



Canada Border Services Agency

2017–18

Departmental Results Report

The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

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Minister's message

As Minister of Public Safety and Emergency Preparedness, I am pleased to present to Parliament the Canada Border Services Agency's (CBSA) 2017–18 Departmental Results Report. The CBSA has continued to provide Canadians with a high standard of service and has contributed significantly to our Government's top priorities.



The Agency has played a vital role in Canada's response to increasing volumes at the border, including the arrival of asylum seekers. The mobility of border services officers has enabled the CBSA to deploy resources to regions of highest activity, where the Agency has worked with its partners to enforce Canadian laws, while upholding Canadian values. The CBSA has also implemented a National Immigration Detention Framework in support of the Government's commitment to create a better and fairer immigration detention system.

Supporting the Government's legalization and regulation of access to recreational cannabis, the CBSA has developed cannabis-related policies and procedures to maintain Canada's border integrity following legalization. The CBSA has also demonstrated continued vigilance toward combatting the illegal cross-border flow of synthetic opioids.

The CBSA continued to facilitate the border experience, with technology and innovation being at the forefront of its border modernization efforts. For instance, this past year saw the implementation of enhanced capability for advance screening of inbound air travellers. As well, additional Primary Inspection Kiosks have now been installed at nine major airports to further reduce processing times for air travellers. The CBSA is also designing ways to facilitate compliance for its trusted travellers and traders, thereby enabling the Agency to focus on high-risk entities. Moreover, the CBSA continued to reduce border wait times and surpassed its performance target for processing of travellers within service standards.

The CBSA plays a key role in upholding Canada's historic partnership with the United States (US). The Preclearance Act is now law, enabling the expansion of preclearance operations in both countries across all modes of transportation.

As Minister of Public Safety and Emergency Preparedness, the management and protection of our national border is one of my most important responsibilities. Throughout 2017–18, the CBSA has excelled in the delivery of its mandate to safeguard our national border, while facilitating legitimate trade and travel.

The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

Results at a glance

To support the dual priorities of national security and trade facilitation within the CBSA's mandate, the Agency is committed to focusing efforts and resources on high-risk persons and goods, while expediting the free flow of low-risk persons and goods into Canada. Over the past year, the Agency has continued to fulfill its mandate, modernize its business, and improve its programs and services by leveraging information technology, strengthening its risk assessment capabilities and data analytics, and strategically allocating its resources to deliver results for Canadians.

The highlights below provide an overview of the results achieved and resources utilized in 2017–18 as the Agency continued to facilitate legitimate trade and travel, while protecting the safety and security of Canadians.

What was accomplished?

- **Responding to increased volumes:** The CBSA played a vital role in Canada's response to increased border-related volumes. In 2017–18, the CBSA continued to deal with rising volumes of e-commerce and processed approximately 21.4 million commercial releases. In addition, the CBSA processed over 257,000 work permits, over 201,000 study permits, and over 8,000 temporary resident permits. In collaboration with Immigration, Refugees and Citizenship Canada (IRCC), the CBSA also processed over 53,000 asylum claimants, protecting the integrity of our national border and affording due process under the law.
- **Combating the opioid crisis:** In response to the national opioid crisis, the CBSA continued to provide Canada's first line of defence against the cross-border smuggling of highly toxic substances such as fentanyl. The CBSA has been working diligently with domestic and international partners to enhance detection and interdiction capabilities in order to prevent the introduction of harmful opioids into Canadian communities. Specific efforts to counter opioid smuggling include the activities of the Organized Crime Joint Operations Centre, which supports real-time information sharing and collaboration between the CBSA, the Royal Canadian Mounted Police (RCMP) and Canada Post to develop intelligence in key areas such as the identification of fentanyl distributors in Canada.
- **Modernizing security screening procedures:** The CBSA continued the significant work of resettling Syrian refugees through joint efforts with IRCC and the Canadian Security Intelligence Service (CSIS), including an integrated risk management approach and security screening referral process to strengthen capacity for identification and interdiction of inadmissible persons. The CBSA also implemented the Interactive Advance Passenger Information (IAPI) initiative which enhances the screening of inbound travellers in the air mode prior to their departure for Canada.
- **Modernizing and securing the border:** In support of the Government's commitment to legalize cannabis, the CBSA has developed a border-related compliance management framework spanning all lines of business. To facilitate border processing, a total of 436 new Primary Inspection Kiosks were installed at major airports across the country, expanding capacity for automated processing of inbound air travellers. Additionally, wireless handheld devices were deployed at 70 ports of entry to support automated primary processing. The Agency also

conducted a Remote Traveller Processing pilot to extend service at the border by enabling travellers arriving after staffed hours to be processed by an offsite border services officer (BSO).

- **Implementing the National Immigration Detention Framework:** In support of the Government's commitment to create a better and fairer immigration detention system, the CBSA implemented a national directive to protect the rights and well-being of minors in accordance with domestic and international obligations. The design, construction and renovation of three Immigration Holding Centres (IHC) is also underway to enable the housing of higher-risk detainees, while reducing reliance on provincial correctional facilities. A memorandum of understanding (MOU) for the care of detainees has been finalized with several provinces, including a framework for the sharing of detainee medical information to enhance IHC medical services. Furthermore, the Agency advanced work to expand alternatives to detention such as Community Case Management and Supervision services, electronic monitoring and voice reporting.
- **Modernizing border infrastructure:** In support of the Government's commitment to invest in Canadian infrastructure and economic growth, the CBSA continued to work closely with the Windsor-Detroit Bridge Authority (WDBA) on the Gordie Howe International Bridge project, including the development of designs and specifications for a modern, efficient and sustainable port of entry facility. The Agency also initiated capital improvements for the North Portal, Saskatchewan, Emerson, Manitoba and Lansdowne, Ontario ports of entry, as well as advanced the Land Border Crossing Project to upgrade aging ports of entry in need of renewed infrastructure. Furthermore, the Agency continued to work with industry and the Vancouver Fraser Port Authority to advance the construction of a Marine Container Examination Facility (MCEF) at the marine port of entry in Vancouver. The Agency also collaborated with Shared Services Canada to upgrade its computing and telecommunications infrastructure in support of modernized border operations.

How much was spent?

- \$1,768,435,341

Who was involved?

- 13,528 full-time equivalents (FTEs)

For more information on the CBSA's plans, priorities and results achieved, see the "[Results: what we achieved](#)" section of this report.

Raison d'être, mandate and role: who we are and what we do

Raison d'être

The CBSA provides integrated border services that support national security priorities and facilitate the flow of people and goods across the border.

Mandate and role

The CBSA, established by the [Canada Border Services Agency Act](#),ⁱ is an integral part of the Public Safety Portfolio, which is responsible for integrated national security, emergency management, law enforcement, corrections, crime prevention and border management operations. Specific responsibilities of the CBSA include the following:

- administering legislation that governs the admissibility of people and goods into and out of Canada;
- identifying, detaining, and removing people who are inadmissible to Canada;
- interdicting illegal goods at Canada's border;
- protecting food safety, plant and animal health, and Canada's resource base;
- administering trade legislation and agreements, including the enforcement of trade remedies that protect Canadian industry;
- administering a fair and impartial redress mechanism; and,
- collecting duties and taxes on imported goods.

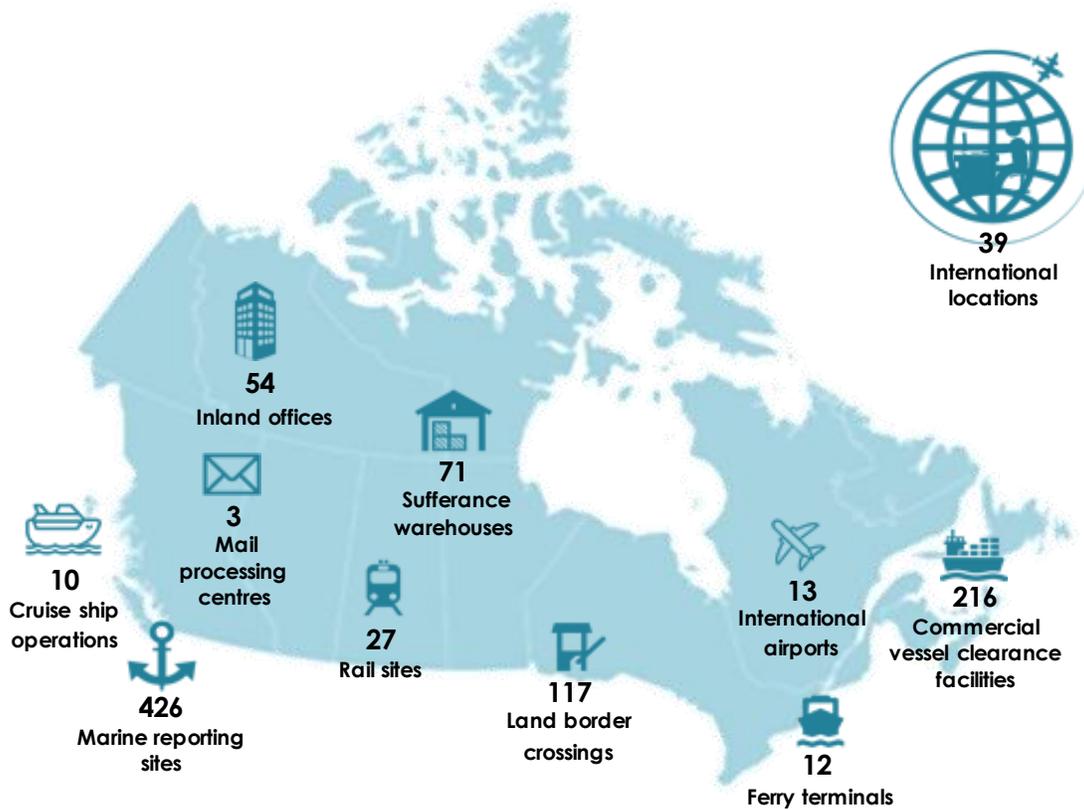
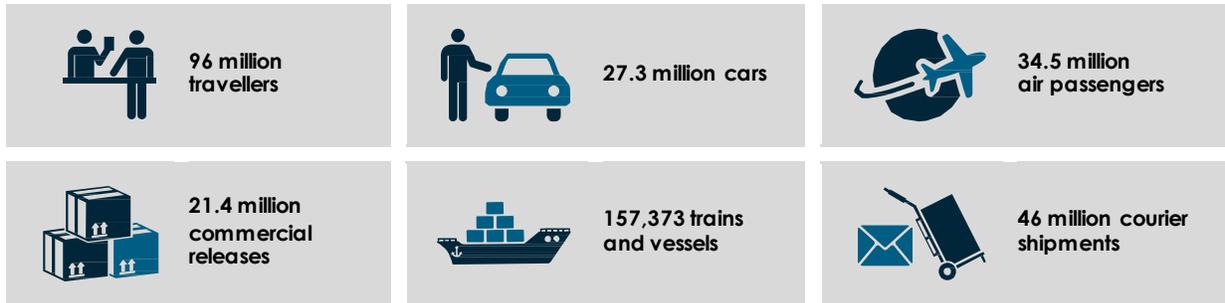
The CBSA administers over 90 acts, regulations and international agreements, many on behalf of other federal, provincial and territorial departments and agencies, including the following:

- Agriculture and Agri-Food Administrative Monetary Penalties Act
- Citizenship Act
- Criminal Code
- Customs Act
- Customs Tariff
- Excise Act
- Excise Tax Act
- Export and Import Permits Act
- Food and Drug Act
- Health of Animals Act
- Immigration and Refugee Protection Act
- Plant Protection Act
- Special Import Measures Act

For more general information about the Agency, see the "[Supplementary information](#)" section of this report. For more information on the Agency's organizational mandate letter commitments, see the [Minister's mandate letter](#).ⁱⁱ

CBSA services at a glance

The CBSA processed millions of travellers and shipments in 2017–18 and provided services at multiple points across Canada and abroad, including the following:



Operating context and key risks

Operating context

The CBSA operates in a complex and dynamic environment where it must respond to emerging threats and global economic trends, while remaining steadfast and vigilant in its commitment to protect the security of Canada's people, economy and infrastructure. In collaboration with Public Safety Portfolio partners, the CBSA works to intervene at the earliest possible point in the travel and trade continuum whenever a threat presents itself.

The CBSA's adaptability in the face of emerging threats is demonstrated by its response to the **opioid crisis**. The opioid crisis remains a serious and growing concern for Canada with approximately 3,987 apparent opioid-related deaths in 2017, representing a 34% increase from 2016. The CBSA plays an active enforcement role by combatting illegal drug production, supply and distribution. The CBSA and its law enforcement partners have undertaken significant efforts to target synthetic opioid importers, manufacturers, distributors and traffickers with the objective of detecting, disrupting and dismantling criminal networks, prosecuting the persons responsible, and keeping fentanyl and other toxic substances out of Canada.

The CBSA is also undertaking extensive efforts to implement a **cannabis legalization** framework in response to the Government's commitment to legalize and regulate access to recreational cannabis. Bill C-45, the Cannabis Act, received Royal Assent in June 2018 and comes into force in October 2018. Under the Cannabis Act, it will remain illegal to import or export cannabis to or from Canada. As such, the CBSA has been developing cannabis-related policies and procedures, and will be working jointly with its law enforcement partners to enforce Canadian laws governing cannabis.

Through its trade programs, the Agency continued to promote economic benefits and protections for Canadian industry by administering domestic trade legislation and international trade agreements. Trilateral meetings between Canada, the US and Mexico to renegotiate the **North American Free Trade Agreement (NAFTA)** are underway. The Agency is actively monitoring the situation and stands ready to implement any resulting changes to trade compliance requirements.

The CBSA's ability to operate effectively in a constantly evolving environment is further demonstrated by its response to **increased processing volumes**, including the arrival of asylum seekers at the border. In 2017–18, the CBSA and IRCC processed over 53,000 asylum claimants. The CBSA remains alert and adaptive in processing the flow of people into Canada and ensuring the integrity of our national border.

Finally, the Agency is undertaking extensive **modernization efforts** to examine all aspects of its business and identify options for improving its organizational health and sustainability. Driven by a rapidly changing border environment, characterized by rising volumes across all lines of business and increasingly complex security and international concerns, demands on the Agency's resource base continue to increase. The Agency cooperated with an independent examination of its internal control functions conducted in 2017–18 by the Treasury Board Secretariat (TBS) and is developing a strategic vision for the future to strengthen its governance processes, modernize its business practices, stabilize its financial model, and transform its organizational culture. To this end, the role of Chief Transformation Officer has been established within the Agency's senior leadership to oversee the Agency's

modernization agenda. The Agency is also realigning its business functions to reflect its new [Departmental Results Framework](#).ⁱⁱⁱ

Overall, the Agency is taking concrete steps and making great strides toward a sustainable future in which it is optimally positioned to address existing and emerging challenges.

Key risks

Security

The CBSA plays an important role in ensuring national security, protecting public safety, and promoting Canada's economic prosperity through its core targeting, examination, detection and enforcement activities. Keeping pace with constantly evolving cross-border criminal activity, national security threats, migration flows, and public safety priorities is an ongoing challenge. While technological advances serve to increase the Agency's capabilities, they may also benefit transnational organized crime groups in identifying and exploiting border vulnerabilities.

Intelligence and Analysis

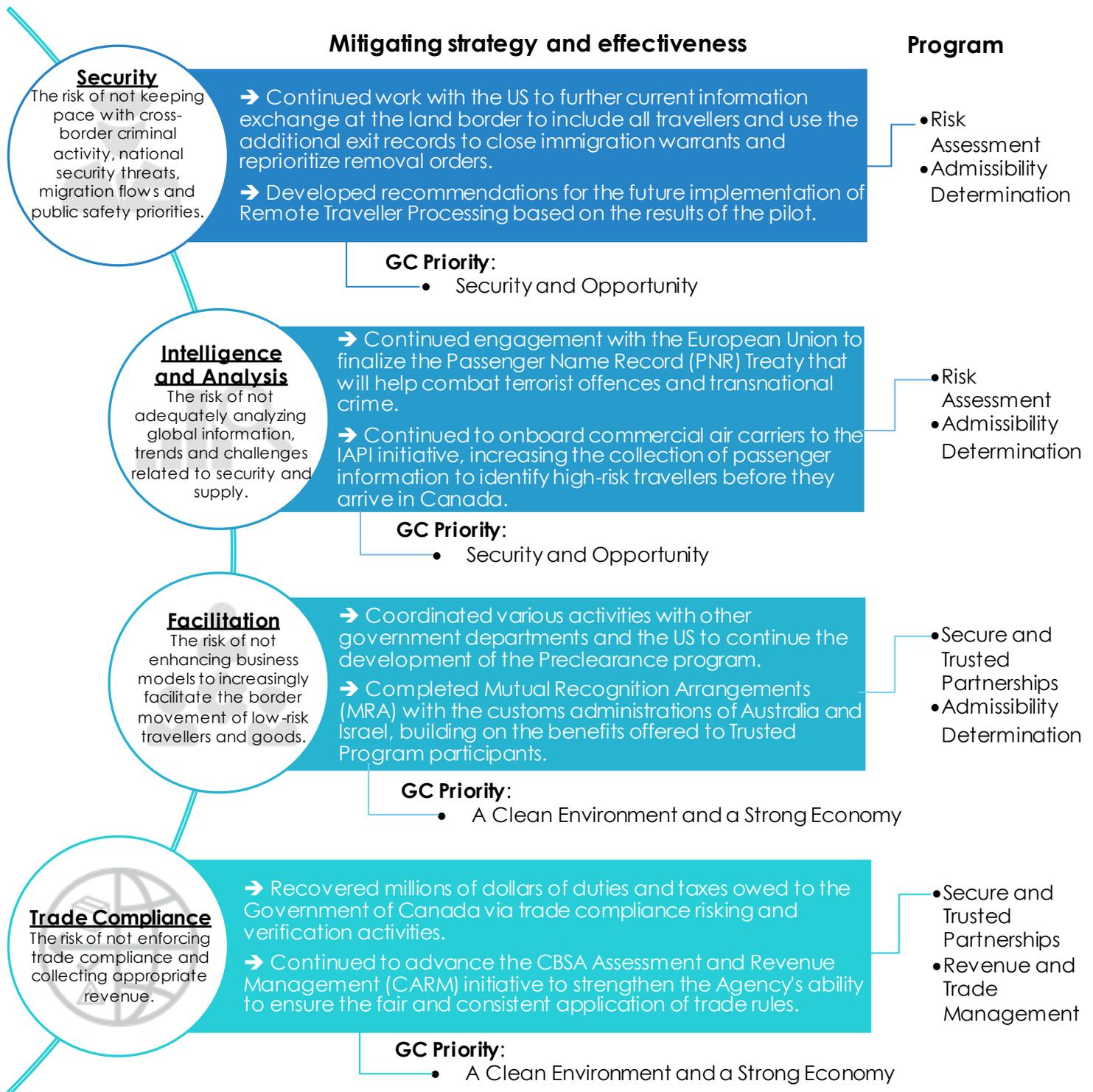
The Agency's ability to address border threats is informed by its capacity to obtain and analyze global data and trends related to security and the international supply chain. As such, the availability of actionable intelligence is of paramount importance; however, differences in legislation across jurisdictions can impact intelligence flows between the Agency and its domestic and international partners. In order to improve its capacity to address threats in real time, the Agency must continue enhancing its existing information-sharing agreements with international partners, as well as pursuing additional international information-sharing agreements, including ongoing collaboration through Five Eyes forums.

Facilitation

Businesses and travellers expect a quick and simple border crossing experience. The proliferation of automated processes to facilitate everyday transactions has raised expectations for the delivery of high-quality services at the border. Within this context, the Agency must invest in the modernization of its border clearance processes to achieve greater efficiency, simplicity and transparency.

Trade Compliance

The Agency supports the Canadian marketplace by enforcing trade requirements and facilitating trade compliance, as well as by administering the fair collection of revenue to ensure a level economic playing field. The Agency has limited capacity to conduct trade compliance verifications on imported goods, with the risk that inaccurately assessed goods may enter the country undetected.



Results: what we achieved

Programs

Information on the CBSA's lower-level programs is available in the [GC InfoBase](#).^{iv}

Program 1.1: Risk Assessment

Description:

The Risk Assessment program “pushes the border out” by seeking to identify high-risk people, goods and conveyances as early as possible in the travel and trade continuum to prevent inadmissible people and goods from entering Canada. This benefits the travelling public and the trade community by enabling the Agency to focus its examination and interdiction activities on high-risk people and goods, thereby facilitating the entry of low-risk travellers and goods. The Agency uses a variety of threat and risk assessment methodologies, intelligence and supporting technologies to identify potential risks to the security and safety of people and goods.

Results:

Modernizing security screening procedures

In 2017–18, the CBSA continued to support the Government's “Security and Opportunity” priority by building on the significant work of screening and resettling Syrian refugees that was undertaken in 2016–17 through joint efforts with IRCC and CSIS. The CBSA, IRCC and CSIS are working to streamline and modernize the security screening process. To this end, they have jointly completed a mapping exercise of the security screening continuum to ensure effective interdepartmental coordination of screening activities. The CBSA also developed an operational work plan to find and eliminate inefficiencies and duplication of efforts in the security screening process, and is exploring further options for automation of screening activities. Furthermore, the CBSA implemented an integrated risk management approach and worked collaboratively with its partners to reform the security screening referral process in order to strengthen its capability to identify and interdict inadmissible persons.

Over the past year, the CBSA also implemented the IAPI initiative, which aims to prevent inadmissible persons from travelling to Canada. This initiative enhances the screening of inbound travellers prior to their departure for Canada and strengthens the existing Advance Passenger Information/Passenger Name Record program. The Agency is also exploring options for processing in the non-commercial aviation environment.

The CBSA continued negotiations to ratify the Passenger Name Record (PNR) Agreement between Canada and the European Union (EU), which ensures that commercial air carriers based in the EU provide advance PNR data to the CBSA for risk assessment purposes. Ratification of the PNR Agreement will enable the CBSA to enforce the regulations requiring advance PNR data, thereby allowing the Agency to conduct its targeting activities earlier in the air travel continuum.

The CBSA also established a 24/7 Air Carrier Support Centre (ACSC) to provide assistance to commercial air carriers in determining whether a passenger possesses the required documents for travel to Canada, as well as correcting any errors in the travel documents so

that passengers may board their flight. Although the ACSC was not part of the original scope of the IAPI initiative, it was implemented at the request of the airline industry to ensure adequate support for airline staff in interpreting IAPI messages issued by the CBSA.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
Potential threats to the safety and security of Canada, such as inadmissible goods and people, are identified, assessed and intercepted prior to arrival.	Percentage of threats identified that led to an enforcement action or inadmissibility recommendation.	18.00%	March 2018	3.00%*	4.00%	10.40%

* The CBSA uses various methods to identify potential threats, including security screening, risk-based targeting, intelligence analysis, and the issuance of lookouts to flag high-risk entities for increased scrutiny. The result of 3% was obtained by dividing the number of resultant threats (i.e., threats that led to an enforcement action or inadmissibility recommendation) by the total number of potential threats identified. This result decreased in 2017–18 due to an increase in the number of potential threats identified while the number of resultant threats remained constant. As the Agency's Program Alignment Architecture will be replaced with its new Departmental Results Framework going forward, the Agency will review this performance indicator as it does not adequately reflect successes or areas for improvement, as compared to individual metrics for the various methods of threat identification.

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
173,555,664	173,555,664*	205,792,625	166,208,363	(7,347,301)**

* The 2017–18 planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

** The actual spending is lower than the planned spending by \$7.3 million, mainly due to transitional activities in the eManifest project, namely the transition from the development phase to the maintenance phase of the project. eManifest is a project aimed at transforming the CBSA's commercial business by automating the pre-approval process of commercial goods.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
1,198	1,245	47*

* The 2017–18 planned number of FTEs is lower than the actual number of FTEs as a result of less utilization of contractors and greater utilization of employees to deliver on eManifest and other major projects.

Program 1.2: Secure and Trusted Partnerships**Description:**

Through the Secure and Trusted Partnerships Program, the CBSA works closely with clients, other government departments and international border management partners to enhance trade chain and traveller security while providing pre-approved, low-risk travellers and traders with streamlined and efficient border processes. The CBSA develops and administers programs and cooperative agreements with its partners to ensure alignment with international standards (e.g., the World Customs Organization (WCO) SAFE Framework of Standards) and promote best practices in global border management. By increasing membership in trusted traveller and trader programs, the CBSA is able to improve its capacity to mitigate risk in advance and focus examination efforts on identifying travellers and traders of unknown or higher risk.

Results:**Continuing to enhance trusted traveller programs**

The CBSA further enhanced its NEXUS program by implementing the first phase of a trilateral trusted traveller arrangement with the US and Mexico, allowing eligible Mexican nationals to apply to NEXUS and expanding the international network of certified low-risk travellers. The CBSA continued to work with trilateral partners to prepare for the launch of the second phase, which will allow Canadian NEXUS members to apply to Mexico's trusted traveller program.

Strengthening strategic and operational cooperation

The CBSA supported the passage of Bill C-23, the Preclearance Act, which received Royal Assent in December 2017. The CBSA worked jointly with the US and other government departments to advance policy work required to support the ratification of the Agreement on Land, Rail, Marine and Air Transport Preclearance (LRMA). The CBSA also provided training to US preclearance officers working at eight major Canadian airports with preclearance operations.

The CBSA supported the joint efforts between Canada and the US to implement preclearance at the Billy Bishop (Toronto) and Québec City airports, along with the Rocky Mountaineer train in British Columbia and the Montréal train station. In particular, the CBSA participated in a rail corridor inspection with industry partners, as well as binational discussions with the US to expand preclearance operations. Subsequently, the CBSA and US

Customs and Border Protection (CBP) began developing a binational concept of operations for rail preclearance, and engaged industry on transitioning certain pre-inspection sites into preclearance sites following ratification of the LRMA. The CBSA and US CBP also initiated discussions on potential pilots to operationalize Canadian preclearance in the US in both the traveller and commercial streams.

Additionally, the Bi-National Rail Cargo Pre-Screening Pilot was launched in November 2017 to further advance cargo preclearance and strengthen Canada's strategic and operational cooperation with the US. Working alongside US CBP officers, Canadian border services officers pre-screened rail cargo by viewing x-ray images of northbound rail cars and noting any irregularities, before returning to Canada to process the goods. This pilot will serve as a proof of concept for future cargo preclearance operations.

Continuing to enhance trusted trader programs

The CBSA continued to harmonize its Partners in Protection (PIP) program with the US Customs Trade Partnership Against Terrorism (CTPAT) program to offer streamlined enrollment and benefits for eligible businesses. A soft launch of the harmonization functionality for highway carriers was piloted in 2017–18 and the PIP/CTPAT working group has developed a deployment plan for highway carrier implementation in 2018–19. In addition, the CBSA further expanded the international network of certified low-risk traders by signing Mutual Recognition Arrangements (MRA) with the customs administrations of Australia and Israel. The CBSA also continued its ongoing MRA negotiations with China and the European Union, and initiated MRA negotiations with Hong Kong.

The CBSA continued to improve the Trusted Trader Portal through key system enhancements and the development of reporting functionality. Following a review by the Agency's Financial Investment Management Committee, the Agency decided to discontinue the Customs Self-Assessment onboarding and automated risking components of the Trusted Trader Portal project in order to optimize the allocation of project funding and place greater focus on the development of a program renewal strategy. In addition, an in-depth review of program performance indicators was completed to inform the development of improved metrics that more accurately reflect program efficiencies and benefits.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
Capacity to focus on high-risk people and goods at ports of entry is increased.	Percentage increase [‡] in trusted traveller program membership from previous fiscal year.	12.00%	March 2018	8.10%*	11.70%	12.50%
	[‡] An increase in trusted travellers will result in a decrease of unknown or high-risk travellers, thereby allowing BSOs to focus more on the latter group of travellers.					
	Number of approved memberships from total trusted trader program applications.	80	March 2018	96	259	133
	Average time savings for NEXUS members at land ports of entry (i.e., average processing time [‡] in NEXUS lanes versus conventional lanes) in seconds.	5 sec	March 2018	N/A**	44 sec	34 sec
	[‡] Processing time is the time elapsed from the initiation of the licence plate reader until the release/referral decision is entered into the system.					

* Membership growth has slowed over the last two years as the program reaches its steady state; therefore, this indicator will be removed in 2018–19.

** Due to system changes, the data required to report on this performance indicator are no longer available; therefore, this indicator will be replaced in 2018–19.

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
37,910,170	37,910,170*	55,254,160	29,892,154	(8,018,016)**

* The 2017–18 planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

** The Agency's actual spending is lower than its planned spending by \$8.0 million. Planned spending included a conditional amount of \$7.7 million in order to maintain Trusted Program enhancements. This conditional funding was not required due to delays in the full implementation of all enhancements.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
397	389	(8)

Program 1.3: Admissibility Determination**Description:**

Through the Admissibility Determination program, the CBSA develops, maintains and administers the policies, regulations, procedures and partnerships that enable border services officers (BSOs) to intercept people and goods that are inadmissible to Canada and to process legitimate people and goods seeking entry into Canada within established service standards. In addition, the Agency develops, maintains and administers the policies, regulations, procedures and partnerships to control the export of goods from Canada.

In the traveller stream, BSOs question people upon arrival to determine if they and their personal goods meet the requirements of applicable legislation and regulations to enter Canada. BSOs will then make a decision to grant entry or refer a person for further processing (e.g., payment of duties and taxes, issuance of a document), and/or for a physical examination.

In the commercial stream, carriers and importers are required to provide information to the CBSA at or prior to arrival in Canada. BSOs review the status of pre arrival decisions and/or the provided accompanying documentation to determine whether the goods meet the requirements of applicable legislation and regulations to enter Canada. Based on this determination, a BSO may refer the goods for further processing, examination and/or scientific/engineering analysis. Upon further examination goods may be seized, released or penalties imposed.

With some exceptions, all goods being exported from Canada must be reported in writing to the CBSA.

Results:

In support of the Minister's mandate letter commitment to keep handguns and other firearms out of Canadian communities, the CBSA continued to interdict the flow of firearms. To this end, 751 firearms were seized in 2017–18, as well as 10,466 weapons. The CBSA's Detector Dogs located 56 (7%) of the firearms seized.

The CBSA also addressed the smuggling of illegal drugs by performing 16,180 drug seizures in 2017–18, which included 438 seizures of opioids in support of the Government's efforts to address the opioid crisis.

Modernizing and securing the border

In 2017–18, the CBSA continued to support the Government's "Security and Opportunity" priority by modernizing land border crossings through the Entry/Exit Initiative. The CBSA expanded its system capabilities by allowing BSOs to query exit records from historical data and the Agency is working bilaterally with the US to expand information exchange capabilities.

The CBSA signed an MOU with US CBP to leverage radio-frequency identification (RFID) technology by allowing the Agency to access RFID-enabled documents issued by US jurisdictions. The CBSA deployed RFID technology at four additional ports of entry, and also deployed wireless handheld devices with mobile Integrated Primary Inspection Line software at 70 out of 72 ports of entry to support automated processing.

The CBSA also conducted a Remote Traveller Processing pilot at the port of entry in Moses Line, Quebec, which successfully processed 6,465 travellers in 2017–18. The pilot has extended service at the port of entry by enabling travellers arriving after staffed hours to be processed by an offsite BSO. The Agency is exploring options for expansion of Remote Traveller Processing to other locations.

Air traveller processing has also benefitted from modernization efforts. All major air carriers have been onboarded to the Advance Passenger Information/Passenger Name Record program and the CBSA's Air Carrier Support Team continued to onboard new carriers. This program effectively pushes the border out by ensuring that non-admissible passengers are identified before departure for Canada. Furthermore, during 2017–18, a total of 436 new Primary Inspection Kiosks were installed at major airports across the country, expanding capacity for automated processing of inbound air travellers.

The CBSA supported the Government's commitment to legalize cannabis by developing a border-related compliance management framework spanning all of the Agency's business lines. The CBSA assisted Public Safety Canada, the Department of Justice, the Department of Finance, the Canada Revenue Agency and Health Canada throughout the legislative processes associated with the legalization of cannabis, related excise taxes, and the strengthening of impaired driving legislation. The CBSA also supported the Canadian Drugs and Substances Strategy by prohibiting the importation of unregistered pill presses and providing BSOs with improved authorities to interdict suspect mail. In 2017–18, there were 96 fentanyl seizures in the postal stream, representing an increase of 16% from 2016–17.

The CBSA implemented system changes reflecting amendments to Bill C-26, the Sex Offenders Information Registration Act (SOIRA). Under the SOIRA, the RCMP securely shares the identities of high-risk sex offenders with the CBSA in order to electronically flag their travel activity. Upon their re-entry into Canada, the CBSA collects specific travel-related information on offenders and shares it with the RCMP to ensure compliance with the SOIRA and to prevent and investigate crimes of a sexual nature.

Strengthening and simplifying the importation process

In 2017–18, the CBSA cooperated with its North American partners to modernize border management, particularly in the rail mode, in response to recommendations from the 2015 [Internal Audit of Commercial Rail](#).^v The CBSA developed a strategic vision for rail reflecting eManifest requirements as well as program improvements recommended in the Audit.

The Agency also continued to work with industry and the Vancouver Fraser Port Authority to advance the construction of an MCEF at the marine port of entry in Vancouver. Located in Delta, British Columbia, the MCEF is expected to open in the fall of 2018 and options for a second facility will be explored upon completion of the first facility. The CBSA also organized two consultation sessions with industry stakeholders and other government departments to inform all parties about the MCEF project.

As part of the eManifest project, the Agency launched the Commercial Threat Assessment System in 2017–18, a key step toward centralizing its targeting activities at the National Targeting Centre.

Finally, in furtherance of the Postal Modernization Initiative, the CBSA is working with Canada Post to conduct a feasibility analysis for system enhancements at the Toronto and Montreal International Mail Processing Centres in order to leverage advance data. In addition, the implementation of a five-year action plan is underway to manage increasing postal volumes and peak periods due to e-commerce.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
People and goods who are inadmissible to Canada are intercepted at ports of entry.	Percentage of people examined who are found inadmissible.	3.20%	March 2018	3.03%*	3.28%	3.20%
	Percentage of imported commercial goods examined that result in seizure action in the marine, highway, air and rail modes of importation.	0.05%	March 2018	0.10%	0.08%	0.08%
Legitimate people entering Canada at a land port of entry are processed within established service standards.	Percentage of people reaching the primary inspection booth within the service standard (10 minutes on weekdays; 20 minutes on weekends and holidays).	95.00%	March 2018	98.20%**	97.64%	97.20%

* While the volume of inadmissible persons remained relatively stable, there was an increase in secondary examinations in 2017–18 due to increased immigration facilitation activities (e.g., work permits, study permits), resulting in a decline in the enforcement (i.e., inadmissible) resultant rate.

** Of the 26 ports of entry representing the bulk (77.48%) of traveller volumes in the highway mode, 12 ports of entry recorded 99% or better. Wait times in excess of the service standard are not typically experienced at the remaining 91 ports of entry as the traveller volumes through these locations are significantly smaller than the volumes through the 26 ports of entry previously mentioned.

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
923,906,326	923,906,326*	1,174,524,339	903,849,209	(20,057,117)**

* The 2017–18 planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

** The Agency's actual spending is lower than its planned spending by \$20.1 million as a result of two offsetting factors: the decrease to realign funding, purposed for IT and Infrastructure major projects, to meet revised project timelines, offset by an increase in funding accessed to maintain the integrity of Canada's borders and increased immigration levels.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
7,427	7,169	(258)*

* The 2017–18 planned number of FTEs differs from the actual number of FTEs as a result of cost containment measures that were put in place while the Agency reviewed spending.

Program 1.4: Criminal Investigations**Description:**

Under the Criminal Investigations program, the CBSA protects the integrity of border-related legislation and contributes to public safety and Canada's economic security by investigating and pursuing the prosecution of travellers, importers, exporters and/or other persons who commit criminal offences in contravention of Canada's border-related legislation.

CBSA investigators review potential border legislation violations and gather evidence using a variety of investigative techniques, including search warrants, production orders and digital forensic analysis. These violations include criminal offences under the Customs Act, Immigration and Refugee Protection Act (IRPA), various food, plant and animal legislation, and other border-related legislation. In conjunction with the Public Prosecution Service of Canada, the CBSA pursues the prosecution of individuals or business entities who violate Canada's border-related legislation.

Results:**Continuing to strengthen the criminal investigations program**

The CBSA continued to strengthen its capacity to investigate and prosecute individuals and business entities that violate Canada's border-related legislation. Key investigative policies have been kept up-to-date and the development of a new Criminal Investigation Manual is underway to provide improved program guidance to investigators. In addition, updated national training standards have been implemented and enhanced training courses have been leveraged to provide improved training opportunities for investigators.

The CBSA also worked with IRCC to establish measures to strengthen compliance and criminal investigations related to the Temporary Foreign Worker Program. In addition, the CBSA and IRCC identified measures to improve compliance and criminal law enforcement related to immigration consultants in response to the Report of the Standing Committee on Citizenship and Immigration, entitled [Starting Again: Improving Government Oversight of Immigration Consultants](#).^{vi}

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
Crown counsel accepts referrals for prosecution prepared by CBSA.	Percentage of referrals for prosecution accepted by Crown.	95.00%	March 2018	98.00%	98.00%	98.00%
Individuals/businesses are convicted in order to punish and deter future contraventions.	Percentage of concluded prosecutions that result in a conviction.	85.00%	March 2018	84.00%*	86.00%	95.00%

* If cases outside of the CBSA's control (e.g., cases where charges were withdrawn or stayed, where the accused failed to appear in court, or where the accused has passed away) were removed from consideration, the percentage of concluded prosecutions resulting in a conviction would be 87% which exceeds the target of 85%. A concluded prosecution means the court process has been completed and there are no further actions to be taken; therefore, cases where the charges were withdrawn or stayed, where the accused failed to appear in court, or where the accused has passed away are all considered concluded prosecutions.

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
29,604,517	29,604,517*	42,238,179	31,505,572	1,901,055

* The 2017–18 planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
303	290	(13)

Program 1.5: Immigration Enforcement**Description:**

The Immigration Enforcement Program determines whether foreign nationals and permanent residents who are or may be inadmissible to Canada are identified and investigated, detained, monitored and/or removed from Canada. Foreign nationals and permanent residents of Canada believed to be inadmissible are investigated and may have a report written against them by a CBSA inland enforcement officer.

Depending on the type of inadmissibility, the merits of the report are reviewed by either a Minister's Delegate or an independent decision maker at the Immigration and Refugee Board of Canada (IRB) where a CBSA hearings officer represents the Minister of Public Safety and Emergency Preparedness. Subsequent to this review, a removal order may be issued against the foreign national or permanent resident in question. Removal orders issued against refugee claimants are conditional and do not come into force until the claim against the removal order is abandoned, withdrawn or denied by the IRB.

Results:**Implementing the National Immigration Detention Framework**

In support of the Minister's commitment to create a better and fairer immigration detention system, and in conjunction with the [Ministerial Direction to the CBSA on Minors in Canada's Immigration Detention System](#),^{vii} the CBSA implemented the [National Directive for the Detention or Housing of Minors](#)^{viii} to protect the rights and well-being of minors affected by Canada's immigration detention system. In accordance with this directive, fewer minors were detained or housed with parents or guardians in 2017–18 (151 minors), representing a 6.8% decrease compared to 2016–17 (162 minors) and a 34.9% decrease since 2014–15 (232 minors). The CBSA also introduced an enhanced governance framework for detention and issued revised policy guidance regarding detention decisions and placement of detainees.

In 2017–18, the Agency concluded policy work and public consultations on a proposal to amend the Immigration and Refugee Protection Regulations (IRPR) with respect to strengthening considerations of a child's best interests in detention decisions. Subject to the necessary government approvals, regulatory amendments are expected to be published and come into force in 2018–19.

The CBSA has taken further steps toward transforming immigration detention by finalizing new MOUs with the provinces of Quebec, British Columbia and Nova Scotia for the care of

detainees. The CBSA has also established a framework with the province of Ontario enabling the Agency to obtain medical information on detainees to enhance medical services in IHCs. Furthermore, the CBSA has advanced the construction of a new IHC in Surrey, British Columbia, as well as a retrofit of the current IHC in the Greater Toronto Area (GTA) that will enable the housing of higher-risk detainees in line with commitments to reduce reliance on provincial correctional facilities.

An architectural contract was issued for the design of a new IHC in Laval, Quebec and an MOU was finalized with the Correctional Service of Canada to lease land for its construction. Furthermore, the CBSA entered into a contract with the Canadian Red Cross for the independent monitoring of detention conditions within IHCs and provincial correctional facilities to ensure that they meet or exceed national and international standards. In addition to its annual statistics, the Agency began publishing [detention statistics](#)^{ix} on a quarterly basis to increase transparency and accountability.

The Agency has finalized enhancements to the National Case Management System to support the implementation of an expanded Alternatives to Detention program, and is on track to establish a community release program in 2018–19. To this end, an MOU was signed with the Correctional Service of Canada to pilot an electronic monitoring program in the GTA, and contracts were established to advance the design and implementation of a national voice reporting program.

Cumulatively, these measures minimize the CBSA's reliance on correctional facilities to house detainees and provide a more humane and efficient immigration detention system in accordance with domestic and international obligations.

Improving the refugee determination system

Working with federal partners, the CBSA has completed significant policy and procedural enhancements to the refugee determination system, especially with regard to the processing of asylum seekers crossing the border between land ports of entry. These enhancements include issuing operational guidance on exercising IRPA authorities for the examination of persons seeking entry, and identifying options to streamline the determination process while expediting the subsequent removal of persons not accepted as refugees.

Regulatory amendments to the IRPR that defined the end of examination for refugee claimants were finalized and implemented in March 2018. The Agency also supported an independent review of the refugee determination system undertaken by the Minister of IRCC with a view to reducing inefficiencies in the processing of asylum claims.

In support of the removals program, the CBSA has ratified a Joint Air Removal Charter MOU with the US and continued to negotiate readmission arrangements with Cuba and China. The CBSA also continued to update its website to ensure that the latest information on immigration processing is available to the public.

Addressing immigration enforcement policy gaps

In partnership with IRCC, the CBSA has identified and addressed ambiguities in immigration enforcement policy by implementing legislative and regulatory amendments to the IRPA and IRPR, including the following:

- Establishing a nationally consistent and transparent baseline for monitoring and control of security inadmissibility cases;
- Strengthening the application process for Ministerial relief related to security, human rights violations and organized criminality cases;
- Clarifying when a person may withdraw their application to enter Canada at a port of entry;
- Addressing issues raised by the Standing Joint Committee for the Scrutiny of Regulations;
- Creating new inadmissibility provisions for human rights violations and corruption related to the Justice for Victims of Corrupt Foreign Officials Act; and,
- Providing support to IRCC on reforming the IRPR medical inadmissibility regime.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
Immigration enforcement actions are focused on high priority foreign nationals and permanent residents who may pose a safety and/or security risk to Canada.	Percentage of high priority foreign nationals removed from Canada compared to the high priority population in the removals inventory (based on annual average).	95.00%*	March 2018	69.00%**	79.00%	83.00%
Timely removal of failed refugee claimants who are inadmissible to Canada.	Percentage of failed refugee claimants removed from Canada within 12 months of a negative decision under the new system from the Refugee Protection Division or Refugee Appeal Division).	80.00%	March 2018	N/A***	N/A***	47.00%

* Note that this target is actually 100% and was mistakenly cited as 95% in the CBSA's 2017–18 Departmental Plan.

** Foreign nationals that pose a safety or security concern remain the Agency's top priority. In 2017–18, as in previous years, the performance target was not met as the removals inventory includes cases where the removal order just became enforceable and/or cases where impediments to removal were recently resolved, thus not allowing sufficient time to enforce removal prior to fiscal year end. Also, among the high-priority population in the inventory, there is an accumulation of complex cases carried over from previous years with impediments to removal, such as travel document challenges or health concerns that must be addressed, resulting in a downward trend in results over the past three fiscal years.

*** This indicator is no longer used as the CBSA has determined that it is an ineffective measure of program performance. It is listed here for consistency with the Agency's 2017–18 Departmental Plan and will be removed in future years.

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
192,766,475	192,766,475*	224,955,046	176,332,547	(16,433,928)**

* The 2017–18 planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

** The Agency's actual spending is lower than its planned spending by \$16.4 million primarily due to project delays for the construction of IHCs in Surrey, British Columbia and Laval, Quebec.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
993	1,114	121*

* The 2017–18 planned number of FTEs differs from the actual number of FTEs as a result of border officer resources being diverted to support irregular migration efforts.

Program 1.6: Recourse**Description:**

The Recourse Program provides the business community and individuals with an accessible mechanism to seek an impartial review of service-related complaints, program decisions and enforcement actions taken by the CBSA. This program ensures that their decisions are fair, transparent and accurately reflect the Agency's policies and the Acts administered by the CBSA.

Individuals can complete a written submission if they disagree with an enforcement action or a program decision made by the CBSA or wish to submit a complaint or compliment about services. Clients are provided with a timely acknowledgement of their correspondence, before CBSA officials conduct a thorough review, taking into consideration the legislation administered by the Agency, CBSA policies, the client's point of view and, where necessary, technical opinions from CBSA experts or legal advice from the Department of Justice. Individuals who are not satisfied with the CBSA's review can appeal to the appropriate court, tribunal or external review body.

The Recourse Program also facilitates the review of external complaints of discrimination filed with the Canadian Human Rights Commission and assists the Department of Justice representing the Agency on appeals to the Federal Court, various tribunals and other external bodies.

Results:**Modernizing the recourse program**

In order to maintain an effective and efficient redress mechanism, the Agency is implementing recommendations from the [Recourse Program Evaluation](#)^x that was conducted in May 2017, as well as the recommendations from the review of its trade appeals process. Specific areas of exploration include improving processing times to acknowledge receipt of an appeal, the creation of a triage desk for incoming appeals, more consistent decision-making overall, and the development of a new, modernized case management system to meet the needs of the Recourse Program.

In line with the Government's Blueprint 2020 initiative and in pursuit of greater innovation in the Agency's business practices, the CBSA has implemented some of the ideas generated in the Recourse Innovation Working Group, including streamlining processes to reduce paper consumption in support of the Greening Government strategy.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
Travellers and the import/export community have access to recourse mechanisms to challenge certain CBSA actions and decisions in a timely manner.	Percentage of enforcement appeals received that are acknowledged within 10 days.	90.00%	March 2018	84.00%*	80.00%	87.00%
	Percentage of trade appeals received that are acknowledged within 10 days.	85.00%	March 2018	50.00%**	85.00%	N/A***
	Percentage of enforcement appeals received that are decided within 180 days.	80.00%	March 2018	80.00%	70.00%	94.00%
	Percentage of trade appeals received that are decided within 180 days.	75.00%	March 2018	46.00%****	52.00%	76.00%

* The result has improved to 84% in 2017–18 compared to 80% in 2016–17, which is attributable to improved capacity.

** Following the creation of a newly centralized triage desk for all incoming trade-related appeals, some initial challenges were experienced in ensuring sufficient resources and training, resulting in a lower-than-expected performance result for 2017–18. The triage desk has addressed these challenges to improve the appeal process and client experience going forward.

*** N/A signifies that the performance indicator was not in use that year.

**** The existing service standard does not take into account the full breadth of activities involved in the trade appeals process. The Recourse Program continues to create efficiencies by streamlining processes and has implemented new [service standards for 2018–19](#).^{xi}

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
10,432,587	10,432,587*	12,516,608	10,119,205	(313,382)

* The 2017–18 planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
111	99	(12)*

* The 2017–18 planned number of FTEs differs from the actual number of FTEs as a result of delays in the hiring process.

Program 1.7: Revenue and Trade Management**Description:**

The Revenue and Trade Management Program administers international and regional trade agreements and domestic legislation and regulations governing trade in commercial goods. The Program ensures that appropriate trade data is collected and that the duties and taxes owed to the Government of Canada are remitted in accordance with Canadian trade laws and import requirements. Commercial importers must accurately report on their goods at the time of importation, and remit the required payment, or self-correct their entries, and pay any additional amounts owing, when they have reason to believe that trade-related reporting errors have occurred.

Results:**Modernizing the trade program and related systems**

The CBSA continued to modernize trade-related programs and systems through the ongoing implementation of the CBSA Assessment and Revenue Management (CARM) initiative. Throughout 2017–18, the CBSA worked with Public Services and Procurement Canada to complete the Smart Procurement process for the selection of a third-party vendor to deliver the information technology component of CARM. With the selection of the vendor in February 2018, the Agency completed the CARM readiness phase and promptly launched the design phase in March 2018. Once fully implemented, CARM will enable the automated assessment, collection, accounting and reporting of importation revenue, thereby reducing administrative burdens for the trade community.

In addition, the CBSA worked with the Department of Finance to implement measures to strengthen the integrity of its trade-related programs, including changes to the Special Import Measures Act (SIMA), which came into force in April 2018, to improve protections for domestic producers who face unfair foreign competition in the Canadian marketplace as well as to protect against the diversion of goods into the Canadian market due to US trade barriers. The changes to the SIMA include the following:

- Implementation of anti-circumvention investigations, which are formal processes to determine whether circumvention of an existing anti-dumping or countervailing measure is occurring and, if so, to extend duties to the goods that were found to be circumventing the measure;
- Implementation of scope proceedings, which are formal processes conducted by the CBSA to determine whether goods fall within the product description of an existing anti-dumping or countervailing measure and, if so, to impose the applicable duties;
- Increased participatory rights for Canadian industry in dumping and subsidy investigations; and,
- Greater flexibility to assess unfair trading practices. When particular market situations do not allow for a proper comparison with the sale of goods to an importer in Canada, the sales that create price distortions can be disregarded and alternative assessment approaches can be used by investigators.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
Duties and taxes owed to the Government of Canada are collected in accordance with trade policies.	Percentage of compliance [‡] of importers with Canada's trade laws and importing requirements. [‡] This compliance rate is determined through a random verification process. Compliance is defined as a verification that results in less than \$1000 owed to the Government of Canada.	85.00%	March 2018	87.00%*	91.00%	97.00%

* The result in 2017–18 is lower than in previous years due to a change in the methodology for calculating the results, coupled with a smaller sample size.

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
50,111,199	50,111,199*	83,246,177	60,344,024	10,232,825**

* The 2017–18 planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

** The Agency's actual spending is higher than its planned spending by \$10.2 million partly due to in-year funding received to implement the design stage of the CARM initiative.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
667	723	56

Internal Services**Description:**

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Results:**Modernizing border infrastructure**

In support of the Government's commitment to invest in Canadian infrastructure and economic growth, the CBSA continued to work closely with the WDBA throughout 2017–18 to advance its contribution to the Gordie Howe International Bridge project, and to ensure that the new port of entry will be a modern, efficient and sustainable federal facility. The Agency supported the WDBA on designs and specifications for the Request for Proposals used to select the private-sector partner who will deliver the project through a Public-Private Partnership arrangement. The Agency continued to develop its own plans for recruitment to staff the new port of entry.

A Request for Qualifications process was completed for the Land Border Crossing Project to modernize smaller, land ports of entry that are aging and in need of renewed infrastructure. The Agency also continued capital improvements under Phase 3 of the Accelerated Infrastructure Program, as well as for the North Portal, Saskatchewan, Emerson, Manitoba and Lansdowne, Ontario ports of entry. Furthermore, the Agency advanced work with Shared Services Canada to upgrade computing and telecommunications infrastructure in support of modernized border operations.

Increasing financial agility

Following an independent examination of the Agency's financial management conducted by TBS, the Agency continued to implement recommendations for improving its financial systems, controls and governance processes. A thorough analysis of the Agency's business and financial model has been completed, along with extensive internal consultations, in order to develop an improvement plan.

In 2017–18, the Agency significantly advanced its modernization efforts by establishing a Financial and Investment Management Committee to prioritize spending and direct funding toward key areas, as well as a Chief Transformation Officer role to oversee the Agency's modernization agenda. The Agency introduced streamlined business functions and an improved financial management regime, including:

- Standardized financial and forecasting reports available to managers on a regular basis to support effective planning and budgeting; and,
- Centralized collection of duties and taxes, along with an e-payment policy that has resulted in a 50% increase in electronic payments.

The CBSA's asset life-cycle management capacity is now supported by a Lifecycle Asset Management Plan (LAMP) that is integrated with the Agency's investment planning process. This enables more systematic, priority-based decision-making to improve or replace assets and infrastructure. The LAMP includes a 30-year plan for the replacement of capital assets, as well as a plan for the repair and maintenance of CBSA assets, which is reviewed and revalidated on a quarterly basis for scope, schedule and budget.

Additionally, managers now have the capacity to realize savings by developing strategic procurement plans for commodity-specific investments. For example, the CBSA has completed a Request for Qualifications in support of its long-term plan to rebuild ports of entry, and has developed a fleet replacement plan to enable the CBSA to begin replacing aging vehicles.

Supporting a high-performing and innovative workforce

Pursuant to the Government's broader strategy to raise awareness and reduce stigma around mental health, the CBSA rolled out the final year of its three-year Mental Health Strategy aimed at promoting a healthy and productive workforce, as well as applying a mental health lens to the development and delivery of CBSA programs and services. In 2017–18, more than 2,600 CBSA employees received Mental Health First Aid training, which has now been mandated as a requirement for all armed officers. Hundreds of CBSA employees participated in workshops offered through TBS's Joint Learning Program on subjects such as mental health and anti-discrimination. Furthermore, 12,288 CBSA employees completed Mental Health Awareness, a mandatory training course for employees at all levels to develop a shared understanding of their responsibilities toward ensuring a respectful, diverse and psychologically healthy workplace.

Along with developing tools to help managers support and address mental health issues, more than 120 sessions were delivered to employees across the country on diverse topics designed to foster frontline resilience, and to develop skills in crisis and critical incident management. Officers were also trained on how to respond appropriately when CBSA clients exhibit mental health symptoms.

To further support employees, the Agency has developed and launched an innovative Leadership Gateway which provides all CBSA employees with a suite of tools and resources to help them take charge of their career development and to reach their leadership goals. CBSA employees are empowered and encouraged to cultivate their management skills, enhance their work performance, foster a positive work environment, and contribute to the success of the CBSA. The Leadership Gateway is integral to the Agency's Leadership Development Strategy, People Strategy, and 70-20-10 learning approach, all of which emphasize the Agency's commitment to fostering a culture of leadership excellence.

The Agency furthered its capacity to welcome Canadians and other people entering Canada in the official language of their choice by providing language training to more than 150 frontline officers and 641 additional employees. The Agency enhanced the linguistic profiles of many supervisory and managerial positions to enable more employees to accomplish their tasks in both official languages.

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
343,409,298	343,409,298*	415,810,868	390,184,268	46,774,970**

* The 2017–18 planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

** The Agency's actual spending is higher than its planned spending by \$46.8 million as a result of the ratification and signing of several collective agreements as well as higher-than-expected spending on IT and Real Property services.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
2,543	2,499	(44)*

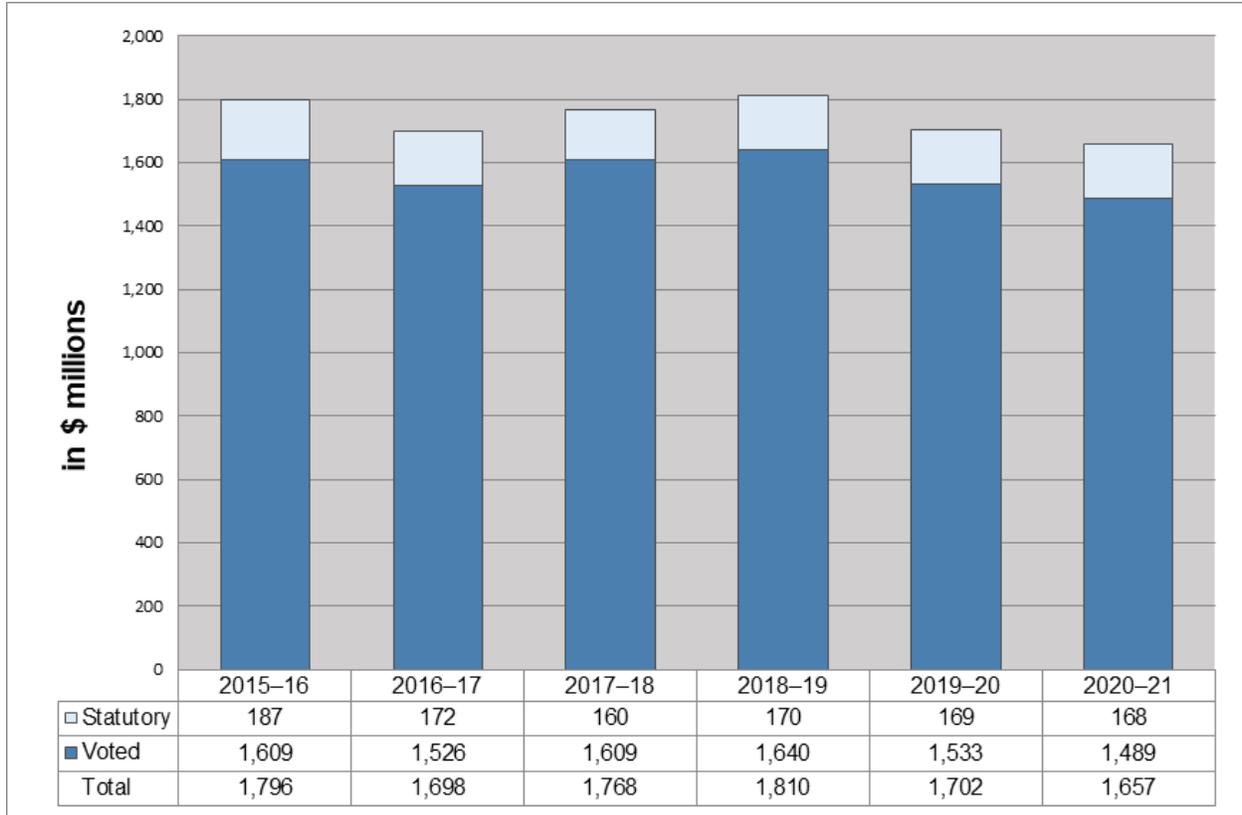
* The 2017–18 planned number of FTEs is less than the actual number of FTEs due to a higher turnover and vacancy rate as compared to other programs.

Analysis of trends in spending and human resources

Note that the figures presented in this report are based on the Agency's Program Alignment Architecture, which will be replaced with the Agency's new [Departmental Results Framework](#)ⁱⁱⁱ in future reporting documents.

Actual expenditures

Departmental spending trend graph



Budgetary performance summary for Programs and Internal Services (dollars)

Programs and Internal Services	2017–18 Main Estimates	2017–18 Planned spending*	2018–19 Planned spending**	2019–20 Planned spending**	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2016–17 Actual spending (authorities used)	2015–16 Actual spending (authorities used)
Risk Assessment	173,555,664	173,555,664	N/A	N/A	205,792,625	166,208,363	187,301,151	196,232,431
Secure and Trusted Partnerships	37,910,170	37,910,170			55,254,160	29,892,154	30,333,961	32,177,618
Admissibility Determination	923,906,326	923,906,326			1,174,524,339	903,849,209	847,411,519	899,788,811
Criminal Investigations	29,604,517	29,604,517			42,238,179	31,505,572	32,177,370	31,193,842
Immigration Enforcement	192,766,475	192,766,475			224,955,046	176,332,547	156,434,366	161,969,717
Recourse	10,432,587	10,432,587			12,516,608	10,119,205	9,951,251	11,322,864
Revenue and Trade Management	50,111,199	50,111,199			83,246,177	60,344,024	69,498,416	84,407,179
Subtotal	1,418,286,938	1,418,286,938	1,474,303,023	1,367,303,761	1,798,527,134	1,378,251,074	1,333,108,034	1,417,092,462
Internal Services	343,409,298	343,409,298	336,016,996	334,509,630	415,810,868	390,184,268	365,842,854	379,200,769
Total	1,761,696,236	1,761,696,236	1,810,320,019	1,701,813,391	2,214,338,002	1,768,435,342	1,698,950,888	1,796,293,231

* The 2017–18 Planned Spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

** The future planned spending for each individual program has been omitted as the CBSA's Program Alignment Architecture will be replaced with its new Departmental Results Framework as of 2018–19; however, the total planned spending across all programs and internal services has been included as it is based on the Departmental Results Framework.

In 2017–18, the Agency's appropriation throughout the year increased by \$452.6 million. Of this amount, \$237 million increased through the Supplementary Estimates, which is mainly attributable to the funding of following initiatives:

- To maintain the integrity of Canada's border operations;
- The targeted admission of 300,000 immigrants under the 2017 Immigration Levels Plan;
- The CARM initiative;
- The Temporary Foreign Workers Program and the International Mobility Program;
- To implement and administer a federal framework to legalize and regulate cannabis;
- To build capacity to address drug-impaired driving; and,
- To prepare for the 2018 G7 Summit in Charlevoix, Quebec.

In addition to this increase, the Agency received transfers of \$32.3 million from TBS central votes for the reimbursement of costs related to severance payments, parental benefits, vacation credits and collective agreements. Lastly, the Agency received \$209.4 million of the previous year's unused authorities for projects, integrity funding and collective agreements, as per the Agency's two-year appropriation. Over the next three years, the Agency's spending fluctuates

due to the realignment of funding to meet revised project timelines, as well as changes in funding for government-wide initiatives.

In 2017–18, the Actual spending was \$445.9 million less than the total authorities, of which \$226.4 million was predominately reallocated to future years. The remaining balance of \$219.5 million will be made available for use in 2018–19. There are three components to the \$219.5 million carry-forward amount:

- \$77.3 million which is not accessible by the Agency;
- \$129.3 million which lapsed for several major projects as a result of revisions to their implementation timelines, the cumulative repayment of project funds, and future liability for collective agreements; and,
- \$12.9 million is available for Agency in-year priorities.

Actual human resources

Human resources summary for Programs and Internal Services (full-time equivalents)

Programs and Internal Services	2015–16 Actual full-time equivalents	2016–17 Actual full-time equivalents	2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2018–19 Planned full-time equivalents*	2019–20 Planned full-time equivalents*
Risk Assessment	1,183	1,239	1,198	1,245	N/A	N/A
Secure and Trusted Partnerships	411	419	397	389		
Admissibility Determination	7,449	7,240	7,427	7,169		
Criminal Investigations	259	287	303	290		
Immigration Enforcement	1,088	1,079	993	1,114		
Recourse	110	102	111	99		
Revenue and Trade Management	766	763	667	723		
Subtotal	11,266	11,129	11,096	11,029	11,762	11,729
Internal Services	2,508	2,411	2,543	2,499	2,201	2,198
Total	13,774	13,540	13,639	13,528	13,963	13,927

* The future planned number of FTEs for each individual program has been omitted as the CBSA's Program Alignment Architecture will be replaced with its new Departmental Results Framework as of 2018–19; however, the total planned number of FTEs across all programs and internal services has been included as it is based on the Departmental Results Framework.

The above table represents the FTEs for the CBSA and reports a decline in FTEs over the past three fiscal years. The Agency has faced increasing operational pressures and has therefore taken cost avoidance measures to reduce the long-term liability associated with staffing. In the short term, human resource constraints were put in place with regard to backfilling non-frontline staff and a revised staffing approval process was implemented.

In future years, the Agency's planned number of FTEs increases due to staffing requirements to support the following:

- The workload associated with the Immigration Levels Plan;

- The implementation and administration of the legislative framework for the legalization and regulation of cannabis; and,
- The continued delivery of the Temporary Foreign Workers Program and the International Mobility Program.

Expenditures by vote

For information on the CBSA's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2017–2018](#).^{xii}

Government of Canada spending and activities

Information on the alignment of the CBSA's spending with the Government of Canada's spending and activities is available in the [GC InfoBase](#).^{iv}

Financial statements and financial statements highlights

Financial statements

The CBSA's financial statements (unaudited) for the year ended March 31, 2018 are available on the Agency's [website](#).^{xiii}

For financial reporting purposes, the activities of the CBSA have been divided into two sets of financial statements:

- **Agency Activities**, comprising the operational revenues and expenses that are managed by the CBSA and utilized in operating the organization; and,
- **Administered Activities**, comprising tax and non-tax revenues, assets and liabilities administered on behalf of the federal, provincial and territorial governments.

One reason for the distinction between Agency Activities and Administered Activities is to facilitate the assessment of the administrative efficiency of the CBSA in achieving its mandate.

Financial statements highlights

The Departmental Financial Statements are prepared on an accrual accounting basis in accordance with the Treasury Board Directive on Accounting Standards: GC 4500 Departmental Financial Statements, and include non-cash transactions. Financial information provided in other sections of this report is cash-based (planned and actual spending) and is tied to annual Parliamentary Appropriations (authorities).

Note that the figures provided in this section may not align exactly to the Agency's financial statements due to rounding to the nearest thousand in the financial statements.

Agency Activities: Condensed Statement of Operations (unaudited) for the year ended March 31, 2018 (dollars)

Financial information	2017–18 Planned results	2017–18 Actual results	2016–17 Actual results	Difference (2017–18 Actual results minus 2017–18 Planned results)	Difference (2017–18 Actual results minus 2016–17 Actual results)
Total expenses	2,004,819,000	1,917,387,926	1,869,697,696	(87,431,074)	47,690,230
Total revenues	18,430,000	21,140,768	21,127,558	2,710,768	13,210
Net cost of operations before government funding and transfers	1,986,389,000	1,896,247,158	1,848,570,138	(90,141,842)	47,677,020

Total expenses were \$87.4 million (4.4%) lower than planned results because actual capital expenditures were \$94.8 million less than planned results, mainly due to delays in major infrastructure and IT projects.

Total revenues were \$2.7 million (14.7%) higher than planned results because vote-netted revenues were \$2.7 million higher than the \$18.4 million as approved by the Treasury Board.

The increase of \$47.7 million (2.6%) in total expenses from that of the previous fiscal year mainly relates to an increase of \$19.3 million in provision for severance, a decrease of \$17.8 million in capitalization of professional services, and an increase of \$7.4 million in personal computer equipment.

Agency Activities: Condensed Statement of Financial Position (unaudited) as at March 31, 2018 (dollars)

Financial information	2017–18	2016–17	Difference (2017–18 minus 2016–17)
Total net liabilities	349,329,613	285,769,508	63,560,105
Total net financial assets	193,028,821	134,159,251	58,869,570
Departmental net debt	156,300,792	151,610,257	4,690,535
Total non-financial assets	994,134,080	954,820,081	39,313,999
Departmental net financial position	837,833,288	803,209,824	34,623,464

The increase of \$63.6 million (22.2%) in total net liabilities is mainly attributable to an increase of \$59.9 million in accounts payable and accrued liabilities as well as an increase of \$4.8 million in vacation pay and compensatory leave.

The increase of \$58.9 million (43.9%) in total net financial assets is attributable to an increase of \$12.6 million in receivables from other government departments as well as an increase of \$46.8 million from the Government of Canada's Consolidated Revenue Fund (CRF), which is mainly due to timing differences between the charging of authority and the actual payment of cash for employee salaries and other payables.

The increase of \$39.3 million (4.1%) in total non-financial assets can be attributed to the increase in tangible capital assets.

The increase of \$34.6 million (4.3%) in net financial position reflects the changes in assets and liabilities.

Administered Activities: Condensed Statement of Administered Revenues (unaudited) for the year ended March 31, 2018 (dollars)

Financial information	2017–18	2016–17	Difference (2017–18 minus 2016–17)
Tax revenues	32,021,416,373	30,810,237,923	1,211,178,450
Non-tax revenues	45,309,501	30,922,463	14,387,038
Bad debt expense	108,183,858	73,492,735	34,691,123
Net results	31,958,542,016	30,767,667,651	1,190,874,365

Note that, unlike the Condensed Statement of Operations for Agency Activities, the Condensed Statement of Administered Revenues for Administered Activities does not include planned results for 2017–18 as it is not subject to the Treasury Board Directive on Accounting Standards: GC 4500 Departmental Financial Statements.

Total revenues reported in the financial statements for administered activities were \$32 billion for 2017–18, representing an increase of \$1.2 billion (3.9%) over the total revenues of \$30.8 billion for 2016–17. These results are supported by trade data from Statistics Canada which show a year-over-year increase of 5.4% in Canadian importations.

**Administered Activities: Condensed Statement of Administered Assets and Liabilities
(unaudited) as at March 31, 2018 (dollars)**

Financial information	2017–18	2016–17	Difference (2017–18 minus 2016–17)
Total administered assets	3,714,540,886	3,384,562,116	329,978,770
Total administered liabilities	292,532,202	268,063,093	24,469,109
Net amount due to the CRF	3,422,008,684	3,116,499,023	305,509,661
Total administered liabilities and net amount due to the CRF	3,714,540,886	3,384,562,116	329,978,770

The total administered assets have shown an increase of 9.7% which is attributed to a combination of increased economic activities and the timing of the collection of accounts receivable from external parties and related deposits to the CRF.

The total administered liabilities have shown an increase of 9.1% compared to 2016–17. The increase in total administered liabilities is mainly attributed to an increase in the accounts payable to other government departments and agencies.

Supplementary information

Corporate information

Organizational profile

Appropriate minister:	The Honourable Ralph Goodale, P.C., M.P.
Institutional head:	John Ossowski
Ministerial portfolio:	Public Safety and Emergency Preparedness
Enabling instruments:	Canada Border Services Agency Act ⁱ Department of Public Safety and Emergency Preparedness Act ^{xiv}
Year of incorporation/commencement:	2003

Reporting framework

The CSBA's Strategic Outcome and Program Alignment Architecture of record for 2017–18 are shown below.

1. Strategic Outcome: International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks.

1.1 Program: Risk Assessment

1.1.1 Sub-Program: Intelligence

1.1.2 Sub-Program: Targeting

1.1.3 Sub-Program: Security Screening

1.2 Program: Secure and Trusted Partnerships

1.2.1 Sub-Program: Trusted Traveller

1.2.2 Sub-Program: Trusted Trader

1.3 Program: Admissibility Determination

1.3.1 Sub-Program: Highway Mode

1.3.2 Sub-Program: Air Mode

1.3.3 Sub-Program: Rail Mode

1.3.4 Sub-Program: Marine Mode

1.3.5 Sub-Program: Postal

1.3.6 Sub-Program: Courier Low Value Shipment

1.4 Program: Criminal Investigations

1.5 Program: Immigration Enforcement

1.5.1 Sub-Program: Immigration Investigations

1.5.2 Sub-Program: Immigration Detentions

1.5.3 Sub-Program: Immigration Hearings

1.5.4 Sub-Program: Immigration Removals

1.6 Program: Recourse

1.7 Program: Revenue and Trade Management

1.7.1 Sub-Program: Anti-dumping and Countervailing

1.7.2 Sub-Program: Trade Policy

1.7.3 Sub-Program: Trade Compliance

Internal Services

Supporting information on lower-level programs

Supporting information on lower-level programs is available in the [GC InfoBase](#).^{iv}

Supplementary information tables

The following supplementary information tables are available on the CBSA's [website](#):^{xiii}

- Departmental Sustainable Development Strategy
- Internal audits and evaluations
- Response to parliamentary committees and external audits
- Status report on transformational and major Crown projects
- Fees

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](#).^{xv} This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational contact information

By Telephone:

Within Canada (toll-free):	1-800-461-9999
Outside Canada (long distance charges apply):	1-204-983-3500 or 1-506-636-5064
TTY within Canada (for those with hearing or speech impairments):	1-866-335-3237

By Email:

contact@cbsa.gc.ca

By Mail:

Canada Border Services Agency
Ottawa, ON K1A 0L8
Canada

Appendix: 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, organizations or individuals; and payments to Crown corporations.

Departmental Plan (plan ministériel)

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

Departmental Results Report (rapport sur les résultats ministériels)

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

evaluation (évaluation)

In the Government of Canada, the systematic and neutral collection and analysis of evidence to judge merit, worth or value. Evaluation informs decision making, improvements, innovation and accountability. Evaluations typically focus on programs, policies and priorities and examine questions related to relevance, effectiveness and efficiency. Depending on user needs, however, evaluations can also examine other units, themes and issues, including alternatives to existing interventions. Evaluations generally employ social science research methods.

experimentation (expérimentation)

Activities that seek to explore, test and compare the effects and impacts of policies, interventions and approaches, to inform evidence-based decision-making, by learning what works and what does not.

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. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

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

An analytical approach used to assess how diverse groups of women, men and gender-diverse people may experience policies, programs and initiatives. The "plus" in GBA+ acknowledges that the gender-based analysis goes beyond biological (sex) and socio-cultural (gender) differences. We all have multiple identity factors that intersect to make us who we are; GBA+ considers many other identity factors, such as race, ethnicity, religion, age, and mental or physical disability. Examples of GBA+ processes include using data disaggregated by sex, gender and other intersecting identity factors in performance analysis, and identifying any impacts of the program on diverse groups of people, with a view to adjusting these initiatives to make them more inclusive.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2017–18 Departmental Results Report, those high-level themes outlining the government's agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiative (initiative horizontale)

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

Management, Resources and Results Structure (structure de gestion, des ressources et des résultats)

A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

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 an organization did with its resources to achieve its results, how well those results compare to what the organization 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 an organization, program, policy or initiative respecting expected results.

performance reporting (production de rapports sur le rendement)

The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

plan (plan)

The articulation of strategic choices, which provides information on how an organization 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 up to the expected result.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the 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.

priority (priorité)

A plan or project that an organization 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 Strategic Outcome(s) or Departmental Results.

program (programme)

A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d'alignement des programmes)

A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

result (résultat)

An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization'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.

Strategic Outcome (résultat stratégique)

A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (programme temporisé)

A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (cible)

A measurable performance or success level that an organization, 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.

Endnotes

- i. Canada Border Services Agency Act, <http://laws-lois.justice.gc.ca/eng/acts/c-1.4/>
- ii. The Minister's mandate letter, <https://pm.gc.ca/eng/mandate-letters>
- iii. The CBSA's Departmental Results Framework, <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/dpr-rmr/framework-cadre-eng.html>
- iv. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- v. The CBSA's 2015 Internal Audit of Commercial Rail, <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/ae-ve/2015/cr-mf-eng.html>
- vi. Starting Again: Improving Government Oversight of Immigration Consultants, <http://www.publications.gc.ca/site/eng/9.838445/publication.html>
- vii. Ministerial Direction to the CBSA: Minors in Canada's Immigration Detention System, <https://www.publicsafety.gc.ca/cnt/trnsprnc/ns-trnsprnc/mnstrl-drctn-cbsa-en.aspx>
- viii. National Directive for the Detention or Housing of Minors, <https://www.cbsa-asfc.gc.ca/security-securite/detent/nddhm-dndhm-eng.html>
- ix. The CBSA's 2017–2018 Quarterly Detention Statistics, <https://www.cbsa-asfc.gc.ca/security-securite/detent/qstat-2017-2018-eng.html>
- x. The CBSA's 2017 Evaluation of the Recourse Program, <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/ae-ve/2017/erp-epr-eng.html>
- xi. The CBSA's 2018–2019 Service Standards, <https://www.cbsa-asfc.gc.ca/services/serving-servir/standards-normes-2018-2019-eng.html>
- xii. Public Accounts of Canada 2017–2018, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- xiii. The CBSA's corporate documents, <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/menu-eng.html>
- xiv. Department of Public Safety and Emergency Preparedness Act, <http://laws-lois.justice.gc.ca/eng/acts/P-31.55/index.html>
- xv. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>