

# Achieving a sustainable future

Management Framework for the Federal Sustainable Development Strategy 2022 to 2026



Environment and  
Climate Change Canada

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Changement climatique Canada

Canada

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## Preface

This Management Framework for the 2022 to 2026 Federal Sustainable Development Strategy serves to improve accountability for the Strategy and its progress reports. It guides oversight of a complex government-wide initiative and promotes coordination and collaboration among participants from the 102 federal organizations. The intended audience for this Management Framework includes, but is not limited to, contributors to the 2022 to 2026 Federal Sustainable Development Strategy. It allows these organizations to better understand roles and responsibilities, reporting, and accountability structure to support effective management decision-making and accountability.



# 1. THE 2022-2026 FEDERAL SUSTAINABLE DEVELOPMENT STRATEGY

The [2022 to 2026 Federal Sustainable Development Strategy](#) (FSDS, the Strategy) sets out the Government of Canada's sustainable development goals and targets, and outlines implementation strategies and short-term milestones for achieving them. It provides a whole-of-government view that combines programs, priorities, and actions to advance sustainable development (see Appendix 1 for definition). This is the first Strategy to be developed under the amended [Federal Sustainable Development Act](#) (the Act).

In 2010, the Government of Canada tabled the first FSDS supporting the Act's then-purpose to make environmental decision-making more transparent and accountable.

In December 2020, [An Act to amend the Federal Sustainable Development Act](#) came into force, broadening the Act's scope and reach. This strengthened the purpose of the Act from supporting **environmental sustainability** decision-making to supporting **sustainable development** decision-making. The Act now:

... promotes coordinated action across the Government of Canada to advance sustainable development and respects Canada's domestic and international obligations relating to sustainable development, with a view to improving the quality of life of Canadians. [Act, s.3]

The amendments to the Act promote a whole-of government approach that significantly increases from 28 to 100 federal organizations mandated to contribute to the Strategy. With two voluntary organizations, the number of contributors has risen to 102 federal organizations. The Act provides a legal framework for transparent and accountable decision making related to sustainable development. It also promotes coordinated action across federal organizations to advance sustainable development.

The Act sets out [basic principles](#) for consideration in the development of sustainable development strategies, including the 2022-2026 FSDS (Box 1). Those principles are:

- Sustainable development is based on an efficient use of natural, social, and economic resources and the need for the Government of Canada to integrate environmental, economic, and social factors in the making of all of its decisions;
- Sustainable development is an evolving concept;
- Intergenerational equity;
- Openness and transparency;
- Involve Indigenous peoples;
- Collaboration with stakeholders;



- A results and delivery approach;

The 2022-2026 FSDS is the first to be framed by the 17 Sustainable Development Goals (SDGs) of the [United Nations 2030 Agenda for Sustainable Development](#). The Strategy includes targets, milestones, and implementation strategies that contribute to advancing all 17 SDGs. This new frame not only reflects the environmental dimension of development but also the social, economic, and environmental dimensions of sustainable development.

Recognizing the importance of collaborating with Indigenous Peoples, and in response to requests received during public consultations to elevate Indigenous-led and distinctions-based perspectives, the 2022-2026 FSDS is also the first to include reflections from members of National Indigenous Organizations.

The 2022-2026 FSDS supports a whole-of-government approach to sustainable development. It also responds to past recommendations from parliamentarians, the Commissioner of the Environment and Sustainable Development (CESD), and Canadians, as required by the FSDA.

The 2022-2026 FSDS meets the requirements of the FSDA and builds on lessons learned from previous strategies. The 50 targets supported by 99 indicators (including contextual indicators) are [SMART](#) (specific, measurable, achievable, relevant, and time-bound), while the short-term milestones and implementation strategies inform the federal plans for a more sustainable Canada over this Strategy's four-year period.

## 2. ROLES AND RESPONSIBILITIES

### 2.1 Federal Cabinet

Section 6 of the Act specifies that oversight of the development and implementation of the FSDS be assigned to a Cabinet Committee. In so doing, it recognizes that the FSDS is an expression of government policy and that its scope extends across the mandates of many, if not all, Ministers.

### 2.2 Minister of Environment and Climate Change

Under the Act, the Minister of Environment and Climate Change (the Minister) has primary responsibility for coordinating development of and reporting on the Strategy. The Act requires the Minister to:

- establish a Sustainable Development Office (SDO) within Environment and Climate Change Canada [Act, 7(1)];
- establish a Sustainable Development Advisory Council (SDAC, the Council) [Act, 8(1)];
- develop an FSDS at least once within every three-year period [Act, 9(1)];
- consult with the Council, the appropriate Parliamentary committees, and the public on the draft Strategy [Act, 9(3)];
- submit the draft Strategy to the CESD for review and comment [Act, 9(4)];
- seek the Governor in Council's approval of the official Strategy [Act, 10(1)]; and
- table the Strategy [Act, 10(2)], and a report on the federal government's progress in implementing the Strategy, in both Houses of Parliament [Act, 7(4)].

As with all other ministers of departments, agencies, and Crown corporations subject to the Act, the Minister is also required to develop, table, and report on a DSDS [Act, 11(1), 11(2), 11(3)].

### 2.3 Sustainable Development Office

The SDO at ECCC is responsible for developing and maintaining systems and procedures to monitor progress on implementing the FSDS [Act, 7(1)]. Specifically, at least once in every FSDS cycle, it must provide the Minister with a progress report on implementation of the Strategy [Act, 7(2)].

In addition to its legislated responsibilities to support implementation of the FSDS, the SDO:

- develops and implements the FSDS Management Framework, including tracking and reporting on risks and performance measures (this document);
- gathers knowledge and evidence of best practices and emerging trends related to sustainable development to support the development of the Strategy and to promote integration of sustainable development actions across federal organizations;



- supports the Minister in developing an FSDS once in every three-year period, including consulting and engaging on the Strategy, and in meeting other requirements of the Act;
- promotes collaboration and synergy across federal organizations to ensure decision making considers sustainable development with the goal of improving the quality of life of Canadians;
- plays a lead role in coordinating with the CESD, Parliamentarians, other government departments, key stakeholders, and the public on sustainable development issues;
- provides expertise, advice, and guidance to federal organizations on how to implement the Strategy and the requirements of the Act, including through the development of their sustainable development strategies, annual planning, and reporting activities;
- coordinates preparation of FSDS Progress Reports once every three years, in consultation with federal organizations;
- develops and coordinates reporting on the [Canadian Environmental Sustainability Indicators](#) (CESI), including providing analyses on indicators and promoting the use of CESI indicators;
- verifies the consistency of FSDS target and contextual indicators with the indicators used in other federal frameworks on sustainability;
- promotes and raises awareness of the FSDS and related sustainable development issues; and
- reviews and/or responds to comments received from Parliamentarians and the public, as well as comments and audits conducted by the CESD, with respect to implementation of the Act;

The SDO is housed in the Strategic Policy Branch of Environment and Climate Change Canada under the responsibility of the Assistant Deputy Minister (ADM) and the Director General (DG) of the Sustainability Directorate.

## 2.4 Federal Organizations

Sustainable development cuts across the mandates of many federal organizations. Federal organizations identified in the Schedule to the FSDA are required to:

- contribute to the development of the Strategy and progress report;
- table in Parliament a DSDS within one year of the tabling date of the FSDS that:
  - contains objectives and plans for the organization;
  - complies with the FSDS and contributes to meeting its goals;
  - takes account of the organization’s mandate;
  - takes account of applicable Treasury Board policies on greening government; and
  - takes account of comments made during the public review period and by the CESD on the draft FSDS; and
- report on progress in implementing their DSDS, including tabling in Parliament a report in each of the first two years following the tabling of their DSDS.

In addition, federal organizations are expected to provide the SDO with data, information, and approvals required to develop updates to the online Strategy and any other related products. More

specific expectations from federal organizations regarding stakeholder engagement, departmental strategies, and reporting are discussed in sections 4, 5, and 6 of this document.

The FSDA introduces a framework to improve the transparency and accountability of sustainable development decision-making. Federal organizations that are not named in the Act are encouraged to participate. These organizations may contribute targets, indicators, short-term milestones, and/or implementation strategies to the FSDS. In support of transparency and consistency with departmental reporting, such organizations are requested, over the four-year cycle of this Strategy, to report information and results annually through existing organizational reporting processes, though they do so on a voluntary basis.

The legislation allows for the addition of federal organizations that voluntarily participate in the Strategy, such as Crown corporations, to the Schedule of the FSDA through an Order in Council. Two such organizations, the National Capital Commission and The Jacques Cartier and Champlain Bridges Inc., are now included in the FSDA.

## 2.5 Sustainable Development Advisory Council

In compliance with the Act, the Minister creates and chairs the [SDAC](#). Members are appointed by, and report directly to, the Minister. The Act [8(1)] states that the Council is comprised of 28 members, including at least one representative residing in each province and territory, six representatives of Indigenous peoples (three positions open to the public and three positions reserved for nominees from three National Indigenous Organizations), and three representatives from each of the following: environmental non-governmental organizations, organizations representative of business, and organizations representative of labour. The Act mandates the Council to advise the Minister on any matter related to sustainable development, including matters referred to it by the Minister [Act, 8(2.1)].

Council meetings will take place at least once a year. During years where an FSDS is developed and tabled, the Council will meet twice. The first of these meetings will be held at the beginning of the 120-day consultation period, at which time the Minister's officials will present the draft Strategy, provide context, and invite comments. The second of these meetings will be held at the conclusion of the consultation period, at which time the Council will provide advice to the Minister on the draft Strategy.

## 2.6 Interdepartmental Committees

The mandate of the FSDS Interdepartmental ADM Committee is to provide strategic direction, promote federal coordination regarding sustainable development, and make decisions on key issues related to the *Federal Sustainable Development Act*, and the Federal Sustainable Development Strategy (FSDS). The committee works to ensure policy coherence and strategic alignment of the FSDS with other whole-of-government priorities including the Greening Government Strategy, the Federal Implementation Plan for the 2030 Agenda National Strategy, and the United Nations Declaration on

the Rights of Indigenous Peoples Act and helps ensure that environmental, social and economic dimensions of sustainability are reflected in the Strategy. Committee responsibilities are:

- **Strategic oversight:** Provide strategic oversight and direction on the development of the FSDS and its implementation, through the Departmental Sustainable Development Strategies (DSDS).
- **Strategic coordination and alignment:** Foster policy coherence and guide and support the alignment, integration and coordination of the FSDS with other governmental priorities and frameworks.
- **Consultation and engagement:** Provide advice on consultation and engagement, including Indigenous engagement, to ensure participation of diverse groups in the development and implementation of the strategy.
- **Transparency and Accountability:** Support the openness and transparency principles of the Act by providing advice for the development of the FSDS progress report, DSDS report guidance, as well as supporting cabinet and parliamentary oversight in exercising their mandate.
- **Implementation of the Act:** Support the effective implementation of the Act, creating conditions for federal actions to collectively enable achievement of FSDS targets, and provide advice on reviews of the Act.

The ADM committee meets twice per year. The meetings may be in-person, virtual or in hybrid format. The ADM committee is supported by a DG Committee that meet up to four times per year, its membership will comprise DGs from each of the 20 federal organizations represented on the ADM Committee. At least once a year, the committee will be expanded to include DG representatives from all federal organizations listed in the Federal Sustainable Development Act. Terms of Reference are available on request.

## 3. KEY STAKEHOLDERS

### 3.1 Parliamentarians

The purpose of the FSDA is to

...provide the legal framework for developing and implementing a Federal Sustainable Development Strategy that makes decision making related to sustainable development more transparent and subject to accountability to Parliament, promotes coordinated action across the Government of Canada to advance sustainable development and respects Canada's domestic and international obligations relating to sustainable development, with a view to improving the quality of life of Canadians.

Ensuring accountability to Parliament is thus an essential part of the purpose of the Act and of its implementation and, by extension, parliamentarians are the primary stakeholders.

The Act requires tabling the FSDS in both the House of Commons and the Senate and requires that a committee from the House and the Senate review the development and implementation of the Strategy. The House [Standing Committee on Environment and Sustainable Development](#) and the Senate [Standing Committee Energy, the Environment and Natural Resources](#) are the principal venues for review of the Strategy by Parliamentarians. In compliance with the Act, both committees receive the draft Strategy for comment at the start of the legislated 120-day public consultation period.

The FSDA identifies measures for a permanent review every five years. These measures include referral to committee, comprehensive review of the provisions and operation of the Act, and a report to Parliament, including a statement of any recommended changes to the Act [Act, 13.1-2].

### 3.2 The Public

Involvement of the Canadian public is also enshrined in the language of the Act, specifically as stated in the principles of:

- **openness and transparency**, “which is the principle that the release of information should be encouraged to support accountability and public engagement” and
- **collaboration**, “which is the principle that it is important for stakeholders to collaborate in the pursuit of common objectives”.

For the 2022-2026 FSDS, the public is defined as including provincial and territorial governments, other federal organizations, civil society organizations, industry and professional associations, businesses, municipal and regional governments, academic experts and think tanks, and individuals with an interest in sustainability (particularly women, rural and urban residents, youth, visible minorities, and persons with disabilities).

The SDO must consult with the public for feedback on the draft of the FSDS for a period of no less than 120 days [Act, 9(3) and 9(4)] . Consultations with the public provide valuable feedback on the draft of the Strategy and support an ongoing dialogue between the Government of Canada and Canadians, and other partners, to advance progress on sustainable development in Canada.

A synthesis report from the most recent consultations is available online (see the [What We Heard report](#)), and the 2022-2026 FSDS includes a “Listening to Canadians” section outlining consultation efforts and the changes made to incorporate public feedback.

Engagement activities throughout the four-year cycle of this Strategy are an important means to achieving the transparency mandate of the Act. The 2022-2026 FSDS commits to ongoing and meaningful engagement of Canadians, racialized Canadians, women, youth, and 2SLGBTQI+ groups on a variety of sustainable development topics. Developing and implementing the Strategy requires the commitment of all implicated federal organizations which are engaged through a governance structure led by the SDO.

Guided by the legislative requirements in the Act, the SDO, in collaboration with others, leads consultation and engagement activities, which are meant to:

- inform Canadians of federal-level action on sustainable development;
- generate feedback to inform development of the FSDS;
- improve the reach of consultations with the Canadian public; and
- support an ongoing dialogue to advance progress on sustainable development in Canada.

### 3.3 Indigenous Peoples

Involvement of Indigenous people is one of the principles of the Act. The 2022-2026 Federal Sustainability Development Strategy includes perspectives from members of National Indigenous Organizations, a commitment to report on the implementation of the UN Declaration Act, and to take a wide range of actions in support of First Nations, Inuit, and Métis. The 2022-2026 FSDS commits to meaningful engagements with Indigenous people and National Indigenous Representatives. In addition, through the UNDA action plan number 50, the SDO committed to engage with Indigenous people in monitoring the implementation of the 2022-26 Federal Sustainable Development Strategy and in developing a new strategy for 2026.

### 3.4 Treasury Board of Canada

The role of the Treasury Board of Canada is also specifically mentioned in the FSDA. Section 10.1 states that the Treasury Board “may establish policies or issue directives applicable to one or more of the designated entities in relation to the sustainable development impact of their operations”.

The president of the Treasury Board is mandated to further the [Greening Government Strategy](#) (GGS). The GGS is a set of government-approved commitments that apply to all core government

departments and agencies<sup>1</sup>. These commitments will enable the Government of Canada to transition to net-zero carbon and climate-resilient operations, while reducing environmental impacts beyond carbon, including on waste, water, and biodiversity.

Under the 2022-2026 FSDS, all Ministers are accountable for implementing the subset of GGS commitments that are included in the FSDS by their departments. These commitments are found in the federal leadership themes of both the FSDS's goal 12 (Reduce waste and transition to zero-emission vehicles) and goal 13 (Take action on climate change and its impacts).

### 3.5 Department of Justice Canada

The [United Nations Declaration on the Rights of Indigenous Peoples Act](#) (UN Declaration Act) received royal assent and came into force on June 21, 2021. This Act provides a framework for the Government of Canada to advance the implementation of the United Nations Declaration on the Rights of Indigenous Peoples at the federal level.

All federal departments have an important role to play in the implementation of the UN Declaration Act, in consultation and cooperation with Indigenous peoples. Federal organizations will need to report on those activities for which they are responsible. Environment and Climate Change Canada and the UN Declaration Act Implementation Secretariat, housed at the Department of Justice, will collaborate on the guidance and templates provided to federal organizations for preparing and reporting on their sustainable development strategies to ensure that organizations are able to meet their expectations under the UN Declaration Act and the 2022-2026 FSDS.

### 3.6 Employment and Social Development Canada

Canada is committed to implementing the [United Nations 2030 Agenda for Sustainable Development](#) and its 17 overarching SDGs, both at home and abroad. [Canada's 2030 Agenda National Strategy](#) sets out an approach to accelerate progress toward meeting the SDGs in Canada and contributing to their achievement internationally. Led by the SDG Unit at Employment and Social Development Canada, Canada's 2030 Agenda National Strategy seeks to create and foster an enabling environment for ongoing participation, dialogue, and whole-of-society collaboration to advance the 17 SDGs.

The [Federal Implementation Plan](#) for the 2030 Agenda articulates how the Government of Canada will contribute to advancing Canada's 2030 Agenda National Strategy at the federal level. The plan supports coordinated implementation across the federal government to advance progress on the SDGs and provides details on:

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<sup>1</sup> More precisely, the guidance for the 2023-2027 DSDSs said that the fleet requirements apply to all organizations with fleets, the building requirements apply to all organizations owning real property, and the green procurement criteria apply to all organizations.



- the roles and responsibilities of federal departments and agencies;
- an Annual Report to Canadians on progress;
- ongoing opportunities for public engagement;
- the creation of an External Advisory Committee; and
- the SDG Funding Program.

Lead departments and agencies are identified for each of the 17 SDGs. Other federal organizations are identified as key contributors and will also contribute to the advancement of the SDGs through their policies, programs, and initiatives. In addition, horizontal leads are responsible for integrating into the Government of Canada’s work on advancing the 2030 Agenda, the crosscutting objectives of leaving no one behind, advancing Reconciliation, and Canada’s international efforts to advance the SDGs.

### 3.7 Statistics Canada

To support domestic monitoring and reporting of the 17 SDGs, Statistics Canada, in collaboration with federal departments and agencies, developed the [Canadian Indicator Framework](#) (CIF). The CIF complements the [Global Indicator Framework](#) (GIF), and includes 76 federal indicators that monitor progress on the national ambitions and targets. These indicators lay the foundation for Canada to track and report on its progress on the 17 SDGs in the Canadian context.

The CIF shares many common indicators with the Quality of Life Framework and the 2022-2026 FSDS, aiming to encourage transformational social, economic, and environmental change to achieve increased quality of life and well-being. However, while the CIF focuses on all aspects of a sustainable future within the frame of the 2030 Agenda and the Sustainable Development Goals, the Quality of Life Framework includes a range of indicators of quality of life outcomes and their determinants.

The CIF is also distinct from the [Canadian Environmental Sustainability Indicators](#) (CESI) program. Although these frameworks are complementary, the CIF is designed to provide indicators of all three pillars of sustainability – society, economy, and environment – whereas the CESI provides data and information on key environmental sustainability issues. Several of the environmental indicators in the CIF come from the CESI program.

### 3.8 Commissioner of the Environment and Sustainable Development

The CESD provides Parliamentarians with objective, independent analysis, and recommendations on the federal government’s efforts to protect the environment and foster sustainable development. As required under the Act [section 9(4)], the Commissioner reviews and comments on the draft of the FSDS, including as to whether each target is measurable and includes a time frame.

The Commissioner is also required under the [Auditor General Act](#) [section 23(3)] to review and comment on all FSDS progress reports, focusing particularly on the fairness of performance information.

Furthermore, the Commissioner is mandated to examine DSDSs [*Auditor General Act*, 23(1)] and DSDS reports to determine the extent to which departmental objectives, plans, actions, and results contribute to implementing the FSDS and meeting its targets (see Section 5).

Under the Act and the [Auditor General Act](#), the CESD has several obligations and one decision:

- during the mandated public consultation, review, and comment on the draft Strategy, including whether each target is measurable and includes a time frame [FSDA 9(4)];
- annually, monitor and report on individual departments' progress in implementing their own sustainable development strategies and determine the extent to which they have contributed to meeting the targets set out in the FSDS [[Auditor General Act](#) 23(1)];
- following release of the progress report, assess the fairness of information contained in the report with respect to the progress of the federal government in implementing the FSDS [[Auditor General Act](#) 23(3)]; and,
- consider the goals and targets of the FSDS in **all** audits undertaken.

The Commissioner reviewed the draft 2022-2026 Strategy released for public consultation, and provided [comments](#) to the Minister via letters dated 29 April 2022 and 8 July 2022. The Commissioner also reviewed the 2021 progress report on the 2019-2022 Strategy to assess the fairness of the information it contained. These comments and reviews were considered when updating the Strategy after the consultation period and will inform future Strategies and progress reports.

Informed by past findings and reports from the Commissioner, during the 2022-2026 cycle, the SDO will:

- work with the interdepartmental community to develop a progress report on the 2022-2026 FSDS that includes the most up-to-date information that is available, and that responds to past recommendations;
- continue to develop, refine, and update the e-Strategy;
- work with the Treasury Board of Canada Secretariat to monitor and report on progress on the GGS;
- work with the Department of Justice to monitor and report on progress on the implementation of the UN Declaration Act;
- work with Employment and Social Development Canada to enhance coordination and streamline sustainable development reporting requirements;
- continue to review best practices in sustainable development planning, reporting and policy coherence;
- continue to refine its guidance to federal organizations on developing their DSDSs and subsequent reporting on them;
- work with the interdepartmental community on best practices to include public comments in the DSDSs;

- continue to support small organizations responsible for DSDSs through the creation of a short-form template; and
- continue to work with federal organizations as they respond to findings and implement recommendations from the Commissioner.

## 4. DEPARTMENTAL SUSTAINABLE DEVELOPMENT STRATEGIES

Under the Act [11(1), (2)], each federal organization that is required to contribute to the FSDS must prepare its own sustainable development strategy within one year after the federal Strategy is tabled. Departmental Sustainable Development Strategies (DSDS) set out what individual federal organizations will do to contribute to FSDS goals and targets (Figure 1). In other words, DSDSs represent the collective set of actions that the federal government is taking to achieve the FSDS goals and targets. To facilitate transparency and comparable reporting, all voluntary contributing organizations are strongly encouraged to also prepare and report on their own sustainable development strategies.

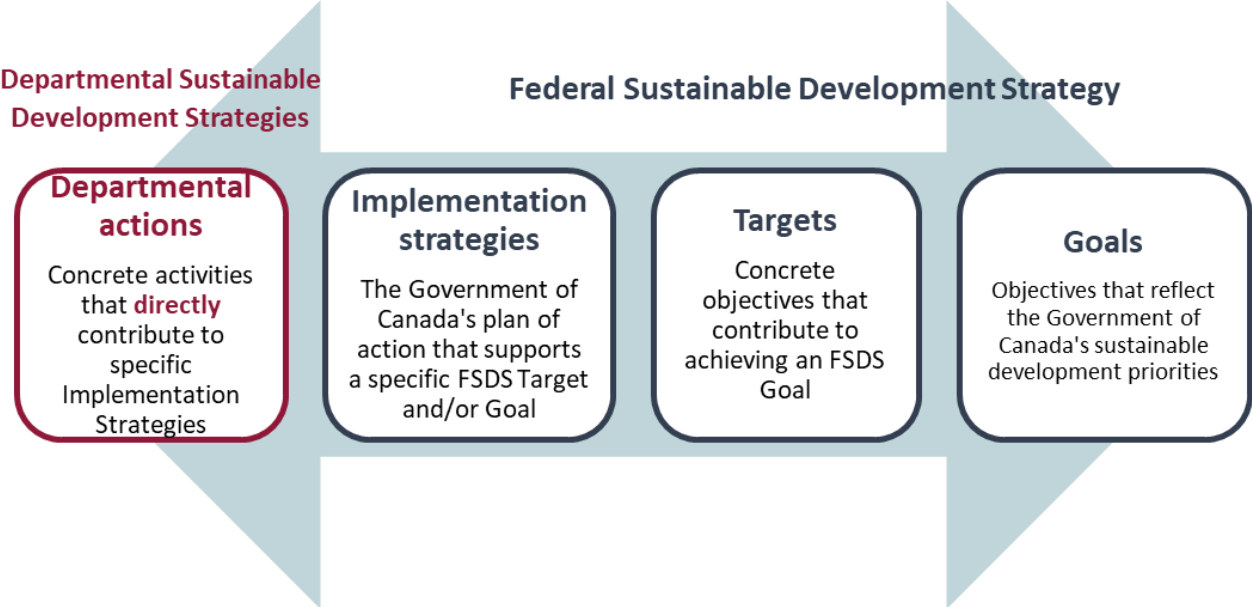


Figure 1: Relationship between the DSDS and key components of the FSDS

Each DSDS must include the following components:

- the sustainable development vision of the federal organization;
- information on how the federal organization, when preparing its sustainable development strategy, accounted for comments from partners, stakeholders, and the general public during the 120-day consultation period;
- specific actions and commitments that directly contribute to implementation strategies in the FSDS;
- performance indicators that show how the federal organization is progressing toward meeting its commitments;
- incorporate comments from public consultations into DSDSs;
- information on how the commitments of the federal organization are linked to the United Nations 2030 Agenda and the SDGs and the CIF indicators, where appropriate; and

- information on how the organization integrates sustainable development considerations into its decision-making processes, and how it plans to use Strategic Environmental Assessments (SEAs), soon to become Strategic Environmental and Economic Assessments (SEEs), or other environmental and climate decision-making tools.

Federal organizations contribute differently to the goals and/or targets set out in the 2022-2026 FSDS, depending on their mandate. However, all federal organizations are responsible for contributing to and reporting on content related to the Greening Government Strategy under goals 12 (“Reduce waste and transition to zero-emission vehicles”) and 13 (“Take action on climate change and its impacts”). All implicated organizations are also responsible to contributing the implementation strategy related to the UN Declaration Act under goal 10 (“Advance reconciliation with Indigenous peoples and take action to reduce inequality”).

The SDO, with input from the Treasury Board of Canada Secretariat, the Department of Justice Canada, and Employment and Social Development Canada, provides guidance to federal organizations develop their departmental strategies and report on them.

At the conclusion of this cycle, the SDO will develop and publish an end-of-cycle trend analysis report that examines progress described in DSDS reports in the previous fiscal years. This report will use information from DSDS reports and identify salient areas of progress and gaps in implementation of sustainable development strategies.

Reporting progress is central to meeting the transparency and accountability objectives of the Act. Both the FSDS and DSDSs have reporting requirements to inform parliamentarians and Canadians about the Government of Canada’s progress in achieving its sustainable development goals.

## 5. Reporting

The Act identifies two types of mandatory reporting: a report on progress in implementing the FSDS once in every three-year period (Progress Report), and a report on progress by each federal organization designated in the Act at least once in each of the two years following the tabling of their sustainable development strategy (DSDS Reports).

In addition to these mandatory reports, the SDO prepares a performance report at the end of each FSDS cycle. These reports are based on the indicators in the FSDS Management Framework.

For the 2022-2026 FSDS, Milestones will be reported online on the FSDS website on Canada.ca. Milestones are short-term objectives intended to be achieved within a single FSDS cycle. They were introduced in the 2016-2019 FSDS. Reporting on milestones was integrated within the 2018 and 2021 FSDS progress reports. A call for updates on the status of the 2022-2026 FSDS milestones will be issued by the SDO annually during the cycle.

### 5.1 FSDS Progress Report

The Federal Sustainable Development Act requires the Minister of Environment and Climate Change to table a Federal Sustainable Development Strategy progress report at least once every 3-year period. These progress reports describe how the government is implementing the strategy and the progress made toward its goals and targets. In response to past recommendations from the Commissioner of the Environment and Sustainable Development, a simple scorecard rating system approach helps to ensure that Federal Sustainable Development Strategy progress reports are clear and accessible.

The Sustainable Development Office (SDO) uses the rating system to assess progress against each target by examining the most recent target-level indicator results achieved during the FSDS cycle to propose an assessment of “achieved”, “underway”, “attention required”, or “no new data available”. All assessments are determined through a comparison of results from target-level indicators as set out in this annex. Assessments do not include contextual indicator results in their determination. Where targets refer to multiple dates (for example, if the target contains one date for medium-term results and another date for long-term results), assessments of those targets will concentrate on progress made toward the first date as a reflection on medium-term results. Assessments are defined as follows:

- **Achieved:** results corresponding to the final year set out in the target demonstrate that the desired result has been achieved.
- **Underway:** results demonstrate that there is a positive trend toward the desired end result as expressed in the target, although there may be some or significant challenges remaining and/or conclusive results are not yet available.
- **Attention required:** work continues on these areas, but there are significant challenges and/or demonstrable negative trends away from the desired end result as expressed in the target. This



assessment is also used where conclusive results demonstrate that, by the date set out in the target, the desired result has not been achieved.

- No new data available: no results are available that are newer than the data provided in this strategy.

The SDO consults with the federal organizations whose ministers are responsible for each target to determine a fair and balanced assessment.

The progress report has also described progress against the strategy's targets by using additional reporting on contextual indicators and short-term milestones. In some cases, the report notes where activity to date may constitute a newly set baseline against which future progress will be measured.

The [first progress report](#) was published in 2011. All subsequent reports ([2013](#), [2015](#), [2018](#), and [2021](#)) have highlighted actions taken by the Government of Canada and the progress made toward achieving the goals and targets at the time each Strategy was tabled in Parliament. As required by the *Auditor General Act*, the CESD assesses the fairness of the information contained in progress reports. These reviews can be found below:

- [Review of the 2021 Progress Report of the Federal Sustainable Development Strategy](#)
- [Review of the 2018 Progress Report of the Federal Sustainable Development Strategy](#)
- [Review of the 2015 Progress Report of the Federal Sustainable Development Strategy](#)
- [Review of the 2012 Progress Report of the Federal Sustainable Development Strategy \(Part 2\)](#)

## 5.2 Departmental Sustainable Development Strategy Reporting

Federal organizations required to prepare a DSDS are required to table a DSDS report at least once in each of the two years following the tabling of the FSDS. These reports are subject to audit by the Commissioner of Environment and Sustainable Development.

Starting with the 2023-2027 DSDS cycle, reporting on the DSDSs will become annual, although only the first two reports will need to be tabled. This is required to support annual reporting requirements for DSDS content related to Agenda 2030, the GGS, and the implementation of the United Nations Declaration Act, as well as to avoid data gaps in FSDS reporting.

The SDO will continue to provide templates and guidance to federal organizations to assist them in meeting these requirements. The guidance includes a review service to verify that all mandatory reporting elements have been included in the DSDSs.

## 6. PERFORMANCE AND RISK MANAGEMENT

### 6.1 Structure of the FSDS

The 2022-2026 FSDS is framed by the United Nations 2030 Agenda and the 17 SDGs, acknowledging Canada's unique responsibilities and circumstances.

One or more targets contribute to each goal. Under the Act, targets must:

- be specific and measurable;
- include a time frame;
- identify one or more responsible ministers; and
- be consistent with the Act's principles.

To the extent possible, targets should also:

- take a medium-term or long-term view (5 years or longer), to help track progress over multiple cycles of the FSDS;
- fall within federal jurisdiction;
- align with federal priorities;
- be supported by indicators that accurately represent the target and allow for comparison over time; and
- have a clear connection to an FSDS goal.

Short-term milestones complement the current Strategy's targets. They represent interim steps that will help ensure the Government of Canada stays on track to achieve its longer-term objectives. In general, short-term milestones should be achievable within one FSDS cycle.

To the extent possible, milestones should:

- be specific and measurable;
- include a timeframe;
- take a short-term view (within one FSDS cycle); and
- have a clear connection to an FSDS target or to an FSDS goal.

Implementation strategies set out what the Government of Canada will do to achieve its goals and targets. They describe the actions that federal organizations are committed to taking to make progress toward the Strategy's goals and targets.

To the extent possible, implementation strategies should:

- be written in plain, high-level language;
- be broad and inclusive to allow for linkages with specific departmental actions;
- reflect actions the Government of Canada is taking or plans to take during the FSDS cycle; and

- have a clear connection to an FSDS target or to an FSDS goal.

Implementation strategies set out in the FSDS are complemented by specific commitments in DSDSs. DSDSs, which must be tabled within one year of the FSDS tabling date, will include actions and performance measures that contribute to the FSDS’s implementation strategies.

While provinces and territories, Indigenous Peoples, businesses, the scientific community, non-governmental organizations, and Canadian citizens contribute to achieving sustainability outcomes and achieving the SSDGs of the 2030 Agenda, only federal actions are included in the FSDS.

## 6.2 Performance Measurement

To support continuous improvement of the FSDS and accountability, the SDO implements internal performance measurement practices to monitor various outputs and outcomes associated with the implementation of the FSDS, DSDSs and other key requirements of the FSDA.

### 6.2.1 Logic Model for the Sustainable Development Office

The logic model for the 2022-2026 cycle was significantly updated from the version used for the 2019-2022 cycle. This new version emphasizes the requirements of the Act and the implementation through DSDSs, with the overall aim of achievement of the goals and targets set out in the FSDS.

Activities and outputs for the FSDS are divided into five groups, each of which is based on the requirements of the FSDA:

- FSDS development – sections 9(1) and 9 (1.1)
- consultation and engagement – sections 9(3) and 9(4), section 8
- progress reporting – section 7(2)
- environmental indicators – section 7(1)
- guidance to federal organizations – sections 11 and 12

Key outputs from these activities are (in the above order):

- the FSDS and e-Strategy updates
- consultation products and events
- the FSDS progress report and other external reporting, including reporting on FSDS milestones, summary reporting on DSDS implementation, and reporting on the FSDS Management Framework indicators
- CESI program indicators, data, web portal, and documentation
- guidance and templates for the preparation of DSDSs, updates to those strategies, and reports on results from those strategies.

The direct outcomes focus mainly on attributes of the FSDS process and reports that address principles identified in the FSDA or stated expectations of the CESD. For example:

- Engagement of persons of diverse identities and locations in the FSDS responds to the principles of openness and transparency, the principle of involvement of Aboriginal peoples, and the principle of collaboration.
- Measurability of FSDS and DSDS targets responds to the principle of a results and delivery approach and the principle of continuous improvement.
- Presentation of fair and complete information in FSDS and DSDS reporting responds to the criteria applied by the CESD in reviews of the FSDS progress reports and audits of DSDS reporting.

Collectively, the achievement of the direct outcomes is expected to provide the foundation for the achievement of the intermediate and final outcomes. These latter outcomes are intended to be understood as a set. The final outcome, that the Government of Canada achieves its sustainable development goals and targets, proposes that the ultimate objective is to realize the aims articulated in each FSDS. While the goals and targets may not all be realized within one FSDS cycle, and perhaps some will not be achieved, this should remain as our guiding objective.

The two intermediate outcomes are intended to jointly provide the necessary conditions to realize the final outcome. The first intermediate outcome is that the implementation strategies in the FSDS, further articulated in the departmental actions in the DSDSs, are collectively sufficient to achieve the FSDS goals and targets. The second intermediate outcome is that the departmental actions are successfully implemented. If both outcomes were realized, we should expect that the FSDS goals and targets would be achieved. In practice, we know that there may be gaps in both planning and implementation that will result in some of the goals and targets not being achieved. Performance indicators for the intermediate and final outcomes will provide information, not only on the whether the goals and targets are achieved, but also on the underlying reasons for performance below expectations. This information is expected to inform future FSDS cycles and the continuous improvement of the FSDS process.

The full logic model is included in Appendix 2.

### 6.2.2 Performance Indicators

Following the revisions to the SDO logic model, it was necessary to make consequential changes to the performance measurement framework. The revised performance measurement framework is available on request; however, some of the details of the indicator methodologies have been excluded for reasons of space. The full performance measurement framework is available from the SDO on request.

The new performance measurement framework includes 24 indicators, of which:

- 3 are service standards (output indicators);

- 5 are direct outcome indicators related to public engagement and consultations;
- 2 are direct outcome measures of the linkages between implementation strategies and departmental actions to FSDS targets;
- 4 are direct outcome measures of the whether the FSDS and DSDS targets are measurable, time-bound, and outcome-focused;
- 4 are direct outcome measures related to CESI program indicators;
- 2 are direct outcome measures of fairness and completeness of FSDS and DSDS progress reporting;
- 3 are intermediate outcome measures of implementation and sufficiency of planned sustainable development actions; and
- 1 is a final outcome measure focused on the achievement of FSDS targets.

Data required to produce the indicators will mostly be obtained from published sources. A few indicators, which are limited to measures compiled within the SDO itself, will require specific data collection processes to be implemented. No additional requirements for data collection, beyond those already required for FSDS progress reports and for DSDS reporting, will be imposed on federal organizations contributing to the FSDS.

### 6.3 Risk Management

In 2023, the SDO conducted a complete review and renewal of its Risk Profile and Risk Management Strategy. Twelve risks were identified whose impacts were assessed as being "moderate" or higher.<sup>2</sup>

The four highest risks identified as potentially impacting the implementation of the FSDS were:

- significant change of priorities or direction for sustainable development by the Minister or government,
- loss of use of the FSDS website;
- significant error or omission in the FSDS, the FSDS progress report or DSDS guidance following publication;
- reduction of the SDO budget by more than 25%.

Risk avoidance and risk mitigation strategies have been developed by the SDO for all twelve key risks. The SDO risk register is available on request.

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<sup>2</sup> The Environment and Climate Change Canada risk assessment scale defines a "moderate" risk as being "an event or circumstance, the consequence of which can be absorbed but management effort is required to minimize the impact".

## 6.4 Management Framework Reporting

Results for all SDO performance indicators, as well as information regarding any materialized risks that occurred, will be reported once every FSDS cycle following the completion of the cycle (that is, after the publication of the next FSDS). The report will be presented for discussion at an Interdepartmental Director General Meeting and will be distributed electronically to all contributing organizations to the FSDS.

Additional reports addressing specific topics may also be prepared, on an ad hoc basis, to address specific issues or to provide additional details beyond the identified performance indicators.



# APPENDICES

## APPENDIX 1: List of Mandatory and Voluntary Contributing Federal Organizations

As per the Federal Sustainable Development Act, federal organizations named in Schedules [I](#), [I.1](#), and [II](#) of the [Financial Administration Act](#) must contribute to the development of the Federal Sustainable Strategy, table DSDs (DSDs), and table at least two reports on their DSDs. Core members of the ADM Interdepartmental Committee are noted with an asterisk (\*). Currently, 101 active federal organizations contribute to the FSDS.

### Mandatory Contributing Federal Organisations

1. Administrative Tribunals Support Service of Canada
2. Atlantic Canada Opportunities Agency\*
3. Canada Border Services Agency\*
4. Canada Emission Reduction Incentives Agency (*not presently active*)
5. Canada Employment Insurance Commission
6. Canada Revenue Agency
7. Canada School of Public Service
8. Canadian Accessibility Standards Development Organization
9. Canadian Centre for Occupational Health and Safety
10. Canadian Energy Regulator\*
11. Canadian Food Inspection Agency\*
12. Canadian Grain Commission
13. Canadian High Arctic Research Station
14. Canadian Human Rights Commission
15. Canadian Institutes of Health Research\*
16. Canadian Intergovernmental Conference Secretariat
17. Canadian Northern Economic Development Agency\*
18. Canadian Nuclear Safety Commission\*
19. Canadian Radio-television and Telecommunications Commission
20. Canadian Security Intelligence Service
21. Canadian Space Agency\*
22. Canadian Transportation Accident Investigation and Safety Board
23. Canadian Transportation Agency
24. Civilian Review and Complaints Commission for the Royal Canadian Mounted Police
25. Communications Security Establishment
26. Copyright Board
27. Correctional Service of Canada
28. Courts Administration Service

29. Department for Women and Gender Equality\*
30. Department of Agriculture and Agri-Food\*
31. Department of Canadian Heritage
32. Department of Citizenship and Immigration
33. Department of Crown-Indigenous Relations and Northern Affairs\*
34. Department of Employment and Social Development\*
35. Department of Finance\*
36. Department of Fisheries and Oceans\*
37. Department of Foreign Affairs, Trade and Development\*
38. Department of Health\*
39. Department of Indigenous Services\*
40. Department of Industry
41. Department of Justice\*
42. Department of National Defence
43. Department of Natural Resources\*
44. Department of Public Safety and Emergency Preparedness
45. Department of Public Works and Government Services
46. Department of the Environment\*
47. Department of Transport\*
48. Department of Veterans Affairs
49. Department of Western Economic Diversification
50. Economic Development Agency of Canada for the Regions of Quebec\*
51. Federal Economic Development Agency for Northern Ontario\*
52. Federal Economic Development Agency for Southern Ontario\*
53. Financial Consumer Agency of Canada
54. Financial Transactions and Reports Analysis Centre of Canada
55. Immigration and Refugee Board
56. Impact Assessment Agency of Canada\*
57. Invest in Canada Hub
58. Law Commission of Canada
59. Leaders' Debates Commission
60. Library and Archives of Canada
61. Military Grievances External Review Committee
62. Military Police Complaints Commission
63. National Capital Commission\*
64. National Farm Products Council
65. National Film Board
66. National Research Council of Canada\*
67. National Security and Intelligence Review Agency Secretariat
68. Natural Sciences and Engineering Research Council\*
69. Northern Pipeline Agency

70. Office of Infrastructure of Canada
71. Office of the Auditor General\*
72. Office of the Chief Electoral Officer
73. Office of the Commissioner for Federal Judicial Affairs
74. Office of the Commissioner of Lobbying
75. Office of the Commissioner of Official Languages
76. Office of the Correctional Investigator of Canada
77. Office of the Director of Public Prosecutions
78. Office of the Governor General's Secretary
79. Office of the Intelligence Commissioner
80. Office of the Public Sector Integrity Commissioner
81. Office of the Superintendent of Financial Institutions
82. Offices of the Information and Privacy Commissioners of Canada
83. Pacific Economic Development Agency of Canada\*
84. Parks Canada Agency\*
85. Parole Board of Canada
86. Patented Medicine Prices Review Board
87. Privy Council Office
88. Public Health Agency of Canada\*
89. Public Service Commission
90. Registrar of the Supreme Court of Canada and that portion of the federal public administration appointed under subsection 12(2) of the Supreme Court Act
91. Royal Canadian Mounted Police
92. Royal Canadian Mounted Police External Review Committee
93. Secretariat of the National Security and Intelligence Committee of Parliamentarians
94. Shared Services Canada
95. Social Sciences and Humanities Research Council\*
96. Statistics Canada\*
97. The Jacques-Cartier and Champlain Bridges Inc.\*
98. The National Battlefields Commission
99. Treasury Board\*
100. Veterans Review and Appeal Board

#### Voluntary Contributing Federal Organisations

1. Canada Mortgage and Housing Corporation
2. Standards Council of Canada

## APPENDIX 2: Sustainable Development Office Logic Model

