

Impact Assessment Agency of Canada 2024–25 Departmental Plan

The Honourable Steven Guilbeault, P.C., M.P.
Minister of Environment and Climate Change and Minister
responsible for the Impact Assessment Agency of Canada



Impact Assessment
Agency of Canada

Agence d'évaluation
d'impact du Canada

Canada

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The Impact Assessment Agency of Canada's 2024–25 Departmental plan at a glance

A departmental plan describes a department's priorities, plans and associated costs for the upcoming three fiscal years.

- [Vision, mission, raison d'être](#) and [operating context](#)
- [Minister's mandate letter](#)

[\[Read the full departmental plan\]](#)

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In August 2019, the *Impact Assessment Act* (IAA) came into force giving the Impact Assessment Agency of Canada (the Agency) the mandate to lead federal environmental and impact assessments. On October 13, 2023, the Supreme Court of Canada issued an opinion on the constitutionality of the IAA, which provides new guidance on the IAA. In a [joint statement from the Minister of Environment and the Minister of Justice](#), the Government of Canada accepted this opinion, and committed to following the guidance and collaborating with provinces and Indigenous groups to ensure an impact assessment process that works for all Canadians. The Government of Canada, with the support of the Agency, is undertaking immediate steps to make the legislative changes required to respect the Court's opinion. In the interim, on October 26, 2023, the Government of Canada released Interim Guidance on the IAA to ensure projects currently in the assessment process have an orderly and clear path forward.

Until the amendments to the IAA come into force, the Agency will deliver the plans described below in accordance with the [Statement on the Interim Administration of the *Impact Assessment Act* Pending Legislative Amendments](#).

Key priorities

In 2024–25, the Impact Assessment Agency of Canada (the Agency) will:

- Support the Minister in responding to the recent opinion of the Supreme Court of Canada, by developing legislative amendments that will enable the Agency to conduct thorough, timely, and high-quality assessments within federal jurisdiction. Until these amendments are in place, the Agency will continue to advance assessments collaboratively, in accordance with the Government of Canada's [Interim Guidance on the *Impact Assessment Act*](#).

- Support the Ministerial Working Group on Regulatory Efficiency for Clean Growth Projects, which was established to address the [Budget 2023](#) commitment to improve the efficiency of the impact assessment process and permitting processes for major projects – including through consideration of improved regulatory coordination (federally and with provinces); and, through clarified and reduced timelines.
- Promote positive effects and minimize adverse federal effects of designated projects by delivering high-quality federal environmental and impact assessments that include effective mitigation measures.
- Efficiently deliver the federal assessment regime, in accordance with the Government of Canada’s [Interim Guidance on the Impact Assessment Act](#), and the amended IAA upon coming into force. This includes implementing policies and guidance, collaborating with federal authorities, provincial/territorial governments, Indigenous partners, and international partners. This will be aligned with the Government of Canada’s plan to improve overall regulatory system efficiency emerging from the Budget 2023 commitment.
- Maximize Indigenous leadership in impact assessments, including the assessment of impacts on Indigenous rights and interests, by cultivating meaningful partnerships and collaborative processes and providing capacity supports.
- Enable meaningful participation of Indigenous Peoples, the public, and stakeholders by enhancing opportunities and mechanisms for capacity building and participation in all phases of the federal assessment process.
- Improve the management of the potential effects of a project’s activity by developing a broader understanding of cumulative effects through the conduct of regional assessments, and strategic assessments of federal policies, plans, programs, or issues related to impact assessment.
- Strengthen internal capacity and professional support for delivering Agency priorities and initiatives by improving and simplifying existing internal processes.

Refocusing Government Spending

In Budget 2023, the government committed to reducing spending by \$14.1 billion over the next five years, starting in 2023–24, and by \$4.1 billion annually after that.

As part of meeting this commitment, the Agency is planning the following spending reductions.

- **2024–25:** \$2,527,000
- **2025–26:** \$3,359,000
- **2026–27 and after:** \$4,499,000

Total reductions in 2024–25 reflect \$2,327,000 in operating funds and \$200,000 in grants and contributions funds.

The Agency will achieve these reductions by doing the following:

- conducting its annual operational planning exercise that is based on reductions on both travel and professional services; and
- reviewing this strategy annually based on organizational priorities.

With these reductions to professional services, in particular; in 2024–25, the Agency will continue to seek efficiencies to work smarter and ensure staff are equipped with the appropriate tools.

The figures in this departmental plan reflect these reductions.

Highlights

A Departmental Results Framework consists of an organization’s core responsibilities, the results it plans to achieve, and the performance indicators that measure progress toward these results.

Impact Assessment

Departmental results:

- Designated projects that proceed foster sustainability;
- Stakeholders and Indigenous groups meaningfully participate in the assessment process;
- Scientific and evidence-based information, and Indigenous Knowledge on key health, social, economic, and environmental effects are available to inform project assessment processes, including impact assessment reports, decisions, and conditions; and
- Impact assessment processes respect the rights and culture of Indigenous Peoples and Canada’s commitment to partner with them.

Planned spending: \$106,644,374

Planned human resources: 589

The Agency is a federal body that reports to the Minister of Environment and Climate Change. Under the *Impact Assessment Act* (IAA), the Agency is the lead federal organization responsible for conducting and

administering environmental and impact assessments. The Agency is also the Crown Consultation Coordinator for Indigenous consultations on designated projects.

An assessment (environmental or impact) is a planning and decision-making tool intended to assist project design, facilitate Indigenous, public, and stakeholder participation, and ensure that appropriate measures are identified and implemented to mitigate adverse federal effects of designated projects.

In response to the recent opinion of the Supreme Court of Canada, in 2024–25, the Agency will support the Government of Canada in developing legislative amendments that will enable the Agency to continue to deliver its core responsibility of Impact Assessment and undertake activities to support the achievement of its departmental results. In accordance with the Government of Canada’s [Statement on the Interim Administration of the Impact Assessment Act Pending Legislative Amendments](#), the Agency remains ready to work collaboratively with proponents to continue to advance ongoing impact assessments of projects already in progress.

These assessments include scientific and evidence-based information, as well as Indigenous Knowledge, to provide decision-makers with the best possible advice about the potential adverse federal effects of major projects and possible mitigation measures. Relevant information related to these assessments is published on the [Canadian Impact Assessment Registry](#) (the Registry), which promotes transparency, accessibility, and accountability in assessment processes.

To reinforce the Government’s “one project, one assessment” objective, the Agency will continue to pursue collaborative relationships with provinces and territories to determine the best approach for formalizing cooperation agreements. It will also continue to coordinate with federal authorities to ensure the best available scientific evidence informs assessments and will continue to meet its international commitments and obligations by collaborating with international jurisdictions and partners.

Further, the Agency will continue to build the capacity of Indigenous Peoples to participate meaningfully in assessment processes, including empowering Indigenous Peoples to lead assessments. This includes collaborating with Indigenous Peoples to develop guidance, policies, and regulations, including a regulatory and policy framework for co-administration agreements related to the conduct of assessments. These efforts will help ensure the assessment process respects Indigenous rights and culture, and will include seeking the free, prior, and informed consent of Indigenous Peoples for

decisions that impact Indigenous rights and interests, as well as recognizing Indigenous rights, self-determination, and self-governance.

More information about [Impact Assessment](#) can be found in the full departmental plan.

Impact Assessment Agency of Canada 2024–25 Departmental plan

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From the Minister



The Honourable Steven Guilbeault, P.C., M.P.
Minister of Environment and Climate Change
and Minister responsible for the Impact
Assessment Agency of Canada

As the Minister responsible for the Impact Assessment Agency of Canada (the Agency), it is an honour to share the Agency’s 2024–25 Departmental Plan. This plan outlines the Agency’s key activities to advance environmental sustainability, reconciliation, and economic prosperity through the lens of an impact assessment process focused squarely on the prevention of adverse effects in federal jurisdiction.

I want to underscore this last point for good reason. Over four years ago, the *Impact Assessment Act* came into force to address the concerns the Government of Canada heard about the federal

approval process for major projects. The Act responded to the need for an open, transparent, and predictable process that supported development while protecting the environment and upholding the rights of Indigenous Peoples. In 2023, following a reference case brought to the Supreme Court of Canada by the Province of Alberta, the Court found the Act was partially unconstitutional but affirmed the right of the Government of Canada to put in place impact assessment legislation and collaborate with the provinces on environmental protection. I immediately announced we would respect the Court's opinion and work quickly and diligently on targeted and meaningful amendments to the *Impact Assessment Act*.

This year the Impact Assessment Agency of Canada will continue to operate under guidance on the interim administration of the Act while the Government of Canada completes its efforts to provide and implement the legislative clarity that major project proponents, Indigenous partners, and Canada's investment climate need. The Government of Canada will also, in the spirit of collaboration referenced by the Court, double down on its efforts to work with provincial counterparts, Indigenous Peoples and other groups to achieve the Canada that we all want – strong and sustainable.

In support of the Ministerial Working Group on Regulatory Efficiency for Clean Growth Projects, work will advance on finding efficiencies in the assessment process so Canada can quickly advance clean growth projects and help reduce our greenhouse gas emissions.

This year will be exciting as we continue to build on over 50 years of federal leadership in impact assessments. I look forward to seeing the results of the goals we set out today.

From the Institutional head



Terence Hubbard
President, Impact Assessment Agency of Canada

The Impact Assessment Agency of Canada (the Agency) proudly presents its 2024–25 Departmental Plan, which describes our plans and priorities for another ambitious year ahead.

Impact assessments play an incredibly important role in protecting the environment and promoting sustainable development in Canada. The decisions informed by these assessments impact our economy, our lives, and the environment.

Last year, in the context of the Supreme Court of Canada’s opinion on the constitutionality of the *Impact Assessment Act*, the Impact Assessment Agency of Canada developed and implemented the Government’s guidance on the interim administration of the *Impact Assessment Act* to provide continuity for proposed projects in the impact assessment process. The Agency also looked at means to evolve the way assessments are conducted, to identify greater efficiencies in the overall system.

This year, the Agency will continue to support the Government’s efforts to introduce targeted and meaningful amendments to the *Impact Assessment Act* so the Act will align with the Supreme Court of Canada’s opinion. Work will be done, in collaboration with other federal departments, to capitalize on efficiencies so major projects, in particular projects that support clean growth, advance more quickly.

During this time of change, the Agency is committed to providing continuity and as much certainty as possible to project proponents, Indigenous partners, investors, and the public.

In this vein, the Agency will continue to advance the core principles set out in the *Impact Assessment Act*, including consideration of Indigenous Knowledge, building Indigenous capacity, and maximizing Indigenous participation and partnership in assessments.

As always, greater representation, diversity, and inclusion are cornerstones of our work. To ensure that decisions on major projects serve and reflect diverse views, the Agency will continue to implement opportunities for meaningful public participation.

We will continue to work towards the goal of “one project, one assessment” by continuing to deepen federal-provincial cooperation, including moving firmly towards formalized cooperation agreements to harmonize assessment processes.

As an organization, we will build upon our experiences and persist in our quest for excellence.

Plans to deliver on core responsibilities and internal services

Core responsibilities and internal services:

- [Impact Assessment](#)
- [Internal services](#)

Impact Assessment

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In August 2019, the *Impact Assessment Act* (IAA) came into force giving the Impact Assessment Agency of Canada (the Agency) the mandate to lead federal environmental and impact assessments. On October 13, 2023, the Supreme Court of Canada issued an opinion on the constitutionality of the IAA, which provides new guidance on the IAA. In a [joint statement from the Minister of Environment and the Minister of Justice](#), the Government of Canada accepted this opinion, and committed to following the guidance and collaborating with provinces and Indigenous groups to ensure an impact assessment process that works for all Canadians. The Government of Canada, with the support of the Agency, is undertaking immediate steps to make the legislative changes required to respect the Court’s opinion. In

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Until the amendments to the IAA come into force, the Agency will deliver the plans described below in accordance with the [Statement on the Interim Administration of the *Impact Assessment Act* Pending Legislative Amendments](#).

Description

To foster sustainability, the Agency undertakes high-quality federal assessments of proposed projects based on scientific information and Indigenous Knowledge to assess health, social, economic, and environmental effects, and impacts on Indigenous Peoples and their rights. These assessments inform government decisions on whether proposed projects are in the public interest. The Agency conducts compliance and enforcement activities to ensure proponents adhere to the legislation, including the conditions in decision statements.¹

Quality of life impacts

This core responsibility contributes to the “Environment” domain of the [Quality of Life Framework](#) for Canada, including “Water quality in Canadian rivers,” “Satisfaction with local environment,” and the “Canadian species index” through the conduct of high-quality federal assessments.

It also contributes to the “Good Governance” domain, including “Confidence in public institutions” through the conduct of high-quality impact assessments. Under this domain, the core responsibility also contributes to “Indigenous self-governance” through activities to increase partnership and cooperation with, and leadership of, Indigenous Peoples in the conduct of impact assessments.

Results and targets

The following tables show, for each departmental result related to Impact Assessment, the indicators, the results from the three most recently reported fiscal years, the targets and target dates approved in 2024–25.

¹ This work is being carried out in accordance with the Government of Canada’s Interim Guidance on the *Impact Assessment Act* released on October 26, 2023, in response to the Supreme Court of Canada’s opinion on the *Reference re: Impact Assessment Act* case.

Table 1: Indicators, results, and targets for departmental result

Designated projects that proceed foster sustainability

Indicator	2020–2021 result	2021–2022 result	2022–2023 result	Target	Date to achieve
Percentage of projects for which reporting indicates that the vast majority of mitigation measures set out in the Decision Statement effectively address adverse effects of the project	Not available	No available	Not available	90%	March 2025
<p>Notes:</p> <ul style="list-style-type: none"> Indicator results are unavailable for 2021–22, 2022–23, and 2023–24 as the Departmental Results Framework was updated for 2023–24 based on lessons learned and to ensure alignment and consistent measurement across frameworks. This is being carried out in accordance with the Government of Canada’s Interim Guidance on the <i>Impact Assessment Act</i>, in response to the Supreme Court of Canada’s opinion on the <i>Reference re: Impact Assessment Act</i> case. 					

Table 2: Indicators, results, and targets for departmental result

Stakeholders and Indigenous groups meaningfully participate in the assessment process

Indicator	2020–2021 result	2021–2022 result	2022–2023 result	Target	Date to achieve
Percentage of stakeholders and Indigenous groups participating in assessment-related engagement/consultation activities who agree they were engaged meaningfully in the assessment process	Not available	Not available	Not available	90%	March 2025

Notes:

- Indicator results are unavailable for 2021–22, 2022–23, and 2023–24 as the Departmental Results Framework was updated for 2023–24 based on lessons learned and to ensure alignment and consistent measurement across frameworks.
- This is being carried out in accordance with the Government of Canada’s Interim Guidance on the *Impact Assessment Act*, in response to the Supreme Court of Canada’s opinion on the *Reference re: Impact Assessment Act* case.

Table 3: Indicators, results, and targets for departmental result

Scientific and evidence-based information, and Indigenous Knowledge on key health, social, economic, and environmental effects are available to inform project assessment processes, including impact assessment reports, decisions, and conditions

Indicator	2020–2021 result	2021–2022 result	2022–2023 result	Target	Date to achieve
Percentage of stakeholders and Indigenous groups who agree that scientific and evidence-based information and Indigenous Knowledge on key health, social, economic, and environmental effects are accessible	Not available	Not available	Not available	60%	March 2025

Notes:

- Indicator results are unavailable for 2021–22, 2022–23, and 2023–24 as the Departmental Results Framework was updated for 2023–24 based on lessons learned and to ensure alignment and consistent measurement across frameworks.
- This is being carried out in accordance with the Government of Canada’s Interim Guidance on the *Impact Assessment Act*, in response to the Supreme Court of Canada’s opinion on the *Reference re: Impact Assessment Act* case.

Table 4: Indicators, results, and targets for departmental result

Impact assessment processes respect the rights and culture of Indigenous Peoples and Canada’s commitment to partner with them

Indicator	2020–2021 result	2021–2022 result	2022–2023 result	Target	Date to achieve
Percentage of Indigenous groups who agree they have a productive and collaborative relationship with IAAC	Not available	Not available	Not available	At least 70%	March 2025
<p>Notes:</p> <ul style="list-style-type: none"> Indicator results are unavailable for 2021–22, 2022–23, and 2023–24 as the Departmental Results Framework was updated for 2023–24 based on lessons learned and to ensure alignment and consistent measurement across frameworks. This is being carried out in accordance with the Government of Canada’s Interim Guidance on the <i>Impact Assessment Act</i>, in response to the Supreme Court of Canada’s opinion on the <i>Reference re: Impact Assessment Act</i> case. 					

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

Plans to achieve results

As a priority in 2024–25, the Agency will support the Minister in responding to the recent opinion of the Supreme Court of Canada, by developing legislative amendments that will enable the Agency to conduct thorough, timely, and high-quality assessments within federal jurisdiction. Until these amendments are in place, the Agency will continue to advance assessments collaboratively in accordance with the [Statement on the Interim Administration of the *Impact Assessment Act* Pending Legislative Amendments](#).

Departmental result: Designated projects that proceed foster sustainability

In response to the recent opinion of the Supreme Court of Canada, the Agency will support the Government of Canada in developing legislative amendments that will enable the Agency to conduct thorough, timely, and high-quality assessments within federal jurisdiction. In accordance with the Government of Canada’s [Interim Guidance on the IAA](#), the Agency remains ready to work collaboratively with proponents to continue to advance ongoing impact assessments of projects already in progress.

The Agency will continue engagement with Indigenous partners, stakeholders, and the public, and will continue to work in close cooperation with the provinces on project assessments, with its emphasis clearly on the prevention of adverse effects in federal jurisdiction. In addition, the Agency will engage with international organizations, foreign governments, and other international partners to ensure that Canada meets its international obligations and responsibilities related to impact assessment.

Further, the Agency will continue to support the efforts of the Ministerial Working Group on Regulatory Efficiency for Clean Growth Projects, which was established to address the [Budget 2023](#) commitment to improve the efficiency of the impact assessment process and permitting processes for major projects. This includes collaborating with other federal departments to enhance regulatory coordination federally and with other jurisdictions, clarify and reduce timelines, and mitigate inefficiencies in the regulatory system. These efforts by the Agency will help foster the growth of Canada's clean economy while continuing to uphold the highest standards of environmental and other impacts.

Under the federal assessment regime, designated projects proceed through a multi-phase process to consider the extent to which a designated project may cause adverse environmental effects in areas of federal jurisdiction and measures to prevent or address those, support the social and economic well-being of Canadians, and preserve the health of present and future generations. More detail on the assessment process and its requirements are available on the [Agency's website](#).

Environmental assessments continuing under the *Canadian Environmental Assessment Act, 2012* (CEAA 2012) consider whether designated projects are likely to cause significant adverse effects that fall within the legislative authority of Parliament. Impact assessments under the IAA consider whether the adverse effects in federal jurisdiction that may be caused by designated projects are in the public interest. Once a decision is taken by the Minister or Governor-in-Council, the Agency will verify a project proponent's compliance with the conditions in the Decision Statement. It will also track and report on follow-up programs and adaptive management plans to verify the accuracy of predictions and determine the effectiveness of mitigation measures.

In addition to project assessments, the Agency will conduct regional and strategic assessments to inform project assessments as well as the management of cumulative effects (i.e., changes that are caused by an action in combination with other past, present, and future human actions). This includes continuing the three regional assessments currently underway – Regional Assessments of Offshore Wind Development in Newfoundland and Nova Scotia, and Regional Assessment in the Ring of Fire Area.

To further ensure that high-quality assessments are undertaken, the Agency will develop and update operational guidance for assessment practitioners, federal authorities, and proponents. This support to the assessment process includes delivering its [Research Program](#) to expand the impact assessment research community and encourage the dissemination of findings on topics such as identifying health and social mitigation measures, and advancing impact assessment for Canada's socio-ecological systems.

It will also consult with advisory bodies comprised of external experts on various policy issues and guidance documents related to the implementation of the federal assessment regime. These external advisory committees include: the [Indigenous Advisory Committee](#), [Technical Advisory Committee on Science and Knowledge](#), and [Minister's Advisory Council on impact assessment](#).

Departmental result: Stakeholders and Indigenous groups meaningfully participate in the assessment process

In accordance with the Government of Canada's [Interim Guidance on the IAA](#), the Agency will continue engagement with Indigenous partners, stakeholders and the public. This includes ensuring they have both the opportunity and the capacity to participate in, and provide input into, assessments throughout the process.

To support meaningful participation throughout assessment processes, the Agency delivers funding programs and provides other capacity building assistance to enable all participants to play more active roles in assessments and policy development. In 2024–25, the Agency's funding programs aim to increase meaningful participation in virtual and in-person consultation sessions to inform assessments. These funding programs include: the [Participant Funding Program \(PFP\)](#), [Indigenous Capacity Support Program \(ICSP\)](#), and [Policy Dialogue Program \(PDP\)](#).

To ensure meaningful engagement with stakeholders and the public, the Agency will continue to develop and implement its Inclusive and Equitable Engagement Initiative. This Initiative will provide public participation opportunities that are responsive to the needs of communities and establish best practices to engage diverse communities and reduce barriers to participation.

Further, to ensure that Indigenous Peoples benefit from project development and that their rights and culture are respected throughout the assessment process, that Agency will continue to provide customized opportunities for sharing and gathering information beyond the support provided through the funding programs. This includes:

- Providing sufficient time for Indigenous Peoples to participate in consultations throughout the assessment process, and providing timely responses to questions and concerns raised during consultations;
- Demonstrating that concerns raised by Indigenous Peoples were considered and how they factored into a project decision; and
- Using a flexible, consent-based approach for Indigenous groups interested in dialogue with the Agency.

In addition, the Agency will expand its growing training program in 2024–25 by delivering a series on Indigenous participation in impact assessment. Training sessions for proponents and federal authorities on the impact assessment process and webinars on the IAA will also continue to be delivered. The training materials will be updated to reflect the amendments to the *Impact Assessment Act*, resulting from the Supreme Court of Canada opinion.

Departmental result: Scientific and evidence-based information, and Indigenous Knowledge on key health, social, economic, and environmental effects are available to inform project assessment processes, including impact assessment reports, decisions, and conditions

A fundamental aspect of delivering a federal impact assessment regime in which the Indigenous Peoples, the public, and stakeholders can have confidence is to ensure the accessibility, transparency, and accountability associated with the assessment processes, including decision-making. To facilitate this, in 2024–25, the Agency will continue to maintain and enhance the online Registry, as required under sections 104 to 106 of the IAA. This helps to ensure those participating in engagement activities and consultation sessions can access, through the Registry (or alternative means upon request), the information they need to meaningfully participate and provide input throughout the assessment process. It also ensures that review panel members have access to the relevant information required to fulfill their mandates when conducting independent or integrated review panel assessments.

Throughout the assessment process, the Agency collaborates with federal authorities and lifecycle regulators to ensure that the scientific and evidence-based expertise related to the mandate of these authorities (e.g., fish and fish habitat, navigable waters, species at risk, health and public health, nuclear, oil and gas, etc.) are available to inform assessments. Similarly, the Agency collaborates with Indigenous Peoples, starting early in the assessment process, to ensure that Indigenous Knowledge is considered

and informs all phases of the assessment process, including assessment reports, decisions, and the identification of mitigation measures and conditions.

In addition to evidence and knowledge gathered throughout the assessment process, the Agency will also make Decision Statements available through the Registry, including reasons for decisions. Likewise, information on compliance and enforcement activities, such as annual reports, enforcement actions taken, and inspection summaries, can be found in the Registry.

Departmental result: Impact assessment processes respect the rights and culture of Indigenous Peoples, and Canada's commitment to partner with them

For impact assessment processes to respect the rights and culture of Indigenous Peoples, and Canada's commitment to partner with them, the Agency must collaborate and partner with Indigenous Peoples to give voice to Indigenous stewardship and jurisdiction in the assessment process. The Agency remains committed to implementing the United Nations Declaration on the Rights of Indigenous Peoples, which will be maintained under an amended IAA, and including Indigenous perspectives, concerns, and knowledge to inform decision-making on designated projects. This includes cultivating meaningful relationships, respecting Indigenous governance, world views, and knowledge, as well as fostering Indigenous leadership in impact assessments.

Specifically, in 2024–25, the Agency will continue its efforts to deepen partnerships with Indigenous Peoples to ensure the rights and culture of Indigenous Peoples are respected throughout the assessment process. Fundamental to this is seeking the free, prior, and informed consent of Indigenous Peoples for decisions that impact Indigenous rights and interests, and recognizing Indigenous rights, self-determination, and self-governance.

The Agency continues to advance co-development and co-administration in assessment processes, policies, and regulations. It supports the implementation of treaties and treaty amendments in relation to the IAA. The Agency also supports Crown-Indigenous Relations and Northern Affairs Canada and Indigenous Services Canada in the negotiation of impact assessment provisions in agreement with Indigenous Peoples.

In addition, as part of their federal administrative responsibilities, the Agency's President will review and determine whether federal projects proposed under the James Bay and Northern Quebec Agreement, or the Northeastern Quebec Agreement should proceed and under which conditions. To support the President in these responsibilities, the Agency will continue implementing the impact assessment

process effectively and efficiently in areas where the IAA and other assessment requirements under land claim agreements co-exist (e.g., Nisga’a Final Agreement, Labrador Inuit Land Claims Agreement, and Tsawwassen First Nation Final Agreement, etc.).

Key risks

Table 5: Key risks

Key risks	Mitigation strategies
<p>Fluctuation of economic activity and commodity price</p> <p>The Agency operates in a continuously changing environment influenced by outside factors, including the rapidly evolving effects of climate change. In particular, economic factors affect the type, volume and distribution of projects that will require assessments, including regional distribution.</p>	<p>The Agency consistently maintains proactive relationships with proponents to obtain early indications of potential projects, so that project volume can be forecasted, and adjustments made to the Agency’s work plan. The Agency will continue to maintain these relationships to better manage and plan its workload.</p> <p>The Agency will continue to reallocate resources, where possible, to address fluctuations in project volume, when needed.</p>
<p>Inadequate or ineffective Crown Consultations and Indigenous participation</p> <p>Effective Indigenous consultation, engagement and partnership requires the meaningful participation of potentially affected Indigenous Peoples or organizations, as well as other authorities, as measures proposed to avoid or minimize potential impacts on Indigenous Peoples may rest within their areas of expertise. This includes creating conditions to support this meaningful participation and consultation.</p> <p>To fulfill the federal Crown’s duty to consult, the Agency acts as the Crown Consultation Coordinator for designated projects subject to federal impact assessments.</p> <p>For assessments by integrated review panels of proposed energy infrastructure projects that are designated projects, as appropriate, Crown Consultations will be conducted jointly by the Agency, the Canada Energy Regulator and the Canadian Nuclear Safety Commission.</p>	<p>Under the IAA, the Agency acts as the Crown Consultation Coordinator for designated projects subject to federal impact assessment to ensure better and more consistent implementation of the IAA. As a result of this role, the Agency is now better positioned to implement changes and share information across the impact assessment system through the Assistant Deputy Minister and Deputy Minister Impact Assessment Committees.</p> <p>Although the Agency’s current practices have proven effective to meet the Crown’s duty to consult, this experience needs to be garnered to enable the Agency to continuously adapt to increased expectations and requirements associated with consultation, including the shifting public and legal environment, and the complex interests of Indigenous groups.</p> <p>The increased resources announced for the Agency in the 2022 Fall Economic Statement will ensure its ability to adapt to the uncertainty while continuing to enhance Indigenous consultation so Indigenous concerns continue to be heard and considered throughout the impact assessment process.</p> <p>The Policy Dialogue Program helps to mitigate this risk by enabling Indigenous Peoples to participate in the development of policies and guidance — either through engagement or co-</p>

Key risks	Mitigation strategies
	<p>development — that shapes the way in which assessments are conducted, thereby creating processes that better address their concerns and accommodate their specific needs.</p> <p>The success of consultation in addressing concerns is dependent upon the cooperation among and support from federal authorities.</p> <p>In addition, the Participant Funding Program, which covers a portion of the costs incurred by Indigenous recipients, reduces financial barriers to Indigenous participation in consultations on designated projects.</p>
<p>Lack of technical capacity among Indigenous Peoples to participate in assessments and Crown Consultations</p> <p>For Indigenous Peoples to participate meaningfully in assessment processes, and Crown Consultation activities, they need to have the capacity to do so. This includes ensuring they have the support (including funding) and capacity to participate, and that participation opportunities are accessible and available to Indigenous Peoples.</p>	<p>The PFP covers a portion of costs incurred by Indigenous recipients to participate in assessments, and it will help reduce financial barriers for their participation in consultations. As well, the Agency’s Indigenous Capacity Support Program provides funding to Indigenous communities and organizations, outside of the context of specific project assessments, to support capacity building in Indigenous communities so they can better participate in current and future assessments.</p> <p>In addition to providing funding, the Agency strives to ensure Indigenous groups have the capacity to participate in assessment processes and Crown Consultations through various efforts, for example:</p> <ul style="list-style-type: none"> • timely sharing of detailed information about the project or activity; • providing support as required; and • providing sufficient time for Indigenous Peoples to assess adverse impacts and present their concerns.
<p>Duplication of effort due to shared responsibilities</p> <p>Under the Constitution Act, 1867, environmental management is an area of shared responsibility between federal, provincial, and territorial governments. As a result, some projects may require both a federal and a provincial assessment.</p>	<p>The Agency seeks to strengthen collaboration with provinces and territories through cooperative approaches to enable better coordination, reduce duplication and align assessment timelines and processes.</p> <p>This will include supporting the Government of Canada in developing amendments to the IAA to respond to the recent opinion of the Supreme Court of Canada and ensure that the IAA focuses on the areas of federal jurisdiction.</p>

Key risks	Mitigation strategies
	<p>This will also include seeking to establish formal cooperation agreements with provinces to harmonize assessment processes to reduce duplication, consistent with the purposes of the IAA.</p>
<p>Non-compliance with conditions</p> <p>Decision statements contain clear, measurable, and enforceable conditions, including mitigation measures and follow-up requirements to which proponents must comply.</p> <p>Related to this is a potential lack of capacity to identify the need for adaptive management or alternative measures if mitigation measures do not work as planned or are not possible.</p>	<p>As laid out in its Compliance Promotion and Enforcement Policy for Designated projects, the Agency's Compliance and Enforcement Program promotes and verifies compliance and determines appropriate responses to situations involving non-compliance.</p> <p>The COVID-19 pandemic served as an impetus for the Agency to evaluate new approaches to compliance verification, including the use of drones, remote sensing technologies (e.g., use of satellite imagery), and artificial intelligence. Consideration is being given to the feasibility of deploying artificial intelligence for compliance and enforcement activities over the next few years.</p> <p>Ensuring there are clear roles and responsibilities, between the Agency and other federal authorities, including predictable post-decision engagement requirements for the engagement of federal authorities will also help mitigate this risk.</p>
<p>Not achieving deliverables or expected results due to the horizontal nature of the initiative</p> <p>Many phases and aspects of the impact assessment process require collaboration and coordination across federal departments/agencies, with other jurisdictions, and external parties. For example, for a project assessment, departments/agencies must provide expert advice to the Agency to inform its subsequent report.</p>	<p>The Agency chairs the Deputy Minister and Assistant Deputy Minister Impact Assessment Committees, which provide oversight and management for IAA implementation, including monitoring implementation and results. The Agency will continue to work collaboratively with relevant departments/agencies to improve implementation as required based on ongoing monitoring and reporting, as well as periodic evaluation.</p> <p>In addition, the Agency has Memoranda to Understanding (MOUs) with many federal authorities that clarify expectations and processes. All MOUs will continue to be implemented, and they will be reviewed and revised as and when required.</p> <p>As part of specific projects, the Agency also develops project-specific work plans for each phase of the IA process, which increases the collective understanding of anticipated deliverables and timeframes.</p>

Key risks	Mitigation strategies
<p>Not meeting the expectations of Indigenous Peoples and stakeholders</p> <p>Impact assessment intersects with the interests of numerous parties, including Indigenous Peoples, provinces and territories, industry, environmental groups, and the public. The introduction of the IAA in August 2019 has raised expectations significantly, with respect to what the impact assessment process will deliver.</p> <p>Specific to Indigenous Peoples, <i>the UN Declaration Act</i> introduced new expectations, including calls for the implementation of free, prior, and informed consent (FPIC) in federal policies and practices.</p> <p>Indigenous Peoples have significant expectations that they will be included in impact assessment decision-making and will be partners in the impact assessment process. They expect that their rights and traditional territories will be protected, and have high expectations related to the Government's commitments to reconciliation and the implementation of the UN Declaration Act.</p> <p>Provinces and territories expect impact assessment processes to respect their jurisdiction.</p> <p>Industry expects a timely, predictable process.</p> <p>Environmental groups want a process that fosters sustainability, and the public wants a transparent, trustworthy process.</p>	<p>The approach for the implementation of the impact assessment process was developed through collaboration with stakeholders and Indigenous Peoples, which mitigates this risk.</p> <p>The Agency will continue to work with stakeholders and Indigenous Peoples throughout the implementation of the impact assessment processes to ensure the approach taken meets the needs of stakeholders and Indigenous Peoples.</p> <p>The IAA established advisory bodies (i.e., Indigenous Advisory Committee, Technical Advisory Committee, and Minister's Advisory Council) to gain input from stakeholders and Indigenous Peoples throughout impact assessment processes. The Agency facilitates tri-lateral meetings among the advisory body co-chairs to ensure coordination and will continue to consider the advice from these bodies to improve and adapt processes.</p> <p>The impact assessment approach is comprehensive, horizontal, and multi-faceted. It includes elements that respond to specific critiques of the previous environmental assessment process, including through:</p> <ul style="list-style-type: none"> • the Planning phase that ensures early engagement of Indigenous Peoples and the public; • more flexibility to enhance cooperation across other jurisdictions; • improved transparency of the process and decision-making supported by a renewed project Registry; • enhanced evidence and independent reviews of science; and • investments in supporting science and data.
<p>Exposure or loss or damage resulting from cybersecurity threats</p> <p>Implementation of the IAA involves the use of multiple online systems, including the Agency's Registry, networks, servers, and other applications. Given the importance of this work, risk associated with cybersecurity threats requires vigilance to protect our systems to ensure the efficient and effective implementation of assessment processes and the availability of</p>	<p>The Agency has programs and processes in place to remain vigilant and to address cybersecurity threats as quickly as possible.</p> <p>In addition, the Agency is actively working to increase internal cybersecurity capacity to be better able to monitor, respond to, and mitigate these threats effectively and efficiently if/when required.</p>

Key risks	Mitigation strategies
information related to assessments and cumulative effects.	

Snapshot of planned resources in 2024–25

- Planned spending: \$85,315,499
- Planned full-time resources: 466

Related government priorities

Gender-based analysis plus

In 2024–25, the Agency will continue to support the Government of Canada’s priority to integrate [Gender-based Analysis Plus \(GBA Plus\)](#) across programs and policies by developing tools and guidance to promote inclusive participation in the assessment process. The Agency remains committed to the full integration of GBA Plus, recognizing that consideration of the different needs of diverse groups is essential to sound decision-making and effective implementation of the IAA. This analysis helps the Agency better understand the positive and negative impacts of a project on people of intersecting identities, different histories, and different lived realities. Information gathered through the application of GBA Plus will be used to develop tailored strategies to mitigate or eliminate potential negative impacts of a project.

For assessments continuing under CEAA 2012, GBA Plus will be considered for projects referred to the Governor-in-Council. Under the IAA, a GBA Plus analysis is required for every impact assessment. As a requirement established in the Tailored Impact Statement Guidelines (TISGs), GBA Plus is mandatory for Impact Statement submissions and Impact Statement Reports.

To strengthen the administration of high-quality GBA Plus across all of its policies, programs, and initiatives, the Agency will implement a Policy on GBA Plus that aligns with the objectives of the Government of Canada to address equity, diversity, and inclusion within the public service and in consideration of its programs, policies and initiatives.

United Nations 2030 Agenda for Sustainable Development and the UN Sustainable Development Goals
The Agency’s planned activities under its Impact Assessment core responsibility will support Canada’s efforts to address the United Nations’ 2030 Agenda for Sustainable Development and its Sustainable Development Goals (SDGs). In particular, the Agency contributes to the following SDGs:

- SDG 10 – Reduced inequalities: advance reconciliation with Indigenous peoples and taking action on inequality;

- SDG 12 – Responsible consumption and production: reduce waste and transition to zero-emission vehicles;
- SDG 13 – Climate action: take action on climate change and its impacts; and
- SDG 16 – Peace, justice and strong institutions: promote a fair and accessible justice system, enforce environmental laws, and manage impacts.

More information on the Agency’s contributions to Canada’s Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in our [Departmental Sustainable Development Strategy](#).

Program inventory

Impact Assessment is supported by the following programs:

- Assessment Administration, Conduct and Monitoring; and
- Indigenous Relations and Engagement.

Supporting information on planned expenditures, human resources, and results related to Agency’s program inventory is available on [GC Infobase](#).

Internal services

In this section

- [Description](#)
- [Plans to achieve results](#)
- [Snapshot of planned resources in 2024-25](#)
- [Related government priorities](#)

Description

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

- management and oversight services
- communications services
- legal services
- human resources management services
- financial management services
- information management services
- information technology services
- real property management services

- materiel management services
- acquisition management services

Plans to achieve results

Internal Services play an essential role in strengthening the Agency's capacity to deliver its core responsibility of Impact Assessment and to fulfill its commitments in a cost-effective and timely manner, including by implementing a new Grants and Contributions Centre of Expertise. In 2024–25, the Agency's Internal Services functions will also support the policy and program areas as necessary in developing and implementing legislative amendments to respond to the recent opinion of the Supreme Court of Canada. As the Government of Canada's direction evolves and the Agency adapts, it will continue to ensure its programs and policies are appropriately supported with the resources necessary to implement its mandate effectively.

As the Agency continues to grow, to ensure it can meet recruitment and accessibility commitments and support Employment Equity, Diversity, and Inclusion objectives, it will continue to use innovative talent sourcing strategies to attract, recruit, and retain high-performing and diverse employees. It also understands that investing in its employees increases engagement and results in higher quality work. This investment includes supporting the professional development of its employees as well as fostering a safe, healthy, and inclusive workforce.

In addition, with advances in technology, the Agency continues to increase its efficiency through the modernization of its digital environment by effectively integrating and managing service delivery, data, information technology, and cyber security risks. This is being achieved through accessible design of service delivery, addressing security and privacy risks, and effective data stewardship.

To directly support program delivery, the Agency is developing communication products and services (e.g., public notices, news releases, fact sheets, videos) tailored to different audiences, which will support efforts to increase public engagement and public trust in the federal impact assessment regime. It also provides strategic communication advice and coordinates the communication needs of program, policy, service, and guidance development to support the delivery of the core responsibility. The Agency continues to identify opportunities to implement the Indigenous Language Directive to develop strategic communications plans that will advance reconciliation and support the translation of materials into Indigenous Languages.

Further, the Agency facilitates meaningful engagement with Indigenous Peoples, the public, and stakeholders through the Registry. It continues to implement mechanisms that improve user experience, while publishing project records and managing the Registry’s web-mapping feature.

The Agency is also the lead for the Impact Assessment Processes Horizontal Initiative. As a result, it coordinates with 12 federal partners to monitor and report annually on the implementation and impact of the Initiative.

Innovation

In 2024–25, the Agency will continue to advance its efforts to find efficiencies aimed at streamlining its processes. This includes implementing initiatives – led by a Tiger Team on Streamlining and Efficiencies – to improve workflow processes, identify and implement ideas to improve efficiencies, and building a culture of continuous improvement across the Agency.

Snapshot of planned resources in 2024-25

- Planned spending: \$21,328,875
- Planned full-time resources: 123

Related government priorities

Planning for contracts awarded to Indigenous businesses

To support the Government of Canada’s commitment to award a mandatory minimum target of 5% of the total annual value of contracts to Indigenous businesses, the Agency will continue to meet with Indigenous businesses to discuss potential opportunities and the Agency’s business requirements and needs. The Agency will also provide briefings to Indigenous businesses to increase chances of success when responding to future requirements.

The Agency regularly participates in meetings with Indigenous Services Canada, the federal coordinating body that provides advice and training on Indigenous procurement and enables Indigenous suppliers to participate in smaller-scale procurement requirements (e.g., for software, computer supplies, and other hardware). In addition, the Agency will continue to meet with client departments at the procurement strategy phase to promote collaboration with Indigenous businesses.

Table 6: Percentage of contracts with Indigenous businesses

5% reporting field	2022–23 actual result	2023–24 forecasted result	2024–25 planned result
Total percentage of contracts with Indigenous businesses	11%	5%	5%

Planned spending and human resources

This section provides an overview of the Agency’s planned spending and human resources for the next three fiscal years and compares planned spending for 2024–25 with actual spending from previous years.

In this section

- [Spending](#)
- [Funding](#)
- [Future-oriented condensed statement of operations](#)
- [Human resources](#)

Spending

Table 7: Actual spending summary for core responsibilities and internal services (\$ dollars)

The following table shows information on spending for each of the Agency’s core responsibilities and for its internal services for the previous three fiscal years. Amounts for the current fiscal year are forecasted based on spending to date.

Core responsibilities and internal services	2021–2022 actual expenditures	2022–2023 actual expenditures	2023–2024 forecast spending
Impact Assessment	\$58,885,960	\$61,545,761	\$75,820,880
Subtotal	\$58,885,960	\$61,545,761	\$75,820,880
Internal services	\$13,114,776	\$10,959,717	\$18,955,220
Total	\$72,000,736	\$72,505,478	\$94,776,100

Explanation of table 7

Forecasted spending for 2023–24 and planned spending for 2024–25 show a significant increase from 2022–23 levels. This is due to the renewed and new funding announced for the Agency in the [2022 Fall Economic Statement](#).

Table 8: Budgetary planning summary for core responsibilities and internal services (dollars)

The following table shows information on spending for each of the Agency’s core responsibilities and for its internal services for the upcoming three fiscal years.

Core responsibilities and internal services	2024-25 budgetary spending (as indicated in Main Estimates)	2024-25 planned spending	2025-26 planned spending	2026-27 planned spending
Impact Assessment	\$85,315,499	\$85,315,499	\$65,905,309	\$65,915,725
Subtotal	\$85,315,499	\$85,315,499	\$65,905,309	\$65,915,725
Internal services	\$21,328,875	\$21,328,875	\$16,476,327	\$16,478,931
Total	\$106,644,374	\$106,644,374	\$82,381,636	\$82,394,656

Explanation of table 8

The table above does not include cost-recoverable expenditures that are considered revenue. The Agency has the authority to recover up to \$8 million in costs annually, which is netted against the voted authority.

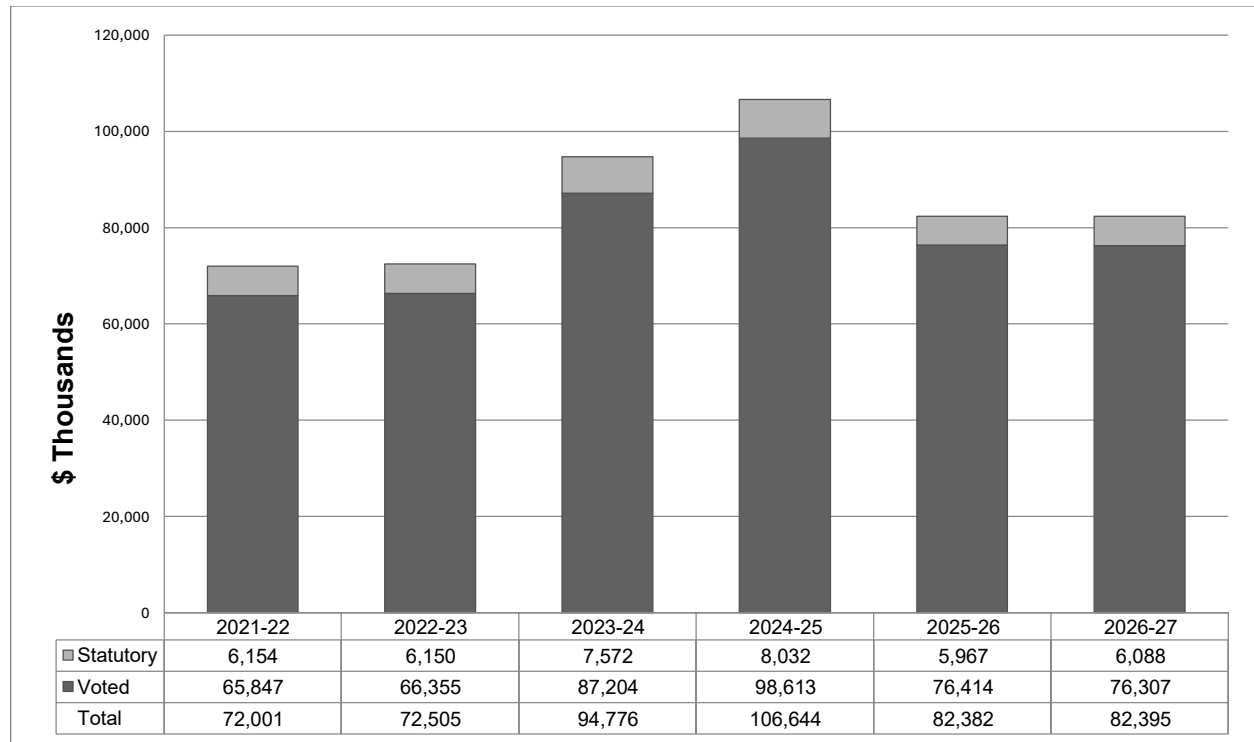
The Agency’s total planned spending for the upcoming fiscal year, 2024–25, is \$106.6 million. As was the case in 2023–24 a portion of the funding will prioritize increasing Internal Services capabilities in line with other similar sized government organizations.

The decrease in planned spending in 2025–26 is dependent on the establishment of a fee proposal to modernize Cost Recovery Regulations under the *Impact Assessment Act*.

Funding

Figure 1: Departmental spending 2021–22 to 2026–27

The following graph presents planned spending (voted and statutory expenditures) over time.



As a result of renewed and new funding announced in the [2022 Fall Economic Statement](#), 2023–24 marked a notable increase in funding from 2022–23 levels. This funding will enable full implementation of the objectives of the impact assessment process and improve efficiency to respond to a growing number of major projects being proposed.

Estimates by vote

Information on the Agency’s organizational appropriations is available in the [2024–25 Main Estimates](#).

Future-oriented condensed statement of operations

The future-oriented condensed statement of operations provides an overview of the Agency’s operations for 2023–24 to 2024–25.

The forecast and planned amounts in this statement of operations were prepared on an accrual basis.

The forecast and planned amounts presented in other sections of the Departmental Plan were prepared on an expenditure basis. Amounts may therefore differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations with the requested authorities, are available at the [Agency's website](#).

Table 9: Future-oriented condensed statement of operations for the year ending March 31, 2025 (dollars)

Financial information	2023–24 forecast results	2024–25 planned results	Difference (2024–25 planned results minus 2023–24 forecast results)
Total expenses	\$104,774,341	\$117,905,145	\$13,130,804
Total revenues	\$663,749	\$625,000	-\$38,749
Net cost of operations before government funding and transfers	\$104,110,592	\$117,280,145	\$13,169,553

Explanation of table 9

Total expenses are anticipated to increase in 2024–25 by \$13.1 million, or 12.5%, over the current year’s forecasted expenditures. This difference is primarily due to new funding for compensation adjustments from recently signed collective agreements combined with the steady expansion of the Agency following the funding announcement in the [2022 Fall Economic Statement](#). The planned revenues are forecasted cost recoveries from panel reviews.

Human resources

Table 10: Actual human resources for core responsibilities and internal services

The following table shows a summary of human resources, in full-time equivalents (FTEs), for the Agency’s core responsibilities and for its internal services for the previous three fiscal years. Human resources for the current fiscal year are forecasted based on year to date.

Core responsibilities and internal services	2021–22 actual FTEs	2022–23 actual FTEs	2023–24 forecasted FTEs
Impact Assessment	350	347	427
Subtotal	350	347	427
Internal services	84	84	113
Total	434	431	540

Explanation of table 10

The forecasted increase in FTEs from 431 in 2022–23 to 540 in 2023–24 is a result of the new renewed and new funding announced in the [2022 Fall Economic Statement](#).

Table 81: Human resources planning summary for core responsibilities and internal services

The following table shows information on human resources, in full-time equivalents (FTEs), for each of the Agency’s core responsibilities and for its internal services planned for 2024–25 and future years.

Core responsibilities and internal services	2024–25 planned fulltime equivalents	2025–26 planned fulltime equivalents	2026–27 planned fulltime equivalents
Impact Assessment	466	337	337
Subtotal	466	337	337
Internal services	123	115	115
Total	589	452	452

Explanation of table 11

The Agency’s FTE count will increase next fiscal year, 2024–25, as a result of the funding through the [2022 Fall Economic Statement](#). The Agency plans to utilize 589 FTEs in 2024–25.

The decrease in FTEs in 2025–26 is dependent on the establishment of a fee proposal to modernize Cost Recovery Regulations under the *Impact Assessment Act*.

Corporate information

Organizational profile

Appropriate minister(s): The Honourable Steven Guilbeault, P.C., M.P., Minister of Environment and Climate Change

Institutional head: Terence Hubbard, President

Ministerial portfolio: Environment

Enabling instrument(s): [Canadian Environmental Assessment Act, 2012](#) and the [Impact Assessment Act](#)

Year of incorporation / commencement: 1994

Other: The *Canadian Environmental Assessment Act, 2012* (CEAA 2012) was 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 *Impact Assessment Act* is supported by four regulations and a Ministerial order: the *Physical Activities Regulations*, the *Information and Management of Time Limits Regulations*, the *Cost Recovery Regulations* (continued from CEAA 2012), the *Regulations Respecting Excluded Physical Activities (Newfoundland and Labrador Offshore Exploratory Wells)*, and the *Designated Classes of Projects Order*. The Agency supports its President who is also the Federal Administrator under the *James Bay and Northern Quebec Agreement* and the *Northeastern Quebec Agreement*.

Organizational contact information

Mailing address

Impact Assessment Agency of Canada

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Ottawa ON K1A 0H3 Canada

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TTY: 1-866-582-1884

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Email: information@iaac-aeic.gc.ca

Website(s): www.canada.ca/en/impact-assessment-agency.html

Supplementary information tables

The following supplementary information tables are available on the [Agency's website](#):

- [Details on transfer payment programs](#)
- [Gender-based analysis plus](#)
- [Horizontal initiatives](#)

Information on the Agency's departmental sustainable development strategy can be found on [Agency's website](#).

Federal tax expenditures

The Agency's Departmental Plan does not include information on tax expenditures.

Tax expenditures are the responsibility of the Minister of Finance. The Department of Finance Canada publishes cost estimates and projections for government wide tax expenditures each year in the [Report on Federal Tax Expenditures](#).

This report provides detailed information on tax expenditures, including objectives, historical background and references to related federal spending programs, as well as evaluations, research papers and gender-based analysis plus.

[\[Expand/collapse sections\]](#)

Definitions

appropriation (crédit)

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

budgetary expenditures (dépenses budgétaires)

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

core responsibility (responsabilité essentielle)

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

Departmental Plan (plan ministériel)

A document that sets out a department's priorities, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Plans are tabled in Parliament each spring.

departmental result (résultat ministériel)

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

departmental result indicator (indicateur de résultat ministériel)

A factor or variable that provides a valid and reliable means to measure or describe progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that consists of the department's core responsibilities, departmental results and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels)

A report on a department's actual performance in a fiscal year against its plans, priorities and expected results set out in its Departmental Plan for that year. Departmental Results Reports are usually tabled in Parliament each fall.

full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

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

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

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2024–25 Departmental Plan, government-wide priorities are the high-level themes outlining the government’s agenda in the 2021 Speech from the Throne: building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighter harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation and fighting for a secure, just, and equitable world.

horizontal initiative (initiative horizontale)

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

Indigenous business

As defined on the [Indigenous Services Canada website](#) in accordance with the Government of Canada’s commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses annually.

non-budgetary expenditures (dépenses non budgétaires)

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

performance (rendement)

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

plan (plan)

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

planned spending (dépenses prévues)

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

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

program (programme)

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

program inventory (répertoire des programmes)

An inventory of a department's programs that describes how resources are organized to carry out the department's core responsibilities and achieve its planned results.

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.

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.