

# Environmental Protection Expenditures in the Business Sector



2010



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# Environmental Protection Expenditures in the Business Sector

2010

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## Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0<sup>s</sup> value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- P preliminary
- r revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published
- \* significantly different from reference category ( $p < 0.05$ )

## Acknowledgements

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This report was prepared by the Environment Accounts and Statistics Division under the direction of **Rob Smith**, Director and **John Marshall**, Chief, Environmental Protection Accounts and Surveys. Data collection for this survey was conducted by the Collection Planning and Management Division (**Duncan Wrighte**, Director) and the Environment Accounts and Statistics Division.

**Sheri Vermette**, Analyst, Environment Protection Accounts and Surveys, managed the project.

Major contributions to the project were made at various times by:

Peter Van Wesenbeeck

Marc Lavergne

Don Grant

Iman Mustapha

Laurie Jong

Michelle Tait

## Preface

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This publication presents estimates from the Survey of Environmental Protection Expenditures (SEPE), 2010. The survey provides a measure of the expenditures made by Canadian industry to comply with present or anticipated environmental regulations, conventions and voluntary agreements. The survey also collects information on environmental management practices and environmental technologies used by industry for the purpose of preventing, abating or controlling pollution.

Environmental regulations, current and anticipated, play a major role in the evolution of industry spending on environmental protection. Governments in Canada impose various environmental regulations regarding the prevention or reduction of air emissions, effluents, solid waste, as well as the protection of wildlife and habitat. However, industry spending on environmental protection may also be affected by environmental conventions and voluntary agreements between governments and industry representatives.

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## Highlights

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- Businesses operating in Canada spent \$9.5 billion in 2010 to protect the environment, up 9% from 2008. Following a long-standing trend, the largest share of these expenditures was spent to deal with pollutants after they were created.
- The oil and gas extraction industry spent more on environmental protection than any other industry surveyed, followed by the electric power generation, transmission and distribution industry, accounting for 42% and 12% of the total for 2010 respectively.
- Of the \$4.2 billion in capital expenditures made for environmental protection, the majority was for pollution abatement and control (35%) followed by pollution prevention (26%).
- Provincially, businesses in Alberta spent the most in capital to protect the environment (\$2.0 billion) followed by British Columbia (\$496 million). The large investments in Alberta are mainly due to high expenditures made by the oil and gas extraction industry.
- Operating expenditures for environmental protection totaled \$5.3 billion in 2010, up 8% from 2008. The majority of these expenditures were directed towards waste management and sewerage services (\$1.6 billion) followed by pollution abatement and control processes (\$1.2 billion).
- The oil and gas extraction industry had the highest operating expenditures for environmental protection in 2010, reporting over half a billion in expenditures each for site reclamation and decommissioning and for pollution prevention processes. Provincially, Alberta had the highest operating expenditures for environmental protection followed by Ontario (\$2.1 billion and \$1.1 billion respectively).
- In 2010, businesses spent \$455 million in capital for renewable energy technologies. Investment was highest for biomass energy technologies which accounted for over three quarters of the total.



# Analysis

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## Total environmental protection expenditures

In 2010, businesses operating in Canada spent \$9.5 billion on environmental protection, up 9% from 2008<sup>1</sup> (Tables 1-1, 1-2, 2-1 and 2-2). The majority of these expenditures went to treating pollutants after they were created. Pollution abatement and control processes and waste management and sewerage services were the two dominant expenditure categories, accounting for just over half of the total amount spent on environmental protection in 2010 (\$2.7 billion and \$2.1 billion, respectively).

Oil and gas extraction companies led industry spending on environmental protection in 2010, with \$4.0 billion in expenditures, followed by the electric power generation, transmission and distribution industry (\$1.2 billion).

Provincially, Alberta reported the highest environmental protection expenditures with \$4.2 billion in 2010 (Table 3), surpassing spending in Ontario, the province with the next highest expenditures, by almost \$3 billion. The higher expenditures in Alberta are largely due to the concentration of the oil and gas extraction industry in that province.

## Total environmental protection expenditures by business size

Very large businesses (those with 1000 or more employees), accounted for 1% of all businesses in the survey population but 32% of the total environmental protection expenditures in 2010. Medium-size businesses, those with 100 to 499 employees, made up 75% of the population but accounted for 37% of the total environmental protection expenditures (Tables 4 and 6).

Very large businesses also had the highest expenditures for environmental protection on an employee basis, spending \$10,987 per employee (Tables 5 and 7).

## Capital expenditures on environmental protection

After slightly reduced spending in 2008 compared to 2006, businesses increased their investment in environmental protection, reporting \$4.2 billion in capital expenditures for environmental protection in 2010. This was an increase of 10% from 2008 and 9% from 2006<sup>2</sup> (Chart 1). The largest share of environmental protection capital investments were for pollution abatement and control (35%) followed by pollution prevention (26%). These two activities also received the largest share of investments in 2008 and 2006.

Total capital investment in pollution abatement and control processes decreased 11% from 2008 to 2010 (from \$1.6 billion to \$1.5 billion), while investment in pollution prevention activities increased by 11% over the same period (from \$965 million to \$1.1 billion).

Despite the increase in capital investment for pollution prevention technologies in 2010, the amount spent was less than the \$1.6 billion businesses spent in 2006. The higher investments in 2006 may have been in anticipation of regulations increasing restrictions on sulphur levels in diesel fuels.

With the exception of pollution abatement and control activities, investments in all other environmental protection activities increased from 2008 to 2010. Investment in waste management and sewerage services showed the largest increase - up \$139 million - driven primarily by the oil and gas extraction industry.

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1. The estimates for 2008 have been revised. These estimates are included in tables 1-2 and 2-2.

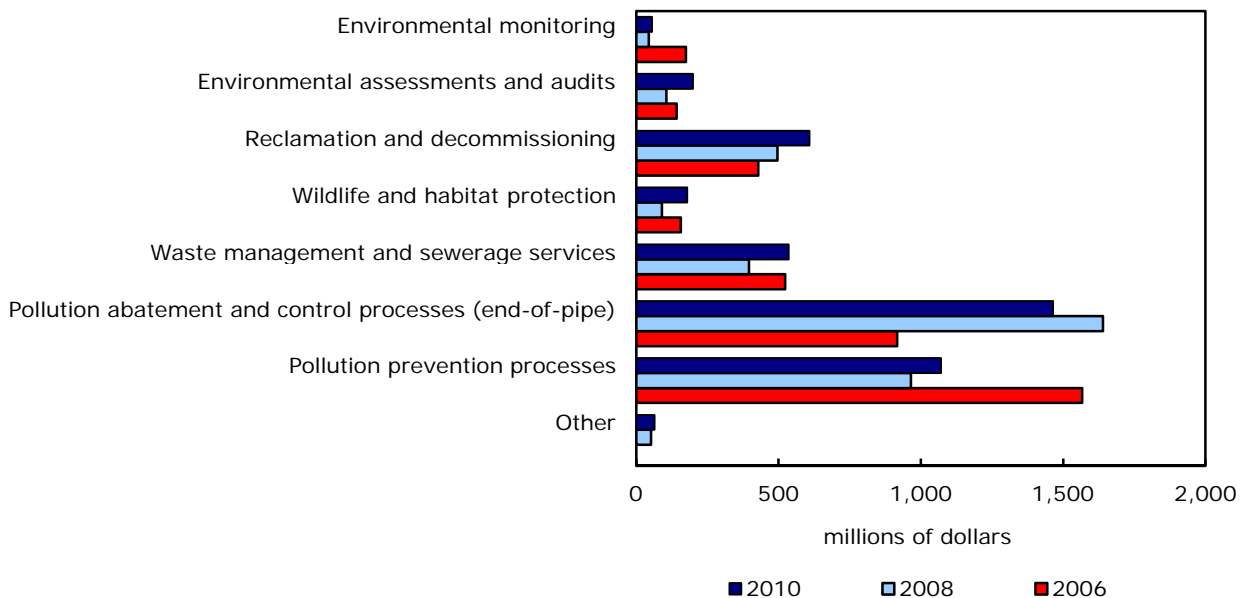
2. The estimates for 2006 have been revised (please refer to CANSIM tables 153-0052 to 153-0056). These estimates also include estimates for the Pipeline transportation industry. This industry was not surveyed after 2006.

Investments in environmental protection by the oil and gas extraction industry totalled \$2.0 billion in 2010, an increase of 23% from 2008. Businesses in this industry increased their investments in waste management and sewerage, reclamation and decommissioning and pollution prevention activities.

The petroleum and coal products manufacturing industry also reported increased investments in environmental protection activities for 2010. This industry directed most of its investments to pollution prevention activities (48%).

In 2010, businesses were asked for the first time to report their capital investment in renewable energy technologies. Unlike investments for environmental protection, which are restricted to spending made in response to current or anticipated regulations, these investments include all investment made for renewable energy technologies regardless of whether it was made in response to an environmental regulation or not. Businesses spent \$455 million in capital for renewable energy technologies in 2010. Investment was highest in biomass energy technologies which accounted for over three quarters of the total.

**Chart 1**  
**Business capital expenditures on environmental protection**



**Note:** The 2006 estimates include the Pipeline transportation industry. This industry was not surveyed after 2006.  
**Source(s):** Statistics Canada, Environment Accounts and Statistics Division, CANSIM table 153-0052.

**The majority of capital investments for pollution prevention and pollution abatement and control were directed at the prevention or reduction of emissions to air**

Investments to prevent emissions to air totalled \$666 million in 2010 (Table 8), representing 62% of the total capital invested in pollution prevention technologies and processes. Investment in the reduction and control of air emissions decreased from \$1.3 billion in 2008 to \$924 million in 2010 (Table 9); however, this category still received the largest share of these expenditures compared to other media (63% of total pollution abatement and control expenditures).

The largest investments in the prevention of air pollution were made by the petroleum and coal products manufacturing industry. This industry reported \$141 million in this category, accounting for 93% of its total capital expenditures for pollution prevention in 2010.

The largest investments in pollution abatement and control of emissions to air were made by the oil and gas extraction industry, followed by the petroleum and coal products manufacturing industry. Compared to 2008, the oil and gas extraction industry reduced its investment in the abatement and control of air emissions in 2010, while increasing investments in treating emissions to surface water. This industry uses many water-intensive technologies to extract oil. The resulting waste water needs to be managed and treated before its release to the environment.

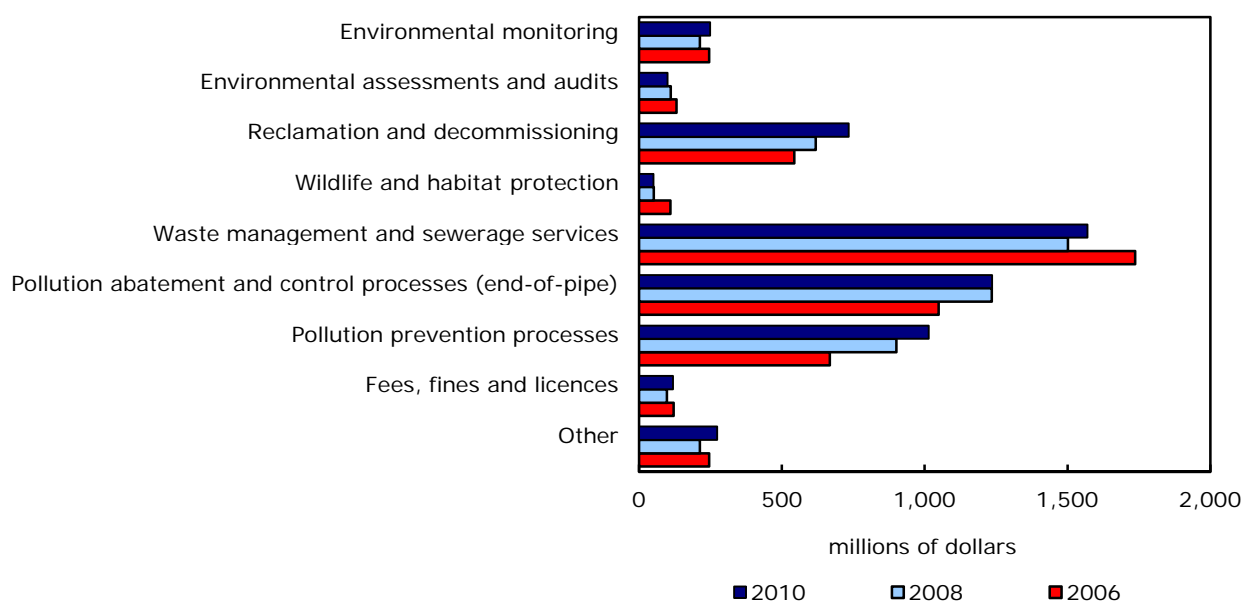
## Operating expenditures on environmental protection

In 2010, operating expenditures for environmental protection totalled \$5.3 billion, an increase of \$404 million from 2008. Between 2006 and 2010, businesses reported increased expenditures for pollution prevention, pollution abatement and control and reclamation and decommissioning activities (Chart 2).

Waste management and sewerage services accounted for the largest share of operating expenses for environmental protection.

The oil and gas extraction industry reported the highest operating expenditures for environmental protection (almost \$2 billion), accounting for 37% of total environmental protection operating expenditures. Businesses in this industry spent \$794 million more than in 2008. The increase in operating expenditures may be due in part to an increase in the number of wells operating in 2010<sup>3</sup>.

**Chart 2**  
**Business operating expenditures on environmental protection**



**Note:** The 2006 estimates include the Pipeline transportation industry. This industry was not surveyed after 2006.  
**Source(s):** Statistics Canada, Environment Accounts and Statistics Division, CANSIM table 153-0052.

3. Responsible Canadian Energy 2010, Canadian Association of Petroleum Producers, <http://www.rce2010.ca> (accessed September 21, 2012)

## The largest share of operating expenditures on pollution prevention and pollution abatement and control went to prevent or reduce emissions to air

In 2010, companies were asked to report their operating expenses on pollution prevention and pollution abatement and control by environmental medium. The largest share of operating expenditures went towards the operation or maintenance of equipment to prevent or reduce emissions to air, followed by emissions to water (46% and 41% of the total, respectively).

Operating expenditures for pollution prevention were directed mostly at the reduction of emissions to water (Table 10), while the majority of operating expenditures for pollution abatement and control were spent to reduce air emissions (Table 11).

## Pollution prevention methods

In 2010, 58% of businesses in Canada reported that they used at least one pollution prevention method (Text box “**Pollution prevention methods**”). The top three most commonly used methods were: good operating practices or pollution prevention training; recirculation, on-site recycling, reuse or recovery of materials; and prevention of leaks and spills (Table 12).

### Pollution prevention methods

The Canadian federal government defines pollution prevention as: “the use of processes, practices, materials, products, substances or energy that avoid or minimize the creation of pollutants and waste, and reduce the overall risk to the environment or human health.”<sup>4</sup> Using this definition, the *Survey of Environmental Protection Expenditures* asked businesses to indicate which of the following pollution prevention methods were used in 2010:

- product design or reformulation
- equipment or process modifications
- recirculation, on-site recycling, reuse or recovery of materials or substances
- materials or feedstock substitution, solvent reduction, elimination or substitution
- improved inventory management or purchasing techniques
- prevention of leaks and spills
- good operating practices or pollution prevention training.

## Environmental management practices

Environmental management practices are practices that businesses adopt to reduce their impact on the environment.

In 2010, 48% of businesses used at least one environmental management practice. The use of an environmental management system was the most commonly reported practice, followed by the implementation of a pollution prevention plan and the performance of an energy audit (Table 13).

For the first time, businesses were asked if they conducted a greenhouse gas inventory; 10% of businesses surveyed reported that they had.

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4. Pollution Prevention Planning Provisions of Part 4 of the Canadian Environmental Protection Act, 1999.

## Related products

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### Selected publications from Statistics Canada

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16-001-M	Environment Accounts and Statistics Analytical and Technical Paper Series
16-002-X	EnviroStats
16-201-S	Human Activity and the Environment: Detailed Statistics
16-201-X	Human Activity and the Environment
16-257-X	Environment Accounts and Statistics Product Catalogue
16-401-X	Industrial Water Use
16F0023X	Waste Management Industry Survey: Business and Government Sectors
16F0024X	Environmental Management and Technologies in the Business Sector

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### Selected technical and analytical products from Statistics Canada

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16-002-X200900210890	Targeting environmental protection expenditures in the manufacturing sector
16-002-X200900411030	The Canadian manufacturing industry: Investments and use of energy-related processes or technologies

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### Selected CANSIM tables from Statistics Canada

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153-0052	Capital and operating expenditures on environmental protection, by North American Industry Classification System (NAICS) and type of activity, Canada, biennial
153-0053	Capital and operating expenditures on environmental protection, by type of activity, Canada, provinces and territories, biennial
153-0054	Distribution of capital expenditures on pollution abatement and control (end-of-pipe) and pollution prevention, by North American Industry Classification System (NAICS) and type of environmental medium, Canada, biennial
153-0055	Distribution of capital expenditures on pollution abatement and control (end-of-pipe) and pollution prevention, by type of environmental medium, Canada, provinces and territories, biennial

153-0056      Capital and operating expenditures on environmental protection, by type of activity and establishment size, Canada, biennial

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### **Selected surveys from Statistics Canada**

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1903      Survey of Environmental Protection Expenditures

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### **Selected summary tables from Statistics Canada**

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- *Capital expenditures on pollution abatement and control (end-of-pipe) by medium and industry*
- *Capital expenditures on pollution prevention by medium and industry*
- *Expenditures on environmental protection by industry and activity*

# Statistical tables

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Table 1-1

## Capital expenditures on environmental protection — Type of activity and industry, province or territory, 2010

	Environmental monitoring	Environmental assessments and audits	Reclamation and decommissioning	Wildlife and habitat protection	Waste management and sewerage services	
millions of dollars						
<b>Industry</b>						
Logging	0.0	0.0	0.0	x	x	
Oil and gas extraction	35.4	56.5	549.8	x	308.1	
Mining	x	18.7	19.0	0.4	29.8	
Electric power generation, transmission and distribution	4.3	116.3	x	x	29.2	
Natural gas distribution	x	x	x	0.3	0.3	
Food	1.0	F	F	0.0	19.2	
Beverage and tobacco products	F	x	x	0.0	2.1	
Wood products	F	F	0.0	0.0	F	
Paper manufacturing	0.3	0.0	x	F	12.9	
Petroleum and coal products	x	0.3	F	x	x	
Chemicals	F	0.3	x	x	x	
Non-metallic mineral products	1.0	x	0.0	x	x	
Primary metals	1.0	F	x	x	x	
Fabricated metal products	x	0.0	0.0	0.0	x	
Transportation equipment	0.5	F	x	0.0	15.7	
Other manufacturing	F	F	F	F	F	
<b>Total</b>	<b>55.4</b>	<b>198.8</b>	<b>608.3</b>	<b>178.8</b>	<b>534.9</b>	
<b>Province or territory</b>						
Atlantic provinces <sup>1</sup>	0.4	F	x	x	x	
Quebec	x	x	x	x	x	
Ontario	2.2	7.3	x	x	62.5	
Manitoba	x	x	7.8	x	x	
Saskatchewan	2.1	x	44.0	x	87.3	
Alberta	37.0	68.4	494.4	31.8	309.3	
British Columbia and the territories <sup>2</sup>	3.9	15.3	43.0	3.7	27.1	
<b>Total</b>	<b>55.4</b>	<b>198.8</b>	<b>608.3</b>	<b>178.8</b>	<b>534.9</b>	
		Pollution abatement and control processes (end-of-pipe)	Pollution prevention processes	Other	Total	Share of total
millions of dollars						
percent						
<b>Industry</b>						
Logging	x	0.0	0.0	0.2	0 <sup>s</sup>	
Oil and gas extraction	772.1	239.5	x	2,017.1	48.3	
Mining	166.1	50.6	x	286.5	6.9	
Electric power generation, transmission and distribution	186.7	50.2	43.0	590.4	14.1	
Natural gas distribution	x	x	F	26.7	0.6	
Food	32.6	34.2	0.2	88.3	2.1	
Beverage and tobacco products	1.3	x	x	6.5	0.2	
Wood products	4.5	20.7	0.0	26.0	0.6	
Paper manufacturing	23.1	46.7	x	84.0	2.0	
Petroleum and coal products	112.7	151.1	F	318.1	7.6	
Chemicals	x	x	0.0	398.0	9.5	
Non-metallic mineral products	18.7	x	F	41.6	1.0	
Primary metals	47.5	50.8	x	121.7	2.9	
Fabricated metal products	5.7	x	F	25.2	0.6	
Transportation equipment	x	x	F	30.8	0.7	
Other manufacturing	13.0	72.1	F	114.3	2.7	
<b>Total</b>	<b>1,464.3</b>	<b>1,070.9</b>	<b>63.9</b>	<b>4,175.4</b>	<b>100.0</b>	
<b>Province or territory</b>						
Atlantic provinces <sup>1</sup>	50.0	153.1	F	214.3	5.1	
Quebec	86.9	109.9	x	370.7	8.9	
Ontario	158.0	124.4	x	369.0	8.8	
Manitoba	39.5	x	x	220.0	5.3	
Saskatchewan	234.8	x	x	415.3	9.9	
Alberta	808.9	281.2	18.4	2,049.5	49.1	
British Columbia and the territories <sup>2</sup>	86.1	350.1	7.2	536.5	12.8	
<b>Total</b>	<b>1,464.3</b>	<b>1,070.9</b>	<b>63.9</b>	<b>4,175.4</b>	<b>100.0</b>	

1. Includes Newfoundland and Labrador, Prince Edward Island, Nova Scotia and New Brunswick.

2. Includes British Columbia, Yukon, Northwest Territories and Nunavut.

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division, CANSIM tables 153-0052 and 153-0053.



**Table 1-2**  
**Capital expenditures on environmental protection — Type of activity and industry, 2008**

	Environmental monitoring	Environmental assessments and audits	Reclamation and decommissioning	Wildlife and habitat protection	Waste management and sewerage services
millions of dollars					
<b>Industry</b>					
Logging	0.0	0.0	0.0	0.0	x
Oil and gas extraction	26.2	38.1	419.6	43.7	170.8
Mining	7.5	20.2	20.7	1.5	48.2
Electric power generation, transmission and distribution	2.2 r	37.4 r	21.5 r	43.0 r	51.6 r
Natural gas distribution	x	x	1.9	x	x
Food	F	F	F	F	27.5
Beverage and tobacco products	0.1	x	x	0.0	x
Wood products	x	F	0.0	0.6	F
Paper manufacturing	1.0	x	5.4	0.1	9.7
Petroleum and coal products	0.7	F	x	x	14.2
Chemicals	2.0	x	3.2	0.0	34.5
Non-metallic mineral products	0.7	1.4	x	x	F
Primary metals	1.2	F	3.6	0.0	6.9
Fabricated metal products	0.0	0.3	x	0.0	3.9
Transportation equipment	x	F	0.1	0.0	1.9
Other manufacturing	0.7	F	F	0.0	5.4
<b>Total</b>	<b>44.2 r</b>	<b>105.5 r</b>	<b>496.6 r</b>	<b>90.3 r</b>	<b>396.4 r</b>
	Pollution abatement and control processes (end-of-pipe)	Pollution prevention processes	Other	Total	Share of total
millions of dollars					
percent					
<b>Industry</b>					
Logging	F	F	0.0	F	F
Oil and gas extraction	790.0	118.1	34.0	1,640.4	43.3
Mining	119.1	134.2	0.2	351.7	9.3
Electric power generation, transmission and distribution	155.6 r	281.9 r	9.3 r	602.5 r	15.9 r
Natural gas distribution	x	x	x	52.6	1.4
Food	19.2	42.3	F	92.4	2.4
Beverage and tobacco products	x	x	0.0	13.7	0.4
Wood products	3.4	6.8	F	18.1	0.5
Paper manufacturing	13.0	30.5	x	60.0	1.6
Petroleum and coal products	122.9	42.5	x	206.2	5.4
Chemicals	27.8	47.4	x	115.7	3.1
Non-metallic mineral products	39.2	38.2	x	92.6	2.4
Primary metals	290.5	72.6	x	375.2	9.9
Fabricated metal products	F	14.3	0.0	29.7	0.8
Transportation equipment	26.3	14.6	0.0	43.0	1.1
Other manufacturing	19.5	F	F	85.2	2.2
<b>Total</b>	<b>1,640.2 r</b>	<b>964.7 r</b>	<b>52.1 r</b>	<b>3,789.9 r</b>	<b>100.0</b>

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division, CANSIM tables 153-0052 and 153-0053.

**Table 2-1**  
**Operating expenditures on environmental protection — Type of activity and industry, province or territory, 2010**

	Environmental monitoring	Environmental assessments and audits	Reclamation and decommissioning	Wildlife and habitat protection	Waste management and sewerage services	Pollution abatement and control processes (end-of-pipe)
millions of dollars						
<b>Industry</b>						
Logging	1.2	1.1	F	7.5	3.1	F
Oil and gas extraction	36.9	17.8	560.0	24.5	304.5	336.6
Mining	47.4	14.1	56.7	1.9	61.8	162.2
Electric power generation, transmission and distribution	42.9	27.4	38.9	12.6	143.9	207.4
Natural gas distribution	0.8	x	F	x	4.5	x
Food	8.3	3.3	F	F	215.3	20.7
Beverage and tobacco products	0.6	0.2	F	x	10.9	1.1
Wood products	5.6	x	0.3	1.0	30.8	10.9
Paper manufacturing	28.3	4.5	3.2	0.2	146.7	118.3
Petroleum and coal products	12.2	x	7.3	x	64.2	104.1
Chemicals	18.3	6.2	13.6	0.3	89.3	65.3
Non-metallic mineral products	4.9	3.3	0.6	0.2	31.5	9.8
Primary metals	30.8	8.6	15.7	1.0	158.7	173.7
Fabricated metal products	2.9	2.0	x	F	44.1	2.1
Transportation equipment	3.9	2.4	0.1	x	58.6	10.8
Other manufacturing	4.2	4.8	1.7	x	202.1	13.2
<b>Total</b>	<b>249.1</b>	<b>100.1</b>	<b>734.6</b>	<b>50.0</b>	<b>1,569.8</b>	<b>1,236.5</b>
<b>Province or territory</b>						
Atlantic provinces <sup>1</sup>	14.6	5.1	x	1.5	86.5	89.1
Quebec	39.8	24.8	38.3	9.5	389.7	155.6
Ontario	69.8	26.6	38.9	3.9	471.6	289.5
Manitoba	4.1	1.8	F	x	38.0	8.6
Saskatchewan	16.1	9.1	25.6	x	66.2	211.0
Alberta	53.9	20.2	559.7	20.8	409.0	383.3
British Columbia and the territories <sup>2</sup>	50.8	12.6	47.5	7.6	108.7	99.5
<b>Total</b>	<b>249.1</b>	<b>100.1</b>	<b>734.6</b>	<b>50.0</b>	<b>1,569.8</b>	<b>1,236.5</b>
		Pollution prevention processes	Fees, fines and licences	Other	Total	Share of total
millions of dollars						
percent						
<b>Industry</b>						
Logging		0.5	0.3	4.8	19.3	0.4
Oil and gas extraction		517.4	30.5	146.4	1,974.5	36.9
Mining		53.2	20.1	18.8	436.0	8.2
Electric power generation, transmission and distribution		60.8	12.9	33.6	580.6	10.9
Natural gas distribution		x	0.2	x	48.5	0.9
Food		26.3	12.8	3.4	297.2	5.6
Beverage and tobacco products		x	1.8	0 <sup>s</sup>	14.9	0.3
Wood products		x	x	x	56.7	1.1
Paper manufacturing		69.0	9.9	7.2	387.3	7.2
Petroleum and coal products		68.2	10.3	6.3	274.2	5.1
Chemicals		15.5	5.2	12.8	226.4	4.2
Non-metallic mineral products		12.5	6.4	3.7	72.8	1.4
Primary metals		117.4	2.6	12.4	521.0	9.7
Fabricated metal products		x	0.3	4.4	80.4	1.5
Transportation equipment		8.6	x	7.9	92.8	1.7
Other manufacturing		26.6	F	8.9	264.3	4.9
<b>Total</b>		<b>1,014.1</b>	<b>118.7</b>	<b>273.7</b>	<b>5,346.8</b>	<b>100.0</b>
<b>Province or territory</b>						
Atlantic provinces <sup>1</sup>		147.8	x	7.3	369.5	6.9
Quebec		91.7	9.6	27.7	786.8	14.7
Ontario		172.6	13.5	48.5	1,135.0	21.2
Manitoba		8.2	6.1	4.6	88.1	1.6
Saskatchewan		27.7	x	9.9	379.1	7.1
Alberta		473.7	38.9	154.6	2,114.0	39.5
British Columbia and the territories <sup>2</sup>		F	34.3	21.1	474.4	8.9
<b>Total</b>		<b>1,014.1</b>	<b>118.7</b>	<b>273.7</b>	<b>5,346.8</b>	<b>100.0</b>

1. Includes Newfoundland and Labrador, Prince Edward Island, Nova Scotia and New Brunswick.

2. Includes British Columbia, Yukon, Northwest Territories and Nunavut.

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division, CANSIM tables 153-0052 and 153-0053.

**Table 2-2**  
**Operating expenditures on environmental protection — Type of activity and industry, 2008**

	Environmental monitoring	Environmental assessments and audits	Reclamation and decommissioning	Wildlife and habitat protection	Waste management and sewerage services	Pollution abatement and control processes (end-of-pipe)
millions of dollars						
<b>Industry</b>						
Logging	0.8	0.6	0.3	16.1	3.8	F
Oil and gas extraction	34.6 <sup>r</sup>	32.3 <sup>r</sup>	403.0 <sup>r</sup>	10.2 <sup>r</sup>	134.9 <sup>r</sup>	245.2 <sup>r</sup>
Mining	34.5	13.6	61.6	0.9	60.1	127.0
Electric power generation, transmission and distribution	34.4 <sup>r</sup>	24.3 <sup>r</sup>	82.3 <sup>r</sup>	12.4 <sup>r</sup>	155.3 <sup>r</sup>	92.2 <sup>r</sup>
Natural gas distribution	0.4	0.5	F	x	3.0	x
Food	6.9 <sup>r</sup>	2.7 <sup>r</sup>	F <sup>r</sup>	F <sup>r</sup>	176.9 <sup>r</sup>	22.7 <sup>r</sup>
Beverage and tobacco products	0.3	0.2	x	0.1	15.7	1.0
Wood products	4.9	2.1	3.4	8.1	36.2	F
Paper manufacturing	26.0	4.0	5.0	0.5	156.6	155.3
Petroleum and coal products	8.5	1.0	10.6	0.1	92.2	138.7
Chemicals	15.5	7.4	29.9	x	102.7	72.9
Non-metallic mineral products	5.1	2.8	1.8	0.1	30.2	28.5
Primary metals	27.7	7.1	14.7	1.5	211.8	270.5
Fabricated metal products	3.2	1.9	F	x	100.6	9.4
Transportation equipment	4.4	3.7	0.7	F	70.7	15.9
Other manufacturing	6.3	7.0	3.7	F	151.0	26.9
<b>Total</b>	<b>213.5<sup>r</sup></b>	<b>111.3<sup>r</sup></b>	<b>619.0<sup>r</sup></b>	<b>51.8<sup>r</sup></b>	<b>1,501.7<sup>r</sup></b>	<b>1,235.0<sup>r</sup></b>
		Pollution prevention processes	Fees, fines and licences	Other	Total	Share of total
millions of dollars						
<b>Industry</b>						percent
Logging		F	x	1.3	30.3	0.6
Oil and gas extraction		253.2 <sup>r</sup>	12.9 <sup>r</sup>	53.9 <sup>r</sup>	1,180.2 <sup>r</sup>	23.9 <sup>r</sup>
Mining		57.1	16.0	31.1	401.9	8.1
Electric power generation, transmission and distribution		63.5 <sup>r</sup>	28.3 <sup>r</sup>	33.3 <sup>r</sup>	525.9 <sup>r</sup>	10.6 <sup>r</sup>
Natural gas distribution		x	0.1	1.1	20.8	0.4
Food		11.9 <sup>r</sup>	9.7 <sup>r</sup>	4.3 <sup>r</sup>	235.4 <sup>r</sup>	4.8 <sup>r</sup>
Beverage and tobacco products		x	0.7	0.3	19.0	0.4
Wood products		7.8	2.8	2.1	93.0	1.9
Paper manufacturing		76.1	8.9	7.7	440.1	8.9
Petroleum and coal products		73.6	5.3	8.4	338.5	6.8
Chemicals		34.8	x	18.6	286.6	5.8
Non-metallic mineral products		7.9	2.1	4.5	83.0	1.7
Primary metals		F	3.0	19.1	796.7	16.1
Fabricated metal products		12.5	0.6	4.2	132.7	2.7
Transportation equipment		9.7	0.4	12.9	118.7	2.4
Other manufacturing		33.4	1.9	10.0	240.2	4.9
<b>Total</b>		<b>901.1<sup>r</sup></b>	<b>97.1<sup>r</sup></b>	<b>212.6<sup>r</sup></b>	<b>4,943.0<sup>r</sup></b>	<b>100.0</b>

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division, CANSIM tables 153-0052 and 153-0053.

**Table 3**  
**Expenditures on environmental protection by type of activity and province or territory, 2010**

	Total capital expenditures	Share of total capital expenditures	Total operating expenditures	Share of total operating expenditures
	millions of dollars	percent	millions of dollars	percent
Newfoundland and Labrador	x	x	116.0	2.2
Prince Edward Island	x	x	5.7	0.1
Nova Scotia	33.4	0.8	68.6	1.3
New Brunswick	165.7	4.0	179.2	3.4
Quebec	370.7	8.9	786.8	14.7
Ontario	369.0	8.8	1,135.0	21.2
Manitoba	220.0	5.3	88.1	1.6
Saskatchewan	415.3	9.9	379.1	7.1
Alberta	2,049.5	49.1	2,114.0	39.5
British Columbia	495.8	11.9	439.7	8.2
Yukon, Northwest Territories and Nunavut	40.7	1.0	34.7	0.6
<b>Total</b>	<b>4,175.4</b>	<b>100.0</b>	<b>5,346.8</b>	<b>100.0</b>

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division.

**Table 4**  
**Capital expenditures on environmental protection by establishment size, 2010**

	Number of employees per establishment			
	Fewer than 100	100 to 499	500 to 999	1,000 or more
	millions of dollars			
Environmental monitoring	x	19.0	20.4	x
Environmental assessments and audits	9.6	71.7	24.6	92.9
Reclamation and decommissioning	149.4	272.9	60.3	125.7
Wildlife and habitat protection	x	24.1	8.2	x
Waste management and sewerage services	100.5	205.6	143.5	85.2
Pollution abatement and control processes (end-of-pipe)	103.0	416.2	321.4	623.8
Pollution prevention processes	129.4	610.7	229.1	101.7
Other	8.0	8.2	11.4	36.4
<b>Total</b>	<b>520.6</b>	<b>1,628.4</b>	<b>818.9</b>	<b>1,207.4</b>

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division, CANSIM table 153-0056.

**Table 5**  
**Capital expenditures on environmental protection per employee by establishment size, 2010**

	Number of employees per establishment				Total
	Fewer than 100	100 to 499	500 to 999	1,000 or more	
	dollars per employee				
Environmental monitoring	x	31.1	104.2	x	35.3
Environmental assessments and audits	19.5	117.6	125.8	338.3	126.5
Reclamation and decommissioning	303.6	447.4	308.3	457.6	386.9
Wildlife and habitat protection	x	39.4	42.1	x	113.7
Waste management and sewerage services	204.3	337.0	734.0	310.2	340.2
Pollution abatement and control processes (end-of-pipe)	209.3	682.2	1,643.3	2,270.6	931.3
Pollution prevention processes	262.9	1,001.1	1,171.5	370.2	681.1
Other	16.2	13.4	58.1	132.5	40.6
<b>Total</b>	<b>1,058.2</b>	<b>2,669.2</b>	<b>4,187.4</b>	<b>4,395.0</b>	<b>2,655.5</b>

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division.

**Table 6**  
**Operating expenditures on environmental protection by establishment size, 2010**

	Number of employees per establishment				Total
	Fewer than 100	100 to 499	500 to 999	1,000 or more	
	millions of dollars				
Environmental monitoring	40.9	107.3	44.9		56.0
Environmental assessments and audits	16.8	34.0	16.2		33.2
Reclamation and decommissioning	63.5	160.4	93.8		417.0
Wildlife and habitat protection	9.0	19.3	4.6		17.2
Waste management and sewerage services	358.1	656.6	221.9		333.3
Pollution abatement and control processes (end-of-pipe)	86.7	403.6	316.5		429.8
Pollution prevention processes	107.6	388.1	65.0		453.4
Fees, fines and licences	21.6	55.4	27.8		14.0
Other	57.9	101.5	57.0		57.2
<b>Total</b>	<b>762.0</b>	<b>1,926.1</b>	<b>847.6</b>		<b>1,811.0</b>

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division, CANSIM table 153-0056.

**Table 7**  
**Operating expenditures on environmental protection per employee by establishment size, 2010**

	Number of employees per establishment				Total
	Fewer than 100	100 to 499	500 to 999	1,000 or more	
	dollars per employee				
Environmental monitoring	83.0	175.9	229.7	203.9	158.4
Environmental assessments and audits	34.1	55.7	82.6	120.9	63.7
Reclamation and decommissioning	129.1	262.9	479.4	1,517.8	467.2
Wildlife and habitat protection	18.3	31.7	23.4	62.5	31.8
Waste management and sewerage services	727.8	1,076.2	1,134.8	1,213.2	998.4
Pollution abatement and control processes (end-of-pipe)	176.3	661.5	1,618.3	1,564.4	786.4
Pollution prevention processes	218.6	636.2	332.4	1,650.3	644.9
Fees, fines and licences	43.9	90.7	142.2	50.9	75.5
Other	117.8	166.4	291.5	208.2	174.0
<b>Total</b>	<b>1,548.8</b>	<b>3,157.2</b>	<b>4,334.3</b>	<b>6,592.0</b>	<b>3,400.5</b>

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division.

**Table 8**  
**Distribution of capital expenditures on pollution prevention by medium and industry, province or territory, 2010**

	Air	Surface water	On-site contained solid and liquid waste	Noise, radiation and vibration	Other	Total
millions of dollars						
<b>Industry</b>						
Logging	0.0	0.0	0.0	0.0	0.0	0.0
Oil and gas extraction	94.8	66.9	74.6	2.8	0.3	239.5
Mining	19.1	15.1	14.9	0.0	1.6	50.6
Electric power generation, transmission and distribution	15.7	3.8	26.6	0.0	4.0	50.2
Natural gas distribution	x	x	x	0.0	x	x
Food	14.1	3.0	1.2	F	14.8	34.2
Beverage and tobacco products	x	0.6	x	F	0.5	x
Wood products	x	0.6	F	F	F	20.7
Paper manufacturing	31.8	4.2	5.3	x	x	46.7
Petroleum and coal products	140.8	x	5.4	F	F	151.1
Chemicals	x	x	F	F	x	x
Non-metallic mineral products	15.4	F	F	F	0.3	x
Primary metals	36.0	6.3	6.2	0.0	2.3	50.8
Fabricated metal products	x	x	x	F	F	x
Transportation equipment	x	0.8	0.1	F	x	x
Other manufacturing	F	x	F	F	26.7	72.1
<b>Total</b>	<b>666.0</b>	<b>111.1</b>	<b>156.3</b>	<b>11.7</b>	<b>125.9</b>	<b>1,070.9</b>
<b>Province or territory</b>						
Atlantic provinces <sup>1</sup>	135.8	8.7	6.9	0.0	1.8	153.1
Quebec	67.5	6.6	F	0.7	27.1	109.9
Ontario	76.2	12.1	8.2	7.0	20.8	124.4
Manitoba	x	0.9	x	0.0	x	x
Saskatchewan	x	x	x	F	x	x
Alberta	119.9	66.4	83.4	x	x	281.2
British Columbia and the territories <sup>2</sup>	x	x	x	x	x	350.1
<b>Total</b>	<b>666.0</b>	<b>111.1</b>	<b>156.3</b>	<b>11.7</b>	<b>125.9</b>	<b>1,070.9</b>

1. Includes Newfoundland and Labrador, Prince Edward Island, Nova Scotia and New Brunswick.

2. Includes British Columbia, Yukon, Northwest Territories and Nunavut.

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division, CANSIM Tables 153-0054 and 153-0055.

**Table 9**  
**Distribution of capital expenditures on pollution abatement and control (end-of-pipe) by medium and industry, province or territory, 2010**

	Air	Surface water	On-site contained solid and liquid waste	Noise, radiation and vibration	Total
millions of dollars					
<b>Industry</b>					
Logging	x	0.0	0.0	F	x
Oil and gas extraction	603.7	x	29.2	x	772.1
Mining	x	90.5	40.3	x	166.1
Electric power generation, transmission and distribution	x	x	x	x	186.7
Natural gas distribution	x	0.0	0.0	F	x
Food	3.4	26.0	0.6	2.6	32.6
Beverage and tobacco products	x	x	0.0	F	1.3
Wood products	4.5	0.0	0.0	0.0	4.5
Paper manufacturing	12.3	x	x	0.1	23.1
Petroleum and coal products	75.6	26.2	x	F	112.7
Chemicals	60.3	x	0.7	0.3	x
Non-metallic mineral products	x	F	F	F	18.7
Primary metals	31.3	x	x	1.0	47.5
Fabricated metal products	x	F	0.0	0.0	5.7
Transportation equipment	x	x	F	F	x
Other manufacturing	11.0	x	F	F	13.0
<b>Total</b>	<b>923.8</b>	<b>340.6</b>	<b>187.7</b>	<b>12.2</b>	<b>1,464.3</b>
<b>Province or territory</b>					
Atlantic provinces <sup>1</sup>	x	25.2	x	0.0	50.0
Quebec	x	41.5	x	x	86.9
Ontario	82.1	63.9	5.8	6.3	158.0
Manitoba	F	x	x	0.0	39.5
Saskatchewan	x	x	112.2	F	234.8
Alberta	638.3	145.7	22.6	2.3	808.9
British Columbia and the territories <sup>2</sup>	44.1	30.1	11.7	0.2	86.1
<b>Total</b>	<b>923.8</b>	<b>340.6</b>	<b>187.7</b>	<b>12.2</b>	<b>1,464.3</b>

1. Includes Newfoundland and Labrador, Prince Edward Island, Nova Scotia and New Brunswick.

2. Includes British Columbia, Yukon, Northwest Territories and Nunavut.

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division, CANSIM Tables 153-0054 and 153-0055.



**Table 10**  
**Distribution of operating expenditures on pollution prevention by medium and industry, province or territory, 2010**

	Air	Surface water	On-site contained solid and liquid waste	Noise, radiation and vibration	Other	Total
millions of dollars						
<b>Industry</b>						
Logging	x	F	0.1	0.0	F	0.5
Oil and gas extraction	x	x	x	0.7	F	517.4
Mining	6.5	x	x	F	0.3	53.2
Electric power generation, transmission and distribution	18.5	x	35.6	x	x	60.8
Natural gas distribution	x	F	0.1	F	0.0	x
Food	8.7	x	F	0 <sup>s</sup>	6.1	26.3
Beverage and tobacco products	F	0.1	0.1	0.0	0 <sup>s</sup>	x
Wood products	1.5	x	x	F	x	x
Paper manufacturing	27.9	x	x	0.2	3.4	69.0
Petroleum and coal products	54.7	x	0.8	F	F	68.2
Chemicals	11.2	2.2	1.3	0 <sup>s</sup>	F	15.5
Non-metallic mineral products	7.8	0.7	F	0 <sup>s</sup>	3.1	12.5
Primary metals	F	x	x	x	x	117.4
Fabricated metal products	x	x	x	F	x	x
Transportation equipment	F	1.5	F	0.1	2.1	8.6
Other manufacturing	9.3	0.8	7.4	0.1	9.1	26.6
<b>Total</b>	<b>324.3</b>	<b>494.0</b>	<b>135.2</b>	<b>2.3</b>	<b>58.3</b>	<b>1,014.1</b>
<b>Province or territory</b>						
Atlantic provinces <sup>1</sup>	23.8	103.3	16.6	F	4.1	147.8
Quebec	34.0	9.6	16.0	0.3	31.9	91.7
Ontario	114.3	x	31.2	F	10.4	172.6
Manitoba	1.2	0.2	x	F	x	8.2
Saskatchewan	5.9	x	x	x	0.1	27.7
Alberta	81.7	x	x	1.0	x	473.7
British Columbia and the territories <sup>2</sup>	F	x	x	0.1	x	F
<b>Total</b>	<b>324.3</b>	<b>494.0</b>	<b>135.2</b>	<b>2.3</b>	<b>58.3</b>	<b>1,014.1</b>

1. Includes Newfoundland and Labrador, Prince Edward Island, Nova Scotia and New Brunswick.

2. Includes British Columbia, Yukon, Northwest Territories and Nunavut.

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division.

**Table 11**  
**Distribution of operating expenditures on pollution abatement and control (end-of-pipe) by medium and industry, province or territory, 2010**

	Air	Surface water	On-site contained solid and liquid waste	Noise, radiation and vibration	Total
millions of dollars					
<b>Industry</b>					
Logging	x	F	F	F	F
Oil and gas extraction	x	x	x	F	336.6
Mining	40.1	93.4	x	F	162.2
Electric power generation, transmission and distribution	181.1	x	13.7	x	207.4
Natural gas distribution	F	0.0	F	0.0	x
Food	5.8	13.4	F	F	20.7
Beverage and tobacco products	0 <sup>s</sup>	x	x	0.0	1.1
Wood products	F	F	F	F	10.9
Paper manufacturing	17.2	89.0	11.8	F	118.3
Petroleum and coal products	78.6	22.9	x	F	104.1
Chemicals	43.7	14.2	6.4	F	65.3
Non-metallic mineral products	x	x	x	x	9.8
Primary metals	94.7	55.7	23.0	0.3	173.7
Fabricated metal products	x	x	x	F	2.1
Transportation equipment	6.9	x	x	x	10.8
Other manufacturing	9.4	F	F	F	13.2
<b>Total</b>	<b>704.8</b>	<b>434.6</b>	<b>93.9</b>	<b>3.2</b>	<b>1,236.5</b>
<b>Province or territory</b>					
Atlantic provinces <sup>1</sup>	44.7	39.6	x	F	89.1
Quebec	86.3	52.4	16.2	0.7	155.6
Ontario	156.5	104.9	26.8	F	289.5
Manitoba	4.6	3.0	0.9	0.0	8.6
Saskatchewan	x	25.9	x	x	211.0
Alberta	240.9	136.5	5.0	0.8	383.3
British Columbia and the territories <sup>2</sup>	x	72.3	x	x	99.5
<b>Total</b>	<b>704.8</b>	<b>434.6</b>	<b>93.9</b>	<b>3.2</b>	<b>1,236.5</b>

1. Includes Newfoundland and Labrador, Prince Edward Island, Nova Scotia and New Brunswick.

2. Includes British Columbia, Yukon, Northwest Territories and Nunavut.

**Note(s):** Figures may not add up to totals due to rounding.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division.

**Table 12**  
**Distribution of pollution prevention methods by establishment size, 2010**

	Number of employees per establishment				Total
	Fewer than 100	100 to 499	500 to 999	1,000 or more	
	percent				
Product design or reformulation	11	16	14	29	12
Equipment or process modifications	16	30	38	54	20
Recirculation, on-site recycling, reuse or recovery	33	46	62	70	36
Materials, feedstock or solvent substitution	15	23	24	42	17
Improved management or purchasing techniques	21	26	33	45	22
Prevention of leaks and spills	31	45	71	76	35
Good operating practices or training	34	47	66	78	38
Other	4	6	8	17	5
<b>Total 1</b>	<b>54</b>	<b>70</b>	<b>79</b>	<b>90</b>	<b>58</b>

1. Percentage of establishments that used at least one pollution prevention method.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division.

**Table 13**  
**Use of environmental management practices by establishments, 2010**

	Proportion of establishments using the practice	Employment share of establishments using the practice
	percent	
Environmental management system	23	46
Life cycle analysis	7	16
ISO 14000 family certification	8	24
Implementation of a pollution prevention plan	19	36
Environmental voluntary agreements	8	20
Green procurement policy	9	16
Eco-labelling of products	7	11
Implementation of an environmental supply chain management policy	8	16
Impacted by a supplier's or client's environmental supply chain management policy	8	15
Energy management or monitoring system	18	35
Energy Audit - past 3 years	19	35
Environmental incentives	8	15
Perform a greenhouse gas emissions inventory	10	31
Participate in carbon-trading or purchase/sell carbon-offset credits for 2010	1	4
Other	2	3
<b>Total</b>	<b>48 1</b>	<b>68</b>

1. Percentage of establishments that used at least one environmental management practice.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division.

**Table 14**  
**Distribution of environmental management practices by establishment size, 2010**

	Number of employees per establishment				Total
	Fewer than 100	100 to 499	500 to 999	1,000 or more	
	percent				
Environmental management system	17	39	65	89	23
Life cycle analysis	5	11	28	37	7
ISO 14000 family certification	5	17	36	58	8
Implementation of a pollution prevention plan	15	30	48	71	19
Environmental voluntary agreements	6	14	28	43	8
Green procurement policy	8	13	19	23	9
Eco-labelling of products	5	10	15	13	7
Implementation of an environmental supply chain management policy	7	12	25	29	8
Impacted by a supplier's or client's environmental supply chain management policy	7	11	19	27	8
Energy management or monitoring system	13	28	51	67	18
Energy Audit - past 3 years	14	32	48	56	19
Environmental incentives	6	14	21	27	8
Perform a greenhouse gas emissions inventory	5	22	46	71	10
Participate in carbon-trading or purchase/sell carbon-offset credits for 2010	1	2	6	9	1
Other	2	2	4	6	2
<b>Total 1</b>	<b>41</b>	<b>69</b>	<b>79</b>	<b>95</b>	<b>48</b>

1. Percentage of establishments that used at least one environmental management practice.  
**Source(s):** Statistics Canada, Environment Accounts and Statistics Division.

## Introduction

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The following sections describe the data concepts and methodology used to conduct this survey. This information should be used to ensure a clear understanding of the basic concepts that define the data provided in this product, of the underlying methodology of the survey, and of key aspects of the data quality. This information will provide the user with a better understanding of the strengths and limitations of the data, and of how they can be effectively used and analysed. The information may be of particular importance when making comparisons with data from other surveys or sources of information, and in drawing conclusions regarding change over time.

The survey underwent a thorough redesign for the 2006 reference year. Because of the methodological changes and expanded coverage, comparisons with survey estimates prior to 2006 are not recommended.

## Data sources and methodology

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The SEPE targets industries in the primary and manufacturing sectors; traditionally these sectors spend the most on environmental protection.

The data reported in this study are based upon a survey of 3,576 units in selected primary industries (resource extraction industries), manufacturing industries, the electricity generation, transmission and distribution industry and the natural gas distribution industry.

For the 2010 reference year, 16 industry groups were surveyed at the establishment unit level. In order to reduce response burden for very small businesses, an establishment had to have more than 19 employees to be selected for inclusion in the survey.

### Reference period

Respondents were asked to report for a 12-month period ending between April 1, 2010 to March 31, 2011. The results in this report, however, are simply presented as environmental protection expenditures made during 2010. No adjustment to the data is made for companies that do not report a fiscal year ending on December 31<sup>st</sup>.

# General methodology

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The methodology for the Survey of Environmental Protection Expenditures (SEPE) underwent a thorough redesign for the 2006 reference year. The changes focused on improving the methodology behind the sample selection, imputation and estimation processes for the survey. As a result of the methodological changes, comparisons with estimates prior to the 2006 reference year are not recommended.

## Survey frame

The survey frame was constructed from the Generic Survey Universe File (GSUF) produced using the Business Register in June 2011 and represents the most up-to-date listing of Canadian businesses available. The sampling unit for this survey is the establishment.

## Sample selection

### Industry classification

Business establishments selected for inclusion in the SEPE were chosen from industry groups in accordance with the North American Industry Classification System 2007 (NAICS). The NAICS has been developed as a cooperative effort between the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, it is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies.<sup>1</sup>

## Coverage and sample selection

The survey covers business establishments with 20 or more employees active in selected primary industries (resource extraction), manufacturing industries, the electric power generation, transmission and distribution industry, and the natural gas distribution industry.

Sample selection was done using a stratified sampling strategy at the establishment level. Two samples were selected based on employment size; one sample was selected for businesses with 50 or more employees and another for smaller businesses with fewer than 50 employees.

As a statistical unit, the enterprise is defined as the organizational unit of a business that directs and controls the allocation of resources relating to its domestic operations, and for which consolidated financial and balance sheet accounts are maintained. From these accounts, international transactions, an international investment position and a consolidated financial position for the unit can be derived.

An establishment, as a statistical unit, is defined as the most homogeneous unit of production for which the business maintains accounting records required to compile the full structure of the gross value of production (total sales or shipments, and inventories), the cost of materials and services, and labour and capital used in production.

Establishments with 50 or more employees were stratified by 3, 4 and 6-digit level NAICS industry groupings and by province. A size measure of total revenues was used as an auxiliary variable. The sample was allocated proportionally within each combination of industry group, province and size with a minimum sample size of 7 establishments. The sample size was inflated for some combinations where the non-response was high for the previous survey cycle.

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1. Statistics Canada, 2002. North American industry Classification System, catalogue no. 12-501-X, Ottawa.

The must take units; those selected with certainty, met at least one of the following conditions:

1. The sampling unit was an establishment that belongs to an enterprise with multiple establishments in the oil and gas extraction industry;
2. The sampling unit was located in Prince Edward Island, the Yukon, Northwest Territories or Nunavut.

A total of 15 industry groups were targeted for increased survey coverage based on 3, 4 and 6-digit NAICS industries (see text box "**List of selected targeted industries**").

The remaining industries in the manufacturing sector were grouped into an 'other manufacturing' category.

For establishments with less than 50 employees, the sample size was set at 825 establishments. The sample was allocated proportionally according to the population distribution among the industry groups. A minimum of ten establishments were selected for each industry group.

**List of selected targeted industries**

- Logging (NAICS 113311);
- Oil and Gas Extraction (NAICS 211);
- Mining (NAICS 2121, 2122, 212326);
- Electric Power Generation, Transmission and Distribution (NAICS 2211);
- Natural Gas Distribution (NAICS 2212);
- Food (NAICS 311);
- Beverage and Tobacco Products (NAICS 312);
- Wood Products (NAICS 321);
- Paper Manufacturing (NAICS 322);
- Petroleum and Coal Products (NAICS 324);
- Chemicals (NAICS 325);
- Non-Metallic Mineral Products (NAICS 327);
- Primary Metals (NAICS 331);
- Fabricated Metal Products (NAICS 332);
- Transportation Equipment (NAICS 336).



## Revisions

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Revisions are made for the previous survey reference period, with the initial release of the current data, as required. The purpose is to address any significant issues with the data that were found between survey cycles. The actual period of revision depends on the nature of the issue, but rarely exceeds three years. For the most current data please refer to CANSIM tables 153-0052 to 153-0056.

## Concepts and variables measured

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The survey questionnaire was designed in consultation with key public and private sector groups and by referencing the experiences from other countries who have conducted similar surveys. Environmental protection expenditures for the purposes of the survey are defined as those made to meet environmental regulations, conventions or voluntary agreements (see text box "**Environmental protection expenditures**" and the questionnaire (see IMDB 1903) for further explanation).

The questionnaire was sent to establishments in target industries and it requested that they report a breakdown of expenditures into capital (investment) expenditures and operating expenditures for:

- waste management and sewerage services
- pollution abatement and control (end-of-pipe)
- pollution prevention
- environmental monitoring
- environmental assessment and audits
- site reclamation and decommissioning
- protection and restoration of wildlife and habitat
- environmental charges
- energy-related processes and technologies

The questionnaire also included two qualitative questions related to the use of pollution prevention methods and environmental management practices at the establishment.

Information was collected on the length of time it took respondents to complete the questionnaire (including the time required to gather the necessary information). This information was used by Statistics Canada to track response burden. Other revisions were made to the 2010 questionnaire where necessary to improve wording, coverage and clarity.

### Expenditures on renewable energy technologies

Respondents were asked to report capital expenditures made for renewable energy technologies (Question 12). For these questions, respondents were not required to restrict their reported expenditures to those made in response to environmental regulation, convention or voluntary agreement. The question was added as a result of user consultations. The aim is to measure the investments in renewable energy technologies.

## Environmental protection expenditures

Environmental protection expenditures are defined as all capital (investment) and operating (current) expenditures<sup>1</sup> incurred by businesses in order to comply with, or to anticipate, Canadian and international environmental regulations, conventions<sup>2</sup> or voluntary agreements. The challenge in measuring expenditures made on environmental initiatives (for example, projects to reduce energy consumption or waste generation) is to isolate them from expenditures made in order to reduce production costs. For this reason, the 1997 survey expanded the criterion of environmental protection to include any expenditure that ensures or anticipates compliance to an official voluntary agreement.<sup>3</sup> Environmental protection expenditures are classified as follows:

**Waste management and sewerage services:** Expenditures related to the collection, treatment, storage and disposal or recycling of hazardous and non-hazardous waste and sewage;

**Pollution abatement and control processes (end-of-pipe):** Expenditures related to funding of separately identifiable processes whose sole purpose is to abate or control undesirable substances emitted during normal production activities, without any impact on the production process itself;

**Pollution prevention:** Expenditures made to develop a new or significantly modified production process (integrated processes) in order to prevent or reduce pollutants and waste before they are generated; expenditures on leak and spill prevention; expenditures on energy and water conservation; expenditures on on-site recirculation, recovery, reuse and recycling of materials and substances;

**Environmental monitoring:** Expenditures for purchase of equipment, supplies, labour and services required to monitor pollutant emissions that would affect air, water or soil quality;

**Environmental assessments and audits:** Expenditures made to review the current compliance of operations with regulations and to evaluate the environmental impact of proposed projects;

**Site reclamation and decommissioning:** Expenditures for clean-up of environmental damage and for closing a site;

**Wildlife and habitat protection:** Expenditures made to protect wildlife and habitat from the effects of economic activity and to restore stocks that have been adversely affected by such activity;

**Environmental fees, fines and licences:** Permits, fees, levies, fines, penalties or damage awards paid to government agencies or to individuals, or any other charges paid to regulating bodies, and;

**Other environmental protection:** Expenditures for administration of environmental projects, for training, and for other initiatives not elsewhere specified. Expenditures on environmental research and development are excluded, in principle, from the data on business expenditures. These data are collected through the Research and Development in Canadian Industry Survey.<sup>4</sup>

1. Capital expenditures refer to all costs incurred during the 2010 reporting year for machinery and equipment and their installation and repair, as well as for the construction of non-residential facilities (by contractors or own employees). Operating expenditures refer to all cash expenses and accruals, incurred during the 2010 reporting year for maintenance and repair (of existing environmental equipment), labour, fuel and electricity, materials and supplies, and purchased services.
2. Environmental conventions include any formal multiparty commitment to meet specific targets relating to habitat protection and waste and pollution abatement, such as the Canada–U.S. Air Quality Agreement, and the Responsible Care Program adopted by the Canadian Chemical Producers' Association.
3. Any voluntary agreement implemented by an establishment or the participation in any voluntary environmental program such as ARET (Accelerated Reduction/Elimination of Toxics) and Memorandums of Understanding (MOUs).
4. Statistics Canada, Research and Development in Canadian Industry Survey, (see survey number 4201).

## Data accuracy

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The mailout of the 2010 Survey of Environmental Protection Expenditures took place in October, 2011. Data collection was carried out from November 2011 to the end of April 2011. Survey questionnaires were mailed to specific establishments selected for the sample and the responses were returned by mail. Where possible, the surveys were addressed to a contact person who was either responsible for, or had knowledge of, the environmental operations of the company. In the case of some multi-establishment firms, the survey was mailed to the head office which either forwarded the questionnaire to the appropriate establishment or provided a combined report for all targeted establishments.

Follow-ups via fax and/or telephone were carried out after the due date to remind respondents to return their surveys.

Questionnaires were edited in two steps. First, validity edits were applied to ensure that responses to particular questions fell within a limited range of possible values. Second, consistency edits were applied. Cases where responses in one section of the questionnaire were inconsistent with those given in other sections were identified and edited. These edits were done on an ongoing basis throughout the data collection phase.

Additional follow-ups were carried out to collect missing data and to resolve inconsistencies.

## Response rates

Text table 1 "Response rates by industry and by province or territory, 2010", shows the response rate for each industry and province and territory, according to the number of reporting establishments as a percentage of the total number of survey establishments in scope.

For the 2010 reference year, there were 2,392 reports received for 3,452 establishments that were in scope for the survey. The response rate for the 2010 survey was 69%.

Response rates by industry ranged from a high of 83% in the natural gas distribution industry to a low of 53% in the logging industry. Response rates by province and territory ranged from a low of 43% in Newfoundland and Labrador to a high of 74% in New Brunswick.

**Text table 1**  
**Response rates by industry and by province or territory, 2010**

	According to number of reporting units		
	Responses	Total <sup>1</sup>	Response as a percentage of total <sup>1</sup>
	number		percent
<b>Industry</b>			
Logging	31	58	53
Oil and gas extraction	84	119	71
Mining	91	117	78
Electric power generation, transmission and distribution	73	89	82
Natural gas distribution	38	46	83
Food	375	545	69
Beverage and tobacco products	59	90	66
Wood products	199	281	71
Paper manufacturing	121	159	76
Petroleum and coal products	36	55	65
Chemicals	142	188	76
Non-metallic mineral products	109	180	61
Primary metals	94	121	78
Fabricated metal products	268	393	68
Transportation equipment	114	179	64
Other manufacturing	558	832	67
<b>Total</b>	<b>2392</b>	<b>3452</b>	<b>69</b>
<b>Province or territory</b>			
Newfoundland and Labrador	19	44	43
Prince Edward Island	30	60	50
Nova Scotia	76	124	61
New Brunswick	94	127	74
Quebec	563	829	68
Ontario	694	961	72
Manitoba	127	198	64
Saskatchewan	109	149	73
Alberta	350	479	73
British Columbia	315	460	68
Yukon, Northwest Territories and Nunavut	15	21	71
<b>Total</b>	<b>2392</b>	<b>3452</b>	<b>69</b>

1. The total excludes out of scope establishments, mergers or closed establishments.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division.

## Verification, imputation and estimation

Returned data were first checked using an automated edit-check program immediately after capture. This first procedure verified that all mandatory cells had been filled in, that certain values were within acceptable ranges, that questionnaire flow patterns had been respected, and that totals equalled the sum of their components. Collection officers evaluated the edit failures and concentrated follow-up efforts accordingly. Consistency edit rules were performed on the data for each usable record. These rules ensured that all the variables had valid responses and were complete and coherent both within the questionnaire and across questionnaires.

Five methods of imputation were used for partial non-response records.

**Manual imputation** was used to impute mandatory cells when one or more were still missing after editing and information was available from the company's annual or environmental reports or other sources.

**Deterministic imputation** was used for cells where there was only one possible value for the cell. For example total environmental protection expenditures must equal the sum of the capital and operating expenditures.

**Historical imputation** was used when data from the previous survey cycle were available for the record. A growth factor calculated for the industry and province was applied to the data to impute values for the current reference year.

**Ratio imputation** was used to impute the missing components of environmental protection expenditures as a proportion of total expenditures based on records that responded in the same province and industry group.

**Donor imputation**, using a nearest neighbour approach to find, for each record requiring imputation, the valid record that is most similar to it. The donor method, like the ratio method, used various combinations of the industry group and geographical location to find donors.

Estimates for the target population were calculated by multiplying the response values for the sampled units by their sampling weight. This weight takes into account a number of factors, including the probability of the unit being selected in the sample. A rising factor, or rate adjustment was used in the estimation process to account for respondents who could not be contacted or who did not respond to the survey.

### Sampling and non-sampling errors

There are two general categories of error in surveys. The first, sampling error, arises from the fact that a sample or subset of the target population is used to represent the population. The size of sampling error is quantifiable. The second category is referred to as non-sampling error and is not as easily quantified. Non-sampling error refers to all the other kinds of error that arise in surveys. For example, incomplete or inaccurate lists of the general population, respondent misinterpretation of questions, provision of erroneous information, failure to respond, information processing errors and so on.

Typically the sampling error is measured by the expected variability of the estimate from the true value, expressed as a percentage of the estimate. This measure is referred to as the coefficient of variation or the standard deviation.

The type of expenditures this survey measures, are by their very nature variable. Unlike salaries and wages, not every business will have expenditures for environmental monitoring or site reclamation and decommissioning for example, and for those that do, this would not necessarily be an annual expense. As a result, the participation rate (the percentage of respondents that had an expense for each activity compared to the total number of respondents) has been calculated for each environmental protection expenditure activity by industry group and by province. The participation rate was published to provide data users with more information with which to judge the quality of the estimate beyond the coefficient of variation.

Text table 2

Participation rate for capital expenditures on environmental protection by type of activity and industry, province or territory, 2010<sup>1</sup>

	Environmental monitoring	Environmental assessments and audits	Reclamation and decommissioning	Wildlife and habitat protection	Waste management and sewerage services	Pollution abatement and control processes (end-of-pipe)	Pollution prevention processes	Other	Total
	percent								
<b>Industry</b>									
Logging	0	0	0	3	3	10	0	0	13
Oil and gas extraction	34	42	62	34	59	44	60	30	86
Mining	20	13	15	5	25	37	35	2	69
Electric power generation, transmission and distribution	32	37	35	28	46	43	52	27	74
Natural gas distribution	51	65	24	54	54	5	59	38	70
Food	3	2	1	0	15	7	17	1	31
Beverage and tobacco products	2	3	2	0	17	8	27	2	36
Wood products	2	1	0	0	2	4	8	0	12
Paper manufacturing	5	0	2	1	14	17	36	3	44
Petroleum and coal products	25	11	3	11	28	61	42	6	64
Chemicals	8	4	3	1	15	27	30	0	49
Non-metallic mineral products	5	2	0	1	15	22	18	4	41
Primary metals	12	6	6	2	8	33	37	1	52
Fabricated metal products	2	0	0	0	7	5	10	0 <sup>S</sup>	18
Transportation equipment	4	3	1	0	11	11	22	1	31
Other manufacturing	1	1	1	0 <sup>S</sup>	6	5	14	1	22
<b>Total</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>15</b>	<b>15</b>	<b>23</b>	<b>4</b>	<b>35</b>
<b>Province or territory</b>									
Atlantic provinces <sup>2</sup>	4	2	4	1	11	13	20	1	33
Quebec	7	4	3	3	15	14	22	3	37
Ontario	5	5	2	2	13	14	22	4	35
Manitoba	2	2	4	2	8	10	19	2	29
Saskatchewan	10	13	13	4	17	22	20	4	37
Alberta	13	13	17	10	23	20	30	9	42
British Columbia and the territories <sup>3</sup>	10	7	8	6	13	12	20	3	31
<b>Total</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>15</b>	<b>15</b>	<b>23</b>	<b>4</b>	<b>35</b>

1. The participation rate is the percentage of establishments that reported an expenditure for a particular activity.

2. Includes Newfoundland and Labrador, Prince Edward Island, Nova Scotia and New Brunswick.

3. Includes British Columbia, Yukon, Northwest Territories and Nunavut.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division.

Text table 3

**Participation rate for operating expenditures on environmental protection by type of activity and industry, province or territory, 2010<sup>1</sup>**

	Environ- mental monitoring	Environ- mental assess- ments and audits	Reclamation and decommis- sioning	Wildlife and habitat protection	Waste manage- ment and sewerage services	Pollution abatement and control processes (end-of- pipe)	Pollution prevention processes	Fees, fines and licences	Other	Total
	percent									
<b>Industry</b>										
Logging	39	45	19	26	90	16	48	45	42	100
Oil and gas extraction	87	66	66	38	97	58	63	65	81	99
Mining	84	64	52	22	93	58	55	56	54	100
Electric power generation, transmission and distribution	78	73	49	47	99	49	57	65	81	100
Natural gas distribution	68	51	57	51	100	11	51	43	62	100
Food	31	23	3	0 <sup>S</sup>	99	21	24	27	17	100
Beverage and tobacco products	31	20	2	2	100	12	22	27	7	100
Wood products	34	27	3	3	97	16	27	31	14	99
Paper manufacturing	59	51	11	5	98	41	44	52	36	100
Petroleum and coal products	67	44	36	8	94	75	64	39	53	100
Chemicals	65	52	15	6	100	47	46	38	37	100
Non-metallic mineral products	37	35	7	7	97	44	40	32	23	100
Primary metals	66	46	17	7	100	61	46	44	38	100
Fabricated metal products	17	17	3	0 <sup>S</sup>	99	15	20	13	11	100
Transportation equipment	37	34	3	2	99	29	39	24	28	100
Other manufacturing	14	15	2	1	98	10	23	15	13	100
<b>Total</b>	<b>39</b>	<b>32</b>	<b>13</b>	<b>7</b>	<b>98</b>	<b>28</b>	<b>34</b>	<b>31</b>	<b>27</b>	<b>100</b>
<b>Province or territory</b>										
Atlantic provinces <sup>2</sup>	36	30	8	6	99	23	33	38	21	100
Quebec	38	32	9	5	97	27	33	27	23	100
Ontario	41	37	8	5	99	28	33	33	27	100
Manitoba	24	22	7	4	98	23	28	22	19	100
Saskatchewan	42	35	21	7	98	29	32	19	28	100
Alberta	44	34	25	13	99	34	40	27	38	100
British Columbia and the territories <sup>3</sup>	36	26	15	11	98	25	32	40	26	100
<b>Total</b>	<b>39</b>	<b>32</b>	<b>13</b>	<b>7</b>	<b>98</b>	<b>28</b>	<b>34</b>	<b>31</b>	<b>27</b>	<b>100</b>

1. The participation rate is the percentage of establishments that reported an expenditure for a particular activity.

2. Includes Newfoundland and Labrador, Prince Edward Island, Nova Scotia and New Brunswick.

3. Includes British Columbia, Yukon, Northwest Territories and Nunavut.

**Source(s):** Statistics Canada, Environment Accounts and Statistics Division.

Every attempt was made to eliminate the non-sampling error. For example, establishments brought into the survey for the first time were researched and contact information for them was verified. Instructions and definitions were further refined to be more clear and straightforward. The returned questionnaires were verified and validated before data capture. The data was edited and tabulated automatically. Extensive follow-up was carried out for incomplete responses and for non-response. The capture and edit system continues to introduce new tools and efficiencies that improve the quality of the data. Each survey iteration has benefited from ongoing improvements to the system.

Given that the Survey of Environmental Protection Expenditures has been conducted since the early 1990s, many establishments have received it in the past and are now familiar with the concepts, and as a result their responses are quite accurate. In fact, in some cases, establishments have modified their accounting practices in order to provide, as accurately as possible, the information required by the survey.

The most common difficulty reported by respondents was the inability of their record-keeping systems to isolate the environmental protection component of their expenditures. Expenditures made either for capital investment or for current operations often provide a combination of benefits, such as increased efficiency and reduced waste. In these circumstances, it is difficult to determine what proportion of the expenditure to credit towards environmental protection. Consequently, respondents may over-estimate or under-estimate that proportion. Another example of such bias is the inclusion of health protection expenditures in the reported environmental protection expenditures, because of the respondent's inability to distinguish between the two sets of costs.



An additional difficulty encountered by respondents is the separation of expenditures on environmental protection made in response to environmental regulation, convention or voluntary agreement from those that benefit the environment beyond compliance. In some cases, respondents may have included expenditures on the environment that were beyond the context of the survey.

# Survey of Environmental Protection Expenditures, 2010

**Confidential when completed.**

Collected under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, Chapter S19.

*Si vous préférez ce questionnaire en français, veuillez cocher*

**Correct as required**

0001 Company name

0002 Establishment name

0021 C / O

0004 Address

0005 City

0006 Province/Territory  0007 Postal code

**Please read before completing**

**PURPOSE OF THE SURVEY**

This survey provides a measure of the expenditures made by industry for environmental protection in Canada in response to Canadian and international environmental regulations, conventions and voluntary agreements. The survey also aims at identifying environmental management practices and technologies used in Canadian industry for the purpose of preventing or abating pollution. These data will be aggregated with information from other sources to produce official estimates of environmental protection expenditures.

The results of this survey will be published in the Statistics Canada publication *Environmental Protection Expenditures in the Business Sector, 2010*, Catalogue No. 16F0006XIE.

**CONFIDENTIALITY**

Statistics Canada is **prohibited by law** from publishing any statistics which would divulge information obtained from this survey that relates to any identifiable respondent, without the previous written consent of that respondent. The data reported will be treated in strict confidence, used for statistical purposes and published in aggregate form only. The confidentiality provisions of the *Statistics Act* are not affected by either the *Access to Information Act* or any other legislation.

**FAX OR OTHER ELECTRONIC TRANSMISSION DISCLOSURE**

Statistics Canada advises you that there could be a risk of disclosure during the facsimile or other electronic transmission. However, upon receipt, Statistics Canada will provide the guaranteed level of protection afforded to all information collected under the authority of the *Statistics Act*.

**AUTHORITY**

This survey is conducted under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, Chapter S19. **COMPLETION OF THIS QUESTIONNAIRE IS A LEGAL REQUIREMENT UNDER THE STATISTICS ACT.**

**INQUIRIES**

If you require assistance in completing this questionnaire or if you have any questions or comments regarding this survey, please refer to the Guide to Definitions and Classification Details found at the end of this questionnaire or contact:

**Statistics Canada**  
 Telephone (toll-free): **1-866-445-4323**  
 E-mail: **enviro-oid-exp@statcan.gc.ca**

In all correspondence concerning this questionnaire, please quote the identification number that appears on the address label.

**Important :** Please read the Guide to Definitions and Classification Details included at the end of this form before answering. If your response for an item is zero, please write "0" in the corresponding box rather than leaving the cell blank.

**Please return this completed questionnaire within 30 days of receipt.**

If you are unable to do so, kindly inform our office of the expected completion date.

*For Statistics Canada use only*

Rec. Y M D	Ed. Y M D	Kyd. Y M D	Bat.	Coll.	FSC
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#### 4. Pollution prevention

“Pollution prevention is the use of processes, practices, materials, products or energy that avoid or minimize the creation of pollutants and waste, and reduce overall risk to human health or the environment. Pollution prevention is the elimination or minimization of pollutants and waste before they are created.”

*Pollution Prevention - A Federal Strategy for Action, Government of Canada (1995)*

This question identifies expenditures and methods used for the purpose of preventing or minimizing pollution and waste, or promoting resource conservation. *Refer to page 14 of this questionnaire for more information.*

##### 4.1 Pollution prevention methods

If you prevented or reduced waste, pollutants or conserved resources in your fiscal year 2010, please indicate how it was achieved by checking the appropriate box(es). *Refer to page 15 of this questionnaire for a description of each method.*

		Yes	No
<b>Product design or reformulation</b>			
Reformulating or redesigning end products to be non-toxic or less polluting upon use, release or disposal .....	810	1 <input type="radio"/>	3 <input type="radio"/>
<b>Equipment or process modifications (integrated process)</b>			
Upgrading or replacing production unit equipment or methods .....	830	1 <input type="radio"/>	3 <input type="radio"/>
<b>Recirculation, on-site recycling or reuse or recovery of materials or substances</b> .....			
	850	1 <input type="radio"/>	3 <input type="radio"/>
<b>Materials or feedstock substitution, solvent reduction, elimination or substitution</b>			
Changing the raw materials of product to use non-toxic or less polluting raw materials .....	870	1 <input type="radio"/>	3 <input type="radio"/>
<b>Improved inventory management or purchasing techniques</b>			
Integrating environmental considerations into existing and new purchasing practices, as well as into inventory management systems .....	875	1 <input type="radio"/>	3 <input type="radio"/>
<b>Prevention of leaks and spills</b> .....	880	1 <input type="radio"/>	3 <input type="radio"/>
<b>Good operating practices or pollution prevention training</b>			
Modifying existing equipment or methods by such steps as improved housekeeping, system adjustments, or process/product inspections .....	885	1 <input type="radio"/>	3 <input type="radio"/>
<b>Other (Please specify)</b> .....	890	1 <input type="radio"/>	3 <input type="radio"/>
0891			
0892			
0893			

## 4.2 Expenditures on pollution prevention

If the expenditure is zero, please write "0" in the corresponding box.

### Include:

- ◆ Expenditures for equipment or facilities integrated in a production process that avoid or minimize the production of pollutants and waste
- ◆ Expenditures for equipment or facilities related to leak and spill prevention. They may include expenditures on the following: spill containments; dyke extensions; and accessories (valves, pumps)
- ◆ Expenditures for equipment or facilities used for conserving energy or water
- ◆ Expenditures for equipment or facilities associated with recirculation, recovery, reuse and on-site recycling of materials or substances
- ◆ Expenditures related to operational or process changes aimed at pollution prevention. Examples include product re-design (e.g., feedstock/raw material substitution), good operating practices (e.g., modification of process, staff training), etc.

### Exclude:

- Expenditures specific to workers' health and safety
- Expenditures already included in Question 2

Operating expenses	Capital expenditures	TOTAL
500 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	+ \$ 510 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	= \$ 520 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## 4.3 Did you report capital expenditures in Question 4.2 (cell 510)?

525 1  Yes 3  No → Go to Question 4.4



What proportion of capital expenditures reported in Question 4.2 (cell 510) was spent on preventing or minimizing each of the following?

Substances released to air	Substances released to surface waters	On-site releases to land/ underground injection	Noise, vibration or radiation	Other
530 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	+ 540 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	+ 550 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	+ 560 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	+ 570 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %
= 100 %				

## 4.4 Did you report operating expenditures in Question 4.2 (cell 500)?

0575 1  Yes 3  No → Go to Question 5



What proportion of operating expenditures reported in Question 4.2 (cell 500) was spent on preventing or minimizing each of the following?

Substances released to air	Substances released to surface waters	On-site releases to land/ underground injection	Noise, vibration or radiation	Other
0580 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	+ 0590 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	+ 0600 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	+ 0610 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	+ 0620 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %
= 100 %				







## 11. Total expenditures on environmental protection

If the expenditure is zero, please write "0" in the corresponding box.

**Cell 801:** includes total from operating expenses reported in questions 2 to 10.

**Cell 802:** includes total from capital expenditures reported in questions 2 to 8 and question 10.

They should also include all data for which breakdowns were not available.

Operating expenses			Capital expenditures			TOTAL		
801			802			803		
\$			+	\$		=	\$	
	,			,			,	

### 11.1 In order to help us reduce the need for follow-up inquiries, please provide a brief explanation to account for:

- ◆ Significant changes in environmental protection expenditures made by your establishment (either increased or decreased compared to previous reporting periods)
- ◆ The level of expenditures in the current reporting period if this is the first time your establishment has reported expenditures

For example, "We installed low-NO<sub>x</sub> burners in 2010 – Question 4"

0804	
0805	
0806	
0807	



### 13. Environmental management practices

Please indicate the environmental management practices adopted or utilized by this establishment in your fiscal year 2010 to avoid or minimize pollution or to conserve resources. Refer to page 16 of this questionnaire for a description of each practice.

		Yes	No
1. Did this establishment use an environmental management system? . . . . .	951	1 <input type="radio"/>	3 <input type="radio"/>
2. Did this establishment use Life Cycle Management, Life Cycle Assessment or Design for Environment for decision making? . . . . .	965	1 <input type="radio"/>	3 <input type="radio"/>
3. Is this establishment certified under the ISO 14000 family of environmental management standards? . . . . .	953	1 <input type="radio"/>	3 <input type="radio"/>
4. Did this establishment develop and implement a pollution prevention plan? . . .	970	1 <input type="radio"/>	3 <input type="radio"/>
5. Did this establishment implement any environmental voluntary agreement, or did it participate in any voluntary environmental program? . . . . .	955	1 <input type="radio"/>	3 <input type="radio"/>
<p>Examples include Environmental Performance Agreements (EPAs), Canadian GHG Reductions Registry© or Canadian Industry Program for Energy Conservation. <i>If yes, please list programs, accords or agreements.</i></p>			
0976			
0977			
0978			
6. Did this establishment have a “green” procurement policy? . . . . .	957	1 <input type="radio"/>	3 <input type="radio"/>
7. Were any of the goods produced by this establishment certified by an environmental program, such as the “Enviro Choice Program” or Ecologo? . . . .	959	1 <input type="radio"/>	3 <input type="radio"/>
8. a) Did this establishment have an environmental supply chain management policy? . . . . .	0972	1 <input type="radio"/>	3 <input type="radio"/>
b) Was this establishment impacted by the environmental supply chain management policy in place at a supplier or client business? . . . . .	0973	1 <input type="radio"/>	3 <input type="radio"/>
9. Did this establishment use an energy management or monitoring system(s) to improve efficiency? . . . . .	2032	1 <input type="radio"/>	3 <input type="radio"/>
10. Did this establishment perform an energy audit in the last three years (2008-2010)? . . . . .	2033	1 <input type="radio"/>	3 <input type="radio"/>



## Comments

We invite your comments or suggestions on the following or any other topics related to the Survey of Environmental Protection Expenditures. We appreciate your assistance.

- Questionnaire content
- New questions of interest to your industry
- Clarity of questions and provision of sufficient examples
- Order and flow of questions
- Timing of receipt of questionnaire and the period given for response
- Alternative sources of information to further reduce response burden
- Potential for electronic data reporting

9920

9913

9914

If you have any questions, please contact us.

Telephone (toll free) 1-866-445-4323

Fax: 1-888-883-7999 (within Canada)

E-mail: [enviro-oid-exp@statcan.gc.ca](mailto:enviro-oid-exp@statcan.gc.ca)

Please return this  
questionnaire in the  
envelope provided

**Thank you for your cooperation !**

# **Guide to Definitions and Classification Details**

## **Establishment**

An establishment is defined as the most homogeneous unit of production for which a business maintains accounting records. From these accounting records, it is possible to assemble all the data elements required to compile the total sales or shipments, inventories, cost of materials and services, labour and capital used in production.

## **Environmental protection expenditures**

Environmental protection expenditures are defined as all operating expenses and capital and repair expenditures that are incurred in order to anticipate or to comply with Canadian or international environmental regulations, conventions or voluntary agreements. They consist of expenditures for pollution prevention, abatement and control, expenditures for protecting and restoring wildlife and habitat, expenditures for environmental monitoring, environmental assessments and audits, and expenditures for reclamation and decommissioning of sites. **Environmental protection expenditures incurred that are not in response to current or anticipated Canadian or international regulations, conventions or voluntary agreements *should be excluded*. In addition, expenditures to improve employee health, workplace safety and site beautification *should also be excluded*.**

Expenditures to produce pollution prevention, abatement and control equipment for sale are also excluded as they would appear twice in the expenditure data produced by Statistics Canada. Expenditures for environment-related research and development are also excluded since they are collected elsewhere in Statistics Canada.

**Environmental conventions or voluntary agreements** refer to any formal, multi-party commitment by an industry or an industry association for instance, to meet specific targets in terms of habitat protection, waste reduction, or the elimination or reduction of specific materials that are considered to be harmful or toxic to the natural environment in Canada. Examples include the following: the Canada-U.S. Air Quality Agreement; the “Responsible Care” program from the Canadian Chemical Producers Association; the Canadian GHG Reductions Registry® ; etc.

**Environmental regulations** refer to any current Canadian federal, provincial or municipal law or international legislation that is intended to protect or to restore the environment in Canada. Expenditures related to anticipated legislation may be included as long as its provisions are known.

## **How to report**

Please report expenditures in **Canadian dollars for your 2010 fiscal year**. If, for certain categories, no expenditures have been incurred, **please write “0” in the corresponding box. Do not leave the box blank**. Where precise data are not available, your best estimate is acceptable. If additional information is available in an annual report or an environmental performance report, **please include a copy** when you return the questionnaire.

## **To report capital expenditures**

**Include** all relevant outlays for machinery and equipment and their installation and repair that have been capitalized, as well as for the construction of non-residential facilities (contractors or own employees). For construction, include all costs associated with demolition, planning and design (such as engineering and consulting fees), any materials supplied to construction contractors for installation and any costs associated with the purchase of land that are neither amortized nor depreciated.

**Exclude** any provisions for future environmental liability.

## **To report operating expenses**

**Include** all expenses related to environmental protection incurred for labour, materials and supplies, maintenance and repair, and purchased services (include fuel and electricity expenses for machinery and equipment whose sole purpose is to protect the environment).

**Exclude** depreciation on machinery and equipment.

### **For logging activities**

Use Question 8 to report additional expenditures for logging caused by environmental regulation or convention. **Include** the extra cost of any practice that would not otherwise be followed in the absence of environmental regulation or convention. **Exclude** the foregone revenues resulting from regulations or conventions that reduce the allowable harvest.

### **For mining activities**

Use Question 3 to report any expenditures that are related to the handling and treatment of mine tailings and that are required by environmental regulation. Even if some of these activities are now considered to be "standard practice", include related expenditures if they are required by regulation or convention. Use Question 10 to report imputed interest on funds held in trust against future environmental liabilities. Report only actual expenditures.

### **For petroleum operations**

Please report separately, if possible, environmental protection expenditures associated with different petroleum operations: exploration, refining and chemical products.

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## **Question 2) Waste management and sewerage services**

### **What is waste?**

There have been several definitions of waste proposed in recent years. One common thread among these definitions is the concept that waste is a material that is unwanted by its producer. The unwanted materials may be by-products of a production process - fly ash from a furnace, for example. Alternatively they might be products, the inherent value of which has been consumed from the perspective of the current holder - for example, a newspaper that has been read, a package that has been opened and emptied of its contents or an apple eaten to the core are all similar insofar as they have lost their original inherent value from the consumer's perspective.

### **Hazardous waste**

Includes all materials that may be hazardous to human health or the environment, due to their nature or quantity, and which require special handling techniques as specified by the Transportation of Dangerous Goods Regulations (1985), The Canadian Environmental Protection Act (1988), The Basel Convention (1989), or the Export and Import of Hazardous Waste Regulations (1992).

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## **Question 3) Pollution abatement and control (end-of-pipe) processes**

**3.1** Pollution abatement and control (end-of-pipe processes) can be described as equipment and processes that treat pollution and wastes *after* they have been created. Examples of these types of equipment or processes include scrubbers at the end of emission stacks, biological and chemical systems for treating water (such as a water treatment plant), filtration systems, cyclones or other barrier systems. These end-of-pipe processes are not an integral part of production; their sole purpose is to abate or to control undesirable substances resulting from normal production.

**3.2 Substances released to air** - emissions of pollutants (including greenhouse gases) to the atmosphere.

**Substances released to surface waters** - releases of pollutants to water bodies.

**On-site releases to land/underground injection** - releases of pollutants to land and/or injected into the ground within the boundaries of your establishment.

**Noise, vibration or radiation** - control of noise, vibration or radiation.

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## **Question 4) Pollution prevention**

Pollution prevention is technologies, equipment or processes that reduce or eliminate pollution and waste at the source instead of at the end-of-pipe or stack before the pollution or waste is created. Examples include the installation of more efficient processes that consume less energy or inputs, the redesign or reformulation of the production process to reduce pollution or emissions, reuse, recirculation or recycling of materials on-site (does not include materials sent off-site for recycling).

#### 4.1 Pollution prevention methods

Examples are listed for each category of pollution prevention. Note: lists are not exhaustive.

**Product design or reformulation** - changing product specifications to reduce or eliminate the use of toxic substances; modifying product design or composition to make them more environmentally friendly; modify packaging.

**Equipment or process modifications (integrated process)** - instituting recycling within a process; switching from the use of solvents to mechanical paint-stripping devices; modified or installed rinse systems; improved rinse equipment design; improved rinse equipment operation; modifying equipment, layout or piping; use of a different process catalyst; institute better controls on operating bulk containers or changing from small volume containers to bulk containers to minimize discarding of empty containers.

**Recirculation, on-site recycling or reuse or recovery of materials or substances** - such as using a small distillation unit to reclaim solvents on-site; vapour recovery; recovery of sludge; water recirculation; reuse of water for refrigeration condenser operation. *Excludes materials transferred or recycled off-site.*

**Materials or feedstock substitution, solvent reduction, elimination or substitution** - the use of aqueous-based rather than solvent-based cleaners; increased purity of raw materials; substituted raw materials; other raw material modifications.

**Improved inventory management or purchasing techniques** - avoiding the unnecessary generation of waste by ensuring that materials do not stay in inventory beyond shelf life; eliminate shelf-life requirements for stable materials; instituting better labelling procedures; instituting a clearinghouse to exchange materials that would otherwise be discarded.

**Prevention of leaks and spills** - taking measures to prevent releases such as installing splash guards and drip trays around equipment; modified containment procedures for cleaning units; improved draining procedures; improved storage or stacking procedures; improved procedures for loading, unloading and transfer operations; installed overflow alarms or automatic shut-off valves; installed vapour recovery systems; implemented inspection or monitoring program of potential spill or leak sources.

**Good operating practices or pollution prevention training** - changing production schedules to minimize equipment and feedstock changeovers; improved maintenance scheduling, record keeping or procedures; training staff to recognize and implement pollution prevention opportunities.

**Other, *specify*** - please specify your pollution prevention activities if they are not listed in the preceding categories.

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#### Question 12) Environmental technologies

Examples are listed for each of the technologies and processes found in Question 12.

##### Description of the systems and equipment listed in Question 12:

- 1. Small, mini- or micro-hydroelectric facility** - Micro-hydro = less than 100 kW; Mini-hydro = 100 kW to 1 000 kW (1MW); Small hydro = 1 MW to 25 MW (50 MW in British Columbia).
- 2. Solar energy systems or equipment** - active and passive solar systems; photovoltaics; solar thermal generators; solar water and space heating systems.
- 3. Wind energy systems or equipment** - horizontal and vertical axis turbines; towers and other types of equipment used to generate energy and electricity.
- 4. Biomass energy** - systems and equipment (turbines, boilers, process equipment) that use organic matter such as forest and agricultural residues to produce electricity, steam, or heat.
- 5. Geothermal** - hot water or steam extracted from the Earth's interior and used for geothermal heat pumps, water heating or electricity generation.
- 6. Other renewable energy systems or equipment** - please specify your renewable energy systems and equipment if they are not listed in the preceding categories (e.g., systems and equipment for energy production from wave, tidal, and ocean thermal energy conversion systems).



### Question 13) Environmental management practices

1. An **environmental management system** is a management structure that allows an establishment to assess and control the environmental impact of its activities.
2. **Life Cycle Management, Life Cycle Assessment** refer to tools that identify and measure direct and indirect environmental, energy and resource impacts associated with a product, process or service through its design, production, usage and final disposal. **Design for Environment** is the integration of environmental considerations into the design, production, distribution, use and end-of-life of products.
3. **The ISO 14000 family** (ISO14001...ISO14064 inclusive) of environmental management standards are an internationally recognized set of standards and guidelines primarily concerned with environmental management systems developed by the International Organization for Standardization.
4. A **pollution prevention plan** establishes a plan to meet or exceed compliance and improve the efficiency and environmental performance of an establishment, a specific operation or a particular product.
5. **Voluntary actions** include codes of environmental practice, guidelines, emission and waste reduction targets, as well as agreements with governments.
6. **Green procurement** describes the procurement of goods and services that minimize environmental impacts compared with goods and services with similar performance requirements. The costs and environmental impacts of a product at various stages of its life cycle are taken into consideration, such as the process used to manufacture the product (including raw materials), transport, store, handle, operate or dispose of the product.
7. **Eco-labelling programs** such as Enviro Choice (operated by TerraChoice Environmental Services Inc. for Environment Canada) are designed to encourage manufacturers and suppliers to develop environmentally preferable products and services. These eco-labelling programs are meant to help consumers identify products and services that are less harmful to the environment.
8. **Environmental supply chain management** refers to the inclusion of environmental standards in the planning and management of activities involved in sourcing and procurement, conversion, and all logistics management activities. It also includes the coordination and collaboration with channel partners, which can be suppliers, intermediaries, third-party service providers, and customers. Environmental supply chain management integrates supply and demand environmental management within and across companies.
9. **Use of energy management or monitoring system(s) to improve efficiency** - an energy conservation feature that uses computers, instrumentation, control equipment and software to manage a building's energy use for heating, ventilation, air-conditioning, lighting and for business-related processes.
10. **Performed energy audit in the last three years (2008-2010)** - an analysis of the energy consuming systems within an establishment and the identification of potential areas for reducing energy consumption.