 2023 on a first in, first out approach to scheduling resulted in the finalization of a higher volume of older claims. This increased the average age of claims at finalization. It is important to note that many of the older claims were non-actionable (for example, suspended). The resulting reduction in the inventory of older claims permitted the IRB to meet this target in fiscal year 2023 to 2024. As of April 2023, the average wait time for new claims was 22 months.

³ Actual results are not available for 2021 to 2022. The focus of the quality review shifted following the move from in-person hearings to virtual hearings and included an Access to Justice Review of Virtual Hearings, which concluded that a strong majority of stakeholders had an overall positive experience with virtual hearings.

⁴ Actual results are not available as this indicator is reported on every two years.

Additional information on the [detailed results and performance information](#) for the IRB's program inventory is available on GC InfoBase.

Details on results

The following section describes the results for the adjudication of immigration and refugee cases in 2023 to 2024 compared with the planned results set out in the IRB's departmental plan for the year.

Fair and timely adjudication of immigration and refugee cases

Results achieved

The last five years have seen the Board grow and transform, building a virtual-by-default tribunal, while finalizing a record number of cases. As the IRB's operating context changes, the Board has continued to adapt to ensure the integrity of the Canadian immigration and refugee determination system.

In 2023 to 2024, the IRB recorded approximately 80,000 decisions on immigration and refugee matters across all four of its divisions. While these results reflect the Board's work communicated in the 2023 to 2024 Departmental Plan, refugee claim intake continues to increase at a pace that is outstripping the IRB's funded capacity. The Board has transitioned to a new strategic plan, Horizon 2026-27, which builds on the plans outlined in the 2023 to 2024 Departmental Plan to ensure operational capacity is optimized across all four divisions, and to further strengthen the productivity, quality and people management initiatives previously identified. A number of commitments made in 2023 to 2024 will continue as part of Horizon 2026-27, with an enhanced focus on efficiencies.

Quality proceedings remain a top priority for the IRB. The Board has focused on simplifying interactions with all parties, using plain language, and providing timely access to adjudication and decisions. These activities enhance access for everyone appearing before the Board, especially those who are unrepresented. With a view to ensuring everyone participating in a proceeding at the Board has a fair hearing, in the last fiscal year, the IRB has:

- Updated [Chairperson’s Guideline 3: Proceedings Involving Minors at the Immigration and Refugee Board](#) and [Chairperson’s Guideline 8: Accessibility to IRB Proceedings – Procedural Accommodations and Substantive Considerations](#), which came into force on October 31, 2023. Training was provided to approximately 500 decision-makers and adjudicative support staff to ensure effective implementation of the guidelines.
- Analyzed and integrated stakeholder feedback on the [Immigration Division Rules](#), with a view to informing future Rules updates.
- Advanced work to improve support programs, including continuing the reviews of its designated representative and interpretation services programs. Stakeholder feedback informed recommendations to improve the designated representative quality assurance framework, the complaints process, and forms used by designated representatives. The Board continued its efforts to identify and address areas for improvement in the interpretation services program, with an aim to develop an adequate supply of accredited interpreters, which is essential to the fairness and timeliness of Board proceedings.
- Continued effort on detained persons experiencing mental health issues, to ensure that the Immigration Division is well placed to deal with individuals experiencing mental health issues in a fair and sensitive manner.
- Produced style guides for decision writing for Refugee Appeal Division decision-makers, to promote the use of plain language when drafting reasons, thereby making decisions more accessible for all appellants, including those who are unrepresented.
- Updated webpages, in support of the web renewal exercise, to improve accessibility and usability of the [Detention reviews and admissibility hearings](#) webpage.
- Improved access to the respective decisions of all four divisions by increasing the number of decisions available on the [IRB’s decisions webpage](#) and on the [Canadian Legal Information Institute’s](#) website.
- Continued to assure respectful and professional proceedings, by addressing complaints against members and counsel conduct.
- Reviewed new decision-maker training to ensure that all new decision-makers are equipped with a thorough understanding of the law, divisional rules and case law.

- Completed two [quality performance reviews](#), which were conducted by third-party assessors to assess the quality of proceedings and decision-making.

The IRB is advancing in its efforts to ensure it has appropriate tools and consistent processes, supported by technology, information, and data analytics. It is also exploring new and innovative approaches, such as process automation, which continues to be leveraged to support the modernization of the Board's case management system. In an effort to continue increasing efficiency, in 2023 to 2024 the Board has:

- Increased capacity through enhanced triage, improved file preparation, and strategic scheduling and case assignments within the Refugee Protection Division. The scope of this work has evolved throughout the fiscal year and will continue under the Horizon 2026-27 strategic plan, with an aim to optimize capacity across all divisions.
- Implemented a new inventory management tool for the Refugee Appeal Division, in support of national file assignment. This tool improves inventory management capacity and streamlines strategic assignment of cases to its decision-makers. The tool reduces administrative time in order to increase total finalizations.
- Refined productivity models and tools to increase performance, manage allocation of resources, and improve planning capabilities.
- Moved data and documents from the Board's electronic case management system to a cloud-based platform as a foundation to enable streamlined operations, standardized business processes, and integrated end-to-end document management. The IRB's [My Case](#) portal data and documents were also moved to a cloud-based platform.
- Launched two new features for the Board's [My Case](#) portal. The first feature allows counsel to electronically [request audio files of hearing recordings](#). The second allows counsel to electronically file a Notice of Appeal to the Refugee Appeal Division, building on information already available in the system.
- Enhanced self-service tools used by IRB decision-makers in the Refugee Protection Division and Refugee Appeal Division. For example, an information portal for both divisions provides decision-makers with secure access to required resources and tools to help manage their cases. Additionally, the Member Dashboard provides decision-makers of the Refugee Protection Division with consolidated information to manage their caseload and upcoming hearings. Finally, Country Landing Pages provide a one-stop shop for decision-makers, with reference materials on country conditions and relevant jurisprudence.
- Tested speech-to-text software to produce transcriptions of refugee hearings for the Refugee Appeal Division. This included training and implementing a large language model with the goal of assessing whether artificial intelligence can increase efficiency of the production of transcripts. Recent testing has identified that significant time savings of up to 50% can be achieved by integrating AI transcription tools.

Key risks

The IRB continued to manage the risks identified in the 2023 to 2024 Departmental Plan and successfully implemented mitigation strategies to reduce and control any impact on the achievement of the Board's strategic outcomes and results.

Throughout the year, intake volumes continued to outpace funded capacity, leading to the actualized risk of IRB's targets not being met and/or resulting in a return to significant backlogs and wait times. The Board mitigated this risk by managing its existing internal capacity to address peaks in referrals. The permanent and temporary funding announced in Budget 2022 also helped stabilize the IRB's budget and workforces. In 2023 to 2024 the Board launched the Horizon 2026-27 strategic plan in an effort to gain even more efficiency and optimize operations across all divisions. However, referrals of refugee claims to the Board are continuing to increase and inventories and wait times are growing. The Board will continue to work with central agencies to explore long-term sustainable funding.

In 2023 to 2024, the IRB mitigated a risk of constrained supply of human resources by continuing to build on public service and Governor-in-Council staffing strategies. It streamlined recruitment and staffing processes to address immediate capacity challenges within the IRB, although certain areas, such as information technology and procurement, continue to face recruitment and retention challenges, consistent with pressures faced across the Government of Canada.

Additionally, as the IRB operates within a broader immigration and refugee system with key immigration portfolio partners and service providers, there was a continued risk that if priorities were not aligned with partners or with enabling service providers, achievement of operational targets may be impeded or delayed. The IRB continues to work collaboratively and in consultation with its key service providers, stakeholders, and portfolio partners to mitigate these risks, in a manner appropriate for an independent administrative tribunal. This includes initiatives such as scheduling refugee hearings in the most effective manner possible and strengthening the designated representative and interpreter programs. It also includes ensuring effective governance with portfolio partners through structures like the Asylum System Management Board, and the development of integrated plans with key service providers (i.e., Shared Services Canada and Public Services and Procurement Canada).

Resources required to achieve results

Table 2: Snapshot of resources required for Adjudication of immigration and refugee cases

Table 2 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	266,092,619	253,103,632
Full-time equivalents	1,936	1,918

[Complete financial](#) and [human resources information](#) for the Board's program inventory is available on GC InfoBase.

Related government-wide priorities

Information on the Board's contributions to the Federal Sustainable Development Strategy can be found in its [Departmental Sustainable Development Strategy](#).

Innovation

Innovation is key to achieving and sustaining the IRB's mandate, including ensuring access to justice. As highlighted in the departmental results "[Results – what we achieved](#)" section, in 2023 to 2024 the Board leveraged technology to support its employees and those appearing before it, with a focus on efficient decision-making.

Program inventory

Adjudication of immigration and refugee cases is supported by the following programs:

- Refugee protection decisions
- Refugee appeal decisions
- Admissibility and detention decisions
- Immigration appeal decisions

Additional information related to the program inventory for the adjudication of immigration and refugee cases is available on the [Results page on GC InfoBase](#).

Internal services

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Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 10 categories of internal services:

- management and oversight services
- communications services
- legal services
- human resources management services
- financial management services
- information management services
- information technology services
- real property management services (not applicable to the IRB)

- materiel management services
- acquisition management services

Progress on results

This section presents details on how the department performed to achieve results and meet targets for internal services.

In fiscal year 2023 to 2024, the IRB's internal services priorities, including those described below, played a key supporting role in the Board achieving its mandate. The IRB continues to strive to build a respectful work environment and has continued to advance its efforts to ensure its workforce is diverse, well trained and resourced, and enabled with appropriate tools and technology.

Innovation and transformation continued to play a crucial role at the IRB in 2023 to 2024. The IRB transitioned into a hybrid work environment in compliance with the Return to Office direction and successfully implemented a booking tool to reserve workspaces. The IRB also completed a Hearing Room Modernization initiative which saw over 60 hearing rooms and over 30 meeting rooms created or upgraded.

The IRB continued its efforts to ensure a supportive and respectful work environment, while also improving accessibility, by publishing the [IRB's Accessible Canada Act progress report 2023](#) for the [IRB Accessibility Plan 2023 to 2025](#) in December 2023. While removing barriers and improving accessibility facilitates access to justice for everyone appearing before the Board, accessibility is also about those who work at the IRB. An accessible workplace means that everyone can fully contribute to the mandate. For example, in November 2023, the IRB invited employees to participate and support the [Government of Canada Workplace Accessibility Passport](#), hosting information sessions to encourage participation. This action, which also included communicating the importance of accessibility, supported the Board's continued work toward becoming more accessible.

In support of a work culture based on values of civility, respect, diversity and inclusion, the IRB's new Diversity and Inclusion Strategic Plan was approved in March 2024. It builds on the previous plan's commitment to promote a diverse and inclusive workforce free from harassment and discrimination, while ensuring equal opportunities for all employees. The Board is also committed to a work environment where psychological safety and mental health are fully supported. To that end, the IRB continues to progress on its multi-year Strategy for Psychological Safety and Mental Health, which is helping the Board to address the evolving needs for workplace wellness. To increase the support available for employees, mental health first aid certification classes were delivered to accredit further mental health first aid providers. These employees are an important support to individuals or teams, able to hear employee needs and assist in seeking out mental health resources.

Having the right tools, technology, and processes in place is essential to ensuring the Board is able to meet the growing demands of the asylum system both for individual employees and at an organizational level. In support of its new internal collaboration tools and cloud-based storage solutions, the Board began implementation of its information management strategy. This strategy helps ensure compliance with Government of Canada directives on the management and safeguarding of the use of data and information. It also supports the Board's mandate by ensuring that IRB staff have timely access to information and collaborative platforms.

Resources required to achieve results

Table 3: Resources required to achieve results for internal services this year

Table 3 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	65,609,405	88,152,882
Full-time equivalents	432	477

The [complete financial and human resources information](#) for the Board’s program inventory is available on GC InfoBase.

Contracts awarded to Indigenous businesses

Government of Canada departments are to meet a target of awarding at least 5% of the total value of contracts to Indigenous businesses each year. This commitment is to be fully implemented by the end of 2024 to 2025.

The Immigration and Refugee Board of Canada’s result for 2023 to 2024:

Table 4: Total value of contracts awarded to Indigenous businesses¹

As shown in the Table 4, the IRB awarded 6.2% of the total value of all contracts to Indigenous businesses for the fiscal year.

Contracting performance indicators	2023 to 2024 Results
Total value of contracts awarded to Indigenous businesses ² (A)	\$1,847,578.33
Total value of contracts awarded to Indigenous and non-Indigenous businesses ³ (B)	\$56,119,520.64
Value of exceptions approved by deputy head (C)	\$26,490,090.30
Proportion of contracts awarded to Indigenous businesses $[A / (B-C) \times 100]$	6.2%

¹ For the purposes of measuring performance against the minimum 5% target for fiscal year 2023 to 2024, the data in this table is based on how Indigenous Services Canada (ISC) defines “Indigenous business,” which is one that is owned and operated by Elders, band and tribal councils; registered in the [Indigenous Business Directory](#); or registered on a modern treaty beneficiary business list.

² Includes contract amendments with Indigenous businesses and contracts that were entered into with Indigenous businesses by means of acquisition cards above \$10,000.00, and may include subcontracts with Indigenous businesses.

³ Includes contract amendments and contracts that were entered into by means of acquisition cards above \$10,000.00.

The IRB determined three commodities that should be excluded from the Procurement Strategy for Indigenous Business (PSIB) calculation:

1. Interpreter services (where contracts are issued directly to individual interpreters for a variety of foreign languages) is not a commodity that can be met through set asides.
2. Commissionaire contracts are issued through a Public Services and Procurement Canada (PSPC) standing offer. The IRB does not control the solicitation mechanism to issue or include set asides.
3. Transcription services are issued through a pre-existing departmental standing offer. There is no opportunity to issue set asides for this commodity.

The IRB's performance against the minimum 5% target:

- 16 contracts were awarded to Indigenous businesses in 2023 to 2024.
- Training was provided to procurement officers on how and why to issue set-asides for Indigenous businesses.
- Officers were also instructed to promote the use of set-asides with clients when procurement requests came to the team.
- Procurement officers actively sought out Indigenous vendors in Professional Services Supply Arrangements and in National Master Standing Offers, where it is permitted to select specific vendors from pre-approved lists.

Additional awareness is being provided to clients about set-asides and the potential for including them in bid solicitations. As this awareness grows, the expectation is that the IRB will continue to meet and even surpass the 5% target.

Spending and human resources

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Spending

This section presents an overview of the department's actual and planned expenditures from fiscal year 2021 to 2022 to fiscal year 2026 to 2027.

Budgetary performance summary

Table 5: Actual three-year spending on the core responsibility and internal services (dollars)

Table 5 presents how much money the IRB spent over the past three years to carry out its core responsibility and for internal services.

Core responsibility and internal services	2023 to 2024 Main Estimates	2023 to 2024 total authorities available for use	Actual spending over three years (authorities used)
Adjudication of immigration and refugee cases	266,092,619	292,479,239	<ul style="list-style-type: none"> • 2021 to 2022: 189,825,352 • 2022 to 2023: 212,091,057 • 2023 to 2024: 253,103,632
Subtotal	266,092,619	292,479,239	<ul style="list-style-type: none"> • 2021 to 2022: 189,825,352 • 2022 to 2023: 212,091,057 • 2023 to 2024: 253,103,632
Internal services	65,609,405	84,793,009	<ul style="list-style-type: none"> • 2021 to 2022: 74,426,707 • 2022 to 2023: 73,386,852 • 2023 to 2024: 88,152,882
Total	331,702,024	377,272,248	<ul style="list-style-type: none"> • 2021 to 2022: 264,252,059 • 2022 to 2023: 285,477,909 • 2023 to 2024: 341,256,514

Analysis of the past three years of spending

The 2023 to 2024 Main Estimates increase reflects the Government’s Budget 2022 announcement of increased permanent funding of \$150 million annually. It also includes a temporary top-up investment of \$87 million over two years, which started in 2023 to 2024. The increase in total authorities available for 2023 to 2024 is largely due to the impact of retroactive payments and signing bonus from collective agreements.

The IRB has experienced notable growth over recent years. Actual spending rose by 8% in 2022 to 2023, and by 20% in 2023 to 2024, primarily attributed to increased expenditures related to processing a record number of immigration and refugee claims.

More financial information from previous years is available on the [Finances section of GC Infobase](#).

Table 6: Planned three-year spending on the core responsibility and internal services (dollars)

Table 6 presents how much money the IRB plans to spend over the next three years to carry out its core responsibility and for internal services.

Core responsibility and internal services	2024 to 2025 planned spending	2025 to 2026 planned spending	2026 to 2027 planned spending
Adjudication of immigration and refugee cases	267,736,349	219,273,526	216,596,809
Subtotal	267,736,349	219,273,526	216,596,809
Internal services	66,771,710	61,819,289	61,462,777
Total	334,508,059	281,092,815	278,059,586

Analysis of the next three years of spending

Fiscal year 2024 to 2025 planned spending reflects the final year of the Budget 2022’s two-year temporary top-up investment. This investment reflects the Board’s planned efforts to augment capacity to help address the forecasted rise in refugee protection claims.

Planned spending for fiscal years 2025 to 2026 and 2026 to 2027 is reflective of permanent authorities established under Budget 2022. This funding does not reflect the potential authority increase proposed within the federal Budget 2024.

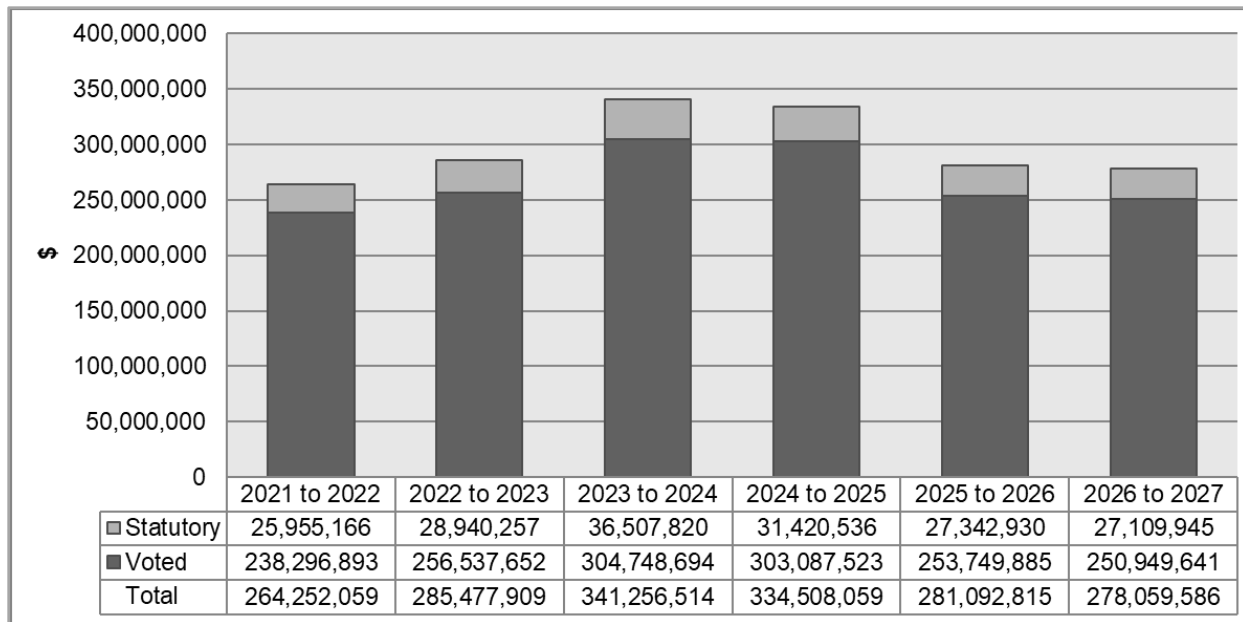
More [detailed financial information from previous years](#) is available on the Finances section of GC Infobase.

Funding

This section provides an overview of the department’s voted and statutory funding for its core responsibility and for internal services. For further information on funding authorities, consult the [Government of Canada budgets and expenditures](#).

Graph 1: Approved funding (statutory and voted) over a six-year period

Graph 1 summarizes the department’s approved voted and statutory funding from fiscal year 2021 to 2022 to fiscal year 2026 to 2027.



Text version of graph 1

Fiscal year	Statutory	Voted	Total
2021 to 2022	25,955,166	238,296,893	264,252,059
2022 to 2023	28,940,257	256,537,652	285,477,909
2023 to 2024	36,507,820	304,748,694	341,256,514
2024 to 2025	31,420,536	303,087,523	334,508,059
2025 to 2026	27,342,930	253,749,885	281,092,815
2026 to 2027	27,109,945	250,949,641	278,059,586

Analysis of statutory and voted funding over a six-year period

The departmental spending trend graph illustrates the IRB’s planned and actual spending over time. The data representing actual spending from fiscal year 2021 to 2022 to fiscal year 2023 to 2024 and the planned spending from fiscal year 2024 to 2025 to fiscal year 2026 to 2027 is based on approved authorities and is broken down between statutory and voted expenditures.

The actual statutory spending for fiscal year 2023 to 2024 shows a significant increase, primarily attributed to two principal factors. Firstly, it reflects the initial year of temporary funding allocated in response to the surge in intake, as outlined in the Budget 2022 announcement. Additionally, the increase is influenced by one-time retroactive payments and the signing bonuses associated with the signing of new collective bargaining agreements.

The scheduled decline in spending starting in fiscal year 2025 to 2026 is due to the sunset of the temporary top-up funding provided in Budget 2022 and the incremental impacts of the Budget 2023 initiative to refocus government spending. This planned funding does not reflect the recent federal Budget 2024 announcement to support the growing demands on the asylum system.

For further information on the IRB's departmental voted and statutory expenditures, consult the [Public Accounts of Canada](#).

Financial statement highlights

The Board's complete [financial statements](#) (unaudited or audited) for the year ended March 31, 2024, are available online.

Table 7 Condensed Statement of Operations (unaudited or audited) for the year ended March 31, 2024 (dollars)

Table 7 summarizes the expenses and revenues for 2023 to 2024 which net to the cost of operations before government funding and transfers.

Financial information	2023 to 2024 actual results	2023 to 2024 planned results	Difference (actual results minus planned)
Total expenses	389,553,190	372,598,117	16,955,073
Total revenues	-	-	-
Net cost of operations before government funding and transfers	389,553,190	372,598,117	16,955,073

The 2023 to 2024 planned results information is provided in the IRB's [Future-Oriented Statement of Operations and Notes 2023 to 2024](#).

Table 8 summarizes actual expenses and revenues which net to the cost of operations before government funding and transfers.

Financial information	2023 to 2024 actual results	2022 to 2023 actual results	Difference (2023 to 2024 minus 2022 to 2023)
Total expenses	389,553,190	318,136,517	71,416,673
Total revenues	-	-	-
Net cost of operations before government funding and transfers	389,553,190	318,136,517	71,416,673

Table 9 Condensed Statement of Financial Position (unaudited or audited) as of March 31, 2024 (dollars)

Table 9 provides a brief snapshot of the department's liabilities (what it owes) and assets (what the department owns), which helps to indicate its ability to carry out programs and services.

Financial information	Actual fiscal year (2023 to 2024)	Previous fiscal year (2022 to 2023)	Difference (2023 to 2024 minus 2022 to 2023)
Total net liabilities	47,781,508	40,641,658	7,139,850

Financial information	Actual fiscal year (2023 to 2024)	Previous fiscal year (2022 to 2023)	Difference (2023 to 2024 minus 2022 to 2023)
Total net financial assets	32,089,116	26,429,092	5,660,024
Departmental net debt	15,692,392	14,212,566	1,479,826
Total non-financial assets	30,818,367	32,060,513	(1,242,146)
Departmental net financial position	15,125,975	17,847,947	(2,721,972)

Human resources

This section presents an overview of the department's actual and planned human resources from fiscal year 2021 to 2022 to fiscal year 2026 to 2027.

Table 10: Actual human resources for the core responsibility and internal services

Table 10 shows a summary of human resources, in full-time equivalents (FTEs), for the IRB's core responsibility and for its internal services for the previous three fiscal years.

Core responsibility and internal services	2021 to 2022 actual FTEs	2022 to 2023 actual FTEs	2023 to 2024 actual FTEs
Adjudication of immigration and refugee cases	1,557	1,718	1,918
Subtotal	1,557	1,718	1,918
Internal services	471	451	477
Total	2,028	2,169	2,395

Analysis of human resources over the last three years

The increase in the IRB's actual full-time equivalents from fiscal year 2021 to 2022 to fiscal year 2023 to 2024 is primarily due to the additional resources needed for the Board to process a higher number of refugee protection claims.

Financial, human resources and performance information for the IRB's program inventory is available on GC InfoBase.

Table 11: Human resources planning summary for the core responsibility and internal services

Table 11 shows information on human resources, in full-time equivalents (FTEs), for the IRB's core responsibility and for its internal services planned for the next three years. Human resources for the current fiscal year are forecasted based on year to date.

Core responsibility and internal services	2024 to 2025 planned FTEs	2025 to 2026 planned FTEs	2026 to 2027 planned FTEs
Adjudication of immigration and refugee cases	2,039	1,710	1,702
Subtotal	2,039	1,710	1,702
Internal services	454	426	426
Total	2,493	2,136	2,128

Analysis of human resources for the next three years

The continued increase of planned full-time equivalents in fiscal year 2024 to 2025 reflects the final year of the Budget 2022 temporary investments to process the forecasted rise in refugee protection claims over a two-year period (2023 to 2024 and 2024 to 2025).

Starting in 2025 to 2026, the IRB’s planned full-time equivalents are expected to decrease due to the sun-setting of temporary funding. This does not reflect potential adjustments announced in federal Budget 2024 to uphold the integrity and fairness of the asylum system.

Corporate information

Departmental profile

Appropriate minister: The Honourable Marc Miller
 Institutional head: Manon Brassard, Chairperson and Chief Executive Officer
 Ministerial portfolio: Immigration, Refugees and Citizenship
 Enabling instrument: [Immigration and Refugee Protection Act](#)
 Year of incorporation / commencement: 1989

Departmental contact information

Mailing address:
 Immigration and Refugee Board of Canada
 Minto Place, Canada Building
 344 Slater Street, 12th floor
 Ottawa, Ontario, K1A 0K1
 Canada

For more contact information, visit [Contact Us](#).

Follow us on [X \(Twitter\)](#), [Facebook](#), or [LinkedIn](#).
 Website: www.irb-cisr.gc.ca

Supplementary information tables

The following supplementary information tables are available on the IRB's website:

- [Gender-based analysis plus](#)
- [Response to Parliamentary committees and external audits](#)

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#). This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

Definitions

appropriation (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, departments or individuals; and payments to Crown corporations.

core responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel)

A report on the plans and expected performance of an appropriated department over a three-year period. Departmental Plans are usually tabled in Parliament each spring.

departmental priority (priorité)

A plan or project that a department has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

departmental result (résultat ministériel)

A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

departmental result indicator (indicateur de résultat ministériel)

A quantitative measure of progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels)

A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

Full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. For a particular position, the full-time equivalent figure is the ratio of number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

gender-based analysis plus (GBA Plus) (analyse comparative entre les sexes plus [ACS Plus])

An analytical tool used to assess support the development of responsive and inclusive how different groups of women, men and gender-diverse people experience policies, programs and policies, programs, and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education, ethnicity, economic status, geography (including rurality), language, race, religion, and sexual orientation.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2023 to 2024 Departmental Results Report, government-wide priorities are the high-level themes outlining the government's agenda in the [November 23, 2021, Speech from the Throne](#): building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighting harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation; and fighting for a secure, just and equitable world.

horizontal initiative (initiative horizontale)

An initiative where two or more federal departments are given funding to pursue a shared outcome, often linked to a government priority.

Indigenous business (entreprise autochtones)

For the purpose of the *Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses* and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, a department that meets the definition and requirements as defined by the [Indigenous Business Directory](#).

non-budgetary expenditures (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)

What a department did with its resources to achieve its results, how well those results compare to what the department intended to achieve, and how well lessons learned have been identified.

performance indicator (indicateur de rendement)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of a department, program, policy or initiative respecting expected results.

plan (plan)

The articulation of strategic choices, which provides information on how a department intends to achieve its priorities and associated results. Generally, a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead to the expected result.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

program (programme)

Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

program inventory (répertoire des programmes)

Identifies all the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

result (résultat)

A consequence attributed, in part, to a department, policy, program or initiative. Results are not within the control of a single department, policy, program or initiative; instead, they are within the area of the department's influence.

statutory expenditures (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

target (cible)

A measurable performance or success level that a department, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)

Expenditures that Parliament approves annually through an appropriation act. The vote wording becomes the governing conditions under which these expenditures may be made.