Canada Revenue Agency

Performance Report on Sustainable Development

April 1, 2008 to March 31, 2009

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Canada Revenue Agency | Agence du revenu du Canada

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Table of Contents

Executive Summary 2

1.0 Introduction 4

2.0 Meeting Legal Requirements 6

3.0 Sustainable Development Strategy Results 7

4.0 Other SD Program Results 17

Appendix A: Sustainable Development at the Canada Revenue Agency 20

Appendix B: Report on 2008-2009 Activities 22

Appendix C: Report on Targets (2007-2010) 32

Appendix D: Environmental Management Programs Targets and Status for 2008-2009 39

Executive Summary

This report outlines the Agency's performance against commitments of the Canada Revenue Agency (CRA) *Sustainable Development (SD) Strategy 2007-2010.* It covers the period from April 1, 2008 to March 31, 2009.

The Strategy is driven by an SD National Action Plan of 16 targets that are supported by 65 activities, pursuing the following goals:

Goal 1: Reduce the effects of our operations on land, air, and water.
Goal 2: Our programs demonstrate sustainable service delivery.
Goal 3: All employees apply sustainable development in their job.
Goal 4: Modern systems that support and maintain sustainable development.

Nine Environmental Management Programs (EMPs) addressing the environmental issues of *energy conservation, fleet, hazardous waste, halocarbons, outside emissions, paper, procurement, solid waste, and storage tanks* support the delivery of Goal 1 of the strategy.

During the period, the Agency completed **88%** of the planned work on 30 activities of the SD National Action Plan, and met **71%** of scheduled targets of the EMPs. The performance highlights by goal are as follows:

Goal 1 Highlights

In diverting the amount of solid waste from CRA facilities that go into landfill, the Agency expanded implementation of the *No Waste* program. As such, **84%** of CRA employees now have access to the program – exceeding the target of 75%[1]. During the period, the number of sheets of office paper used per employee fell to **5,385** sheets – exceeding the SD Strategy target of 5,640 sheets per employee. In promoting an environmentally sustainable fleet, the Agency increased the percentage of hybrids and alternative fuels vehicles in its 94-vehicle fleet to **43%.** This exceeds the legal requirement to acquire alternative fuel vehicles when cost-effective and operationally feasible.

Goal 2 Highlights

We included sustainable development provisions[2] in **70%** of partnership agreements through Memorandums of Understanding (MOUs) and Letters of Intent (LOIs). We continued to apply the sustainable development lens to specific program results. For example, we determined that the use of electronic tax filing for the Individual (T1) tax returns saved an estimated **557 million** sheets of paper in the 2008 tax year.

Goal 3 Highlights

Management continued to demonstrate strong support for the SD program with a high of **97%** of members within the Executive Cadre (ECs); and **71%** of members of the Management Group (MGs) including SD commitments/ SD measurement criteria in their performance agreements. The *Sustainable Development Innovation Fund (SDIF)*[3] financed an additional **five** employee-driven projects during the period; and best practices identified from the assessment of the Fund will be used to promote expansion of successful initiatives within the Agency.

[1] Solid waste diversion rates will be measured in 2009-2010.
[2] SD criteria promote systemic decision-making by examining decisions from environmental, social and economic perspectives.
[3] An amount of $50,000 was allocated to finance project proposals that promote corporate efficiency, while supporting sustainable development objectives.

Executive Summary

Goal 4 Highlights

In improving the systems that manage SD at the CRA, we launched the web-based Performance Reporting (PR) Tool for SD. The Tool represents a single repository for SD performance information, and provides members of the SD Network with an efficient way of accessing and reporting on their branch and regional SD performance. The SD Division achieved a service level standard of **98%** when responding to SD enquires through the national SD mailbox; and received an increased overall approval rating of **82%** for services provided to the Agency's SD Network.

Internally, the SD Program maintained the highest performance rating of "strong" from the CRA Board of Management for the reliability of the SD program's reporting frameworks. Externally, the CRA maintained compliance with all applicable environmental legislation and regulations, and continued to contribute to the environmental and SD priorities of the Government of Canada.

New Federal Directions for Sustainable Development Accountability

In June 2008, the new *Federal Sustainable Development Act* became law. The intent of the *Act* is to make sustainable development decision-making more transparent and accountable by shifting SD accountabilities from parallel planning and reporting processes, into the mainstream of government planning and reporting processes. One of the main implications is that departments and agencies will no longer be required to table stand-alone SD strategies and reports.

Resulting from the *Act*, a federal SD strategy is to be tabled in Parliament by June 2010, after which the CRA – like other departments and agencies – will have one year within which to table its own SD strategy through its Report on Plans and Priorities. The Agency will continue to participate in interdepartmental consultations towards tabling an updated CRA SD strategy by June 2011.

Conclusion and Next Steps

Given year-two results, the CRA has made appreciable progress towards achieving the targets of SD Strategy 2007-2010. At the two-thirds milestone, one target has already been exceeded (employee office paper use), while all others are in progress. It is however evident that due to issues of timing and shifting federal directions, some targets will likely not be met as scheduled. For those targets, work will continue into the following period.

The focus of the SD Program for 2009-2010 will be to complete all activities supporting the targets of CRA SD Strategy 2007-2010; and to position the CRA to respond to the requirements of the new *Federal Sustainable Development Act (2008).*

1.0 Introduction

1.1 Purpose and Structure of the Report

The purpose of this report is to provide stakeholders with information on the Agency's performance in implementing its 2007-2010 Sustainable Development (SD) Strategy. This report covers the period from April 1, 2008 to March 31, 2009—the second full year of implementing the Agency's fourth SD strategy.

The report provides background information on the context for the CRA SD strategy. It examines the legal requirement for the Agency's SD program and outlines the Agency's strategic approach to SD. It continues with a briefing on the Agency's compliance with applicable legislation and regulations. This is followed by highlights of results achieved against the goals of the SD National Action Plan and Environmental Management Programs (EMPs).

It also outlines other dimensions of SD performance, such as the CRA contribution to Government-wide SD priorities, SD program costs and benefits, and results of SD program assessment.

1.2 Background

The term "sustainable development" attained global prominence with the publication of *Our Common Future* by the United Nation's World Commission on Environment and Development in 1987. The document defined sustainable development as:

> "*Sustainable development is development that meets the needs of present generations without compromising the ability of future generations to meet their own needs*."

Sustainable development calls for an approach to decision making that balances the needs of the environment, society and the economy. The approach also recognizes the importance of environmental protection in sustaining both society and the economy. Some have likened sustainable development to living off nature's interest, while leaving the principal intact for future generations.

From 1995 to June 2008, the *Auditor General Act* required certain departments and agencies to table sustainable development strategies and to update them at least every three years. The *Act* also empowered the Commissioner of the Environment and Sustainable Development (CESD) to audit and report on the extent to which departments meet their SD commitments.

In June 2008, the mandate for departments and agencies to table SD strategies was superseded by the *Federal Sustainable Development Act*. Until the tabling of a Federal SD Strategy by June 2010, departments and agencies will continue to pursue the commitments in their current SD strategies, while preparing to align to the requirements of the new *Act*.

1.3 Sustainable Development at the CRA

CRA SD Vision: *To be a globally recognized tax and benefits organization for best practices in sustainable development.*

With a workforce of approximately 40,000 employees, working in over 135 facilities across Canada, the CRA has a large operational footprint. Managing the environmental impacts of our operations is therefore a key focus of our SD Strategy. By optimizing the delivery of our services; the CRA protects the environment, conserves natural resources, and reduces operating costs.

To move us towards achieving our SD vision, the SD Strategy for 2007-2010 contains 4 goals that are articulated in a National SD Action Plan. They are:

1. Reduce the effects of our operations on land, air and water;
2. Demonstrate sustainable service delivery of tax and benefit programs;
3. All employees apply sustainable development in their jobs; and,
4. Use modern systems that support and maintain sustainable development.

The 4 SD *goals* are further divided into 9 o*bjectives*, which themselves are supported by 16 *targets*. The targets are then supported by 65 *activities* that are included in the National SD Action Plan for 2007-2010. Goal 1 is supported by 29 activities, goal 2 has 14 activities, goal 3 has 13 activities, and the remaining 9 activities support goal 4.

The strategy is organized into a hierarchical structure of six levels:

To address environmental protection (i.e., goal 1) we developed an Environmental Management System (EMS) that is modeled after the ISO 14001 EMS standard, and consists of distinct Environmental Programs (EMPs) for the identified significant environmental issues of the CRA. The nine EMPs are *energy conservation, fleet, hazardous waste, halocarbons, outside emissions, paper, procurement, solid waste, and storage tanks.* The EMPs are detailed operational plans that support the objectives of goal 1 of the SD strategy. Both the National SD Action Plan and EMPs are updated annually to reflect new priorities and opportunities.

The main business of the CRA is to deliver tax and benefit programs on behalf of Canadians. Therefore goal 2 of our SD strategy is dedicated to pursuing more sustainable delivery of those programs.

People and processes are also key considerations in our SD strategy because they are vital partners and agents of change in any organization. Goal 3 is seeks to engage CRA management and employees in the practices of SD. Goal 4 is dedicated to developing and improving the necessary infrastructure (e.g., tools, systems) for supporting implementation of the SD program.

See **Appendix A** for information on the CRA governance structure for sustainable development.

2.0 Meeting Legal Requirements

The CRA is subject to a few federal legislation and regulations designed to promote SD and protect the natural environment. The Agency, however has limited exposure to these regulations and legislations. In cases where they do not apply directly to the Agency, we take a due diligent approach to managing the materials and systems in question as a best practice. The following section outlines how the CRA managed its legal obligations in 2008-2009.

2.1 *Alternative Fuels Act*

The *Act* requires that 75% of vehicle acquisitions have alternative transportation fuels (ATF) capability, where cost effective and operationally feasible. The CRA purchased 100% of ATF capable vehicles where operational requirements permitted.

2.2 *Auditor General Act* (1995)

In addition to the tabling of SD strategies, the *Auditor General Act (1995)* also requires that Ministers report annually on SD performance. We reported on SD performance for 2007-2008 through the CRA Annual Report. A detailed annual performance report on SD was also published on the CRA Internet Website. This *Act* was superseded by the *Federal Sustainable Development Act* in June 2008.

2.3 *Canadian Environmental Protection Act* (CEPA 1999)

2.3.1 Federal Halocarbon Regulations

The regulations outline specific requirements for managing halocarbon-containing systems from purchasing of the systems through to disposal. The regulations also prohibit the release of halocarbons into the environment. As of March 2009, the CRA had halocarbon inventories in 95% (128/135) of facilities, which include over 1,380 halocarbon-containing systems[4]. No halocarbon releases were reported in 2008-2009.

2.3.2 Registration of Storage Tank Systems for Petroleum Products and Allied Petroleum Products on Federal Lands and Aboriginal Lands Regulations

These Regulations require that all storage tank systems be registered and maintained according to regulations. The CRA owns and manages nine storage tanks systems that are used to store fuel for back-up electricity generators. Work is ongoing to ensure continued compliance with the regulations.

2.4 Conclusion

In 2008-2009 the CRA maintained compliance with all applicable environmental legislation and regulations. In keeping with the principle of continuous improvement, further steps are being taken to strengthen our systems and practices to ensure the CRA continues to meet its legal obligations vis-à-vis the environment.

[4] At the CRA, Halocarbon-containing equipment consists mainly of refrigeration and air-conditioning systems.

3.0 SD Strategy Results

This section provides highlights of the results achieved in 2008-2009 against the implementation of the:

- National SD Action Plan activities and targets; and
- Environmental Management Programs (EMPs).

Details on results achieved against activities and targets during the period can be found in **Appendices B** and **C**, while **Appendix D** provides details on EMP results.

3.1 Goal 1: "Reduce the effects of our operations on land, air and water"

Goal 1 of the National SD Action Plan is focused on managing the Agency's environmental impacts from operations. During the period, we used the research and baselines established in 2007-2008 to implement initiatives, as follows:

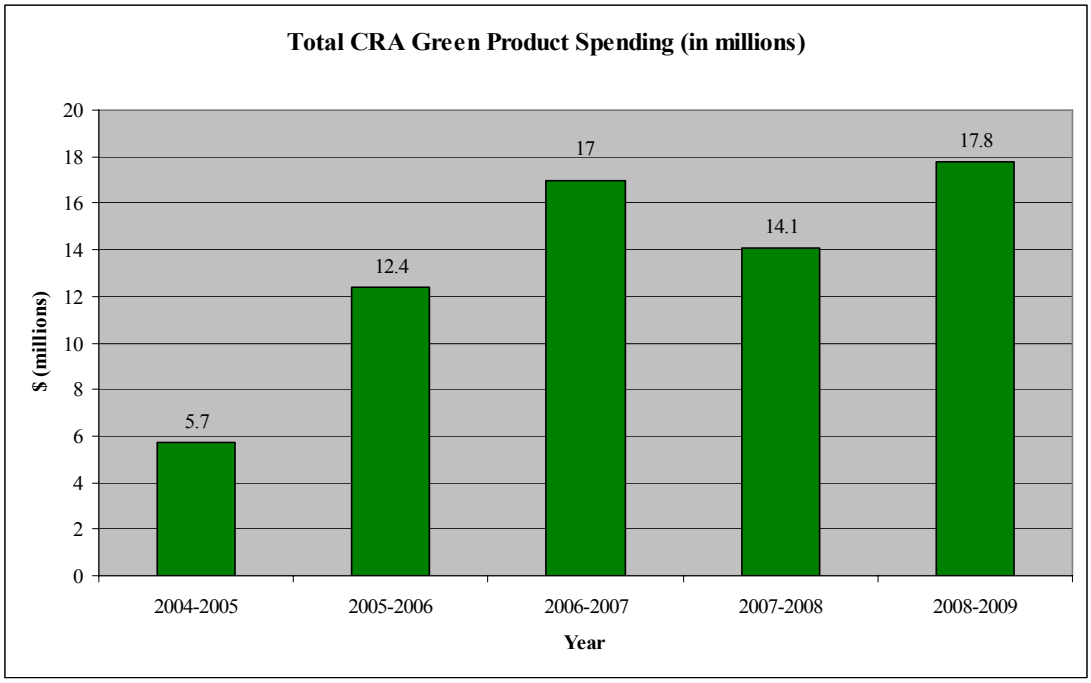
Solid Waste
In order to reduce the amount of solid waste that is sent to landfill from CRA facilities, the Agency increased employee access to recycling by expanding the *No Waste* program in CRA facilities. The *No Waste* program was implemented/ formalized in an additional **18** selected facilities, with **84%** of employees now having access to the program. This exceeds the March 2010 target of 75%. The Agency also advanced work to conduct the triennial audit of selected facilities in 2009-2010. The results of the audits will establish updated waste diversion rates for the CRA.

Green Procurement
The CRA included environmental specifications all five strategic sourcing contracts issued during the period. These contracts covered purchases of paper, toner cartridges, translation services, non T-1 tax envelopes, and general office supplies – totalling over $100 million.

Total spending on green products was **6.2%** of total CRA product spending. This fell short of the 15% target for 2008-2009. The proportion of green purchases fluctuates annually depending on the type of products required by the CRA, and the availability of feasible green product alternatives.

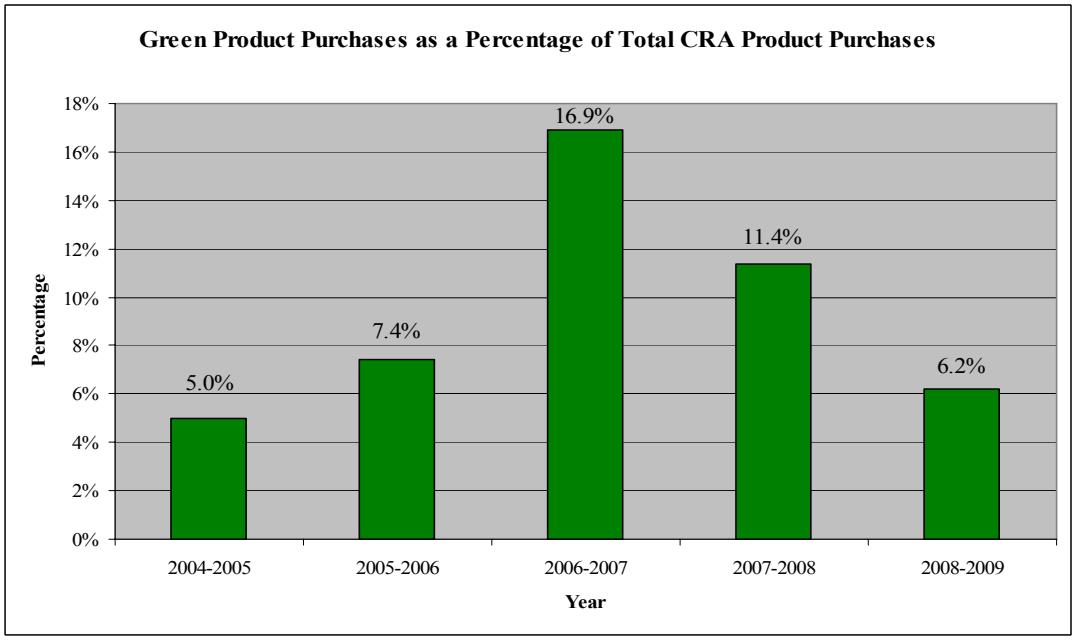
Figure 1 shows that total Agency spending on green products was **$17.8 million** in 2008-2009 – an increase of 26% over the previous period.

Figure 1: CRA Total Spending on Green Products



Although there has been an almost consistent increase in CRA total spending on green products, **Figure 2** shows that the proportionate value of green product purchases has fluctuated over the years.

Figure 2: Green Product Purchases as a Percentage of Total CRA Product Purchases

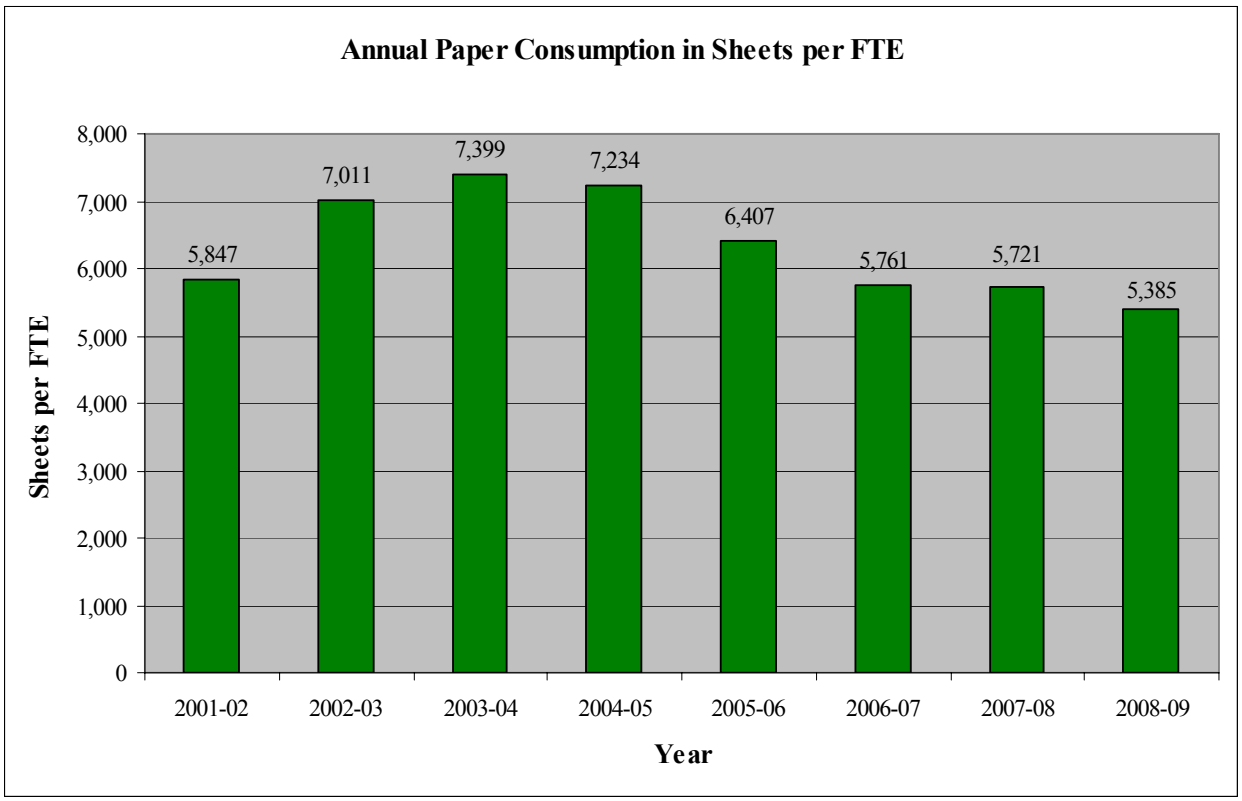


Notwithstanding, the rising trend in the Agency's spending on green products is expected to continue as environmental specifications are included in more strategic sourcing contracts.

Multi-purpose Office Paper

By reducing the amount of paper used in delivering CRA services and operations, the Agency can conserve natural resources; as well as realize costs savings. Internally, employees on average used **336** fewer sheets of paper for printing and photocopying vis-à-vis 2007-2008. **Figure 3** shows that in 2008-2009, each CRA employee used an average **5,385 sheets** of office paper in their job. This represents a **26%** reduction in multi-purpose office paper use per employee vis-à-vis the baseline year of 2004-2005. This surpasses the March 2010 target of a 22% decrease. This result was supported by the increased use of electronic-forms – a total of 20 internal branch and regional forms were converted to electronic-forms for online use.

Figure 3: Multi-purpose Office Paper Consumption



In providing services to taxpayers and clients, the CRA saved an estimated **557 million** sheets of paper through the electronic filing of Individual (T1) tax returns in 2008-2009. We piloted an online approach to processing Access to Information and Privacy (ATIP) requests. With approximately 5% of all 2008-2009 ATIP requests made using the new electronic process, the CRA saved an estimated 100,000 sheets of paper, printer cartridge and supply costs; and about 119 employee hours by not having to stamp, scan or print paper documents. The potential savings from Agency-wide implementation is significant.

CRA Business Travel

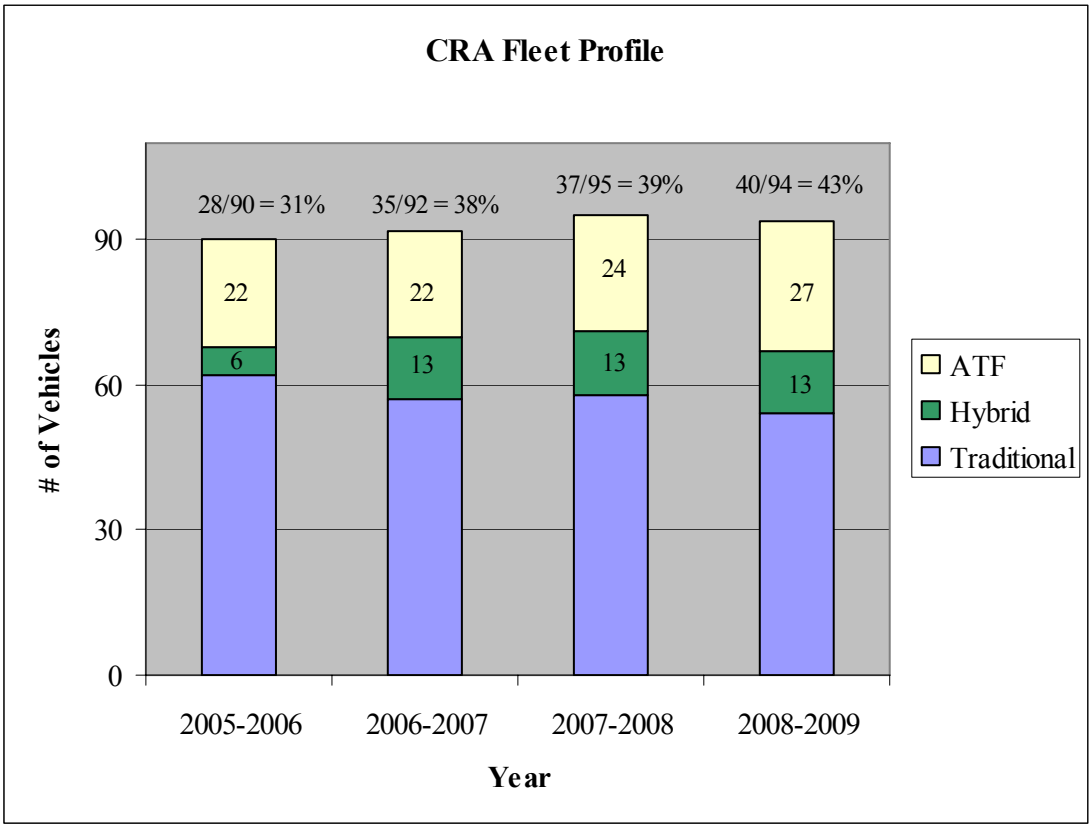
The Agency continued data analysis to establish a baseline for CRA business travel, prior to promoting sustainable business travel options to employees. Due to resource constraints, the baseline was not completed as planned. However, we finalized a Sustainable Business Travel (SBT) course and drafted an implementation plan to guide promotion of the course to employees. The course includes information on smart driving and sustainable transportation alternatives. Work will continue to complete the business travel baseline in 2009-2010.

Fleet

To reduce GHG emissions from its fleet of vehicles and to support the CRA's fleet policy, the Agency purchased five alternative fuel (ATF) capable vehicles. This increased the percentage of hybrids and ATF capable vehicles in the CRA fleet to a high of **43%**, up from 39% in the previous period. **Figure 4** shows the Agency's fleet profile as of March 31, 2009[5].

The Agency finalized the draft CRA Fleet Manager's Handbook, and CRA Fleet Directives and Procedures. Both the policy instruments and handbook promote the use of Ethanol-10 fuel in CRA fleet vehicles, where feasible.

Figure 4: CRA Fleet Profile for 2008-2009



Energy Conservation

As a tenant entity, the CRA seeks to conserve energy by reducing the plug-load from energy-powered equipment such as computers, printers, photocopiers, and task lighting. In order to assess energy conservation opportunities, the Agency selected six facilities within which to baseline plug-load patterns. Inventories of plug load patterns were completed in five of the facilities, with the remaining facility scheduled to complete its inventory in 2009-2010. Analysis of the inventories along with the reports will be finalized in the next fiscal period.

[5] Although five ATF vehicles were acquired by the CRA in 2008-2009, due to inventory movements, the net increase of ATF vehicles in the fleet was three vehicles.

3.1.1 Conclusion – Goal 1

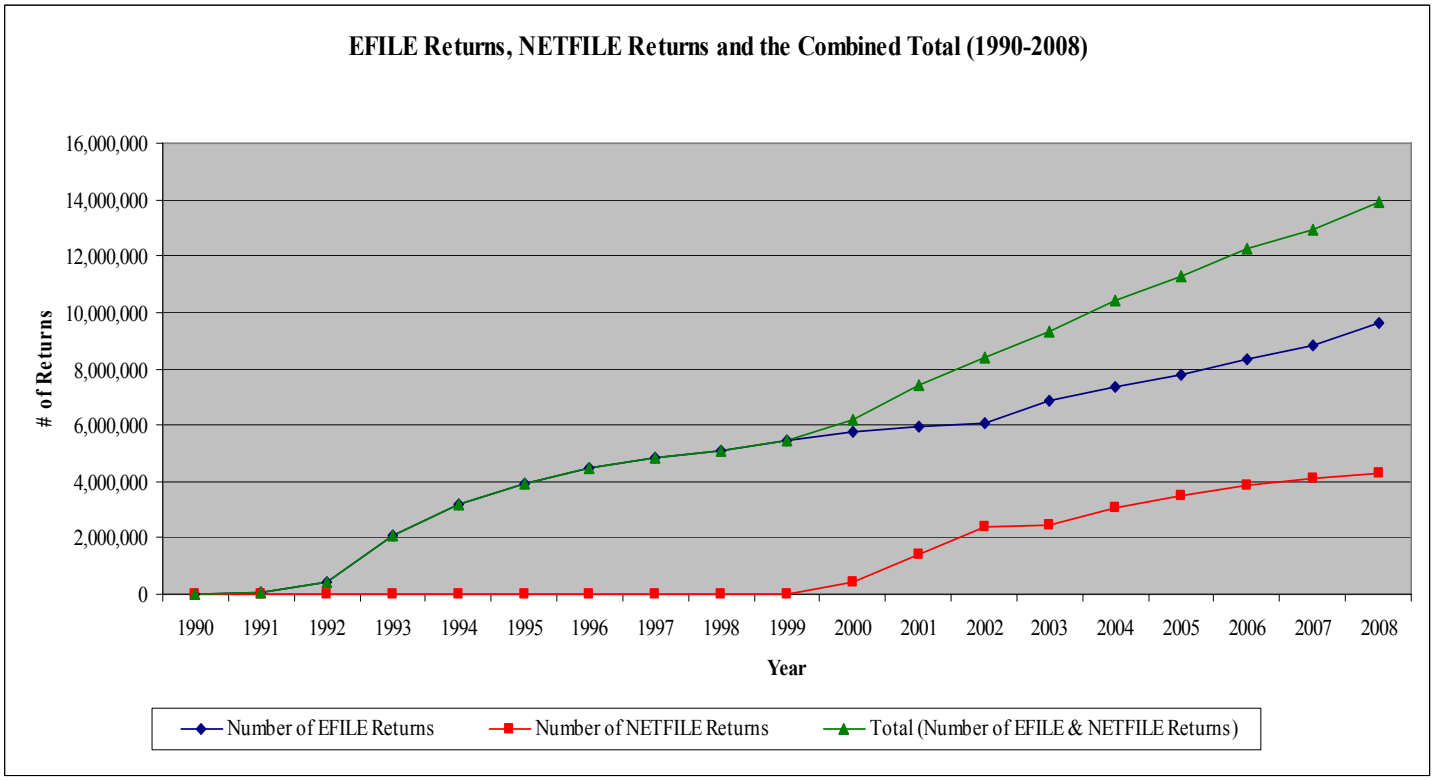
Of the seven targets being pursued in Goal 1, one target was met and exceeded and ahead of schedule (employee use of office paper), while the other targets are in progress. Over time, the CRA has significantly increased its capacity to report on environmental metrics. This capacity will be expanded, as we finalize baselines and implement additional environmental initiatives.

3.2 Goal 2: "Demonstrate sustainable service of tax and benefit programs"

Paper Savings

The electronic filing of Individual (T1) tax returns was **53%** in the 2008 tax year – an increase of about 3%. In demonstrating the environmental benefits that accrue from electronic services delivery, it is estimated that between 1990 and 2008, an estimated **4.6 billion** sheets of paper were saved using the CRA EFILE and NETFILE services for Individual (T1) tax returns. **Figure 5** shows the trend in use of electronic services for filing Individual (T1) tax returns.

Figure 5: Trends in Individual (T1) Electronic Tax Filing (1990-2008)



SD Integration and Communication

Partnership Agreements: We advanced the inclusion of sustainable development provisions in new Memorandums of Understanding (MOUs) and Letters of Intent (LOIs). Of the 23 MOUs and LOIs issued during the period, 16 or 70% included SD provisions. They related mainly to using technology to realize efficiencies. Work will continue to strengthen the application of the criteria.

Benefit Recipients: The Agency also increased the provision of electronic services to benefit recipients such as direct deposits for benefit payments, automated benefit applications, benefit online application service, and online calculators. SD messages were included in the set of corporate messages as part of the Agency's brand promise to Canadians. The messages are intended for use in the Agency's communications and outreach materials.

3.2.1 Conclusion – Goal 2

Appreciable progress was made to realize the four targets that support Goal 2. Chief among the targets were simplifying the tax and benefits services, and communicating our SD commitment to the public. With a mandate that affect millions of Canadians, the SD program will continue to influence CRA programs and operations towards sustainable service delivery.

3.3 Goal 3: "All employees apply sustainable development in their jobs"

SD in Performance Agreements

During the period, **97%** of the CRA executive cadre (EC) included SD commitments in their performance agreements, surpassing the March 2010 target of 90%. Within the management/gestion (MG) group, **71%** of members included SD measurement criteria in their performance expectations. This is a substantive increase from 43% in 2007-2008. Promotion will continue in the next period to achieve the 90% target for both groups in 2009-2010.

SD Learning

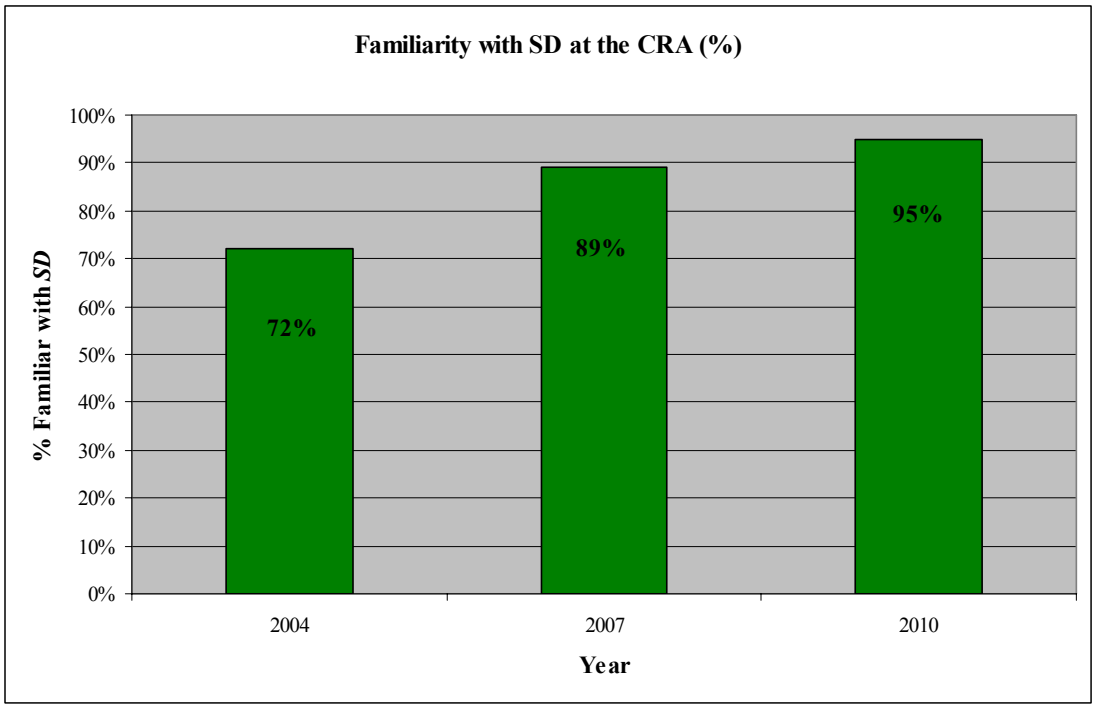
To further engage our MG group, we delivered SD training to a total of 380 managers at 20 sessions of the MG Learning Program (MGLP). We also included SD content and incorporated green meeting protocols in a number of MG forums. SD information was also provided to participants in the EC learning sessions.

SD Engagement

National SD Events: The CRA continued to lever the three national SD events of Earth Day, Environment Week and Waste Reduction Week to increase employee understanding and application of SD considerations on the job. CRA branches and regions hosted local events to support the national themes. In addition to SD events, the Agency formalized SD orientation information for integration into local orientation packages. About **80%** of branches and regions reported that SD information has been included in their local orientation packages.

Figure 6 shows SD awareness among CRA employees. The next SD awareness survey for CRA employees will be conducted in 2010-2011.

Figure 6: SD Awareness among CRA Employees between 2004 and 2007
(Target is 95% by 2010)



The Sustainable Development Innovation Fund (SDIF): The Fund received 32 project proposals and awarded $37,000 to implement five employee-driven projects. They are:

1. *Actual Greening of a Virtual Team – Human Resources Branch (HQ):* Approximately 75 Competency Consultants work throughout the Agency—they each process an average of 22 Portfolios of Competencies (PoCs) per year. The project changed the transmitting, validating and storing procedures, making them completely electronic. There is a potential saving of 56,250 sheets of paper, in addition to process efficiency gains.

2. *ATIP Electronic Request Processing – Public Affairs Branch (HQ)*: The Public Affairs Branch IT team designed and implemented a Web-based electronic tasking tracker and drop-off box to access, view and submit *Access to Information and Privacy (ATIP)* requests and source documents. The SDIF helped to fund the conversion of the ATIP process to an electronic imaging system that made processing largely paperless. With approximately 5% of all 2008-2009 ATIP requests made using the electronic process, the CRA saved about 100,000 sheets of paper; and approximately 119 employee hours by not having to stamp, scan or print paper documents.

3. *Information Cards on Recycling – Sudbury Tax Services Office (Ontario Region*): The Sudbury Tax Services Office is one of the first corporate entity to take part in the City of Sudbury's Organics Collection program. Due to high seasonal turnover in employees and frequent visitors, the waste diversion program can be misunderstood and/or neglected by patrons. This project introduced bilingual information cards and other information materials that helped to highlight the use of the waste diversion program, and guide patrons to available signage and resources.

4. *Bicycles, an Alternative! – Regina Tax Services Office (Prairie Region):* At a Regina Tax Service Office, employees frequently travel between two buildings that are less than one kilometre apart. This project provided bicycles as an alternative to fleet vehicles.

5. *Electronic-Format Bank Directory – Montérégie-Rive-Sud Tax Services Office (Quebec Region):* In their daily operations, Recovery Officers refer to a directory of banking institutions—a large, phonebook-like publication in three volumes that is updated four times per year. This project consisted of converting the directory of banking institutions to a user-friendly electronic format. The electronic version is updated quarterly, and made available throughout the CRA. Agency-wide, approximately 51,500 sheets of paper and $33,600 is saved annually through the project.

The assessment of the Fund showed that adjustments to the administration of the SDIF were required to enhance the quality of project proposals and minimize implementation delays. Specifically, applicants would be:

- granted more time to prepare their project proposals;
- provided with templates to guide well-developed proposals; including soliciting stakeholder authorization in principle, prior to submission;
- required to actively engage their management in the development of the proposal; and
- engage their local SD coordinator earlier in the process.

These modifications will be applied to the next call for SDIF proposals in 2009-2010.

3.3.1 Conclusion – Goal 3

We have advanced on all three targets that support Goal 3. Management continued to show strong support for SD within CRA. This was matched by high levels of employee awareness of SD at the CRA. We recognize that greater awareness does not always translate into action, so we will use the next period to enhance our SD tools and target employee groups with SD information that is specific to their job.

3.4 Goal 4: "Use modern systems that support and maintain sustainable development"

SD Network

Support: The capacity of the SD Network to carry out its functions directly impacts CRA SD results. As such, continual support is provided to the Network. During the period, the SD Division held quarterly meetings, delivered orientation and awareness sessions, visited local SD committees, released semi-annual SD Network report cards, and provided SD committee guidelines and best practices.

Service satisfaction: The SD Network reported an augmented approval rating of **82% (**4.1 out of 5) vis-à-vis support services offered to them by the SD Division. This compares to 78% (3.9 out of 5) in the previous period. **Table 1** outlines the ratings received by the SD Division in the six areas that were surveyed, as well as the change between the current and previous fiscal periods. The satisfaction levels increased in four of the six areas surveyed, with no change in two areas.

Table 1: SD Network Rating of SD Division Services in 2008-2009

Area	Average Rating (out of 5)	Change from 2007-2008 results
Training and awareness	4.1	+ 0.1
Events/major initiatives	4.0	+ 0.2
Provision of information/guidance	4.4	+ 0.4
Meetings/consultations	4.2	-
Performance reporting process	3.9	+ 0.1
Performance reporting tool	3.7	-

Sustainability Criteria
The SD program continued efforts to include social, economic and environmental considerations into CRA policy instruments. Through the SD Network, we promoted the sustainability criteria that were released on CRA Intranet in the previous period. We also continued liaisons to include SD in the CRA corporate policy suite and policy instruments – examples include the CRA Learning Policy, the CRA Accommodations Strategy and the CRA Fleet Directive.

SD Program Management
Reporting: To increase the efficiency of the CRA SD performance reporting process, we released the second-generation online Performance Reporting (PR) Tool in the last half of the fiscal period. The online Tool represents a single repository for SD performance information, and provides ongoing reporting opportunity to the SD Network. The initial feedback from the SD Network was positive, and there was an overall increase in the timely submission of quarterly reports by the SD Network. Work to enhance the user-friendliness and capabilities of the application will continue in 2009-2010.

Environmental Management Program (EMP): We implemented our EMPs and reported performance to the National EMS Committee at regularly scheduled meetings – see **Appendix D** for details. Implementation progress for the 2008-2009 EMP was as follows:

1. Met - 71% or 65 of the 92 targets
2. Mostly met[6] - 10% or 9 targets
3. Not met – 20% or 18 targets
4. Dropped – 2 targets

We also drafted new targets for the nine EMPs that will be implemented in 2009-2010.

SD Enquiries: In meeting its service standard of responding to enquiries from CRA employees within 5 working days; the SD Division responded to **98%** of enquires (60 of 61) within 1.5 days.

3.4.1 Conclusion – Goal 4

We progressed on the two targets that support Goal 4. The activities to engage our SD Network facilitated the sharing of best practices. The successful launch of the PR Tool enabled timely input and retrieval of SD information by both the Network and the SD Division. The anticipated progress on the SD Report Card did not materialize due to competing priorities, and new operating context resulting from the new *Federal Sustainable Development Act*. However, the move towards greater integration of SD into departmental planning and reporting processes at the federal level opens opportunities that support the advancing of this target in the coming period.

3.5 Overall SD Strategy Performance for 2008-2009

During 2008-2009, we completed **88%** of the scheduled work for year-two of the national SD Action Plan, and met **71%** of the targets of the EMPs. We met and exceeded the target to reduce employee use of office paper a year ahead of schedule. On the other hand, we missed the target to achieve green product purchases of 15% of total CRA product spending by March 2009. We anticipate continued efficiencies in office paper use; as well as gains in the total value of green product purchases, given the continued *greening* of strategic sourcing contracts.

[6] "Mostly met" means that a target achieved at least 75% progress but was not completed.

3.0 SD Strategy Results

While shifting directions and competing priorities has delayed some results; we conclude that good progress was made by the CRA at the end of year-two, towards achieving the commitments of SD Strategy 2007-2010. In cases where activities were incomplete, they will be carried forward for completion in 2009-2010.

3.6 Next Steps for 2009-2010

For 2009-2010, the SD Program will seek to complete all targets of SD Strategy 2007-2010. This last year of implementing the current SD strategy will also require preparatory work by the CRA to align to the requirements of the new *Federal Sustainable Development Act (2008)*. The Agency will also determine how to address the transition period between the end of SD Strategy 2007-2010 and the start of the next CRA SD Strategy 2011-2014.

4.0 Other SD Program Results

4.1 CRA Contribution to Government-wide SD Priorities

The CRA SD Strategy 2007-2010 was designed to contribute to progress on the Government of Canada's priorities for SD. This includes those priorities stated in the June 2006 document *Coordinating the Fourth Round of Departmental Sustainable Development Strategies*.

The CRA Sustainable Development Action Plan for 2007-2010 identifies 15 activities that contribute directly to the priorities established in the coordinating document. Of those 15, a total of 10 were scheduled for implementation during fiscal year 2008-2009. We completed six of the ten activities, and remaining four activities were on average 70% complete. Progress of each activity is outlined in **Appendix B**.

4.2 New Federal Directions for Sustainable Development Accountability

The Federal Sustainable Development Act (2008)
The CRA continued interdepartmental liaison, much of which focused on departmental preparations to comply with the new *Federal Sustainable Development Act* that became law in June 2008. Among other things, the *Act* requires that a Federal Sustainable Development Strategy (FSDS) be tabled in Parliament by June 2010. One year later, departments and agencies will be required to table their respective sustainable development (SD) strategies as part of their Report on Plans and Priorities (RPPs). These strategies must both comply with, and contribute to the FSDS.

The intent of the *Act* is to shift SD accountabilities from parallel planning and reporting processes, into the mainstream of government planning and reporting processes. SD accountabilities would be identified in Departmental Reports on Plans and Priorities (RPPs) – through the Main Estimates process – and reported on through Departmental Performance Reports (DPRs). The main implication is that from a planning and reporting perspective, departments and agencies will no longer be required to table stand-alone SD strategies and reports.

The CRA will continue interdepartmental and Agency liaisons in 2009-2010 to:

i. Input into finalizing the federal goals and targets; and
ii. Prepare the CRA for the changes to SD planning and reporting; as well as, to pursue the federal goals and targets that will apply to the Agency.

4.3 SD Program Costs and Benefits

During fiscal year 2008-2009, the Agency invested approximately $1.76 million in direct costs (personnel and operating) for the SD Division in Ottawa and regional offices to implement the Sustainable Development program (see **Table 2**).

Table 2: 2008-2009 Sustainable Development Program Budget ($000)

	Resource Type		
Expenditure Area	Salary	O&M	Total
Headquarters	1,049	119	1,168
Regions	458	80	538
SD Innovation Fund	--	50	50
Total	**1,507**	**249**	**1,756**

Many of the initiatives in the CRA SD Strategy, while aimed at environmental improvement have the added benefit of improving the Agency's operational efficiency, and confer benefits to other areas of society. Examples include:

- Reducing greenhouse gas emissions by improving fleet fuel efficiency also reduced fuel expenditures;
- The CRA *No Waste* program help to extend the life of municipal landfills and contribute to local recycling programs; and
- Increased use of electronic forms and internal paper reduction initiatives reduced the Agency's paper costs.

An example where measurable results have been achieved is the Agency's use of office paper. **Table 3** shows that, since the implementation of our paper reduction strategy, we have reduced the amount of paper used per employee, as well as, reduced expenditures on office paper.

Table 3: Reduction in Annual Office Paper Consumption and Cost[7]

Fiscal Year	Average Consumption in Sheets per FTE	Office Paper Expenditures
2002-2003	7,011	$2.43 million
2003-2004	7,399	$2.42 million
2004-2005	7,234	$1.81 million
2005-2006	6,407	$1.56 million
2006-2007	5,761	$1.45 million
2007-2008	5,721	$1.48 million
2008-2009	5,385	$1.46 million

Paper consumed by the Agency to deliver its individual (T1) program has also been substantially reduced through the implementation of online tax filing options. While offering Canadians enhanced convenience and

[7] The figures for 2002-2004 reflect the added consumption of Canada Customs operations.

efficiency, these programs have had a positive impact on the Agency's environmental bottom line. During the period from 1990 to 2008, the use of electronic filing (EFILE and NETFILE) in the individual (T1) Tax Program has resulted in the following paper savings:

- Sheets saved related to T1 returns: 1.5 billion sheets
- Sheets saved related to tax packages: 3.1 billion sheets
- Total savings: 4.6 billion sheets

This is equivalent to savings of:

- Paper: 20,240 tonnes – a pile 460 km high, if stacked;
- Wood: 70,165 tonnes – the equivalent of about 535,000 trees;
- Energy: 8.67 billion BTUs – the equivalent to heating about 9,411 homes/year;
- GHGs: 57,585 tonnes – the equivalent to emissions from about 11,528 cars/year;
- Wastewater: 1.62 billion litres – the equivalent volume of about 644 swimming pools;
- Solid waste: 23,057 tonnes – the equivalent of about 1,815 full garbage trucks.[8]

Other areas where benefits of the CRA's SD program accrue to the Agency include staff recruitment and employee morale. While benefits such as these are difficult to quantify, and have not been measured directly, the CRA will continue to examine opportunities to assess the benefits associated with the delivery of our SD program.

4.4 SD Program Assessment

Assessing the Agency's performance on SD helps the CRA to examine and address deficiencies in the SD program. In 2008-2009 the CRA Board of Management examined the SD program for sound overall administration, and integration in CRA business. Specifically, the Board asked whether the CRA has a reliable reporting framework in place for SD. Once again, the Board judged the SD program's processes and integration of SD as "strong," the highest rating.

[8] Estimates using the Environmental Defense Fund Paper Calculator. For more information visit http://www.papercalculator.org.

Appendix A: SD at the CRA

1.0 Sustainable Development Framework

The Canada Revenue Agency's (CRA) sustainable development framework is the response to the various legislative and regulatory requirements, Government of Canada expectations, and other sustainable development (SD) requirements. The framework consists of a Sustainable Development Policy, an Environment Policy, an SD Strategy, National Action Plan, and an Environmental Management System (EMS). These major components are supported by other related strategies including learning, communications, recognition and performance measurement and reporting.

The CRA's SD Policy is a tool that allows the Agency to articulate its vision of sustainable development in the context of its own mandate. It is used to define our system boundaries within the flexibility allotted by the Government of Canada. The policy is also used to state priorities and requirements, define accountabilities, and demonstrate leadership and commitment.

Our SD Strategy lays out the Agency's SD agenda for a three-year period to address environmental efficiency, integrated decision-making for SD, legislation and regulations, and stakeholder expectations. The strategy implements the Agency's SD Policy, which is in turn aligned with the Agency's broader mandate and vision, including the strategic objectives to improve operational efficiency.

The sustainable development vision for the Agency is: "To be a globally recognized tax and benefits organization for best practices in sustainable development".

The Agency also maintains a separate Environment Policy, supported by an Environmental Management System (EMS), which is modeled after the ISO 4001. This separate policy was deemed necessary to systematically and consistently monitor and manage its environmental aspects such as solid and hazardous waste, fleet, paper, procurement, emissions from business travel and employee commuting and energy conservation to effect a positive and enduring change in environmental performance. Other considerations for developing an EMS included the emphasis placed on this best practice by the Commissioner of the Environment and Sustainable Development (CESD).

2.0 Accountability Structure

2.1 Sustainable Development Division

The division serves as a center of expertise and coordinates activities relating to the environment and SD at the Agency. It is responsible for developing the Agency's SD Strategy as prescribed in the *Guide to Green Government*. It also plays the major role in implementation, monitoring, measurement and reporting on progress. Other roles include responding to audit requests by the CESD, developing tools and communication materials, and developing and delivering learning programs to employees.

2.2 Sustainable Development Network

The SD Network implements the Agency's SD strategy at the local level (i.e., branch and regional). To ensure broad engagement, this network of SD practitioners is made up of representatives, coordinators, and committees of volunteers across all regions and branches in the Agency.

2.3 National Environmental Management System Committee (NEMSC)

The NEMSC approves targets and monitors progress on identified environmental issues of importance to the CRA. Representation on this committee is CRA-wide and function specific.

2.4 Sustainable Development Steering Committee

The Committee guides the direction that sustainable development takes within the Agency and the work of the SD Division. It reports to the Agency Management Committee (AMC) on the implementation of the Strategy, and influences senior executives to make Agency operations and service delivery more efficient and environmentally responsible. The Committee is made up of:

- The Chief Financial Officer and Assistant Commissioner of Finance and Administration;
- Two SD champions at the Assistant Commissioner level; and,
- The Director General of the Strategic Management and Program Support Directorate.

2.5 Board of Management

Section 31(1) of the *Canada Revenue Agency Act* states that the Board is responsible for overseeing the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. In terms of SD, the Board has oversight on the scope of the commitments made, and on resource levels. Apart from these linkages and influence, the Board is also in a position to add value by ensuring the SD Strategy is suitably aligned with the Agency's mandate and strategic vision by bring to bear their own backgrounds, knowledge of societal expectations, and interpretation of the Agency's mandate.

Appendix B: Report on 2008-2009 Activities

Appendix B contains activities that were scheduled for implementation during fiscal year 2008-2009; associated performance indicators (or outputs); and results as of March 31, 2009. Those activities that contributed to Government of Canada SD priorities are marked with an asterisk (*).

Target 1.1.1

Activity and performance indicator/output	Results (Estimated level of completion)
Activity 1.1.1.1: Develop a methodology for estimating Greenhouse Gas (GHG) emissions from waste management programs at priority facilities. **Due Date: B/F from March 31, 2008**	**Complete** The CRA developed a methodology to translate solid waste diversion rates into GHG emissions. The results showed that in 2007, the *No Waste Program* at the CRA avoided the generation of over 2,000 tonnes of Co2 Equivalents. Further analysis determined that the general methodology was suitable for application to future solid waste audits.
Indicator(s): GHG methodology (output)	The next round of audits to determine solid waste diversion rates for the CRA is scheduled for fiscal year 2009-2010.
Activity 1.1.1.2: Implement the No Waste program in additional priority facilities representing a total of 75% of CRA employees (FTE). **Due Date: March 31, 2009**	**In progress (95% complete)** The CRA identified an additional 20 facilities for implementation of the No Waste Program. Implementation involved acquiring recycling bins, installing recycling stations, consulting stakeholders and communicating to employees.
Indicator(s): Number of additional facilities with No Waste program; percentage of employees with access to No Waste program	The CRA implemented/ formalized the *No Waste* program in an additional 18 facilities. This increased employee access to the program to 84%. Implementation in the two remaining facilities will be completed in 2009-2010.
Activity 1.1.1.3: Implement reduction and reuse programs at priority facilities, such as green meetings, office moves, paper reduction, and reusable mugs. **Due Date: Annual**	**Complete** Optimal recycling programs incorporate reduction and reuse activities. Within CRA facilities, these activities include the Second Life Paper program, recycling centres for office supplies, reusable mugs, green meetings, and green office move. The Agency continued to provide employees with information to implement these initiatives. Work will ensue to formalize a green office toolkit for employees
Indicator(s): Number of facilities with reduction and reuse programs	Given the success of solid waste recycling at the CRA, it is likely that all 49 priority facilities have reduction and reuse initiatives. This will be confirmed in the 2009-2010 solid waste audits.

Target 1.1.2

Activity and performance indicator/output	Results (Estimated level of completion)
***Activity 1.1.2.1:** Include SD clauses and environmental specifications in all new strategic sourcing contracts. **Due Date: Annual** **[Federal Goal 6/GGO Target: Set a minimum of three procurement targets over three years (timeline – immediate).]**	**Complete** In 2008-2009, environmental specifications/ SD criteria were included in five strategic sourcing contracts. These contracts were for paper, toner cartridges, office supplies, translation services, and non-T1 Tax Program envelops.
Indicator(s): Percentage of strategic sourcing contracts that include environmental specifications	Environmental specifications were included in all five or 100% of strategic sourcing contracts that were issued in 2008-2009.
Activity 1.1.2.2: Develop a management plan to expand the scope of green procurement to include IT hardware and software. **Due Date: B/F from March 31, 2008**	**Complete** The draft management plan to green the procurement of Information Technology (IT) equipment was finalized during the period. It includes analysis of hardware and software components, and identified areas for SD intervention. The plan is used to inform the annual plan for green procurement at the CRA. During the period, the Agency incorporated environmental criteria into the CRA national contract for end-user devices (laptops, desktops, servers, monitors). The E-criteria require end-user devices to meet certain green criteria established by a third party.
Indicator(s): Expanded scope of Environmental Management Program for Green Procurement (output).	The EMP for Green Procurement for 2009-2010 include activities to green the procurement of IT equipment.
***Activity 1.1.2.3:** Review and improve the efficiency of the CRA procurement process when working with suppliers, such as the bidding process, ordering systems, e-capabilities, green procurement tracking, and any new contracting tools. **Due Date: March 31, 2009**	**Complete** In previous years, the CRA reviewed and modified its procurement process to improve efficiencies. During 2008-2009, the Agency introduced a new e-procurement tool, Synergy, an integrated suite of software applications specifically designed to automate the purchasing process. The Tool has enabled the Agency to eliminate duplication, reduce administration and paper burdens, increase process efficiencies, and allow for better tracking of green procurement performance. Internal collaborations ensured that green products available within Synergy are identified and labelled, and that its reporting capacity meets the Agency's green procurement reporting requirements. An added benefit is Synergy's improved accessibility to timely reporting.
Indicator(s): Estimated paper savings from improved efficiency in the procurement process	Analysis is ongoing to estimate paper savings resulting from these efficiencies.
Activity 1.1.2.4: Explore opportunities to green services procured by the CRA. **Due Date: March 31, 2009**	**Complete** The Agency conducted a scan of CRA, other government departments and Industry practices related to the procurement of services. From this,

	a standard definition and criteria for identifying and procuring green services were developed. The report will be used as a tool for ongoing greening of CRA service contracts. During the period, the criteria were incorporated into the national service contract for translation services.
Indicator(s): Recommendations report document (output)	The Agency documented the results and recommendations in a document entitled, *Recommendations Report for Greening Services at the CRA*.

Target 1.1.4

Activity and performance indicator/output	Results (Estimated level of completion)
***Activity 1.1.4.1:** Establish an emissions (GHG) baseline for business travel to include local and long-distance travel and videoconferencing. **Due Date: B/F from March 31, 2008** **[Federal Goal 3: Reduce greenhouse gas emissions.]**	**In progress (70% complete)** In 2007-2008, the Agency identified data pertinent to developing a greenhouse gas (GHG) baseline for CRA business travel. Though we advanced the data analysis, due to staff turnover and competing priorities, the analysis was not completed as planned.
Indicator(s): Baseline for business travel (output).	We will complete the CRA business travel baseline in 2009-2010.
Activity 1.1.4.3: Communicate best practices for sustainable business travel to priority employee groups, such as frequent travellers and travels administrators at the CRA. **Due Date: March 31, 2009** **[Federal Goal 3: Reduce greenhouse gas emissions.]**	**In progress (75% complete)** The Agency sought to promote sustainable business travel to employees through: 1. General communications on sustainable business travel: The CRA prepared communication materials for employees on best practices for sustainable business travel. These included new content for the Transportation section of the SD Website. The Website provided: • Links to tools such as a GHG emissions calculator and a trip planning tool; information on road conditions, and the PWGSC Accommodation and Car Rental Directory; • Instructions and templates for creating posters to promote public transit, videoconferencing, and teleconferencing ; and • Information on sustainable travel provisions contained in the CRA Travel Policy. The communications materials were provided to SD Coordinators for release to frequent travel employees in their respective areas. 2. Promotion of the Sustainable Business Travel (SBT) course: The SBT course was finalized, and an implementation plan drafted. The plan outlines the approach and communications materials that will be communicated to the various employee groups that travel frequently. Further work is required in 2009-2010 to complete the identification of frequent traveller groups, and to communicate.
Indicator(s): Percentage or number of travellers receiving communications on sustainable business travel; hits to sustainable business travel Web page; and number of employees committing to use sustainable business travel options.	During 2008-2009, there were 1,361 hits to the Business Travel Web Page and 2,977 hits on the Main Transportation Web Page on the SD Website by CRA employees.

Target 1.1.5

Activity and performance indicator/output	Results (Estimated level of completion)
***Activity 1.1.5.1:** All vehicles purchased/leased by the CRA are either hybrid or alternative fuel capable, where operationally feasible. **Due Date: Annual** **[Federal Goal 3/GGO Target: Reduce by 15% from 2002-2003 levels, GHG emissions per vehicle kilometre from the departmental fleet by 2010.]**	**Complete** One of the objectives of fleet management at the CRA is to reduce pollution and comply with federal policies and legislations such as the Alternative Fuels Act[9]. At the beginning of the period, the CRA owned and leased a total of 95 vehicles. Ten vehicles were acquired during the year. Five were conventional fuel vehicles due to operational requirements, and five were alternative transportation fuel (ATF) vehicles. No hybrid vehicles were acquired during the period. By March 31, 2009, the CRA owned/leased 94 vehicles. Of that number, 13 vehicles (14%) were hybrids, and 27 vehicles (29%) were ATF vehicles).
Indicator(s): Number and percentage increase in hybrid and alternative fuel vehicles.	The number of hybrids and ATF vehicles owned/ leased by the CRA in 2008-2009 increased by 3 vehicles. The percentage of hybrids and ATF vehicles in CRA fleet increased from 39% to 43%.
***Activity 1.1.5.2:** All gasoline purchased for CRA road vehicles will be ethanol blended, where available. **Due Date: Annual** **Federal Goal 3/GGO Target: All gasoline purchased for federal road vehicles will be ethanol blended, where available (timeline - immediate.]**	**Complete** The Agency finalized the draft CRA Fleet Manager's Handbook, and CRA's Fleet Directives and Procedures in 2008-2009. Both policy instruments promote the use of Ethanol-10 fuel, as feasible, for CRA fleet vehicles.
Indicator(s): Percentage of gasoline purchased for CRA vehicles that is ethanol blended.	In 2008-2009, the CRA purchased 162,265 litres of gasoline. Of that amount, 9,073 litres were Ethanol blend. The percentage of gasoline purchased that was Ethanol blended was 5.6% in 2008-2009.

Target 1.1.6

Activity and performance indicator/output	Results (Estimated level of completion)
***Activity 1.1.6.2:** Identify priority facilities, such as Crown-owned facilities where the CRA is the sole tenant and where the service provider can measure building energy use, establish an energy use baseline and emissions (GHG) baseline. **Due Date: March 31, 2009** **[Federal Goal 3/GGO Target: Tenant departments and agencies will work with their facilities' provider to establish meaningful targets and the means to measure the reduction of GHG emissions by 2010.]**	**In progress (85% complete)** The systematic promotion of energy conservation initiatives is a new environmental aspect at the CRA. With a management program for energy developed in 2007-2008; the CRA identified selected facilities in which to baseline energy use, promote conservation initiatives, and measure impact. Given that CRA does not own its facilities, energy conservation initiatives will be focused on encouraging employees to minimize the energy used by office fixtures and equipment. Six facilities were selected Agency wide – covering each region, as well as the CRA Headquarters. The selections were based on facility profiles as well as feedback from the SD Network and other stakeholders. At the end of the period, the Agency conducted equipment inventories in five of the six priority facilities. The remaining inventory will be completed in early 2009. Further analysis of the inventories is required to complete the energy baselines.

[9] The ATF Act requires that 75% of all vehicles purchased by the CRA operate on alternative transportation fuel, where cost effective and operationally feasible.

Indicator(s): New baselines on energy use and emissions (GHG).	A baseline report was drafted for one facility in 2008-2009. The report identified the top ten types of equipment in terms of energy consumption – including desk-top computers, coffee machines, and task lighting. Baseline development will continue in 2009-2010.
***Activity 1.1.6.3:** Implement energy reduction initiatives in priority facilities, in coordination with the landlord, service provider, real property, sustainable development, and other stakeholders, as appropriate. **Due Date: March 31, 2009** **[Federal Goal 3/GGO Target: Tenant departments and agencies will work with their facilities' provider to establish meaningful targets and the means to measure the reduction of GHG emissions by 2010.]**	**In progress (45% complete)** The implementation of energy conservation initiatives was delayed as worked focused on establishing the energy baselines. The Agency however advanced internal consultations to prepare for the implementation of energy conservation initiatives, mainly as they relate to the energy used by computers and monitors. Consultations also included facilities management and unions. Some of the proposed interventions include programming various pieces of office equipment to "sleep mode" if inactive for a certain period of time; and posting reminders for employees to turn off energy-consuming equipment when not in use.
Indicator(s): Number of priority facilities where energy reduction initiatives were implemented.	Energy conservation initiatives are scheduled to be implemented in all six priority facilities in 2009-2010.

Target 1.2.1

Activity and performance indicator/output	Results (Estimated level of completion)
Activity 1.2.1.1: Complete an assessment of IT hardware and software disposal practices across the CRA and use results to expand the scope of the environmental management program (EMP) for hazardous materials. **Due Date: March 31, 2009**	**In progress (20% complete)** The CRA liaised with the PWGSC Office of Greening of Government Operations (OGGO), as they lead the interdepartmental effort to streamline the disposal of electronic-waste. The plans include enhancement of federal programs for recycling and disposal of electronic waste such as Computers for Schools program, and Crown Assets disposal centres. The Agency will conduct a more detailed review of its IT disposal practices in 2009-2010 to better inform its management plan for IT hardware and software disposal.
Indicator(s): Results of assessment of IT hardware/software disposal practices and next steps.	Competing priorities did not allow sufficient time to complete the activity in 2008-2009. Work will continue in 2009-2010.
Activity 1.2.1.2: Explore opportunities to add the use non-toxic cleaning products into new and renewed leases at CRA facilities.	**Complete** Consultations with PWGSC confirmed that the requirement to use non-toxic cleaning products in CRA facilities was included in the CRA Standard Lease with PWGSC.
Indicator(s): Recommendations report (output)	The report determined that the use of non-toxic cleaning products has been included in the CRA Standard Lease since 2007-2008.

Target 2.2.1

Activity and performance indicator/output	Results (Estimated level of completion)
Activity 2.2.1.1: Integrate sustainability criteria into new key federal/provincial partnerships, where appropriate. **Due Date: Annual**	**Complete** The Agency promoted the use of sustainability criteria for developing Memorandums of Understanding (MOUs) and Letters of Intent (LOIs). To provide guidance on this requirement, a policy paper on SD was drafted
Indicator(s): Percentage of partnership negotiations/discussions that included considerations of sustainability criteria; number of commitments completed in the action plan for integrating SD into partnerships.	Of the 23 MOUs and LOIs issued during 2008-2009, a total of 16 or 70% incorporated SD provisions – they related mainly to process efficiencies.
Activity 2.2.1.2: Promote the Community Volunteer Income Tax Program (CVITP) to ensure that eligible Canadians are aware of the assistance that can be obtained through the program; and provide program volunteers and community associations with the necessary software/computers to assist individuals to file their tax returns electronically. **Due Date: Annual**	**Complete** The CRA continued to leverage technology to reduce the paper burden and increase process efficiencies of the volunteers who help taxpayers during the tax filing season.
Indicator(s): Number of volunteers trained and number of community associations carrying out the CVITP in partnership with CRA; number of software/computers donated to the CVITP	The CRA engaged 15,425 volunteers, and partnered with 2,311 community organizations. Volunteers helped to file a total of 482,800 tax returns, of which 60% were filed electronically. The Agency also posted training publications on CRA Intranet for ease of access by volunteers.
***Activity 2.2.1.3:** Contribute to economic development in Canada and abroad by holding a leadership position within organizations, such as the Organization for Economic Co-operation and Development (OECD); and sharing information with partners on better tax administration, encouraging better economic practices, working with partners to develop internationally accepted tax rules, and managing and coordinating technical assistance projects in different countries. **Due Date: Annual** **[Federal Goal 4: Sustainable Communities – Communities enjoy a prosperous economy, a vibrant and equitable society, and a healthy environment for current and future generations.]**	**Complete** As a world recognized leader in tax and benefits administration, the CRA manages ongoing multilateral relations with regional and international tax organizations, such as the Organization for Economic Cooperation and Development (OECD), Inter-American Center of Tax administrations (CIAT), Commonwealth Association of Tax Administrators (CATA), Centre de rencontres et d'études des dirigeants des administrations fiscales (CREDAF) and International Tax Dialogue (ITD). We also manage ongoing bilateral relations with foreign tax administrations through the exchange of best practices, the delivery of capacity building projects, and hosting of foreign delegations.
Indicator(s): Membership and/or leadership position in international committees; shared information, best practices, and technical assistance with partners. (output)	We demonstrated our leadership by hosting or participating in various tax outreach events (Mexico, Chile, China, Austria and South Korea), meetings, working groups and committee meetings; sharing CRA best practices; leading the development of e-learning products – specifically the French and Portuguese versions of *Tax Audit Fundamentals* for CATA members; completing information surveys upon request; and hosting foreign delegations, including groups from New Zealand, Barbados, Russia, Thailand, Mexico, Australia, South Africa and the United States.

Target 2.3.1

Activity and performance indicator/output	Results (Estimated level of completion)
Activity 2.3.1.1: Integrate principles of sustainable development, such as innovation and efficiency, into the CRA's marketing and/or branding strategies, and advertising campaigns. **Due Date: B/F from March 31, 2008**	**Complete** The CRA developed corporate messages, as part of its brand, to equip employees to deliver clear and consistent messaging to both internal and external audiences when conducting CRA business. SD messages were developed, as part of the corporate messages to communicate the CRA commitment to SD. They were included in the Brand toolbox on the CRA Intranet. SD Coordinators were provided with tips for promoting the SD messages in their respective branches and regions.
Indicator(s): Type of SD concepts included in marketing and branding products.	The Agency's advertising radio campaign for the 2009 tax filing season continued to advocate electronic tax filing.

Target 3.1.1

Activity and performance indicator/output	Results (Estimated level of completion)
Activity 3.1.1.1: Include meaningful and measurable SD expectations in the guidelines for preparing performance agreements for EC and MG management levels. **Due Date: Annual**	**Complete** A total of 97% of ECs included SD clauses in their performance agreements – surpassing the March 2010 target of 90%. The results showed that71% of MGs included SD clauses in their performance expectations compared to 43% in 2007-2008. Promotion of the SD clauses to ECs and MGs will continue in 2009-2010.
Indicator(s): SD responsibilities in guideline document. (output)	We updated and included SD clauses in the 2009-2010 guides for preparing EC and MG performance agreements.
Activity 3.1.1.2: Continue to develop and deliver job-specific SD training for MG managers. **Due Date: Annual**	**Complete** The CRA continued to provide SD learning to the CRA Management Group (MG) via the Management Group Learning Program (MGLP). The purpose is to enhance the capacity of managers to influence employee decision-making that supports sustainable development. MGs received information on how to access SD resources, and how to support employees to apply SD in their jobs.
Indicator(s): Number of MG Learning Program sessions with SD content delivered and number of participants.	A total of 380 MGs attended 20 SD sessions under the MGLP.

Target 3.2.1

Activity and performance indicator/output	Results (Estimated level of completion)
Activity 3.2.1.1: Innovate in the delivery of general SD awareness messages to employees through national campaigns, events, and local initiatives, such as Environment Week. **Due Date: Annual**	**Complete** Annually, the CRA communicates SD to employees through SD national events–Earth Day, Environment Week, and Waste Reduction Week; campaigns such as our paper reduction campaign, updates and postings to our SD website; release of national and local SD messages, newsletters; and integration of SD messages and considerations into Agency communiqué and activities, such as BBQs and charitable campaigns.
Indicator(s): Results of and participation in national and local SD awareness campaigns and events.	The results from the 2007 SD employee awareness survey showed that participation rates for our three national SD events were: Earth Day - 36%, Environment Week - 45%, and Waste Reduction Week - 54%. The number of SD page requests on the CRA Intranet increased by 18% in 2008-2009 vis-a-vis the previous period.
Activity 3.2.1.2: Implement the SD Innovation Fund nationally to employees. **Due Date: Annual**	**In Progress (80% complete)** Through the Sustainable Development Innovation Fund (SDIF), the CRA monitored the implementation of five new employee-driven SD projects. An assessment of the overall performance of the Fund was conducted. Key recommendations and best practices will be used to promote the expansion of successful projects within the Agency.
Indicator(s): Number of Innovation Fund proposals received, accepted and results of funded projects.	A total of $37,000 was awarded to five projects chosen from 32 proposals received during the period.
Activity 3.2.1.3: Strengthen employee commitment to SD in workplace by providing employees and their managers with the necessary tools and examples to include SD commitments in employee performance agreements. **Due Date: B/F from March 31, 2008**	**Activity is suspended until further review** Subsequent to internal stakeholder consultations on the inclusion of SD commitments in employee performance expectations, it was decided to explore other options to strengthen employee commitment to SD.
Indicator(s): Web page and guidance material on including SD in employee performance agreements. (Output)	
Activity 3.2.1.5: Integrate SD information into orientation programs for new employees in the branches and regions. **Due Date: March 31, 2009**	**In Progress (80% complete)** In order to standardize the orientation information provided to new employees, the Agency provided the SD Network with SD information for integration into local orientation materials in all CRA branches and regions. This included the link to the SD component in the CRA online orientation course, *A Good Start*.
Indicator(s): Number of employee orientation programs amended to include SD and number of new employees reached	About 80% of CRA branches and regions reported integration of SD information into their orientation programs.

Target 4.1.1

Activity and performance indicator/output	Results (Estimated level of completion)
Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). **Due Date: Annual**	**Complete** There were 94 targets supporting nine EMPs in 2008-2009. Of these targets, 65 (71%) were met; 9 targets (10%) were mostly met; 18 targets (20%) were not met; and 2 targets were dropped. The EMPs were implemented and performance was documented and reported to the National EMS Committee periodically throughout the year. We also drafted EMPs for 2009-2010.
Indicator(s): Timely SD and EMS reports that meet reporting timelines of the CRA and the Commissioner of the Environment and Sustainable Development (CESD).	All EMS reports were delivered on time to the national committee and senior management. No CESD reports were required in the period.
Activity 4.1.1.3: Improve and formalize (where needed) the SD Network infrastructure in all branches and regions. **Due Date: B/F from March 31, 2008**	**Complete** The SD Committee Guide was released to the SD Network in 2008-2009. The guide is a tool to assist the SD Network to better recruit and retain local SD committee members.
Indicators: Type of improvements to the SD Network.	The SD Network reported that used information to re-establish and improve their local SD committees.
Activity 4.1.1.4: Improve SD performance reporting by aligning the data management and statistical analysis systems for the national, branch and regional SD action plans, and the environmental management programs of the EMS. **Due Date: B/F from March 31, 2008**	**In progress (84% complete)** To improve the data management system for SD, the Agency developed and released to the SD Network a Web-based Performance Reporting (PR) Tool. The benefits include a single repository for SD information; ease of access for users; and reduced administrative burden from the quarterly performance reporting process. Work remains to incorporate the EMS reporting component.
Indicators: Improved system for data management and statistical analysis of SD Strategy and EMS (output).	The PR Tool was used for quarterly SD performance reporting for quarters two and three of 2008-2009. A decision on the EMS component is pending.

Target 4.2.1

Activity and performance indicator/output	Results (Estimated level of completion)
***Activity 4.2.1.1:** Continue to integrate sustainability criteria into key programs and policies of the CRA. **Due Date: Annual** **[Federal Goal 6: Strengthen federal governance and decision-making to support sustainable development.]**	**In progress (60% complete)** The CRA promoted the SD criteria as a tool to help policy and program developers to incorporate SD considerations into their decisions and products. With the SD Criteria Guide posted on the SD Website, the SD Network promoted the guide to local policy and program developers within their respective branches and regions.
Indicator(s): Number and type programs, policies, and plans that were assessed using sustainability criteria.	Examples of application of the SD criteria include CRA Learning Policy, Canada Child Tax Benefit program, CRA Accommodation Strategy, and CRA Fleet Directive. Discussions also ensued to apply the SD criteria to the CRA Telework Policy, and the draft CRA Parking Policy.
***Activity 4.2.1.2:** Develop an SD Report Card by establishing economic, social and environmental indicators spanning all business lines. **Due Date: B/F from March 31, 2008** **[Federal Goal 6: Strengthen federal governance and decision-making to support sustainable development.]**	**In progress (30% complete)** The environmental indicators for the CRA are already established as part of the CRA SD strategy. They include metrics for paper reduction, green procurement, solid waste diversion, and sustainable travel. Future work will identify social and economic indicators for the CRA. Competing priorities within the SD Division impeded the planned progress on this activity. Work will advance in 2009-2010.
Indicator(s): Number and type of social/economic/environmental indicators developed.	This report contains elements of Corporate Social Responsibility reporting that will be strengthened each year – see **Appendices B and C** for environmental metrics, and **Section 4.0** on SD program costs and benefits.

Appendix C: Report on Targets 2007-2010

Goal 1: "Reduce the effects of our operations on land, air, and water"

Targets and performance measures	2008-2009 Results
Target 1.1.1: The CRA will expand its waste management program by diverting solid waste from landfill by an average of 70%, in priority facilities that represent approximately **75%** of CRA employees (FTE) by March 31, 2010. (Supported by 3 activities in 2008-2009) **Measure:** Average diversion rates that include reduction and reuse totals at participating facilities. **Data availability:** March 31, 2010	The *No Waste* program was implemented/ formalized in an 18 of the 20 priority/ selected CRA facilities. As of March 31, 2009 about **84%** of CRA employees had access to the program. In 2009-2010, we will implement the program in the remaining 2 facilities and conduct audits to determine solid waste diversion rates. Status: One activity complete; two in progress.
Target 1.1.2: Expand the green procurement program to achieve the following results: By March 31, 2009, green products account for **15%** of total product spending (Supported by 4 activities in 2008-2009) **Measure:** Annual percentage of green products purchased by dollar value compared to annual total dollar value spent on products **Data availability:** Annual	The percentage of green product purchases via WBRO/Synergy in 2008-2009 was 27.5%, down slightly from 27.7% in 2007-2008. The total dollar value spent on products purchased by the CRA in 2008-2009 was $285.1 million, of which **$17.8 million** or **6.2%** was green. Status: Two activities complete; two in progress.
Target 1.1.3: By March 31, 2010, reduce the paper burden by simplifying internal processes and leveraging information technology, resulting in a reduction of multi-purpose office paper by **22%** per employee (FTE), based on the baseline year 2004-2005. (Supported by 0 activities in 2008-2009) **Measure:** Percentage reduction in multi-purpose office paper purchased per employee[10] (FTE). **Data availability:** Annual	Paper use per employee fell by 5.9% or 336 sheets per employee vis-à-vis 2007-2008. Multi-purpose office paper use was **5,385 sheets per FTE** in 2008-2009 compared to 5,721 sheets in the previous year. This represents a decline of **26%** vis-à-vis the 2004-2005 baseline year. Status: All activities completed.

[10] Paper purchase is used as a proxy for paper use.

Target 1.1.4: The CRA processes approximately 97,000 employee travel claims per year. The CRA will implement sustainable business travel practices to increase efficiency and reduce emissions (GHG) from employee business travel, by March 31, 2010. (Supported by 2 activities in 2008-2009) **Measure (s):** 1) Percentage emissions reduction from business travel; 2) Percentage increase in use of modes of sustainable business travel. **Data availability:** March 31, 2010	Data is being analyzed to establish a business travel baseline for the CRA. Results will be available in 2009-2010. Status: Two activities in progress.
Target 1.1.5: Contribute to cleaner air by reducing by **15%**, from 2004-2005 levels, emissions (GHG) per kilometer traveled by CRA fleet, by March 31, 2010. (Supported by 2 activities in 2008-2009) **Measure:** Annual average emissions (GHG) per kilometer traveled by CRA fleet. **Data availability:** Annual	The 2008-2009 fuel consumption breakdown for the CRA was as follows: Gasoline: 130,655 litres; Diesel: 31,610 litres; Propane: 0 litres; CNG: 0 litres; E10: 9,073 litres; E85: included in E10 statistics. The CRA fleet of 94 vehicles traveled 1,149,613 km (an average of 12,230 km/vehicle). This generated 431 tonnes of GHGs, or 0.000375 tonnes of GHGs per kilometre traveled, down from 0.000390 tonnes of GHGs per kilometre traveled in 2007-2008. Status: Two activities completed.
Target 1.1.6: The CRA will implement energy reduction programs at priority CRA facilities, by March 31, 2010. (Supported by 2 activities in 2008-2009) **Measure(s):** 1) Number of priority facilities with energy reduction initiatives; 2) Energy reduction targets and measurement system in place for each priority facility. **Data availability:** Annual (beginning in 2010-2011)	Six priority facilities were selected to conduct energy inventories in order to create energy baselines. Five of the six planned inventories were conducted, with the remaining inventory scheduled for completion in 2009-2010. Data from the completed inventories is being analyzed, and the energy baselines will be established in the next period. Status: Two activities in progress.
Target 1.2.1: Reduce the use and prevent the release of hazardous materials, including halocarbons, into the environment by March 31, 2010. (Supported by 2 activities in 2008-2009) **Measure(s):** 1) Percentage of targeted hazardous materials groups with management guidelines; 2) Number and amount of releases of halocarbons. **Data availability:** Annual	1) The measure for the percentage of targeted hazardous materials groups with management guidelines will be reviewed and adjusted in 2009-2010 to reflect the availability of information. 2) No halocarbon releases were reported in 2008-2009. Status: One activity complete; one in progress.

Goal 2: "Demonstrate sustainable service delivery of tax and benefit programs"

Targets and measures	2008-2009 Results
Target 2.1.1: By March 31, 2010, continue to simplify the tax filing process by increasing electronic services, and reducing the paper burden on individuals, businesses, and charities. (Supported by 4 activities) **Measure(s):** 1) Percentage increase in publications available in e-format; 2) New e-services available in 'My account'; 3) New e-services available in 'My business account'; 4) Increased take-up rate of individual and business returns filed electronically; 5) Estimated reduction in paper use due to new e-service initiatives. **Data availability:** Annual	1) There was a 22% decrease in the number of *Agency Registered Publications* available in electronic format. This translated into 2,309 or 74% of registered CRA publications. During the same period, there was also a decline of 12% in the total number of publications available from the CRA. 2) There were six new enhancements made to the My Account portal, including an improved payment setup for instalments, a new display for the Working Income Tax Benefit (for form RC210), a new common look and feel in line with all Government of Canada web services, the ability for users to view their NETFILE Access Code, a modified application for "Change My Return," and a "Manage my security options" link on the My Account homepage to help users manage the increasing number of security settings. 3) There were nine new self-serve options made to the My Business Account portal. These were: - view and manage banking information - view and manage business operating names - new electronic accounting data transfer capabilities - file GST/HST returns - view the status of GST returns - view Payroll account transactions - view Payroll account remitting requirements - transfer payment features for the Corporate Income Tax/ GST/HST/ other levies accounts - future balance calculator for Corporate Income Tax/ GST/HST/ other levies accounts. 4) The electronic take-up for individual (T1) tax filing (excluding TELEFILE) increased by 3% to 53% in 2008-2009[11]. The electronic take-up for corporate (T2) tax filing increased by 4% to 22% in 2008-2009. 5) The reduction in paper use resulting from the electronic filing of individual tax returns for 2008 was 564 million sheets of paper, an increase in paper savings of 8% over 2007. Status: All activities are ongoing.

[11] For 2007-2008, the figures should have stated that the electronic take-up for individual (T1) tax filing (excluding TELEFILE) increased by 2% to 51%.

Target 2.2.1: When engaging in partnerships with other government departments and organizations to pursue our business objectives of administering tax and benefit programs and protecting Canada's revenue base, we will pursue efficient and environmentally responsible service delivery, and economic prosperity and access to social services for broader segments of society by March 31, 2010. (Supported by 3 activities in 2008-2009) **Measure(s):** 1) Percentage of negotiations, discussions, and decision-making with partners that applied sustainability criteria; 2) Efficiencies gained by implementing the Service Delivery Strategy (available March 2010); 3) Type of efficiencies the CRA offers to clients and partners in its service delivery; 4) Total number of returns and total number of electronic returns completed by Community Volunteer Income Tax Program (CVITP) volunteers. **Data availability:** Annual (except where indicated)	1) Of the 23 MOUs and LOIs issued in 2008-2009, 16 had SD provision (about **70%**). 2) The service delivery strategy will be implemented in 2010 – data will be available then. 3) In 2008-2009, the processing time for paper filed individual T1income tax returns was 4.0 weeks compared to 4.1 weeks in 2007-2008; while the processing time for electronically filed T1 income tax returns was 1.6 weeks compared to 1.7 weeks in 2007-2008. 4) In 2008-2009, a total of 482,800 returns were completed under the CVITP, of which approximately 59% were filed electronically. Status: Three activities completed.
Target 2.3.1: Communicate the CRA's commitment to sustainable development to Canadians and achieve a minimum **45%** of the public surveyed that perceive the CRA to be committed to sustainable development, by March 31, 2010. (Supported by 1 activity in 2008-2009) **Measure(s):** Percentage of public who perceive the CRA as being committed to SD. **Data availability:** March 31, 2010	Based on the 2006 survey on public perception of the CRA, **51%** of Canadians perceive the CRA as committed to SD. The next survey will be conducted in 2009-2010. Status: One activity completed.

Goal 3: "All employees apply sustainable development in their jobs"

Targets and measures	2008-2009 Results
Target 3.1.1: By March 2010, CRA leaders will demonstrate their support for SD in the workplace by committing to SD responsibilities in their performance agreements: 90% of EC (Executive Cadre); 90% of MGs (Management Group) (Supported by 2 activities in 2008-2009) **Measure(s):** 1) Percentage of EC performance agreements that include an SD clause; 2) Percentage of MG performance agreements that include an SD clause; 3) Percentage of annual branch/regional SD Action Plan commitments completed. **Data availability:** Annual	1) A total of **97%** of ECs included SD in their performance agreements. 2) A total of **71%** of MGs included SD in their performance agreements. 3) A total of **78%** of branch SD activities and **91%** of regional SD activities were completed. Status: Two activities completed.
Target 3.2.1: By March 31, 2010, we will educate our large workforce to achieve **95%** of employees who indicate they have some awareness of CRA's effort to reduce its environmental footprint and demonstrate sustainable service delivery. (Supported by 3 activities in 2008-2009) **Measure(s):** Percentage of employees who are aware of the CRA SD program. **Data availability:** Every three years	The results of the 2007 SD awareness survey showed that **89%** of CRA employees are aware of SD at the CRA[12] vis-a-via 72% of employees in 2004. Status: One activity completed; two in progress.

[12] The survey was sent to 7,451 CRA employees; branches and regions were proportionally represented. The response rate was 47% - 3,527 employees completed the survey.

Target 3.2.2: Contribute to cleaner air and employee well-being by developing and implementing an employee commuting program at priority facilities in major urban areas by March 31, 2010. (Supported by 4 activities) **Measure(s):** 1) Number of priority facilities where the employee commuting initiatives were implemented; 2) Percentage reduction in emissions (GHG) and/or percentage increase in sustainable modes of travel. **Data availability:** March 31, 2010	1) Five facilities were selected to implement employee commuting initiatives. 2) Statistics for the reduction in GHG emissions and increases in sustainable commuting modes will be available in 2010. Status: Three activities in progress.

Goal 4: "Use modern systems that support and maintain sustainable development"

Targets and measures	2008-2009 Results
Target 4.1.1: By March 31, 2010, enable SD to be integrated into the core business of the CRA by strengthening the SD framework: SD Network, SD Champions, Environmental Management System (EMS), and SD planning, reporting, and data management systems. (Supported by 3 activities in 2008-2009) **Measures:** 1) SD Network's level of satisfaction with the services provided by the SD Division (annual); 2) New data management system for the SD Strategy and renewal of national PR Tool (2008-2009); 3) Percentage complete and results of annual EMS targets (annual); 4) Number of elements implemented from the performance measurement strategy for SD (annual); 5) Renewed three-year commitment from SD Champions; 6) Favourable review of the SD Strategy by the CESD (annual). **Data availability:** Annual (except where indicated)	1) There was an **82%** satisfaction rating from the SD Network with the services of the SD Division. 2) The updated performance reporting (PR) tool was released in 2008-2009. 3) A total of **71%** of EMP targets were met. See **Appendix D** for details. 4) There are eight performance reporting requirements to be implemented under the 2007-2010 SD Strategy's results-based management accountability framework (RMAF). We implemented the six requirements (quarterly and annual reporting) that were due in 2008-2009. The remaining two (i.e., evaluations) will be conducted in 2009-2010. 5) The three-year commitment from SD Champions was renewed in 2007-2008. 6) In 2008-2009, there was no review of CRA SD Strategy by the CESD. Status: Two activities complete; one in progress.

Target 4.2.1: By March 31, 2010, develop an SD Report Card (economic, social and environmental indicators) that will demonstrate the CRA's contribution to and progress towards sustainable development. (Supported by 2 activities in 2008-2009) **Measure(s):** 1) Economic, social, and environmental indicators for the CRA; 2) The SD Report Card published in the CRA Annual Report. **Data availability:** Annual (after initial publication)	1) The 2008-2009 CRA Annual Report contained performance indicators from the environmental, social, and economic dimensions of SD. Progress towards the development of a comprehensive SD Report Card will continue in 2009-2010. 2) The form, content and release of an SD Report Card for the CRA are pending further Agency consultations. Status: Two activities in progress.

Appendix D: EMP Targets and Status for 2008-2009

EMP Table Key			
M-Met	**MM-Mostly met**	**NM-Not met**	**D-Dropped**

Target	M	MM	NM	D
Procurement				
SDS Activity 1.1.2.1: Include SD clauses and environmental specifications in all new strategic sourcing contracts. (Annual)				
1. Participate in the development of CRA office furniture specifications and ensure SD clauses and environmental specifications are included, where feasible.	√			
2. Provide SD input and ensure that environmental statements and criteria are included, where feasible, in all new strategic sourcing contracts.	√			
SDS Activity 1.1.2.2: Develop a management plan to expand the scope of green procurement to include IT hardware and software. (March 31, 2008)				
3. Determine CRA's standard procedures and total spend for software purchases. Identify potential areas for improvement from and SD perspective.		√		
4. Track CRA's total spend and green spend on IT equipment under the Agency's End User Devices national contract.				√
SDS Activity 1.1.2.3: Review and improve the efficiency of the CRA procurement process when working with suppliers, such as the bidding process, ordering systems, e-capabilities, green procurement tracking, and any new contracting tools. (March 31, 2009)				
5. Expand the quarterly WBRO green procurement dashboard to include toner cartridge purchases (by value) broken down by OEM, compatibles and remanufactured types.			√	
6. Work with AD to ensure that Synergy meets the SD Divisions reporting requirements for the green procurement dashboard.	√			
SDS Activity 1.1.2.4: Explore opportunities to green services procured by the CRA. (March 31, 2009)				
7. Research industry standards/approaches for identifying green services (including green service criteria), document findings and develop recommendations to support green services at CRA.	√			
SDS Activity 1.1.2.5: Implement a Printer Consolidation Strategy that will establish appropriate user-to-printer ratios and update acquisition, renewal and disposal policies and procedures to achieve these ratios. (March 31, 2010)				
SDS Activity 1.1.3.3: Implement the Office Print Output Strategy to reduce the life-cycle cost of print output and paper consumption by setting up a long-term procurement strategy for multifunctional devices that enhances electronic capabilities and more directly links printing costs to print volumes. (March 31, 2010)				
8. Provide SD consultation in the opportunity assessment and strategy development for print output devices and related procurement vehicles, as required.	√			
SDS Activity 1.1.2.6: Provide green procurement training to 100% of procurement officers and their managers. (March 31, 2010)				

Appendix D: EMP Targets and Status for 2008-2009

Target	M	MM	NM	D
Procurement				
9. Work with AD to develop communications, offer training and track training for all procurement offices and managers.	√			

Target	M	MM	NM	D
Procurement -continued-				
SDS Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				
10. Formalize, implement and report on the 2008-09 EMP for Procurement and develop draft version of the 2009-10 EMP.	√			
Other				
11. Review and update the green classification of products available through WBRO.	√			
12. Determine and report on CRA's total spending for 2007-08 broken down by products and services including the total spending for green products.	√			
Procurement sub-total	9	1	1	1

Target	M	MM	NM	D
Paper				
SDS Activity 1.1.3.1: Expand the paper baseline to include the three major sources of the CRA's paper consumption: 1) multi-purpose office paper; 2) paper used in CRA printing systems (e.g., ELCS); and 3) paper printed in external printing shops. (March 31, 2008)				
1. Complete data collection and analysis of CRA's multi-purpose office paper consumption on a quarterly basis for fiscal year 2008-09, broken down to the regional and branch level.	√			
2. Update the Office Paper Dashboard for 2008-09 on a quarterly basis based on the 2008-09 consumption analysis. Disseminate the dashboard to the SD Coordinators quarterly.	√			
3. Develop a summary office paper consumption report based on the 2007-08 Office Paper Dashboards to assess performance against the 2007-10 SDS target.	√			
4. Complete data collection and analysis for paper used in CRA printing systems and paper printed in external print shops for fiscal year 2007-08.	√			
5. Update the report on CRA's consumption of paper used in printing systems and external print shops based on the 2007-08 consumption analysis. Disseminate report to the SD Network, as needed. Consider the feasibility of developing paper reduction targets for external paper.	√			
SDS Activity 1.1.3.2: Revise the procedures for responding to requests under the Access to Information Act and the Privacy Act (ATIP), resulting in a reduced paper burden, while maintaining or improving processing efficiency. (March 31, 2008)				
6. Provide SD support, as required, to the Access to Information Act and Privacy (ATIP) Directorate representatives	√			

Appendix D: EMP Targets and Status for 2008-2009

Target	M	MM	NM	D
Paper				
in PAB to revise, where feasible, the procedures for responding to requests under the Access to Information Act and the Privacy Act, to reduce the paper burden, while maintaining or improving processing efficiency.				
SDS Activity 1.1.3.4: Implement, where possible, the Agency Wide Information Classification Scheme (AWICS) program as an effective means to reduce paper, electronic and Web content information storage. (March 31, 2010)				
7. Work with Statistics and Information Management Directorate (SIMD), CSBDB to update the AWICS program implementation report to include progress made during 2008-09.	√			

Target	M	MM	NM	D
Paper -continued-				
8. Where feasible, implement the G:Drive best practices developed by SIMD, CSBDB within SD Division operations as an effective means of reducing duplicate information (electronic and/or paper) storage in Agency filing systems. Continue to document the best practices adopted in an implementation report.	√			
SDS Activity 1.1.3.5: Develop a strategy and funding proposal for internal/external forms that will set out requirements to advance the electronic capabilities of forms (ex. fillable, saveable, electronic authentication), as well as establish formal requirements for data processing, accessibility, and automated multi- format publishing. (March 31, 2010)				
9. Provide SD support, as required, to the Taxpayer Information Division (TID), TSDMB and Electronic Print Media Directorate (EPMD) to develop a strategy and funding proposal to advance the electronic capabilities of forms.	√			
10. Provide SD support, as required, to the Internal On-Line Forms Centre of Expertise to develop standards and guidelines for internal on-line forms and the conversion of internal forms for the F&A Branch. Monitor and track progress on form conversion.	√			
SDS Activity 2.1.1.1: Research and develop a historical timeline of CRA tax filing processes, focusing on the shift from paper filing to E-filing, and the associated paper burden. (March 31, 2008)				
11. Work with Initial Returns Processing Division (IRPD), ABSB to collect and analyze T1 tax filing data for the 2008 program year, focusing on the shift from paper filing to E-filing and the associated paper burden.	√			
12. Work with Business Returns and Payments Processing Directorate (BRPPD), ABSB to expand the scope of tracking and measuring paper savings associated with electronic service delivery of the business tax program, for example, T2.			√	
SDS Activity 3.2.1.1: Innovate in the delivery of general SD awareness messages to employees through national campaigns, events, and local initiatives, such as Environment Week. (Annual)				
13. Review and update the paper section of the SD website, as required, to ensure the content is current and accurate. Track website hits on a monthly basis.	√			
14. Compile and analyse the results of the Agency Paper Use Scan to determine which processes have the most			√	

significant impact on multi-purpose office paper. Consult with the Branch SD Coordinators and functional authorities to develop a priority list of feasible paper reduction opportunities.				
15. Update the paper reduction campaign to communicate and promote paper reduction strategies, initiatives and best practices. Promote the paper reduction campaign Agency-wide during Waste Reduction Week.	√			
16. Respond to employee enquiries related to paper issues received by the SD Division's dedicated email accounts within five business days.	√			
SDS Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				
17. Formalize, implement and report on the 2008-09 EMP for Paper and develop draft version of the 2009-10 EMP.	√			
Paper sub-total	15	0	2	0

Target	M	MM	NM	D
Fleet				
SDS Activity 1.1.5.1: All vehicles purchased/leased by the CRA are either hybrid or alternative fuel capable, where operationally feasible. (Annual)				
1. Ensure that 75% of all vehicles purchased by the CRA operate on alternative transportation fuel where cost effective and operationally feasible.	√			
2. Ensure that all vehicles purchased/leased by the CRA are either hybrid or alternative fuel capable, where operationally feasible.	√			
SDS Activity 1.1.5.2: All gasoline purchased for CRA road vehicles will be ethanol blended, where available. (Annual)				
3. Work with AD Corporate Services to ensure that CRA Fleet Management Policy Instruments include appropriate SD components including TBS direction on the required use of ethanol-blended fuels.	√			
4. Determine the total kilometers traveled, fuel consumption breakdown and equivalent GHG emissions resulting from CRA fleet use for 2006-07.	√			
SDS Activity 3.2.1.1 Innovate in the delivery of general SD awareness messages to employees through national campaigns, events, and local initiatives, such as Environment Week. (Annual)				
5. Review and update the fleet pages on AD's Corporate Services and SD websites to ensure content is current, accurate and promotes appropriate SD components.	√			
SDS Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				
6. Formalize, implement and report on the 2008-09 EMP for Fleet and develop draft version of the 2009-10 EMP.	√			
Other				

Appendix D: EMP Targets and Status for 2008-2009

Target	M	MM	NM	D
Fleet				
7. Participate in the Treasury Board interdepartmental fleet meetings and the Annual Federal Fleet Managers Workshop.	√			
Fleet sub-total	7	0	0	0

Target	M	MM	NM	D
Hazardous Waste				
SDS Activity 1.2.1.1: Complete an assessment of IT hardware and software disposal practices across the CRA and use results to expand the scope of the environmental management program (EMP) for hazardous materials. (March 31, 2008)				
1. Work with stakeholders such as the Administration Directorate and the IT Branch to complete an assessment of IT hardware and software disposal practices in the CRA and use the results to develop targets for the 2009-10 EMP for Hazardous Waste.			√	
SDS Activity 1.2.1.2: Explore opportunities to add the use of non-toxic cleaning products into new and renewed leases at priority CRA facilities. (March 31, 2009)				
2. Work with the Real Property and Integrated Services Directorate (RPSID) to examine the feasibility of adding the use of non-toxic cleaning products into new and renewed leases at CRA facilities.	√			

Target	M	MM	NM	D
Hazardous Waste -continued-				
SDS Activity 3.2.1.1: Innovate in the delivery of general SD awareness messages to employees through national campaigns, events, and local initiatives, such as Environment Week. (Annual)				
3. Respond to employee inquiries related to hazardous waste issues received by the SD Division's dedicated email accounts within five business days.	√			
4. Address issues related to the management of hazardous materials used in CRA occupied facilities as they arise.	√			
Other				
5. If stakeholder approval is obtained, develop draft guidelines for the implementation of a battery recycling program and obtain stakeholder approval.			√	
6. If stakeholder approval is obtained, develop communication tools and support SD Coordinators with implementation of battery recycling programs .			√	
SDS Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				
7. Formalize, implement and report on the 2008-09 EMP for Hazardous Waste and develop draft version of the 2009-10 EMP.	√			

Hazardous Waste sub-total	4	0	3	0

Target	M	MM	NM	D
Halocarbons				
SDS Activity 1.2.1.3: Develop and implement product replacement plans for priority items in halocarbons inventory. (March 31, 2010)				
1. Maintain the inventory of halocarbon-containing systems in CRA occupied facilities.	√			
2. Begin implementing the halocarbon management plan for Headquarters.			√	
3. Work with Admin Directorate to identify system purchases, leases and repairs and communicate this information to the SD Network, if necessary.		√		
4. Assess the feasibility of replacing priority items in the halocarbon inventory.		√		
SDS Activity 3.2.1.6: Develop and deliver job-specific SD training for target employee groups, such as corporate planners, policy makers, frequent travellers, and procurement officers, which will support the SD training needs of the SD Strategy 2007 - 2010. (March 31, 2010)				
5. Promote Environment Canada's FHR training workshop to appropriate Agency employees and track participation rates.	√			
6. Finalize and disseminate the updated CRA SOP for Halocarbon-Containing Systems.			√	
7. Identify the FHR requirements for motor vehicles as they relate to the CRA.	√			
8. Respond to employee enquiries related to Halocarbon issues received by the SD Division's dedicated email accounts within five business days.	√			
SDS Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				

Target	M	MM	NM	D
Halocarbons -continued-				
9. Formalize, implement and report on the 2008-09 EMP for Halocarbons and develop draft version of the 2009-10 EMP.	√			
Other				
10. Report halocarbon releases to the appropriate authority, as applicable.	√			
Halocarbons sub-total	6	2	2	0

Target	M	MM	NM	D
Storage Tanks				
SDS Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				

Appendix D: EMP Targets and Status for 2008-2009

Target	M	MM	NM	D
Storage Tanks				
1. Formalize, implement and report on the 2008-09 EMP for Storage Tanks and develop draft version of the 2009-10 EMP	√			
Other				
2. Update the CRA storage tank inventory.	√			
3. Update the Storage Tank SOP based on enacted changes to the federal storage tank regulations and disseminate to appropriate employees.			√	
4. Implement the corrective actions based on the recommendations contained in the storage tank compliance assessments completed in 2005-06.	√			
Storage Tanks sub-total	3	0	1	0

Target	M	MM	NM	D
Solid Waste				
Related SDS Activity 1.1.1.1: Develop a methodology for estimating Greenhouse Gas (GHG) emissions from waste management programs at priority facilities. (March 31, 2008).				
1. Review the methodology used in 2006-07 to estimate the GHG emissions related to the CRA's waste disposal and diversion activities, and the Environment Canada and Natural Resources Canada documents about GHG emissions related to waste, and develop guidelines for estimating waste related GHG emissions during the 2009-10 waste audits.			√	
SDS Activity 1.1.1.2: Implement the No Waste program in additional priority facilities representing a total of 75% of CRA employees (FTE). (March 31, 2009).				
2. Support the SD Coordinators and other stakeholders to implement the No Waste program in all priority facilities.		√		
SDS Activity 1.1.1.3: Implement reduction and reuse programs at priority facilities, such as green meetings, office moves, paper reduction, and reusable mugs. (March 31, 2009).				
3. Develop tools to facilitate the implementation of reduction and reuse initiatives in priority facilities, and to facilitate the measurement of results achieved.			√	
4. Support SD Coordinators, social committees, and executive offices to further integrate waste diversion into local events.	√			

Target	M	MM	NM	D
Solid Waste -continued-				
SDS Activity 1.1.1.4: Measure waste diversion rates, including reduction and reuse totals, and measure emissions (GHG) reductions as a result of waste management programs at all priority facilities. (March 31, 2010).				
5. Draft the statement of work that will be used to guide the completion of the waste audits in selected priority facilities in 2009-10	√			
SDS Activity 3.2.1.1: Innovate in the delivery of general SD awareness messages to employees through national				

campaigns, events, and local initiatives, such as Environment Week. (Annual)				
6. Support planning and implementation of Waste Reduction Week activities.	√			
7. Respond to employee enquiries related to solid waste issues received by the SD Division's dedicated email accounts within five business days.	√			
SDS Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				
8. Formalize, implement and report on the 2008-09 EMP for Solid Waste and develop draft version of the 2009-10 EMP.	√			
Solid Waste sub-total	5	1	2	0

Target	M	MM	NM	D
Outside Emissions				
SDS Activity 1.1.4.1: Establish an emissions (GHG) baseline for business travel to include local and long-distance travel and videoconferencing. (March 31, 2008)				
SDS Activity 1.1.4.2: Develop data fields to capture emissions data in the travel component of the Corporate Administrative System (CAS), and make relevant changes to associated travel forms. (March 31, 2009)				
1. Modify the tools that enable the SD Division to measure business travel.	√			
2. Establish a business travel and videoconferencing baseline and communicate it to the SD Network.			√	
3. Work with the Financial Administration Directorate (FAD) & Administration Directorate (AD) to enable future business travel and videoconferencing measurement.	√			
SDS Activity 1.1.4.3: Communicate best practices for sustainable business travel to priority employee groups, such as frequent travellers and travel administrators at the CRA. (March 31, 2009)				
SDS Activity 3.2.1.6: Develop and deliver job-specific SD training for target employee groups, such as corporate planners, policy makers, frequent travellers, and procurement officers, which will support the SD training needs the SD Strategy 2007-2010. (March 31, 2010)				
4. Investigate the feasibility of establishing a business travel working group in order to advance SDS target 1.1.4.			√	
5. Support the SD Division in offering the SBT Course to target employee groups and implement, if feasible.	√			
6. Identify priority groups of employees who travel frequently for business.	√			
7. Develop a plan to communicate sustainable business travel best practices to priority groups of employees who travel frequently for business.	√			
8. Develop materials/tools to communicate sustainable business travel best practices to priority employee groups.	√			
9. Work with partners to communicate sustainable business travel best practices to priority employee groups.	√			

Target	M	MM	NM	D
Outside Emissions -continued-				

SDS Activity 3.2.2.1: Establish a baseline for employee commuting, such as emissions (GHG) and employee commuting behaviour /mode of travel. (March 31, 2008)				
10. Finalize the Commuting Dashboard (baseline) and disseminate it to the SD Network.	√			
SDS Activity 3.2.2.2: Develop and deliver programs and communications materials to encourage sustainable commuting among CRA employees. (March 31, 2009)				
11. Identify priority facilities for sustainable commuting programs.		√		
12. Develop a plan to implement sustainable commuting programs in priority facilities by March 31, 2009.			√	
13. Develop materials/tools to enable the implementation of sustainable commuting programs in priority facilities.		√		
14. Work with CRA Compensation, OC Transpo and Transport Canada to administer the TPP in the National Capital Region and coordinate improvements, as required.	√			
15. Work with Transport Canada and other stakeholders to expand the federal TPP to CRA employees beyond the National Capital Region, as feasible.				√
16. Investigate the feasibility of promoting carpooling among Agency employees.			√	
SDS Activity 3.2.1.1: Innovate in the delivery of general SD awareness messages to employees through national campaigns, events, and local initiatives, such as Environment Week. (Annual)				
17. Support the planning and implementation of sustainable transportation activities (e.g. Environment Week)	√			
18. Respond to employee enquiries related to commuter and business travel issues received by the SD Division's dedicated email accounts within five business days.	√			
SDS Activity 1.1.4.4: Update policies and procedures for business travel, taxi use, and the parking allocation process, with sustainable business travel criteria. (March 31, 2010)				
SDS Activity 3.2.2.4: Discuss opportunities to integrate sustainable transportation criteria into relevant policies and procedures, such as the Telework Policy. (March 31, 2010)				
SDS Activity 3.2.2.3: Explore opportunities to negotiate employee travel needs, such as building location, showers, lockers and bike racks, into new lease agreements for priority facilities. (March 31, 2010)				
19. Work with stakeholders (e.g. FAD, RPSID, HRB) to integrate sustainable transportation criteria into policies, guidelines and practices, as required.	√			
SDS Activity 4.1.1.1 Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				
20. Formalize, implement and report on the 2008-09 EMP for Outside Emissions and develop draft version of the 2009-10 EMP.	√			
Outside Emissions sub-total	13	2	4	1

Target	M	MM	NM	D
Energy				
SDS Activity 1.1.6.2: Identify priority facilities, such as Crown-owned facilities where the CRA is a sole tenant and where the service provider can measure building energy use, and establish an energy use baseline and emissions (GHG) baseline. (March 31, 2009)				
1. Select priority facilities for energy conservation in consultation with stakeholders.	√			
2. Define the 2008-09 Energy Conservation Project scope by scanning all auxiliary equipment that consumes energy and identifying which equipment can be monitored.		√		
3. Estimate the baseline energy use and related emissions for each priority facility as a whole, and for each equipment type that is included in the project scope.		√		
SDS Activity 1.1.6.3: Implement energy reduction initiatives in priority facilities, in coordination with the landlord, service provider, real property, sustainable development, and other stakeholders, as appropriate. (March 31, 2009)				
4. Identify potential energy conservation initiatives, select energy conservation and emission reduction targets, and develop an implementation plan for the 2008-2009 Energy Conservation Project.		√		
5. Implement the Energy Conservation Project.			√	
6. Measure the energy conservation and emission reductions achieved from the Energy Conservation Project.			√	
7. Communicate the results of the Energy Conservation Project.			√	
SDS Activity 3.2.1.1: Innovate in the delivery of general SD awareness messages to employees through national campaigns, events, and local initiatives, such as Environment Week. (Annual)				
8. Respond to employee inquiries related to energy conservation received by the SD Division's dedicated email accounts within five business days.	√			
SDS Activity 1.1.6.4: Use the lessons learned in FY 2008-2009 to expand the energy conservation initiatives, in coordination with the landlord, service provider, real property, sustainable development, and other stakeholders, as appropriate.				
SDS Activity 1.1.6.1: Develop an Environmental Management Program (EMP) for energy (March 31, 2008)				
SDS Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				
9. Formalize, implement and report on the 2008-09 EMP for Energy Conservation and develop draft version of the 2009-10 EMP.	√			
Energy sub-total	3	3	3	0

Status	M	MM	NM	D
Combined EMP Totals for 2008-2009 (percentages do not include dropped activities)	**65 (70.6%)**	**9 (9.8%)**	**18 (19.6%)**	**2**