



HOUSE OF COMMONS
CHAMBRE DES COMMUNES
CANADA

FORESTS AND CLIMATE CHANGE

Report of the Standing Committee on Public Accounts

John Williamson, Chair

DECEMBER 2025
45th PARLIAMENT, 1st SESSION

Published under the authority of the Speaker of the House of Commons

SPEAKER'S PERMISSION

The proceedings of the House of Commons and its Committees are hereby made available to provide greater public access. The parliamentary privilege of the House of Commons to control the publication and broadcast of the proceedings of the House of Commons and its Committees is nonetheless reserved. All copyrights therein are also reserved.

Reproduction of the proceedings of the House of Commons and its Committees, in whole or in part and in any medium, is hereby permitted provided that the reproduction is accurate and is not presented as official. This permission does not extend to reproduction, distribution or use for commercial purpose of financial gain. Reproduction or use outside this permission or without authorization may be treated as copyright infringement in accordance with the *Copyright Act*. Authorization may be obtained on written application to the Office of the Speaker of the House of Commons.

Reproduction in accordance with this permission does not constitute publication under the authority of the House of Commons. The absolute privilege that applies to the proceedings of the House of Commons does not extend to these permitted reproductions. Where a reproduction includes briefs to a Standing Committee of the House of Commons, authorization for reproduction may be required from the authors in accordance with the *Copyright Act*.

Nothing in this permission abrogates or derogates from the privileges, powers, immunities and rights of the House of Commons and its Committees. For greater certainty, this permission does not affect the prohibition against impeaching or questioning the proceedings of the House of Commons in courts or otherwise. The House of Commons retains the right and privilege to find users in contempt of Parliament if a reproduction or use is not in accordance with this permission.

Also available on the House of Commons website
at the following address: www.ourcommons.ca

FORESTS AND CLIMATE CHANGE

Report of the Standing Committee on Public Accounts

**John Williamson
Chair**

DECEMBER 2025

45th PARLIAMENT, 1st SESSION

NOTICE TO READER

Reports from committees presented to the House of Commons

Presenting a report to the House is the way a committee makes public its findings and recommendations on a particular topic. Substantive reports on a subject-matter study usually contain a synopsis of the testimony heard, the recommendations made by the committee, as well as the reasons for those recommendations.

STANDING COMMITTEE ON PUBLIC ACCOUNTS

CHAIR

John Williamson

VICE-CHAIRS

Jean Yip

Sébastien Lemire

MEMBERS

Gérard Deltell

Anthony Housefather

Stephanie Kusie

Tom Osborne

Kristina Tesser Derksen

OTHER MEMBER OF PARLIAMENT WHO PARTICIPATED

William Stevenson

CLERK OF THE COMMITTEE

Natalie Jeanneault

LIBRARY OF PARLIAMENT

Research and Education

Joëlle Malo, Analyst

Dillan Theckedath, Analyst

STANDING COMMITTEE ON PUBLIC ACCOUNTS

44TH PARLIAMENT – 1ST SESSION

CHAIR

John Williamson

VICE-CHAIRS

Jean Yip

Nathalie Sinclair-Desgagné

MEMBERS

Valerie Bradford

Shaun Chen

Blake Desjarlais

Iqra Khalid

Kelly McCauley

John Nater

Jake Stewart

OTHER MEMBERS OF PARLIAMENT WHO PARTICIPATED

Larry Brock

Frank Caputo

Iqwinder Gaheer

Garnett Genuis

CLERK OF THE COMMITTEE

Hilary Smyth

LIBRARY OF PARLIAMENT

Research and Education

Mahdi Benmoussa, Analyst

Dillan Theckedath, Analyst

THE STANDING COMMITTEE ON PUBLIC ACCOUNTS

has the honour to present its

FOURTH REPORT

Pursuant to its mandate under Standing Order 108(3)(g), the committee has studied Report 1, Forests and Climate Change, of the 2023 Reports 1 to 5 of the Commissioner of the Environment and Sustainable Development and has agreed to report the following:



FORESTS AND CLIMATE CHANGE

KEY FINDINGS, FACTS AND FIGURES OF THE COMMISSIONER OF THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT

- Given the early tree planting results, it is unlikely that the 2 Billion Trees Program will meet its objectives unless significant changes are made.
- The 2 Billion Trees Program is not expected to achieve its originally expected emissions reductions, even if fully implemented, and biodiversity benefits could be better achieved.
- The effects of Canada's forests on emissions have not been effectively communicated to support decision making and accountability toward meeting climate targets.
- Canada has nearly 362 million hectares of forests, making it the third most-forested country in the world.
- Canada's forests are becoming a net source of emissions because of forest fires and disturbances caused by insect outbreaks. In some recent years, these natural disturbances have released over 200 megatonnes of carbon dioxide equivalent per year into the atmosphere: for example, in 2018, emissions from these disturbances would have added 26% to the national total, if they had been included in reporting.
- From 2021 to 2031, the government plans to invest up to \$3.2 billion on tree planting efforts, mainly through cost-shared partnerships. In addition to reducing greenhouse gases, tree planting can enhance biodiversity, contribute to human physical and mental health, and increase forests' resilience to climate change.



- Natural Resources Canada and Environment and Climate Change Canada did not clearly report on the effects of human activities on forest emissions.¹

INTRODUCTION

About This Report

On 20 April 2023, five reports of the Commissioner of the Environment and Sustainable Development (CESD) were tabled in the House of Commons,² including one entitled “Forests and Climate Change.” On 15 February 2024, the House of Commons Standing Committee on Public Accounts (the Committee) held a hearing on that report. This report summarizes the CESD report and sets out the Committee’s recommendations to Natural Resources Canada and Environment and Climate Change Canada.

AUDIT PARAMETERS

The main parameters of the CESD performance audit are summarized in Table 2.

Table 1—Audit Parameters

Audited Organizations	Natural Resources Canada (NRCan) and Environment and Climate Change Canada (ECCC).
Audit Objective	Whether NRCan, working with ECCC, adequately designed and implemented the 2 Billion Trees Program and estimated and reported on historical and future forest-sector carbon emissions and removals credibly and transparently.
Audit Period	1 December 2019 to 31 October 2022.

Source: Table prepared by the Library of Parliament with data from Commissioner of the Environment and Sustainable Development, [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, paras. 1.7–1.9 and “About the Audit.”

1 Commissioner of the Environment and Sustainable Development (CESD), [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development of Canada, [At a Glance](#) and [paras 1.5 and 1.25](#).

2 House of Commons, [Journals](#), 20 April 2023.

Background

As part of the implementation of the United Nations Framework Convention on Climate Change (UNFCCC), signed and ratified by Canada in 1992,³ the government made various commitments to reduce the country’s greenhouse gas emissions. In Paris in 2015, at the United Nations’ Conference of the Parties aimed at implementing the UNFCCC, the signatories to the Convention committed to strengthening the effort to limit the increase in global average temperatures to below 2°C compared with the pre-industrial average.⁴

According to the CESD, with its estimated 362 million hectares of forested land, Canada has the potential to become a leader in the protection of forest ecosystems and the integration of nature-based solutions to address climate change. In 2019, the Government of Canada committed to using such solutions as part of its strategies to address climate change.⁵ In 2020, it announced the Natural Climate Solutions Fund, whose main component is the 2 Billion Trees Program. This Program is to be implemented over 10 years, from 2021 to 2031, through a \$3.2 billion fund.⁶ The trees are to be planted across Canada with the objectives of “capture carbon to reduce greenhouse gas emissions, enhance biodiversity, and support human well-being.”⁷

Meeting of the Standing Committee on Public Accounts

On 15 February 2024, the Committee held a meeting on the CESD’s report with the following in attendance:

- CESD—Jerry V. DeMarco, Commissioner of the Environment and Sustainable Development; Kimberley Leach, Principal; and Marie-Pierre Grondin, Director.
- NRCan—Michael Vandergrift, Deputy Minister; Glenn Hargrove, Assistant Deputy Minister, Canadian Forest Service; Jeff Labonté, Associate Deputy

3 United Nations, [7. United Nations Framework Convention on Climate Change. New York](#), Chapter XXVII. Environment, Vol. 2, 9 May 1992, accessed 4 January 2024, see [Status of Treaty](#).

4 CESD, [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, para. 1.2.

5 *Ibid.*, para. 1.4.

6 *Ibid.*, para. 1.5.

7 *Ibid.*, para. 1.6.



Minister; and Monique Frison, Director General, Trade, Economics and Industry Branch.

- ECCC—Jean-François Tremblay, Deputy Minister; Derek Hermanutz, Director General, Economic Analysis Directorate; and Lindsay Pratt, Director, Pollutant Inventories and Reporting.⁸

FINDINGS AND RECOMMENDATIONS

A. Program Design Could Be Improved

According to the CESD, the program's success requires partnerships across Canada, as well as monitoring, follow-up and reporting mechanisms.⁹ It is therefore essential that NRCan adequately monitor trees planted and those that have survived so that corrective action can be taken if necessary and that impacts can be properly estimated.¹⁰

1. Long-Term Partnerships Lacking or Delayed

At the time of the audit, NRCan had not yet signed any long-term project agreements with provinces or territories, which according to the CESD constituted a major program risk.¹¹ Not having long-term agreements could jeopardize the program's ability to meet its objectives, both through lack of planning and lack of understanding of Canadian tree nurseries' existing capacities.¹²

The CESD identified a number of issues surrounding the collaboration between NRCan and provinces and territories.¹³ The need for long-term commitments together with the difficulty for some partners to provide guarantees in the form of agreements in principle led to project proposals being put on hold for all of 2022.¹⁴

8 House of Commons, Standing Committee on Public Accounts, *Minutes*, 1st Session, 44th Parliament, 15 February 2024, [Meeting No. 100](#).

9 CESD, [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, para. 1.24.

10 *Ibid.*, para. 1.26.

11 *Ibid.*, para. 1.29.

12 *Ibid.*, paras. 1.30 and 1.31.

13 *Ibid.*, paras. 1.32 and 1.33.

14 *Ibid.*, para. 1.32.

The CESD also found that NRCan “did not have a long-term strategic plan that detailed how the program would be operationalized”¹⁵ to meet its various goals. According to the Commissioner, “if the continued delays in establishing long-term agreements persist, and no other specific measures are identified, the department will not meet its objective of planting 2 billion trees by 2031.”¹⁶

Consequently, the CESD made the following recommendation:

To ensure that it can meet the planting objectives of the 2 Billion Trees Program, Natural Resources Canada should

- clearly document how the program will be operationalized to meet its planting goals and its 2031 and 2050 targets for reducing greenhouse gas emissions
- promptly develop specific measures to address the lack of long-term agreements with project partners.¹⁷

NRCan’s detailed Action Plan presents the following two measures with specific objectives, both of which were to be completed prior to the Committee meeting or on an ongoing basis, in response to the recommendation:

(a) Long-term plan:

- Evergreen plan available—December 2023

(b) Strategic mitigation measures:

- On-going call for proposals in place—Completed
- Conduct on-going webinars at regular intervals to explain application process and encourage submission of applications—Ongoing
- Conduct outreach and engagement with stakeholders to focus on long-term agreements—Completed and ongoing

15 *Ibid.*, para. 1.34.

16 *Ibid.*, para. 1.35.

17 *Ibid.*, para. 1.36.



- Draft strategic mitigation measures for long-term agreements—December 2023.¹⁸

At the hearing, Monique Frison, Director General, NRCan, explained how the department was planning to address this recommendation:

[We] have signed additional agreements in principle and contribution agreements with provinces and territories. ... We have also engaged in an agreement with the Federation of Canadian Municipalities so they can support planting in smaller cities that don't necessarily have in-house capacity to do large-scale planting.

We continue to sign agreements with a variety of partners: provinces, territories, NGOs, community associations and cities. Right now, we have about 200 agreements in place or being negotiating to plant about 380 million trees.¹⁹

Therefore, the Committee recommends the following:

Recommendation 1—On program objectives and the signing of partnerships

That Natural Resources Canada provide the House of Commons Standing Committee on Public Accounts:

- 1. by 1 March 2026, its long-term operational plan, including how the program will be operationalized to meet its planting goals and the department's 2031 to 2050 greenhouse gas emissions reduction targets;**
- 2. by 1 March 2026, a report on expected and actual results regarding the mitigation measures outlined in the Detailed Action Plan with respect to the signing of long-term agreements with partners; and**
- 3. by 1 March 2026:**
 - **a list of the partners with whom agreements have been put in place;**
 - **the planting objectives; and**
 - **the department's greenhouse gas emission reduction targets for 2031 and 2050.**

18 Natural Resources Canada (NRC), [Detailed Action Plan](#), p. 1.

19 House of Commons, Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 15 February 2024, [Meeting No. 100](#), 1555.

2. No Requirement to Monitor Planted Trees

The CESD found that NRCan “had not required that the trees planted through the 2 Billion Trees Program remain in the ground over the long term”²⁰ due to several factors. In particular, NRCan’s lack of control over land owned by third parties and the reluctance of these third parties to cede this control through long-term agreements were constraints.²¹

The CESD noted that “43% of project partners (31 of 72) in 2021 did not commit to a specific time frame for monitoring” given that NRCan did not clearly state its expectations for monitoring tree health and survival for 2021.²² NRCan now requires all applicants to provide monitoring plans for an unspecified period beyond the scope of their agreements.²³

As a result, as indicated by NRCan, projects beginning in 2021 will not have follow-up monitoring beyond the end of the contract. According to the CESD, this approach risks undermining the department’s ability to report comprehensively on the program’s results.²⁴

The CESD also noted the lack of a results verification processes in NRCan’s agreements with federal partners, as well as the lack of a “plan as to how [NRCan] would conduct on-site visits to verify results.”²⁵ In addition, no action had been taken to verify the partners’ work on site, nor was there any related monitoring plan.²⁶

According to the Commissioner, 7 of the 19 indicators developed by the department to report program results did not have final targets, while some indicators had no interim targets.²⁷ In addition, 12 of the 16 indicators with interim targets had no quantitative

20 CESD, [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, para. 1.37.

21 Ibid.

22 Ibid., para. 1.38.

23 Ibid.

24 Ibid., para. 1.39.

25 Ibid., para. 1.40.

26 Ibid.

27 Ibid., para. 1.41.



annual targets, which limited NRCan’s accountability when it comes to reporting before the end of the project.²⁸

Consequently, the CESD made the following recommendation:

To ensure that Natural Resources Canada is meeting the objectives of the 2 Billion Trees Program, including its 2031 and 2050 targets for reducing greenhouse gas emissions, the department should have

- a long-term monitoring plan to assess the health and survival of the trees planted through the program
- clear quantitative interim and final targets for the program’s performance indicators.²⁹

In its action plan, NRCan stated the following:

- Develop a long-term monitoring plan, including an operational plan for technical surveys and selected site visits, for the 2BT program— March 2024;
- Work with Agriculture and Agri-food Canada and ECCC, through the existing Natural Climate Solutions Fund governance structure to set clear quantitative interim and final targets for indicators, to be reported via the 2024–25 Departmental Results Report—Fall 2025.³⁰

Jerry V. DeMarco, Commissioner for the Environment and Sustainable Development, explained the problem as follows:

They committed to planting two billion. The department realizes they won’t get the benefits from those two billion if most of them die.

If you wanted to have two billion survive, you’d have to factor in the survivorship rate. I don’t know what it is for the first two years or whether the department can tell you that.³¹

28 Ibid., para. 1.42.

29 Ibid., para. 1.43.

30 NRC, [Detailed Action Plan](#), pp. 1–2.

31 House of Commons, Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 15 February 2024, [Meeting No. 100](#), 1640.

Therefore, the Committee recommends the following:

Recommendation 2—On the lack of a requirement to monitor planted trees

That Natural Resources Canada submit to the House of Commons Standing Committee on Public Accounts:

- 1. By 1 March 2026, a report on the number of trees planted by the program as well as the sums spent under the 2 Billion Trees Program and report every year thereafter until the end of the program;**
- 2. by 1 March 2026, its long-term monitoring plan to assess the health and survival of the trees planted through the program, followed by a progress report annually until the end of the program outlining the progress made on the plan and the outcomes obtained in terms of the percentage of trees planted that have survived; and**
- 3. by 1 March 2026, a report on the quantitative interim and final targets for the program’s performance indicators, including the degree to which each target has been achieved.**

3. Opportunities to Improve Biodiversity Benefits

The CESD found that in the 2021 planting season, more than 270 monoculture sites had been funded by NRCan. These monocultures covered a total area of 3,136 hectares, or slightly over 14% of the total trees planted under the program in 2021.³²

Additionally, “in the vast majority of circumstances, [monoculture plantings] do not support biodiversity and other benefits related to environmental and human well-being as much as more diverse plantings do.”³³ No specific guidance or limitations had been set by the department to limit the tendency of applicants to look to undertake this type of planting.

32 CESD, [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, para. 1.44.

33 Ibid.



NRCan also did not share with all applicants the information provided by ECCC concerning critical habitat for species at risk and birds, among others. This limited the ability of partners to make optimal planting choices.³⁴

During the hearing, Jerry V. DeMarco described the situation as follows:

It's important to remember that it's not just a two billion tree target, but three objectives. In addition to carbon sequestration, there is biodiversity and also human welfare. If we focus on monoculture, that would achieve only one of the three.³⁵

Consequently, the CESD made the following recommendation:

To enhance biodiversity and habitat-related benefits of the 2 Billion Trees Program over the long term, and to contribute to Canada's biodiversity goals, Natural Resources Canada should

- develop criteria for monoculture planting projects, to ensure that these projects do not hinder biodiversity goals
- make specific guidance and support about biodiversity and habitat needs available to all partners
- incentivize habitat restoration work, for all project streams
- leverage information provided by Environment and Climate Change Canada to enhance reporting on biodiversity benefits.³⁶

In its action plan, NRCan stated the following:

- Criteria for monoculture planting project will be communicated to stakeholders and incorporated into 2BT proposal evaluation process—December 2023.
- Support ECCC as the lead in drafting guidance on biodiversity and habitat restoration and disseminate to stakeholders—April 2024.
- In collaboration with ECCC, develop a biodiversity indicator and communicate the results of the new indicator annually starting in the

34 Ibid., para. 1.45.

35 House of Commons, Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 15 February 2024, [Meeting No. 100](#), 1625.

36 CESD, [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, para. 1.47.

2024–25 Departmental Results Report usually published in December following that fiscal year—Fall 2025.³⁷

During the meeting, Michael Vandergrift, Deputy Minister, NRCan, provided the following:

On biodiversity, we do provide extra incentives for the programs with the provinces and territories to support projects that increase biodiversity and deal with habitat.

These are more expensive trees to plant, and it becomes, at some point, an issue of how we best use the funds to achieve the overall objective. That is why at some point we try to increase biodiversity and habitat protection through the provincial and territorial agreements, but not through all of them. That’s the view at this point.³⁸

The Committee is concerned by NRCan’s disagreement with the third part of the CESD’s recommendation on incentives to protect biodiversity through habitat restoration. The Committee encourages the department to review the importance of complementary actions to restore habitats, and therefore makes the following recommendation:

Recommendation 3—On biodiversity protection and the use of monoculture

That Natural Resources Canada submit to the House of Commons Standing Committee on Public Accounts:

- 1. by 1 March 2026, a report on the criteria for monoculture planting projects and their incorporation into the program proposal evaluation process and on the guidance on biodiversity protection and habitat restoration, as well as on their dissemination to stakeholders;**
- 2. By 1 March 2026, an evaluation of its criteria for planting projects as well as their integration into the process of evaluating programme proposals and the guidelines taken regarding the protection of biodiversity and the restoration of habitats as well as their dissemination to stakeholders; and**

37 NRC, [Detailed Action Plan](#), p. 3.

38 House of Commons, Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 15 February 2024, [Meeting No. 100](#), 1610.



- 3. by 1 March 2026, a report on the use of information on biodiversity benefits in order to enhance reporting, including the new indicator to be incorporated into the departmental results report.**

B. Ineffective Communication of Greenhouse Gas Effects of Forests

NRCan and ECCC work closely on producing data and reports on greenhouse gas emissions and removals in Canada’s forests. These data are then incorporated into the models and estimates used to support Canada’s domestic and international reporting.³⁹

1. Lack of Transparency about the Effects of Human Activities on Forest Emissions

The CESD found that the information produced by the departments “was primarily focused on meeting international reporting obligations and was not aimed at other critical public and private sector decision makers.”⁴⁰ Rather than making the information widely available, the departments merely shared it narrowly, tailoring it to the users or limiting it to the scientific literature.

In addition, ECCC was not transparent in its reporting on the effects that human activities on forest land have on greenhouse gas emissions. For example, the 2030 Emissions Reduction Plan provided two different targets for the contribution of nature-based solutions toward the 2030 target, one 30 Mt CO₂ equivalent and the other 6 Mt CO₂ equivalent. According to the CESD, these estimates “relied on assumptions that were either overly optimistic or had no rationale.”⁴¹

Regarding forest management practices, the CESD found that the departments’ reporting on the changes was incomplete.⁴² The dispersal of data between different reports also complicated matters, making it impractical for the public to monitor the situation.⁴³

The CESD added that some “stakeholders, such as academics and environmental and health groups, have expressed concern about the lack of transparency about greenhouse

39 CESD, [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, paras. 1.48 and 1.49.

40 Ibid., para. 1.54.

41 Ibid., para. 1.56.

42 Ibid., para. 1.58.

43 Ibid., para. 1.60.

gas emissions from logging.”⁴⁴ Some of them even relied on NRCan data to produce their own estimates of net emissions from logging, which did not prevent the departments from disputing these figures without providing alternative data.

The departments instead chose to indicate that “producing a logging estimate would be outside of international reporting obligations.”⁴⁵ However, the CESD believes that “sector-specific reporting, as is done for the oil and gas industry, would support the development of effective policy measures to reduce emissions from the forestry sector.”⁴⁶

Lastly, the CESD found that data were not presented publicly by province and territory and that “according to [NRCan] and [ECCC], provincially disaggregated data is not reported because one province prefers it to remain confidential.”⁴⁷

During the meeting, Jerry V. DeMarco provided the following:

[There] was a lack of transparency in estimates of greenhouse gas emissions. The estimates vary from year to year. For example, exhibit 1.8 says that for a given year, various reports mentioned “added emissions to the atmosphere,” but that another calculation reported “removed emissions from the atmosphere.” This is problematic. It’s neither transparent nor accurate.

...

Stakeholders and decision-makers can’t, when looking at the data, determine what changes need to be made in forest management. It’s impossible, on the basis of the data, to say whether we need much more forest restoration or conservation work. That’s something that needs to be vastly improved.⁴⁸

Consequently, the CESD made the following two recommendations:

Given the importance of forests to greenhouse gas emissions and removals and in consideration of Canada’s unique national circumstances, Natural Resources Canada and Environment and Climate Change Canada should commission and publish an

44 Ibid., para. 1.61.

45 Ibid.

46 Ibid., para. 1.62.

47 Ibid., para. 1.63.

48 House of Commons, Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 15 February 2024, [Meeting No. 100](#), 1600.



independent expert review and take action to address any gaps or opportunity for improvements. This review should

- consider Canada’s approach to estimating and reporting emissions related to forests, and specifically to logging
- include a formal engagement process with users, such as researchers, environmental and industry groups, on how to better meet their needs and support accountability and decision making.

To inform policy decisions that support emission reductions and improve transparency, Environment and Climate Change Canada, working with Natural Resources Canada, should, in its reports on historical and projected emissions,

- state the greenhouse gas effects of changes in forest management
- work with provinces and territories to report data by province and territory, so that the effects of forest management practices are more evident
- present information in ways that the public can readily access and easily understand

and, in its projection reports,

- more clearly state which policies and measures are included and their greenhouse gas effects
- more clearly describe the methods, information, and assumptions it uses to estimate and account for emissions and removals.⁴⁹

In their respective action plans, NRCan and ECCC proposed the following measures in response to the recommendations, although they did not set the same completion dates regarding recommendation 1.64:

Regarding Recommendation 1.64⁵⁰ (per the NRCan and ECCC action plans)

- National Inventory Report will have undergone an in-depth technical review by independent experts assembled by the United Nations Framework Convention on Climate Change (UNFCCC) Secretariat.

49 CESD, [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, paras. 1.64 and 1.65.

50 NRCan planned to complete the measures by Spring 2025 and ECCC planned to completed them by December 2025.

- A revised Improvement Plan for Forest and Harvested Wood Products Greenhouse Gas Estimates that directly addresses and communicates the relationship between knowledge and communication gaps identified by stakeholders and consultation reports and improvement projects.
- Quality assurance analysis to review historically harvested areas and assure that the logging footprint is accurately captured in the anthropogenic reporting category (based on the historical area that has been logged in the past 100 years).⁵¹

Regarding Recommendation 1.65⁵² (per the ECCC action plan)

- Provincial/Territorial-level data published in the NIR.
- Reports on land sector emissions (NIR, State of Canada’s Forests, Land Sector Emission and Removals indicator, Emissions Projections Report, Biennial Report) revised as appropriate to include additional analysis related to forest management.
- Information published on open data.
- Policies and measures and their effects continue to be published in future Biennial Reports.
- Greater detail on assumptions and methodology used for emissions reduction estimates of Nature-Based Solutions (NBS) published in projection reports.
- NRCan will be supported by ECCC in conversations with PTs about publishing PT-level data (e.g. through the National Forest Sinks Committee).
- Possible data visualization options for land use, land-use change, and forestry (LULUCF) projections and accounting for stakeholders are explored.⁵³

At the hearing, Jean-François Tremblay, Deputy Minister, ECCC, provided the following:

[It’s] true that there is a transparency challenge with how we communicate. The commissioner mentioned the provinces, for example, and these are things we are now looking into.

51 NRC, [Detailed Action Plan](#), p. 3; Environment and Climate Change Canada (ECCC), [Management Action Plan](#), p. 1.

52 Completion date: June 2025.

53 ECCC, [Management Action Plan](#), pp. 2–3.



As to the question about the framework, I believe people at [NRCan], together with our teams, are working with the provinces and stakeholders on a review of the framework.⁵⁴

Therefore, the Committee recommends the following:

Recommendation 4—On the lack of transparency about the effects of human activities on forest emissions

That Natural Resources Canada and Environment and Climate Change Canada submit to the House of Commons Standing Committee on Public Accounts:

- **by 1 March 2026, a progress report on the technical review of the National Inventory Report, the Improvement Plan for Forest and Harvested Wood Products Greenhouse Gas Estimates and the quality assurance analysis, as well as a final report by 30 May 2026; and**
- **by 1 March 2026, a progress report on the inclusion of provincial and territorial data in the National Inventory Report, the review of emissions reports and adjustments, the release of information as open data, details of the assumptions and methodologies used by departments in their estimates, as well as a final report by 30 June 2026.**

2. Inconsistent Progress Reporting

The CESD found “several inconsistencies in the reporting about forest-related emissions that made results more difficult to access and understand, both by the public and decision makers.”⁵⁵ Updates in data and methods resulted in “continuing recalculations,” shifting the contribution of forests from carbon sinks to sources.⁵⁶

The CESD found that the approach used to calculate the effects of forests on greenhouse gas emissions was different from that used by other sectors.⁵⁷ The calculation method itself, reference-level accounting, was problematic due to its lack of transparency and the fact that few other developed countries use it. The CESD found that “[s]ome other

54 House of Commons, Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 15 February 2024, [Meeting No. 100](#), 1605.

55 CESD, [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, para. 1.66.

56 *Ibid.*, para. 1.67.

57 *Ibid.*, para. 1.68.

countries, such as the United States, use a ‘net-net’ approach, which is similar to what Canada uses for the rest of its economy.”⁵⁸

According to the CESD, “Canada’s approach presented an artificial emission reduction that counted toward its 2030 target without any mitigation action or policy changes in the forestry sector.”⁵⁹ Canada initiated a review of its approach only once the European Union announced that as of 2026, it would no longer use it.⁶⁰

Despite this, Canada has not applied its method consistently to all its emissions reports. As such, the reference-level method was not used in historical reports on emissions, even though the department claimed to use it specifically in order to include these past emissions. In fact, the information was available only in projections reports, which, unlike emissions reports, are not designated by Parliament as the source to be used to assess whether Canada has met its emissions reduction targets.⁶¹

The CESD reported that Canada is not following the example of other countries such as Australia and the United Kingdom, and “the inconsistency between historical and projection reporting on the effect of forests on emissions, which is unlike other sectors, creates confusion and limits Canadians’ ability to hold the government to account.”⁶²

Consequently, the CESD made the following recommendation:

For its reporting to better support the limiting of greenhouse gas emissions and global temperature rise, Environment and Climate Change Canada should

- consider and report publicly on which accounting approach best meets criteria related to supporting better-informed policy decisions and actual emission reductions
- provide additional estimates in the historical reports that use the same accounting approach for estimating the effects of forests that it plans to use for meeting its 2030 target
- consistently include forested land in the relevant greenhouse gas indicators for frameworks that report against Canada’s greenhouse gas emission targets,

58 *Ibid.*, para. 1.70.

59 *Ibid.*, para. 1.71.

60 *Ibid.*, para. 1.72.

61 *Ibid.*, para. 1.73.

62 *Ibid.*, para. 1.74.



such as the Canadian Indicator Framework for the Sustainable Development Goals and the Federal Sustainable Development Strategy.⁶³

In its action plan, ECCC proposed the following measures in response to the recommendation:

- ECCC will have continued to work with NRCan on the review of Canada’s [Land Use, Land-Use Change, And Forestry] accounting approach and publish the results once a final recommendation is approved.
- The relationship between historical reporting and accounting estimates will be clarified across the series of reports produced by ECCC.
- [ECCC] will have considered including contextual information from the department’s “land-based greenhouse gas emissions and removals” indicator when reporting on progress towards the GHG target in the 2022 to 2026 Federal Sustainable Development Strategy, in order to include forestry. Forestry data is the responsibility of [NRCan].⁶⁴

Lindsay Pratt, Director, Pollutant Inventories and Reporting, ECCC, described the situation and progress of the department’s work as follows:

Some of the actions that we’ve taken recently include a plan to include in the next edition of Canada’s national inventory report more disaggregated data when it comes to forests by provinces and territories.

We’ve recently undergone a review by a team of international experts. That happened back in September. We’re waiting for that report of recommendations, which we will consider very seriously and implement over time.

...

Last but not least, we’re also updating the improvement plan for forestry estimates, which we hope will be made publicly available in the near future.⁶⁵

Therefore, the Committee recommends the following:

63 Ibid., para. 1.76.

64 ECCC, [Management Action Plan](#), pp. 4–5.

65 House of Commons, Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 15 February 2024, [Meeting No. 100](#), 1640.

Recommendation 5—On consistency in progress reports

That Environment and Climate Change Canada submit to the House of Commons Standing Committee on Public Accounts:

- 1. by 1 March 2026, a progress report on the initiatives to review Canada’s approach to emissions accounting and the department’s solutions to the consistency and transparency issues surrounding the information provided to the public and decision makers, as well as a final report on the results obtained by 30 June 2026; and**
- 2. by 1 March 2026, a report presenting the department’s clear and detailed justification, if any, for its refusal to use the same method for calculating past emissions and for estimating the contribution of forests to Canada’s target for 2030.**

C. Limited Quality Control and Review for Estimating the Future Effects of Forests

The CESD found significant shortcomings in the quality control of government data inventories. Earlier reports had identified similar problems in the calculation of forestry emissions, but also in the Government of Canada’s estimates of hydrogen’s potential to reduce greenhouse gas emissions.⁶⁶

1. Weak Quality Control and Review for Projected Estimates

According to the CESD, the departments’ quality control system “was more comprehensive for historical estimates than for projected estimates.”⁶⁷ The documentation analyzed by the CESD was incomplete. According to NRCan, fewer resources were allocated to calculating projected emissions than to past emissions.

Although the CESD found that a formal continuous improvement plan was in place to track progress on historical estimates, no formal plan was in place for projected estimates.⁶⁸

66 CESD, [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, para. 1.78.

67 Ibid., para. 1.79.

68 Ibid., para. 1.80.



According to the CESD, “many of the departments’ quality control checks were completed manually and relied on specific individuals’ technical expertise and judgment.” However, contrary to the recommendations of a 2015 audit, the CESD found no adequate evidence that the critical positions that needed to be identified and provided with a corresponding succession plan actually were. This puts Canada at risk of failing to meet its international reporting obligations, should these specialized resources decide to retire.⁶⁹

Lastly, the CESD found that the departments did not follow the United Nations’ Intergovernmental Panel on Climate Change (IPCC) guidelines on external reviews, which specify that there should be expert peer review beyond that of the UNFCCC review team. However, the departments have not undertaken this review, and have limited stakeholder consultations and public scrutiny. The CESD believes that given the massive impact of forests on Canada’s emissions, an impact that surpasses even that of the transportation sector, confidence in the estimates needs to be bolstered by more extensive external peer review mechanisms or audits.⁷⁰

Consequently, the CESD made the following recommendation:

To improve quality, transparency, and trust in climate change modelling, [NRCAN], working with [ECCC], should strengthen the quality control and review process for its projected estimates by increasing

- documentation of the control processes in place
- knowledge transfer and succession planning for key and critical positions
- periodic external review, especially following significant methodological change.⁷¹

In its action plan, NRCan stated the following:

December 2023:

- Documentation describing quality control processes
- Plan describing proposed revisions, as applicable
- 5-year succession plan for key positions related to forest GHG projections

69 Ibid., para. 1.81.

70 Ibid., paras. 1.82 and 1.83.

71 Ibid., para. 1.84.

Summer 2024:

- Implementation of proposed revisions to quality control process, as applicable⁷²

Therefore, the Committee recommends the following:

Recommendation 6—On the limited quality control activities

That Environment and Climate Change Canada submit to the House of Commons Standing Committee on Public Accounts:

- 1. by 1 March 2026, a progress report on improvements to the documentation clearly outlining the review, assurance and quality control processes used to develop and report greenhouse gas projections, and on how they are used, as well as a final report by 30 June 2026;**
- 2. by 1 March 2026, a copy of the five-year succession plan for 2020–2025, and a progress reporting describing the expected and actual results, as well as a final report by 30 June 2026; and**
- 3. by 1 March 2026, a progress report on the review of the department’s commitment that major changes to projection-specific methodology and data “will continue to be evaluated” or will be justified by rigorous and sustained analysis, explaining how the Department plans on guaranteeing the complete independence of the peer-review process.**

CONCLUSION

The Committee concludes that National Resources Canada, in collaboration with Environment and Climate Change Canada, did not adequately design or implement the 2 Billion Trees Program. It is unlikely that the program will meet its objectives unless significant changes are made.⁷³

The departments did not provide a full and transparent picture of how Canada’s forests remove carbon from the atmosphere or contribute carbon to it. Even though National

72 NRC, [Detailed Action Plan](#), p. 3.

73 CESD, [Forests and Climate Change](#), Report 1 of the 2023 Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, para. 1.85.



Resources Canada developed a system to estimate greenhouse gas emissions and removals in Canada’s forests and its reporting was consistent with international obligations, the department missed several opportunities to make the estimates and the resulting reporting more consistent, easier to understand, and more accessible and useful to decision makers and the public.⁷⁴

In this report, the Committee makes six recommendations aimed at ensuring that the Commissioner of the Environment and Sustainable Development’s recommendations concerning the 2 Billion Trees Program are adequately followed and that the department provides evidence of this to the Committee through progress reports.

SUMMARY OF THE COMMITTEE’S RECOMMENDATIONS AND TIMELINES

Table 2—Summary of the Committee’s Recommendations and Timelines

Recommendation	Recommended Measure	Date
Recommendation 1	<p>Natural Resources Canada should provide the House of Commons Standing Committee on Public Accounts:</p> <ol style="list-style-type: none"> 1. by 1 March 2026, its long-term operational plan, including how the program will be operationalized to meet its planting goals and the department’s 2031 to 2050 greenhouse gas emissions reduction targets; 2. by 1 March 2026, a report on expected and actual results regarding the mitigation measures outlined in the Detailed Action Plan with respect to the signing of long-term agreements with partners; and 3. by 1 March 2026: <ul style="list-style-type: none"> • a list of the partners with whom agreements have been put in place; • the planting objectives; and • the department’s greenhouse gas emission reduction targets for 2031 and 2050. 	1 March 2026

74 Ibid., para. 1.86.

Recommendation	Recommended Measure	Date
Recommendation 2	<p>NRCan should provide the Committee:</p> <ol style="list-style-type: none"> 1. by 1 March 2026, a report on the number of trees planted by the program, the sums spent under the 2 Billion Tree Program, and report every year thereafter until the end of the program; 2. by 1 March 2026, its long-term monitoring plan to assess the health and survival of the trees planted through the program, followed by a progress report annually until the end of the program outlining the progress made on the plan and the outcomes obtained in terms of the percentage of trees planted that have survived; and 3. by 1 March 2026, a report on the quantitative interim and final targets for the program's performance indicators, including the degree to which each target has been achieved. 	1 March 2026
Recommendation 3	<p>NRCan should provide the Committee:</p> <ol style="list-style-type: none"> 1. by 1 March 2026, a report on the criteria for monoculture planting projects and their incorporation into the program proposal evaluation process and on the guidance on biodiversity protection and habitat restoration, as well as on their dissemination to stakeholders; 2. by 1 March 2026, an evaluation of its criteria for planting projects as well as their integration into the process of evaluating programme proposals and the guidelines taken regarding the protection of biodiversity and the restoration of habitats as well as their dissemination to stakeholders; and 3. by 1 March 2026, a report on the use of information on biodiversity benefits in order to enhance reporting, including the new indicator to be incorporated into the departmental results report. 	1 March 2026



Recommendation	Recommended Measure	Date
Recommendation 4	<p>NRCan and ECCC should provide the Committee:</p> <ol style="list-style-type: none">1. by 1 March 2026, a progress report on the technical review of the National Inventory Report, the Improvement Plan for Forest and Harvested Wood Products Greenhouse Gas Estimates and the quality assurance analysis, as well as a final report by 30 May 2026; and2. by 1 March 2026, a progress report on the inclusion of provincial and territorial data in the National Inventory Report, the review of emissions reports and adjustments, the release of information as open data, details of the assumptions and methodologies used by departments in their estimates, as well as a final report by 30 June 2026.	1 March 2026, 30 May 2026, and 30 June 2026
Recommendation 5	<p>ECCC should provide the Committee:</p> <ol style="list-style-type: none">1. by 1 March 2026, a progress report on the initiatives to review Canada's approach to emissions accounting and the department's solutions to the consistency and transparency issues surrounding the information provided to the public and decision makers, as well as a final report on the results obtained by 30 June 2026; and2. by 1 March 2026, a report presenting the department's clear and detailed justification, if any, for its refusal to use the same method for calculating past emissions and for estimating the contribution of forests to Canada's target for 2030.	1 March 2026 and 30 June 2026

Recommendation	Recommended Measure	Date
Recommendation 6	<p>ECCC should provide the Committee:</p> <ol style="list-style-type: none"> 1. by 1 March 2026, a progress report on improvements to the documentation clearly outlining the review, assurance and quality control processes used to develop and report greenhouse gas projections, and on how they are used, as well as a final report by 30 June 2026; 2. by 1 March 2026, a copy of the five-year succession plan for 2020–2025, and a progress reporting describing the expected and actual results, as well as a final report by 30 June 2026; and 3. by 1 March 2026, a progress report on the review of the department’s commitment that major changes to projection-specific methodology and data “will continue to be evaluated” as they currently are, or that it will be justified through rigorous and sustained analysis, explaining how the department plans on guaranteeing the complete independence of the peer-review process. 	1 March 2026 and 30 June 2026

The following information, including notes, was provided to the Committee in a letter from Natural Resources Canada in response to questions raised at the meeting of 15 February 2024.

RESPONSE REGARDING THE MOMENT NRCAN PLANS TO ACHIEVE THE GOALS OF THE PROGRAM

The Government of Canada is committed to its's ambitious goal of planting 2 billion trees by 2031. The program's focus is to ensure long-term success through multi-year agreements with partners and encouraging stakeholders to build long-term projects.

The 2BT program seeks to achieve multiple goals by funding organizations' tree planting projects: reduce greenhouse gas (GHG) emissions, increase biodiversity, foster human well-being benefits and create green jobs. The challenge with this program is that it relies on partnerships, requires careful, and at times complex, planning for ecosystems and has not been done before on this scale.

The Government of Canada has signed or is in the process of negotiating multi-year agreements to plant some 393 million trees.

Regarding the GHG goals, the early estimates reviewed by the CESD during the audit period were based on the first year of planting, in 2021 as 2022 results were not yet available. As more trees are planted and more data are incorporated into our models, we will be able to provide Canadians a better estimate of the GHG outcomes of the program. As Commissioner DeMarco has said, GHG benefits will be more significant in 2050 as growing trees require time to sequester carbon. Trees provide long-term carbon sequestration, making them a nature based-solution that works for climate-change mitigation.

Supporting biodiversity benefits is one of the most important elements of the 2BT program. A biodiverse forest refers to the variety of all life living within it, including the species of trees, plants, animals, and microorganisms in the soil. Biodiversity also refers to other elements of the forest such as the genetic variety within a certain species, the mixture of trees of different ages, and differences in the ecosystems they inhabit.

Since 2021, 2BT-funded projects have planted over 220 species at more than 2,900 sites across Canada. Of these projects, 90% planted more several types of trees, where 32%

planted 20 or more types, 34% planted 6 to 19 types, and 34% planted 2–5 types. To further advance the biodiversity benefits of the program, 2BT will continue to work with ECCC to develop additional guidance for all planting partners and to enhance reporting on biodiversity benefits. As outlined in Natural Resources Canada’s last Departmental Results Report, the cumulative total area planted in 2021 and 2022 that contributes to forest habitat restoration for species at risk and other species of interest was 1511 hectares.

Specific to Crown Lands, NRCan and ECCC have shared material with provinces and territories on where tree planting could have a strong impact on advancing biodiversity (e.g. species at risk maps). Also, the Agreements in Principle with the provinces and territories confirm our common intention to support biodiversity, including (but not exclusively) through work to restore habitat.

On habitat restoration specifically, the 2BT program is also taking targeted action to support projects to restore habitat for species at risk or species of interest. For example, the program offers a higher cost share to provinces and territories for habitat restoration projects for species at risk and species of interest and as mentioned above, is working with ECCC to share materials where tree planting could have the greatest impact for habitat restoration.

Concrete examples of where careful planning can lead to many benefits, including for biodiversity and restoring forests include:

- City of Edmonton’s project to plant on underutilized parkland, along roadways, in environmentally sensitive areas and in stormwater management areas. The 2BT program is providing \$48 million over 8 years to plant 1.5 million trees in an urban area.
- Nekoté Limited’s project to restore boreal forest lands affected by pest infestation and wildfires in northern Manitoba. The 2BT program is providing \$2.7 million over 8 years to plant 21 million trees toward this Indigenous-led project.
- Cariboo Carbon Solutions’ project to restore areas in British Columbia that have been impacted by major natural disasters, including lands impacted by the 2021 Lytton wildfire. The 2BT program is providing \$45 million over 7 years to plant 46 million trees.

Another goal of the 2BT program is to achieve human well-being benefits through tree planting, which is a significant benefit of the Urban Stream. The psychological benefits linked to trees and nature are well established and include reduction of anxiety,

depression, and negative emotions; relaxation; enhanced social relationships, sense of community; and well-being. Treed green spaces, including forests, provide aesthetic, environmental, recreational, social, and health benefits and by supporting tree planting initiatives, the 2BT program is helping to increase the well-being of Canadians across the country.

Planted trees will also reduce community risks from natural disasters. For example, trees absorb water and stabilize soil, reducing flooding and erosion in areas vulnerable to extreme weather events. The 2BT program also supports projects focussed on planting diverse species, including less flammable deciduous species, and implementing FireSmart methods to reduce fuel load near communities. This can also accelerate the regeneration of forests and habitat for wildlife, particularly on sites severely burned where seed sources have not survived.

The 2BT program recognizes the multitude of co-benefits realized by supported projects, beyond counting trees. For that reason, the program will continue to focus on planting the right trees in the right place, for the right reasons. Multi-year agreements create predictable, stable, long-term relationships enabling planning and ambitious projects that will bring multiple long-term co-benefits.

RESPONSE REGARDING THE DATE AT WHICH THE DEPARTMENT BECAME AWARE OF THE EXISTENCE OF THE COMMITMENT TO PLANT 2 BILLION TREES

Natural Resources Canada first became aware of the government's commitment to plant two billion trees in December 2019 when the Prime Minister of Canada directed the Minister of Natural Resources through a [Mandate Letter](#) to work with his colleagues and through established legislative, regulatory and Cabinet processes to deliver on the Government of Canada's top priorities, which included:

- With support from the Minister of Environment and Climate Change, operationalize the plan to plant two billion incremental trees over the next 10 years as part of a broader commitment to natural climate solutions.
- Working with the Minister of Environment and Climate Change, help cities expand and diversify their urban forests. You will both also invest in protecting trees from infestations and, when ecologically appropriate, help rebuild our forests after a wildfire.

RESPONSE REGARDING THE COSTS OF THE TREE PLANTING PROGRAM

As part of the Natural Climate Solutions Fund, the 2 Billion Trees program was allocated \$3.2B in the Fall Economic Statement 2020 to plant the majority of trees required to meet the Government of Canada’s ambitious goal of planting 2 billion trees by 2031.

Table 1 below details the funding allocations per stream as determined when the program launched in 2021.

Table 1

	Funding Allocations Per Stream
Provincial/Territorial Stream	\$1.35B
Private Lands Stream	\$660M
Urban Lands Stream	\$500M
Federal Lands Stream	\$50M
Indigenous Stream	\$500M
Capacity Building Grants	\$17M
Total	\$3.08B

Table 2 below accounts for funding spent or committed by stream, through 228 single-year and multi-year contribution and grant agreements signed as of February 2024. Projects on federal lands are funded through departmental transfers.

Table 2

	Spent and Committed NRCan Amount 2021–2031 By Stream (as of February 2024)
Provincial/Territorial	\$118.2M
Private Land	\$260M
Urban	\$425M
Federal Land	\$36.2M

	Spent and Committed NRCan Amount 2021–2031 By Stream (as of February 2024)
Indigenous	\$119M
Grants	\$4.6M
Total	\$963M

The Urban Stream is now fully subscribed and no longer accepting new applications and we have achieved our targets on the Federal Land Stream; no further funding will be committed under either of these streams. The \$500M Indigenous Stream is being delivered using a distinctions-based approach, with notionally allocated funding for First Nations, Métis, Inuit and cross-distinction/unaffiliated organizations. These notional allocations have been communicated to national and regional Indigenous governments and organizations which enables them to plan and submit proposals for eligible activities. The Private Land Stream has committed nearly 40% of available funding.

The 2BT program is working closely with Provinces and Territories to secure long-term agreements. We now have a total of nine Agreements in Principle (AiP) and eight Contribution Agreements (CA) signed, which is five AiPs and four CAs more than since the time of the audit, paving the way for more projects and contribution agreements.

Figure 1 below accounts for funding spent or committed **by year**, through 228 single and multi-year contribution and grant agreements signed as of February 2024. As the program continues to sign multi-year agreements, we commit long-term funding and provide stable conditions for the supply chain to respond to increasing demand.

Figure 1

2 Billion Trees Program: Funding Spent or Committed by Fiscal Year (as of February 2024)										
21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	Total
Actual	Actual	Committed (estimates based on signed agreements)								
\$59M	\$68M	\$99.4M	\$86M	\$110.4M	\$119M	\$114.2M	\$103.4M	\$97.8M	\$105.8M	\$963M

Budget 2023 also provided \$54.6M over three years to strengthen the Government of Canada’s core capacity on national forest monitoring data and reporting, with a goal to improve information on forest carbon and forest integrity. This funding will help support the long-term monitoring of 2BT projects, among other priorities. It will increase confidence in Canada’s forest management and demonstrate environmental performance. Better information will reduce uncertainty about the condition of Canada’s forests and support decision making for increasing forest resilience.

Natural Resources Canada will continue to work with external partners and other federal departments, including central agencies, to align funding with resource requirements over the life of the program. We are actively engaging with provinces and territories to reiterate the Government of Canada's commitment to deliver climate change solutions, including in the context of the unprecedented wildfire season of 2023, and to adjust to the realities on the ground.

More information on the program can be found at these links:

- General information about the 2 Billion Trees program can be found here: <https://www.canada.ca/en/campaign/2-billion-trees.html>
- Information on the 2 Billion Trees program progress can be found here: <https://www.canada.ca/en/campaign/2-billion-trees/our-action.html>
- Information on the 2 Billion Trees program's collaboration with provinces and territories can be found here: <https://www.canada.ca/en/campaign/2-billion-trees/2-billion-trees-partnerships-with-provinces-and-territories.html>
- Projects supported by the 2 Billion Trees program are disclosed on Open Canada and updated quarterly, and can be found here: <https://search.open.canada.ca/grants/>

APPENDIX B: LIST OF WITNESSES

The following table lists the witnesses who appeared before the committee at its meetings related to this report. Transcripts of all public meetings related to this report are available on the committee’s [webpage for this study](#).

44th Parliament—1st Session

Organizations and Individuals	Date	Meeting
Department of Natural Resources Monique Frison, Director General, Trade, Economics and Industry Branch Glenn Hargrove, Assistant Deputy Minister Jeff Labonté, Associate Deputy Minister Michael Vandergrift, Deputy Minister	2024/02/15	100
Department of the Environment Derek Hermanutz, Director General, Economic Analysis Directorate Lindsay Pratt, Director, Pollutant Inventories and Reporting Jean-François Tremblay, Deputy Minister	2024/02/15	100
Office of the Auditor General Jerry V. DeMarco, Commissioner of the Environment and Sustainable Development Marie-Pierre Grondin, Director Kimberley Leach, Principal	2024/02/15	100

REQUEST FOR GOVERNMENT RESPONSE

Pursuant to Standing Order 109, the committee requests that the government table a comprehensive response to this Report.

A copy of the relevant *Minutes of Proceedings* (Meeting No. [13](#)) from the 45th Parliament, 1st Session and (Meeting No. [100](#)) from the 44th Parliament, 1st Session is tabled.

Respectfully submitted,

John Williamson
Chair

