

Canadian Environmental Assessment Agency

2014–15

Departmental Performance Report

The Honourable Catherine McKenna, P.C., M.P.
Minister of Environment and Climate Change
and Minister Responsible for the Canadian
Environmental Assessment Agency

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Minister's Message

The Agency and its enabling legislation play an important role in protecting our environment and allowing for our natural resources to be developed in a way that is based on science, facts and evidence, has the trust of Canadians, and stands up to international standards. In the past year, some of the first ministerial decision statements were issued for environmental assessments (EA) conducted by the Agency under the *Canadian Environmental Assessment Act, 2012*, including enforceable conditions, mitigation measures and follow-up programs. The creation of the Agency's compliance and enforcement program in 2015-16 was an important addition under the Agency's mandate. The enforceable Decision Statements and inspection authorities ensure the implementation of project mitigation measures to strengthen environmental protection.



EA sits at the intersection of environmental, social and economic issues. As a planning tool, it is a cost-effective way of reviewing projects before construction, and preventing harm to the environment. It supports environmental objectives while promoting inclusive economic growth and jobs for Canadians. The Government is committed to hearing and learning from Indigenous Peoples, provinces, territories, industry and stakeholders, and to use this collective knowledge and wisdom to make the best possible EA decisions. Together, we can protect our environment, grow our economy, and deliver real results for Canadians.

One of the Government's main priorities is to renew its relationship with Indigenous Peoples, and to ensure that renewed relationship is reflected in EA and oversight processes. Consultation must be conducted in a spirit of trust, respect, and cooperation, to ensure that their rights are respected and interests are taken into consideration. Meaningful engagement can also facilitate discussions on how Indigenous Peoples – and Canadians – can benefit from the economic development opportunities associated with development projects. It is crucial that Indigenous Peoples, Canadians and experts have opportunities to express their views and meaningfully participate in EAs being carried out in their communities.

I encourage Parliamentarians and Canadians to read this report and learn about the Agency and its work on behalf of all Canadians.

The Honourable Catherine McKenna, P.C., M.P.
Minister of Environment and Climate Change
and Minister Responsible for the Canadian
Environmental Assessment Agency

Institutional Head's Message

As President of the Canadian Environmental Assessment Agency, I submit this Departmental Performance Report highlighting the Agency's achievements for 2014–15.

Our dedicated team at the Agency—together with partners in other government organizations and jurisdictions—plays an essential role in leading the federal environmental assessment (EA) process. We are proud of the work we do to support informed decision-making, environmental protection and responsible resource development. And more importantly, we work alongside Canadians, Aboriginal people, industry and other government organizations to ensure effective stewardship throughout project lifecycles.



In 2014–15, the Agency continued to fulfil its ongoing responsibilities for delivering high-quality EAs of major projects under the *Canadian Environmental Assessment Act, 2012*, including conducting or managing the EA process within legislated timelines. The Agency also strengthened relationships with Aboriginal peoples and made great efforts in increasing public awareness – at home and abroad – about the federal EA process in Canada.

I invite you to read this report to learn more about the Agency and the EA process in Canada.

Ron Hallman
President
Canadian Environmental Assessment Agency

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Honourable Catherine McKenna, P.C., M.P., Minister of Environment and Climate Change

Institutional Head: Ron Hallman, President

Ministerial Portfolio: Environment

Enabling Instrument(s): *Canadian Environmental Assessment Act, 2012*ⁱ

Year of Incorporation / Commencement: 1994

Other: The *Canadian Environmental Assessment Act, 2012* is supported by three regulations: the *Regulations Designating Physical Activities*; the *Prescribed Information for the Description of a Designated Project Regulations*; and the *Cost Recovery Regulations*. The Agency is also the Federal Administrator under the *James Bay and Northern Quebec Agreement* and the *Northeastern Quebec Agreement*.

Organizational Context

Raison d’être

Environmental assessment (EA) contributes to informed decision-making in support of sustainable development.

The Canadian Environmental Assessment Agency delivers high-quality EAs in support of government decisions about major projects.

Responsibilities

EA informs government decision-making and supports sustainable development by identifying opportunities to eliminate, reduce or control a project’s potential adverse impact on the environment before the project is undertaken, and by ensuring that mitigation measures are applied when the project is constructed, operated, and decommissioned.

The *Canadian Environmental Assessment Act, 2012* (CEAA 2012) and its accompanying regulations provide the legislative framework for federal EA. EAs consider whether “designated projects” are likely to cause significant adverse environmental effects that fall within the legislative authority of Parliament or result from a federal decision about the project. Assessments are conducted by one of three responsible authorities: the Agency, the Canadian Nuclear Safety Commission for designated projects that it regulates, or the National Energy Board for designated projects that it regulates. CEAA 2012 requires that opportunities for public participation be provided during EAs and that participant funding and a public registry be established to facilitate public participation and to ensure convenient public access to records. CEAA 2012 also defines the roles and responsibilities of the Agency, the other responsible authorities, decision-makers, and project proponents.

When the Agency is the responsible authority, it determines whether an EA is required for a designated project and conducts or manages the EA in accordance with the procedures and timelines set out in CEAA 2012. The Agency is also responsible for managing the EAs of most projects that continue to be assessed under the *Canadian Environmental Assessment Act*, in accordance with the transitional provisions of CEAA 2012.

The Agency advises the Minister of the Environment in fulfilling her responsibilities under CEAA 2012, including establishing review panels to conduct EAs of certain projects and issuing enforceable EA decision statements at the conclusion of the EA process.

In support of timely and efficient EAs, the Agency coordinates the delivery of federal EA requirements with provinces and territories to avoid duplication, and advises the Minister

of the Environment on requests to substitute the CEAA 2012 process with the EA process of another jurisdiction. Additionally, the Agency—on its own and in collaboration with partners—conducts research to support high-quality EAs and develops EA policies and practices. For designated projects for which it is the responsible authority, the Agency promotes compliance with CEAA 2012, and will take action as required to ensure proponents comply with the legislation’s requirements.

The Government of Canada takes a whole-of-government approach to Aboriginal consultation in the context of EAs, to ensure that Aboriginal groups are adequately consulted and, where appropriate, accommodated when the Crown (federal government) contemplates actions that may adversely impact potential or established Aboriginal or treaty rights. The Agency serves as the Crown consultation coordinator to integrate the Government of Canada’s Aboriginal consultation activities into the EA process to the extent possible, for review panels and for EAs for which the Agency is responsible.

The Agency supports federal project review activities under the environmental and social protection regimes set out in sections 22 and 23 of the James Bay and Northern Quebec Agreement (JBNQA) and in the Northeastern Quebec Agreement (NEQA). The JBNQA and the NEQA are constitutionally protected comprehensive land claim agreements. The Agency supports its President who, as the federal administrator, must review and determine whether projects of a federal nature proposed under the JBNQA or NEQA should proceed and, if so, under which conditions.

The Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals establishes a self-assessment process for departments and agencies to conduct a strategic environmental assessment of a policy, plan, or program proposal. The Agency supports the Minister of the Environment in promoting the application of the Directive, and provides federal authorities with guidance and advice upon request.

The Major Projects Management Office Initiative is governed by the Cabinet Directive on Improving the Performance of the Regulatory System for Major Resource Projects, which establishes the administrative process that aims to improve the effectiveness and efficiency of the regulatory system for major resource projects. The Major Projects Management Office Initiative supports the Government of Canada’s plan for Responsible Resource Development, which was launched in 2012 to enable government-wide efforts to improve the performance of the federal regulatory system for major natural resource projects. The Agency works with departments and agencies to improve the efficiency and effectiveness of EA, regulatory permitting, and Aboriginal consultation processes related to the review of major resource projects.

The Agency was established in 1994, and is headed by a President who reports to the Minister of the Environment. The Agency has its headquarters in Ottawa, with regional offices in Halifax, Quebec City, Toronto, Edmonton, and Vancouver.

Strategic Outcome and Program Alignment Architecture

1. Strategic Outcome: High-quality and timely environmental assessments of major projects to protect the environment and support economic growth

1.1 Program: Environmental Assessment Policy

1.2 Program: Environmental Assessment Delivery

Internal Services

Organizational Priorities

Organizational Priorities

| Priority | Type ¹ | Program(s) |
|--|-------------------|--|
| Deliver high-quality environmental assessments of major projects | Ongoing | Environmental Assessment Policy Program Environmental Assessment Delivery Program |
| Summary of Progress | | |
| <ul style="list-style-type: none"> The legislated 10-day review time limit was met for all project descriptions received (the final review of the project description took place for 22 projects). The legislated time limit of 45 days to determine whether an EA is required was met for all projects (the determination was made for 20 projects, with 16 requiring EAs). The Agency conducted or managed EA processes for 50 projects subject to CEAA 2012. The Agency supported the Minister of the Environment in granting six requests for substitution to the Government of British Columbia in accordance with the <i>Memorandum of Understanding between the Canadian Environmental Assessment Agency (the Agency) and the British Columbia Environmental Assessment Office (EAO) on Substitution of Environmental Assessments (2013)</i>. The Agency managed 27 comprehensive studies and oversaw 10 screenings initiated under the previous Act, as per the transitional provisions of CEAA 2012; The Agency offered 14 training sessions on project EA across Canada, covering CEAA 2012 and Aboriginal consultation, to a total of 198 participants from industry, Aboriginal groups, environmental non-government organizations, governments (federal, provincial, and territorial), and the public. The Agency published new guidance to support the assessment of effects on Heritage or any Structure, Site or Thing of significance, as specified in CEAA 2012. The Agency's Participant Funding Program disbursed a total of \$1,758,454. It provided \$162,990 to 32 recipients to facilitate public participation in the EAs of 14 projects. It provided \$1,595,464 to 74 recipients to enable Aboriginal consultation and participation in the EAs of 27 projects. The Agency enhanced public participation by providing the public and Aboriginal groups | | |

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

an opportunity to comment on potential EA conditions for EAs conducted by the Agency and by review panels. Two EA processes underwent a comment period on the potential EA conditions.

- As part of the development of the Agency's Compliance and Enforcement Program, the first enforcement officer was designated under section 89 of CEAA 2012 for the purposes of administering and enforcing this legislation.
- In response to the 2014 Fall Report of the Commissioner of the Environment and Sustainable Development, the Agency developed two reference guides—Designating a Project under CEAA 2012 and Screening Process under CEAA 2012—to provide the public with online information on the approach taken for key decisions made early in the EA process.

| Priority | Type ² | Program(s) |
|--|-------------------|--|
| Build effective relationships with Aboriginal people | Ongoing | Environmental Assessment Policy Program Environmental Assessment Delivery Program |
| Summary of Progress | | |
| <ul style="list-style-type: none"> • With the support of Aboriginal Affairs and Northern Development Canada's Strategic Partnerships Initiative, the Agency undertook the first of four regional meetings with Aboriginal groups to discuss policy development related to EA and training and guidance needs. Participants proposed measures for improving EA participation capacity. Input from the meetings will be used to identify needs and opportunities for enhanced capacity-building related to EA. • The Agency created a new funding category for the Participant Funding Program to recognize the consultation efforts of Aboriginal organizations that represent up to 10 Aboriginal groups. This will achieve efficiencies for participating Aboriginal groups as they can pool their efforts and expertise and share the preparation of funding applications and administration of contribution agreements. • The Agency worked with the Nisga'a Nation and British Columbia to implement the EA provisions of the <i>Nisga'a Final Agreement</i> for projects subject to CEAA 2012 in British Columbia. • Research on key topics—such as current use of lands and resources for traditional purposes, and Aboriginal Traditional Knowledge—led to the development of synthesis reports. Agency employees learned more about these topics through knowledge-transfer events and the research will support the development of additional policy, guidance, and training material. • The Agency adopted a new process for identifying research and development priorities related to EA to build on current knowledge and practices in EA and Aboriginal consultation. The Agency will conduct research on identified priorities in 2015–16. | | |

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2. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

| Priority | Type ³ | Program(s) |
|---|-------------------|--|
| Play a lead role in shaping the future of federal environmental assessment | Ongoing | Environmental Assessment Policy Program Environmental Assessment Delivery Program |
| Summary of Progress | | |
| <ul style="list-style-type: none"> The Agency continued to work with federal partners, provinces and territories, Aboriginal groups, stakeholders, and other countries to understand emerging issues and trends in EA. It defined policy direction, provided training and guidance about federal EA, provided advice and guidance to strengthen strategic environmental assessment, and developed and implemented legislative, regulatory, and policy improvements. Discussions were held with other jurisdictions, and analysis was conducted to further explore opportunities for cooperation. The Agency continued to facilitate an inter-departmental working group on the legislative provisions related to federal lands and lands outside Canada. The Agency also published guidance to support federal authorities in meeting their responsibilities under these provisions. The Agency continued to coordinate and conduct quarterly meetings of the Federal Community of Practice on Strategic Environmental Assessment, which involves strategic environmental assessment practitioners from 27 federal organizations. Of the training delivered this year, four sessions on strategic environmental assessment were offered to a total of 69 federal participants. The Agency launched an online page for receiving public feedback on its online policy and guidance material, and initiated a six-month consultation process for draft technical guidance for assessing cumulative effects. New policies, guidelines, and procedures were developed to improve access to the Canadian Environmental Assessment Registry Internet Site's online information. The Agency worked with provincial and federal stakeholders to share public information and data for projects that have undergone or are undergoing an EA under CEAA 2012. U.S. and other international partners were briefed on the Canadian EA system under CEAA 2012. The Agency participated in the U.S. Department of State's International Visitor Leadership Program, themed "Environmental Challenges in the Resources Sectors", designed to increase dialogue and understanding between Canada and the U.S. in support of the development of compatible approaches to environmental issues. The Agency verified compliance of projects with legislative provisions and the conditions set out in decision statements issued by the Minister of the Environment. In support of the Government of Canada's Red Tape Reduction Action Plan, the Agency developed an interpretation policy and calculated the Administrative Burden Baseline, and published both online. The Agency worked in collaboration with the Major Projects Management Office Initiative in supporting the Government of Canada's Responsible Resource Development Plan, further strengthening the legislative and regulatory framework and delivering on its mandate in a timely, efficient, and effective way. The Agency's regional offices shared knowledge and tools with federal authorities to enhance the application of technical expertise and analyses to determine the potential significance of | | |

3. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

adverse environmental effects of projects.

- In collaboration with federal and provincial partners, the Agency's regional offices identified new practices and approaches to enhance EA process consistency, and improved how EAs are carried out. This will enhance EA capacity and effectiveness.

Risk Analysis

Key Risks

| Risk | Risk Response Strategy | Link to Program Alignment Architecture |
|--|--|---|
| The Agency operates in a continuously changing environment impacted by outside factors, such as the level of economic activity, which affects the volume and distribution of projects requiring EAs. | <ul style="list-style-type: none"> • This is an ongoing risk that requires the Agency to ensure that resources are available where and when required. • The Agency maintains relationships with stakeholders, to forecast and plan its work to the extent possible. • In response to changing pressures, the Agency reallocates resources to meet its legislative responsibilities. | Environmental Assessment Delivery Program |

| Risk | Risk Response Strategy | Link to Program Alignment Architecture |
|---|---|--|
| <p>Shared federal and provincial responsibility for environmental management leads to risks of EA duplication between federal and provincial processes.</p> | <ul style="list-style-type: none"> • This is an ongoing risk, as environmental management is an area of shared responsibility between the federal and provincial governments under the <i>Constitution Act, 1982</i>. As a result, some projects may require both a federal and a provincial EA. • With provinces, the Agency seeks opportunities to reduce duplication in project-specific EAs. • Cooperative mechanisms, such as the substitution provisions of CEAA 2012 are applied to reduce this risk. | <p>Environmental Assessment Policy Program Environmental Assessment Delivery Program</p> |
| <p>The Agency manages Aboriginal consultation activities with potentially affected Aboriginal groups during the EAs of designated projects for which it is responsible, in order to fulfill the federal Crown's legal duty to consult. A lack of adequate consultation makes it difficult to ensure appropriate accommodation can be identified and implemented. A lack of adequate consultation may also be a source of uncertainty.</p> | <ul style="list-style-type: none"> • This is an ongoing risk, because each EA gives rise to the legal duty to consult. • The Agency integrates Aboriginal consultation activities into the EA process to the extent possible, and identifies conditions that can be included in a decision statement to address concerns, thereby supporting the federal Crown in meeting its legal duty to consult for the government actions associated with a project, and for the Minister of the Environment to make an EA decision. • The Aboriginal component of the Participant Funding Program provides up to \$3 million in financial assistance specifically for Aboriginal groups, to prepare for, and participate in, consultation activities and opportunities associated with EAs undertaken by the Agency or by review panels. | <p>Environmental Assessment Policy Program Environmental Assessment Delivery Program</p> |

| Risk | Risk Response Strategy | Link to Program Alignment Architecture |
|---|---|--|
| Proponent non-compliance with CEAA 2012, including conditions identified in decision statements, undermines the objectives of legislation, reduces environmental protection and diminishes public confidence in the Agency. | <ul style="list-style-type: none"> • This is an ongoing risk because, with each designated activity that is subject to CEAA 2012, there is a possibility the proponent may not comply with provisions of the Act. • Decision statements provide clear and measurable conditions outlining proponents' obligations in implementing projects approved under CEAA 2012. • The Agency's compliance and enforcement program sets out an approach for verifying compliance and appropriate responses to situations where compliance is not met. | Environmental Assessment Policy Program Environmental Assessment Delivery Program |
| With the introduction of CEAA 2012 there will be a period of time during which the new legislation and its accompanying regulations are challenged in the courts by project proponents and stakeholders. Resulting court decisions could change the practices that the Agency has developed or could provide interpretation to key sections of the legislation. | <ul style="list-style-type: none"> • This is an ongoing risk because proponents and stakeholders may challenge how CEAA 2012 and its regulations apply to proposed projects. • The Agency works toward consistent application of CEAA 2012 and its regulations, by tracking interpretations made in relation to every proposed project. • The Agency develops internal policies on interpreting key pieces of the legislation and its regulations to ensure Agency staff apply the legislation and its regulations consistently and appropriately. | Environmental Assessment Policy Program Environmental Assessment Delivery Program |

Protecting the environment, while supporting strong economic growth and improving the quality of life of Canadians, is a priority of the Government of Canada. EA, including strategic environmental assessment, supports this priority by ensuring that environmental effects are considered before decisions are made to allow policies, plans, programs or projects to proceed.

The Agency operates in a continuously changing environment impacted by outside factors, including the economy, which can significantly affect the types, timing, volume, and distribution of projects subject to EA. This represents an operational challenge in accurately forecasting the timing, level, and location of government resource requirements.

CEAA 2012 includes provisions for a range of approaches in support of the goal of “one project, one review”, within a defined time period, including cooperative EAs,

delegation, substitution, and equivalency. When the Government of Canada and a provincial government both require EAs, the Agency works with that province, to the extent possible, to design and deliver a coordinated, effective, and efficient EA process that addresses the requirements of both jurisdictions.

The federal Crown has a legal duty to consult and, where appropriate, accommodate Aboriginal groups when it contemplates conduct that may adversely affect potential or established Aboriginal or treaty rights. The Agency integrates Aboriginal consultation considerations into every EA it conducts. As Crown consultation coordinator, the Agency initiates early engagement with Aboriginal groups, develops consultation plans, coordinates consultation activities, considers and responds to issues raised by Aboriginal groups with respect to current use of lands and resources and Aboriginal and treaty rights, and summarizes the outcomes of consultations for decision-makers, particularly for the Minister of the Environment. For substituted EAs, procedural aspects of Aboriginal consultation are delegated to the relevant provincial government. The Government of Canada remains responsible for ensuring potentially impacted Aboriginal groups are adequately consulted and, where appropriate, accommodated.

CEAA 2012 provides the Agency with the framework required to ensure an efficient and effective EA process, by establishing clear timelines, enabling enforceable EA decision statements, requiring follow-up and providing the mechanisms and tools to ensure compliance with those EA decision statements. The Agency has put in place the necessary measures to implement CEAA 2012, including measures to promote and verify compliance, and will continue to enhance its compliance and enforcement program based on lessons learned.

Actual Expenditures

Budgetary Financial Resources (dollars)

| 2014–15 Main Estimates | 2014–15 Planned Spending | 2014–15 Total Authorities Available for Use | 2014–15 Actual Spending (authorities used) | Difference (actual minus planned) |
|---------------------------|-----------------------------|--|---|---|
| 30,964,106 | 30,964,106 | 31,963,500 | 29,757,089 | (1,207,017) |

Human Resources (Full-Time Equivalents)

| 2014–15 Planned | 2014–15 Actual | 2014–15 Difference (actual minus planned) |
|--------------------|-------------------|---|
| 243 | 233 | (10) |

Budgetary Performance Summary for Strategic Outcome(s) and Program(s) (dollars)

| Strategic Outcome(s), Program(s) and Internal Services | 2014–15 Main Estimates | 2014–15 Planned Spending | 2015–16 Planned Spending | 2016–17 Planned Spending | 2014–15 Total Authorities Available for Use | 2014–15 Actual Spending (authorities used) | 2013–14 Actual Spending (authorities used) | 2012–13 Actual Spending (authorities used) |
|---|------------------------|--------------------------|--------------------------|--------------------------|---|--|--|--|
| Strategic Outcome: High-quality and timely environmental assessments of major projects to protect the environment and support economic growth | | | | | | | | |
| Environmental Assessment Policy Program | 4,871,106 | 4,871,106 | 3,117,153 | 3,116,066 | 4,873,919 | 4,141,055 | 4,351,344 | 3,045,780 |
| Environmental Assessment Delivery Program | 17,032,000 | 17,032,000 | 9,476,761 | 9,326,182 | 15,026,526 | 13,552,979 | 18,016,837 | 15,029,356 |
| Subtotal | 21,903,106 | 21,903,106 | 12,593,914 | 12,442,248 | 19,906,873 | 17,694,034 | 22,368,181 | 18,075,136 |
| Internal Services Subtotal | 9,061,000 | 9,061,000 | 4,757,956 | 4,749,383 | 12,063,055 | 12,063,055 | 10,260,299 | 9,873,689 |
| Total | 30,964,106 | 30,964,106 | 17,351,870 | 17,191,631 | 31,963,500 | 29,757,089 | 32,628,480 | 27,948,825 |

Variances between Main Estimates, Planned Spending, Total Authorities and Actual Spending are largely attributable to the timing of key elements of the fiscal cycle. The Main Estimates, as approved in the spring by Parliament in the initial appropriations, are the first step in the fiscal cycle.

Total Authorities (\$31.964 million) represent Main Estimates (\$30.964 million), plus in-year Supplementary Estimates, plus adjustments to authorities approved by the Treasury Board such as payroll requirements (\$1 million) which include \$700K related to the conversion to pay in arrears.

The \$31.964 million of 2014–15 Total Authorities available for use exceeded the Planned Spending figure of \$30.964 million by \$1 million. This difference is attributable primarily to payroll requirements.

Planned Spending for 2015–16 and beyond does not include the sunseting of funding to improve Canada's regulatory framework for major resource projects (\$8 million) and funding for Aboriginal consultations (\$6.8 million). These funds were renewed in Budget 2015 for five years as part of the normal funding renewal process.

Actual Spending reflects spending activity during the fiscal year as per the Public Accounts of Canada. The \$2.207-million difference between Actual Spending (\$29.757 million) and Total Authorities (\$31.964 million) is primarily due to lower-than-expected payments under the Participant Funding Program (\$1.6 million), and conversion costs (\$606,000) of operating expenditures to salary expenditures.

The number of projects subject to CEAA 2012 and the pace at which environmental assessments proceed has been affected by recent varying economic conditions. Accordingly, the timing of requests under the Participant Funding Program also varies and is unpredictable. A commitment to participant funding may be planned in one year but could be realized across multiple years, depending on the EA's progress. All commitments are carried forward from one year to another and are honoured by the Agency.

Alignment of Spending With the Whole-of-Government Framework

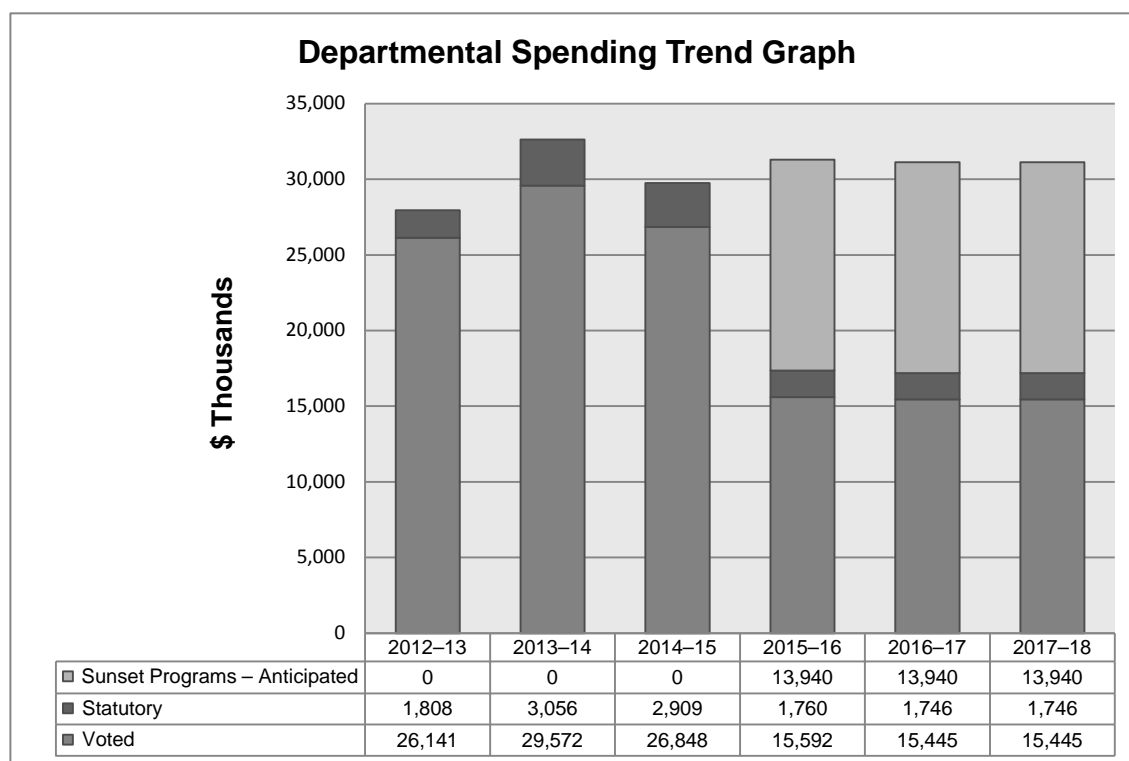
Alignment of 2014–15 Actual Spending With the [Whole-of-Government Framework](#)ⁱⁱ (dollars)

| Strategic Outcome | Program | Spending Area | Government of Canada Outcome | 2014–15 Actual Spending |
|--|-----------------------------------|------------------|------------------------------|-------------------------|
| High-quality and timely environmental assessments of major projects to protect the environment and support economic growth | Environmental Assessment Policy | Economic Affairs | Strong Economic Growth | 4,141,055 |
| | Environmental Assessment Delivery | Economic Affairs | Strong Economic Growth | 13,552,979 |

Total Spending by Spending Area (dollars)

| Spending Area | Total Planned Spending | Total Actual Spending |
|-----------------------|------------------------|-----------------------|
| Economic Affairs | 21,903,106 | 17,694,034 |
| Social Affairs | 0 | 0 |
| International Affairs | 0 | 0 |
| Government Affairs | 0 | 0 |

Departmental Spending Trend



The Agency spent \$29.8 million to achieve the expected results of its program activities and to contribute to its strategic outcome for the 2014–15 reporting period. Total spending includes all parliamentary appropriation and revenue sources for the 2012–13 to 2014–15 reporting periods, and includes carry-forward adjustments and payroll requirements.

The Agency received three-year renewal funding for Aboriginal consultation (\$6.8 million) and participation in the Major Projects Management Office Initiative (\$8 million) in 2011–12 through Budget 2012 to improve Canada’s regulatory framework for major resource projects and to increase funding for Aboriginal consultations. As shown in the Departmental Spending Trend Graph (above), this funding sunset at the end of the 2014–15 fiscal year. The Agency worked collaboratively with central agencies and several other departments to renew this funding, and the Government of Canada announced in Budget 2015 that it was renewed for an additional five years.

Expenditures by Vote

For information on the Agency’s organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2015](#)ⁱⁱⁱ on the [Public Works and Government Services Canada website](#).^{iv}

Section II: Analysis of Program(s) by Strategic Outcome

Strategic Outcome: High-quality and timely environmental assessments of major projects to protect the environment and support economic growth

Program 1.1: Environmental Assessment Policy Program

Description

The Environmental Assessment Policy Program develops and promotes robust policies and practices for high-quality EA in accordance with CEAA 2012. This is achieved by building and reinforcing policies, procedures and criteria for the conduct of federal EAs; promoting cooperation and coordinated action between the federal government and other jurisdictions; promoting communication and cooperation with Aboriginal peoples; and developing instruments and training for EA practitioners. The EA Policy Program enables continuous improvement through research, monitoring, analysis and advice. Recommendations inform the development of new regulatory and policy approaches as well as the revision of guidance, training and knowledge-based instruments. The Program also provides support for conducting EAs through various means, such as federal-provincial agreements and policy criteria.

Budgetary Financial Resources (dollars)

| 2014–15 Main Estimates | 2014–15 Planned Spending | 2014–15 Total Authorities Available for Use | 2014–15 Actual Spending (authorities used) | 2014–15 Difference (actual minus planned) |
|---------------------------|--------------------------------|---|---|--|
| 4,871,106 | 4,871,106 | 4,873,919 | 4,141,055 | (730,051) |

Human Resources (Full-Time Equivalents)

| 2014–15 Planned | 2014–15 Actual | 2014–15 Difference (actual minus planned) |
|--------------------|-------------------|---|
| 49 | 40 | (9) |

Performance Results

| Expected Results | Performance Indicators | Targets | Actual Results |
|---|---|---------|--------------------------|
| High-quality EAs enabled through research, analysis, and monitoring to produce effective policy instruments | Percentage of users of Agency policy instruments who indicated moderate to high satisfaction with these instruments | 75% | N/A - see analysis below |

Performance Analysis and Lessons Learned

Early in the year, it was known that spending for the sector would fall short of the initial budgetary allocations. This reflected a prudent, Agency-wide approach to dealing with uncertainty about future funding, combined with the need to make room for important investments in systems to support increased efficiency in the conduct of environmental assessments.

The Agency's policy and capacity-building efforts are targeted at ensuring EA practitioners continue to have up-to-date information about CEAA 2012 and evolving EA practices. In 2014–15, the Agency conducted research and analysis, delivered training and knowledge-transfer events, organized workshops with key knowledge holders, and made progress in updating its suite of policy instruments. The Agency also continued to develop its program to support compliance promotion and enforcement of CEAA 2012.

In the past two years, the Agency increased opportunities for users to comment on online policy instruments and to identify needs and opportunities for capacity building. In 2014–15, this included introducing a new online page where users can submit feedback on policy and guidance documents at any time. This year, the Agency addressed comments from users to improve its research, guidance, and training products and services. The Agency also initiated a six-month consultation on its new guidance on cumulative effects assessment.

Comments from Agency employees, based on their experiences delivering EAs and integrating Aboriginal consultation into EAs of major projects, informs continuous improvement of policy instruments and capacity-building.

The level of user participation is too low to support a reliable and representative quantitative assessment of user satisfaction. The Agency will examine options for updating its policy and capacity-building performance measurement approach.

Program 1.2: Environmental Assessment Delivery Program

Description

This program ensures that high-quality EAs of major projects are conducted and completed in a timely and predictable way, thereby supporting economic growth while preventing or reducing adverse environmental effects. The most appropriate means of avoiding duplication of assessment activities with other jurisdictions is applied, thereby increasing efficiency and providing certainty for all participants in the process. The Agency will promote, monitor, and facilitate compliance with CEAA 2012. The EA process provides for the meaningful participation of the public and Aboriginal groups. Aboriginal consultation obligations are integrated to the greatest extent possible with the federal EA process. As such, the Agency consults with Aboriginal groups during the EA process to assess how the proposed project may adversely impact potential or established Aboriginal or treaty rights and related interests, and find ways to avoid or minimize these adverse impacts. This program uses funding from the following transfer payments: the Participant Funding Program, and the James Bay and Northern Quebec Agreement.

Budgetary Financial Resources (dollars)

| 2014–15 Main Estimates | 2014–15 Planned Spending | 2014–15 Total Authorities Available for Use | 2014–15 Actual Spending (authorities used) | 2014–15 Difference (actual minus planned) |
|------------------------------|--------------------------------|---|--|--|
| 17,032,000 | 17,032,000 | 15,026,526 | 13,552,979 | (3,479,021) |

Human Resources (Full-Time Equivalents)

| 2014–15 Planned | 2014–15 Actual | 2014–15 Difference (actual minus planned) |
|--------------------|-------------------|---|
| 134 | 129 | (5) |

Performance Results

| Expected Results | Performance Indicators | Targets | Actual Results |
|---|--|---------|--|
| Deliver EAs within timelines established under CEAA 2012 | Percentage of EAs conducted by the Agency that adhere to CEAA 2012 timelines | 100% | 100% |
| EA process provides meaningful participation of Aboriginal groups and integrates Crown consultation to the greatest extent possible | Percentage of Aboriginal groups with high or moderate potential for being affected by a project that provided comments on EA documents to the Agency | 90% | 76% |
| Deliver high-quality EAs | Percentage of projects undergoing follow-up and monitoring for which the Agency received a report (during the reporting period) indicating that mitigation measures set out in the EA decision statement would effectively address the environmental effects of the project | 90% | N/A There were no projects under CEAA 2012 in the follow-up and monitoring phase in the 2014–15 fiscal year for which the Agency received a report. |
| | Where adaptive management measures set out in an EA decision statement were required as a result of a follow-up and monitoring report, and a report was received by the Agency on the implementation of those measures during the reporting period, the percentage of projects where the adaptive management measures led to effectively addressing the environmental effects of the project | 90% | N/A The Agency received no reports for projects under CEAA 2012 that were in the follow-up and monitoring phase in the 2014–15 fiscal year. |

Performance Analysis and Lessons Learned

Actual expenditures were \$3.5 million lower than planned due in part to lower-than-expected payments under the Participant Funding Program, and conversion costs of operating expenditures to salary expenditures.

The Agency played a central role in implementing the Government of Canada's Responsible Resource Development initiative by ensuring the EA process was

administered in a manner that meets legislated time limits under CEAA 2012 and by leading the integration of federal Crown consultation activities.

Supported by the Agency, the Minister of the Environment issued her first decision statement, with conditions, for an EA the Agency conducted and completed as a responsible authority under CEAA 2012 (the Rainy River Project).

The Agency established a comment period on potential EA conditions for EAs conducted by the Agency and by review panels, a new opportunity for public and Aboriginal involvement in the EA process which will lead to increased transparency in decision-making. Two EA processes underwent a comment period on the potential EA conditions—the Rainy River Project and the Shelburne Basin Venture Exploration Drilling Project.

CEAA 2012 provides a range of tools to enable efficient and effective management of the EA process within the federal government and with provincial, territorial, and Aboriginal government partners, to support the delivery of high-quality EAs, including coordination, delegation and substitution of EA processes and joint reviews. In 2014–15, the Minister of the Environment granted six requests for substitution from the Government of British Columbia, in accordance with the *Memorandum of Understanding between the Canadian Environmental Assessment Agency (the Agency) and the British Columbia Environmental Assessment Office (EAO) on Substitution of Environmental Assessments (2013)*.

The Agency successfully integrated Crown consultation activities into the EA process. In order to enhance support of Aboriginal participation in the EA process, and based on feedback received from Aboriginal groups, the Agency created a new funding category to recognize the consultation efforts of Aboriginal organizations representing up to 10 Aboriginal groups. This approach enables improved access to funding by Aboriginal groups that may lack the resources and expertise to apply individually. With this new funding category, Aboriginal groups can pool their efforts and expertise and share the preparation of funding applications and the administration of contribution agreements.

The Agency continues to seek opportunities to strengthen its approach to supporting Aboriginal engagement in the EA process. To this end, the Agency initiated a series of regional meetings to engage Aboriginal groups in policy development and to identify opportunities to increase their capacity to participate in the EA process. These meetings were supported by Aboriginal Affairs and Northern Development Canada's Strategic Partnership Initiative.

Statistical Summary of Environmental Assessments

The table below provides a statistical summary of EAs and outlines the total number of projects that, between April 1, 2014 and March 31, 2015, underwent an EA conducted under the *Canadian Environmental Assessment Act*, underwent a transitional EA, or were assessed under CEAA 2012.

| Quantity and Type of EA between April 1, 2014 and March 31, 2015 | | | EA Decisions Taken between April 1, 2014 and March 31, 2015 | | EAs on March 31, 2015 |
|---|--------------------------------|-----------|---|------------|-----------------------------|
| EA Type | Ongoing on April 1, 2014 | Initiated | Completed | Terminated | Ongoing |
| Transitional Screening | 10 | 0 | 2 | 3* | 5 |
| Transitional Comprehensive Study | 27 | 0 | 6 | 2 | 19 |
| Transitional Panel Substitution | 0 | 0 | 0 | 0 | 0 |
| Conducted by the Agency | 21 | 9 | 1 | 0 | 29 |
| Conducted by Review Panel | 7 | 1 | 2 | 0 | 6 |
| Substituted | 6 | 6 | 0 | 0 | 12 |

* Of the three terminated transitional screenings, the Minister of the Environment, by ministerial order, referred one project to Review Panel.

Note: In accordance with amendments to the *Canadian Environmental Assessment Act*, the Agency fulfilled the duties of federal departments and agencies which were responsible authorities prior to CEAA 2012. It was responsible for all 27 of the ongoing comprehensive studies, six of which were completed in 2014–15.

Further information about the federal EA process can be found on the [Agency's website](#).^v

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Materiel Services, Acquisition Services, and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not those provided to a specific program.

Budgetary Financial Resources (dollars)

| 2014–15 Main Estimates | 2014–15 Planned Spending | 2014–15 Total Authorities Available for Use | 2014–15 Actual Spending (authorities used) | 2014–15 Difference (actual minus planned) |
|---------------------------|--------------------------------|---|---|--|
| 9,061,000 | 9,061,000 | 12,063,055 | 12,063,055 | 3,002,055 |

Human Resources (Full-Time Equivalents)

| 2014–15 Planned | 2014–15 Actual | 2014–15 Difference (actual minus planned) |
|--------------------|-------------------|---|
| 60 | 64 | 4 |

Performance Analysis and Lessons Learned

Actual expenditures were \$3 million higher than planned primarily due to increased legal costs and the Agency's plan to implement more robust and integrated information technology.

The Agency made significant progress on its back-office transformation, implementing Government of Canada common human resource, information management (IM), and financial management systems in order to achieve future cost and IM efficiencies. In addition, it fully implemented its management action plan from the core control audit conducted by the Office of the Comptroller General in 2013–14.

The Agency continued to ensure compliance with legislative authorities and policy instruments governing sound financial management practices. Enhanced financial controls on delegation of financial signing authority and account verification, a new governance structure for financial management, and procurement oversight with documented tools and processes are among the key strengthened areas. The Agency also

held a number of mandatory training and information sessions related to financial authorities and accountabilities.

A new governance system for IM and information technology (IT) was established to allow fuller engagement, better information sharing, and shared decision-making across the Agency on significant investments on IM/IT-related projects. The Agency also advanced its IM maturity including compliance with the Treasury Board's Recordkeeping Self-Assessment Tool goals for 2014–15, due to an investment in additional IM resources. A successful Proof of Concept was created for developing an Environmental Assessment Management System, to be housed on the Government of Canada's Shared Case Management System. This system will integrate a number of tracking and management tools and spreadsheets into a single tool, providing more efficient and effective support and management of EA and Aboriginal consultation processes.

At the conclusion of 2014–15, the Agency successfully migrated to the financial Systems Applications and Products (SAP) platform, a government-wide modernization initiative. This will enable the Agency to better manage the procurement-to-payment process and enhance planning and reporting while improving financial and non-financial data integrity.

The Agency's pay system was successfully integrated into the government-wide consolidation of pay services in Miramichi, New Brunswick. The Agency is fully prepared to join the new Phoenix pay system in late 2015.

The Agency's 2014–17 Integrated Human Resources Plan (IHRP) replaced the 2011–14 IHRP. Agency management used Blueprint 2020 as a springboard to encourage employee suggestions that could yield concrete results. Employee learning opportunities throughout the year included in-house sessions and courses offered through the Canada School of Public Service. The Agency also implemented the Directive on Performance Management, whereby all active employees established performance management agreements and completed mid-year reviews and year-end evaluations. The Agency continues its commitment to develop a high-performing workforce.

The 2014 Public Service Employee Survey generated feedback from 89 percent of employees. In response to feedback obtained through the Survey and Blueprint 2020, the Agency redesigned its internal governance structure to now engage all executives in shared leadership and clear accountabilities for strengthened outcomes. In addition, the Agency revitalized its internal champion structure to reflect the evolving work force and its award program to better align with the Treasury Board Secretariat Performance Management Program to recognise and reward high performance.

The Agency modernized its approach for openness and public engagement, and, subsequent to implementing a social media presence, issued its first "tweet", via Twitter, in March 2015. Preparations also continued for migrating the Agency's online content through the Government of Canada's Web Renewal Initiative.

Section III: Supplementary Information

Financial Statements Highlights

| Condensed Statement of Operations (Unaudited) For the Year Ended March 31, 2015 (dollars) | | | | | |
|---|-------------------------------|-------------------|-------------------|--|---|
| Financial Information | 2014–15 Planned Results | 2014–15 Actual | 2013–14 Actual | Difference (2014–15 actual minus 2014–15 planned) | Difference (2014–15 actual minus 2013–14 actual) |
| Total expenses | 40,662,149 | 35,982,508 | 42,265,187 | (4,679,641) | (6,282,679) |
| Total revenues | 4,000,000 | 1,860,779 | 5,663,730 | (2,139,221) | (3,802,951) |
| Net cost of operations before government funding and transfers | 36,662,149 | 34,121,729 | 36,601,457 | (2,540,420) | (2,479,728) |

The Agency's actual net financial position for 2014–15 was affected by a decrease in total revenues and expenses in comparison to 2013–14 due to decreases in employee pay and benefit plan payments. This included the ongoing implementation of collective agreements, incremental salary adjustments, retroactive payments, increased employee benefit plan dollars, severance payouts, and other personnel costs.

The decrease in the actual net cost of operations between 2013–14 and 2014–15 is primarily attributable to a \$3.9 million decrease in personnel costs (pay and benefit plan payments, as explained above) and a \$2.4 million decrease in other operating costs. The decrease in expenditures combined with a \$3.8 million decrease in revenues created a \$2.5 million decrease in the Agency's net cost of operations.

The \$2.5 million difference in net cost of operations between 2014–15 actual and planned results was largely attributable to decreased spending in operating expenses and contribution amounts (\$4.7 million), offset by lower-than-anticipated revenue amounts due to cost-recoverable activities (\$2.2 million).

The Agency's workload is constantly affected by outside factors, such as the economy, that can vary the number, types and locations of projects subject to EA. This limits the accuracy of predicting the pace and levels of expenditures for EA projects and review panels.

Condensed Statement of Financial Position (Unaudited)
For the Year Ended March 31, 2015
(dollars)

| Financial Information | 2014–15 | 2013–14 | Difference (2014–15 minus 2013–14) |
|-------------------------------------|-----------|-----------|--|
| Total net liabilities | 4,549,101 | 5,652,300 | (1,103,199) |
| Total net financial assets | 3,803,001 | 5,321,065 | (1,518,064) |
| Departmental net debt | 746,100 | 331,235 | 414,865 |
| Total non-financial assets | 62,055 | 85,795 | (23,740) |
| Departmental net financial position | (684,045) | (245,440) | (438,605) |

The Agency's total net liabilities are comprised primarily of accounts payable and accruals for employee future benefits and vacation and compensatory leave. Liabilities decreased by approximately twenty percent from fiscal year 2013–14 to 2014–15, primarily due to a decrease of \$1.2 million to the employee future benefits liability provision as determined by the Receiver General of Canada.

The decrease in net financial assets from fiscal year 2013–14 to 2014–15 was due to decreases in revenues and outstanding receivables related to the Agency's cost-recoverable activities and a decrease in amounts due from the Consolidated Revenue Fund. The Consolidated Revenue Fund is the account into which the government deposits taxes and revenue, and from which it withdraws in order to defray the costs of public services.

Financial Statements

Detailed financial statements can be found on the [Agency's website](#).^{vi}

Supplementary Information Tables

The supplementary information tables listed in the Agency's *2014–15 Departmental Performance Report* are available on the [Agency's website](#).^{vii}

- Departmental Sustainable Development Strategy
- Internal Audits and Evaluations
- Response to Parliamentary Committees and External Audits
- User Fees, Regulatory Charges and External Fees

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the [Tax Expenditures and Evaluations](#)^{viii} publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Canadian Environmental Assessment Agency

Place Bell Canada, 160 Elgin Street, 22nd Floor

Ottawa, Ontario K1A 0H3

Canada

Telephone: 613-957-0700

Fax: 613-957-0946

E-mail: info@ceaa-acee.gc.ca

Website: <http://www.ceaa-acee.gc.ca>

Appendix: Definitions

appropriation (*crédit*): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (*dépenses budgétaires*): Includes operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (*rapport ministériel sur le rendement*): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Report on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (*équivalent temps plein*): Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (*résultats du gouvernement du Canada*): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

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

non-budgetary expenditures (*dépenses non budgétaires*): Includes net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (*rendement*): What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator (*indicateur de rendement*): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (*dépenses prévues*): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

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

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

priorities (*priorité*): Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

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

Program Alignment Architecture (*architecture d'alignement des programmes*): A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (*rapport sur les plans et les priorités*): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

result (*résultat*): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

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

Strategic Outcome (*résultat stratégique*): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

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

target (*cible*): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (*dépenses votées*): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

whole-of-government framework (*cadre pangouvernemental*): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

- i. *Canadian Environmental Assessment Act, 2012*,
<http://laws-lois.justice.gc.ca/eng/acts/C-15.21/index.html>
- ii. Whole-of-government framework, <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>
- iii. *Public Accounts of Canada 2015*,
<http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- iv. Public Works and Government Services Canada website,
<http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- v. Canadian Environmental Assessment Agency, <http://www.ceaa-acee.gc.ca/>
- vi. Canadian Environmental Assessment Agency,
<http://www.ceaa-acee.gc.ca/default.asp?lang=En&n=C5C19E38-1#fin>
- vii. Canadian Environmental Assessment Agency,
<http://www.ceaa-acee.gc.ca/default.asp?lang=En&n=C5C19E38-1#dpr>
- viii. *Tax Expenditures and Evaluations* publication, <http://www.fin.gc.ca/purl/taxexp-eng.asp>