

Canada Revenue Agency

Performance Report on Sustainable Development

April 1, 2007 to March 31, 2008

October 2008

La version française de cette publication est intitulée :

Rapport de rendement sur le développement durable du 1^{er} avril 2007 au 31 mars 2008.

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Commissioner's Message

I am pleased to present our Performance Report on Sustainable Development for April 1, 2007 to March 31, 2008 — the first annual performance report of our *Sustainable Development Strategy 2007-2010*.

At the Canada Revenue Agency (CRA), protecting the environment and increasing efficiency are integral to our pursuit of operational excellence. By using fewer resources while optimizing service delivery, we reduce operating costs and preserve valuable natural resources. The Agency's investment in electronic services demonstrates this principle.

For example, between 1990 and 2007, 27% of individual (T1) tax returns were filed using the CRA's EFILE and NETFILE online filing services. This represents an estimated savings of 4.3 billion sheets of paper. These electronic services saved roughly 500,000 trees and prevented the release of about 54,000 tonnes of greenhouse gas emissions.

Improving our environmental performance would also not be possible without dedicated employees. A 2007 survey indicated that 89% of CRA employees were aware of the sustainable development efforts in the Agency. Of these, 94% indicated that they reduced paper consumption, 92% that they increased recycling, and 91% that they reduced their energy consumption.

Achieving environmental excellence is an ongoing challenge, but it is also an opportunity. Although we have further to go, the CRA continues to demonstrate that many small actions to protect our environment can make a big difference. I invite you to read more about our 2007-2008 sustainable development results in this report, and I encourage everyone to look for opportunities to improve the health of our environment.

For more information on our *Sustainable Development Strategy 2007-2010*, please visit the CRA Web site at: www.cra-arc.gc.ca/sds.



William V. Baker

Executive Summary

This is the first annual performance report for the Canada Revenue Agency's (CRA) Sustainable Development (SD) strategy for 2007-2010. It covers the period from April 1, 2007 to March 31, 2008.

This first year of implementation was largely focussed on research and the development of benchmarks to enable future progress. To this end, we made concrete progress across all four goals of our SD strategy:

- 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 SD in their job; and,
- Goal 4: Modern systems that support and maintain SD.

Progress on our SD strategy is achieved through the implementation of the SD national action plan, and associated branch and regional SD action plans. Our Environmental Management System (EMS) also contributes through Environmental Management Programs (EMPs) that enhance the delivery of goal 1 of the SD strategy. Of the 30 activities of SD national action plan to pursue in year-one, the Agency completed 82% of the planned work, and 80% of scheduled activities of the EMPs.

Goal 1 Highlights

We made incremental progress in reducing solid waste and ensuring efficient use of resources. We lowered our consumption of multi-use office paper, achieving a reduction of 0.7% or 40 sheets per employee. We included environmental specifications in 100% of strategic sourcing contracts issued during the period. Our total spending on green products accounted for 11.4% of total product spending, exceeding our target of 10% for fiscal year 2007-2008.

Goal 2 Highlights

The uptake of the CRA's electronic services continued, with the number of individual (T1) and corporate (T2) tax returns filed electronically increasing by about 3% respectively. To demonstrate environmental benefits that accrue from electronic services delivery, we assessed paper savings resulting from electronic filing of individual (T1) tax returns between 1990 and 2007. The results showed that of the 402 million individual (T1) tax returns filed, about 107 million (27%) were filed using the CRA's EFILE and NETFILE online filing services¹. The total estimated paper saving from electronic filing during this period was 4.3 billion sheets of paper. This reduction is equivalent to approximately 500,000 trees or a pile of paper 430 km high. This also avoided the creation of about 54,000 tonnes of greenhouse gas emissions.

Goal 3 Highlights

Our ongoing efforts to engage our employees through national and regional SD events, online information, and other SD learning and awareness media produced concrete results. A 2007 survey indicated that 89% of CRA employees were aware of the SD efforts in the Agency. The Agency's target is 95% by 2010. Of those who indicated awareness, 94% reported that they

¹ The estimate excluded tax filing by telephone (TELEFILE), as this involves the use of paper.

reduced paper consumption, 92% that they increased recycling, and 91% that they reduced their energy consumption. We also released the second launch of the SD Innovation Fund to support five projects aimed at improving the environmental performance and operating efficiency of the CRA.

Goal 4 Highlights

We continued to strengthen our SD support systems. We began development of the next generation online reporting system to improve the efficiency of our performance measurement system for SD. We developed semi-annual feed back report to allow CRA branches and regions to compare their SD performance against CRA national SD averages. To expand our SD reporting lens, we completed a research paper that examined options for developing an SD report card for the CRA that would report against agreed to social, economic, and environmental indicators.

We responded to one environmental petition forwarded by the Commissioner of the Environment and Sustainable Development (CESD) on the recycled content of the paper used by the CRA. Internally, the CRA Board of Management examined both the reliability of the SD program's reporting framework and the CESD perception of the CRA's SD reports. The Board rated performance in both areas as "strong" – its highest rating.

The CRA maintained compliance with all applicable environmental legislation and regulations. Through implementation of our national SD action plan, the Agency also contributed to the environmental and SD priorities of the Government of Canada.

We enhanced the overall management of the SD program at the CRA through a number of measures. These included achieving a service level standard of 100% when responding to SD enquires through the national SD mailbox. We received an over all approval rating of 78% for services provided to the Agency's SD network. The CRA also extended its SD reach by engaging other government departments in a number of forums to learn and share SD best practices.

Overall, our results show that good progress was made during the first year of implementation of our 2007-2010 SD strategy. While we fell short of full completion in some areas, we are satisfied that the CRA is on track to deliver on its SD commitments for 2007-2010.

1.0 Introduction

1.1 Purpose and Structure of this Report

The purpose of this report is to provide stakeholders with a detailed briefing on the Agency's performance in implementing its 2007-2010 SD strategy. This report covers the period from April 1, 2007 to March 31, 2008 — the first full year of implementation of the Agency's fourth SD strategy.

The report begins by providing background information on the context for the CRA's SD strategy. It examines the legal requirement for the Agency's SD program, outlines the Agency's strategic approach to SD, and the governance framework for SD.

The report continues with a briefing on the Agency's compliance with applicable legislation and regulations. This is followed by a detailed accounting of the results, by goal, achieved against the 2007-2008 SD action plan and EMPs. The discussion includes results and highlights, elements of SD program management, and conclusions drawn from the available facts.

Other dimensions of performance are explored in subsequent sections, including CRA's contribution to Government-wide SD priorities, contributions to intergovernmental SD forums, program costs and benefits, and results of program assessments. Lastly, the report summarizes next steps and priorities for 2008-2009.

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 examined the interrelated roles played by society and the economy in environmental degradation, and included the definition for SD that is still in use in 2008:

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

SD 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 SD to living off nature's interest, while leaving the principal intact for future generations.

In 1995, the Government of Canada amended the *Auditor General Act* to help strengthen the federal government's performance in protecting the environment and promoting SD. Amendments included a legislative requirement for certain departments and agencies to develop SD strategies and to update them every three years. The Agency's 2007-2010 SD strategy was prepared in response to requirements of the Act, and the Government of Canada's SD priorities.

The CESD is an arm of the Auditor General of Canada. It monitors the quality of the SD strategies produced by departments and agencies, and the extent to which they meet their SD commitments. The Commissioner's reports are tabled in the House of Commons.

1.3 Sustainable Development at the CRA

With a workforce of approximately 44,000 employees, working in over 150 facilities in 65 communities 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. This supports the CRA objective of continuous improvements to operational efficiency. By using fewer resources, while optimizing our services, the CRA protects our environment, conserves natural resources, and reduces operating costs.

The CRA's vision for SD is *to be a globally recognized tax and benefits organization for best practices in sustainable development*. To move us towards achieving this vision, the SD strategy for 2007-2010 contains four 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 SD in their jobs; and,
4. use modern systems that support and maintain SD.

The four SD goals are further divided into nine objectives, which themselves contain 16 targets. Targets are divided into the 65 activities that are included in our 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 nine activities support goal 4.

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



The CRA's operational focus, and the special significance of environmental protection in the context of SD, is recognized in our strategy. To address environmental protection (i.e., goal 1) we developed an EMS that is modeled after the ISO 14001 EMS standard, and consists of distinct EMPs for each of our environmental aspect. For 2007-2008, we had eight EMPs: fleet, hazardous waste, halocarbons, outside emissions, paper, procurement, solid waste, and storage tanks. The EMPs, which are detailed operational plans, 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 therefore devoted to engaging 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.

1.4 CRA Governance for Sustainable Development

Management of the Agency's SD strategy is centered in the SD division of the Finance and Administration Branch, operating from the CRA's national headquarters in Ottawa. The Division leads the development of the Agency's SD strategy and is the CRA's centre of SD expertise. The SD program is implemented by the SD division and an Agency-wide SD network. Additional information on the governance of Agency's SD program can be found in Appendix A of this document.

In addition to the SD strategy, national action plan and EMPs, environmental and SD policies are also included in the SD framework. These policies provide context and direction for action in support of the SD program and are available publicly through the CRA's internet web site.²

Other key strategies support the implementation of the SD program, including a performance measurement and reporting strategy, and SD learning and communications strategies. More information on the CRA's approach to SD performance measurement and reporting can be found in Appendix B, while a summary of the CRA's communication strategy can be found in Appendix C.

² <http://www.cra-arc.gc.ca/gncy/sstnbl/plcs-eng.html>

2.0 Meeting Legal Requirements

The CRA is subject to a number of pieces of federal legislation and regulations designed to promote SD and protect the natural environment. The Agency however has a limited amount of exposure to these regulations and legislations. In cases where they do not apply directly to the Agency, we nevertheless take a due diligent approach to managing the materials and systems in question as a best practice. The following section provides a briefing on how the CRA managed its legal obligations in 2007-2008.

2.1 *Alternative Fuels Act*

The purpose of the *Alternative Fuels Act* is to accelerate the use in Canada of alternative transportation fuels (ATF) in motor vehicles operating in the federal fleet. The Act requires that 75% of vehicle acquisitions be ATF capable where cost effective and operationally feasible. During 2007-2008 the Agency purchased five vehicles. Of these, three were ATF capable and two were conventional fuel vehicles due to operational requirements; no hybrid vehicles were purchased in 2007-2008. As of March 31, 2008 the CRA has a total of 95 vehicles. Of these 13 (14% of the fleet) are hybrid vehicles, and 24 (25%) are ATF capable vehicles. As a demonstration of leadership for SD, the CRA exceeded the requirements of the Act and is committed to ensuring that all vehicle acquisitions are either hybrid or alternative fuel capable, where operationally feasible.

2.2 *Auditor General Act (1995)*

In addition to the tabling of SD strategies, the *Auditor General Act (1995)* also requires that ministers respond to environmental petitions brought forward by Canadians within a prescribed time frame. The Agency received one petition during the 2007-2008 period requesting data on the amount of recycled content contained in the paper used by the Agency to conduct its business. An acknowledgement of receipt and the response on the substantive issues raised in the petition were sent to petitioner within the time limits prescribed by the Act. The CRA response is available on the Auditor General's web site.³

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. In order to systematically manage our regulatory responsibilities, the CRA maintains an inventory of halocarbon-containing systems across the country. As of 2007-2008, the CRA had inventories in 86% (113/132) of our facilities, which includes, in total, over 1,300 systems.

No halocarbon releases were reported in 2007-2008; therefore no Halocarbon Release Reports were filed with Environment Canada. Moving forward, the SD division will continue to work with internal partners to identify and track halocarbon-containing system purchases.

³ http://www.oag-bvg.gc.ca/internet/English/pet_223_e_29419.html

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

CRA owns and manages nine storage tanks systems that are used to store fuel for back-up electricity generators. A previous compliance audit recommended that corrective actions be taken to ensure compliance with regulations – the majority of this work was completed in previous years. However the remaining work to install and improve secondary containment at 875 Heron Road in Ottawa was scheduled for 2007-2008. This work was delayed and is now scheduled for completion in 2008-2009.

2.4 Conclusion

In 2007-2008 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 all of its legal obligations. The mechanisms currently in place to ensure compliance continue to function well.

3.0 Sustainable Development Strategy Results

This section provides highlights of the results achieved in 2007-2008 against the implementation of the:

- National SD action plan activities and targets; and,
- EMPs.

Additional details on results achieved against activities and targets during the period can be found in Appendices D and E respectively, and Appendix F 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 the Agency’s environmental aspects. For 2007-2008, the first year of implementation of our 2007-2010 SD strategy, we focused mainly on research and establishing new baselines as the bases for future action. Some highlights follow.

Solid Waste

Solid waste has impacts beyond the landfill. When waste decomposes it creates carbon dioxide and methane gas, two important greenhouse gases (GHGs). The 2006-2007 solid waste audit of 29 priority facilities showed that CRA priority facilities generate almost 700 tonnes of solid waste per year. During 2007-2008, the Agency developed a methodology for estimating GHGs released from our disposal of solid waste. We applied the methodology to our 2006-2007 solid waste audits of our priority facilities. The results showed that we avoided generating more than 2,000 tonnes of CO₂ equivalents from the 2,700 tonnes of solid waste that we diverted from landfill.

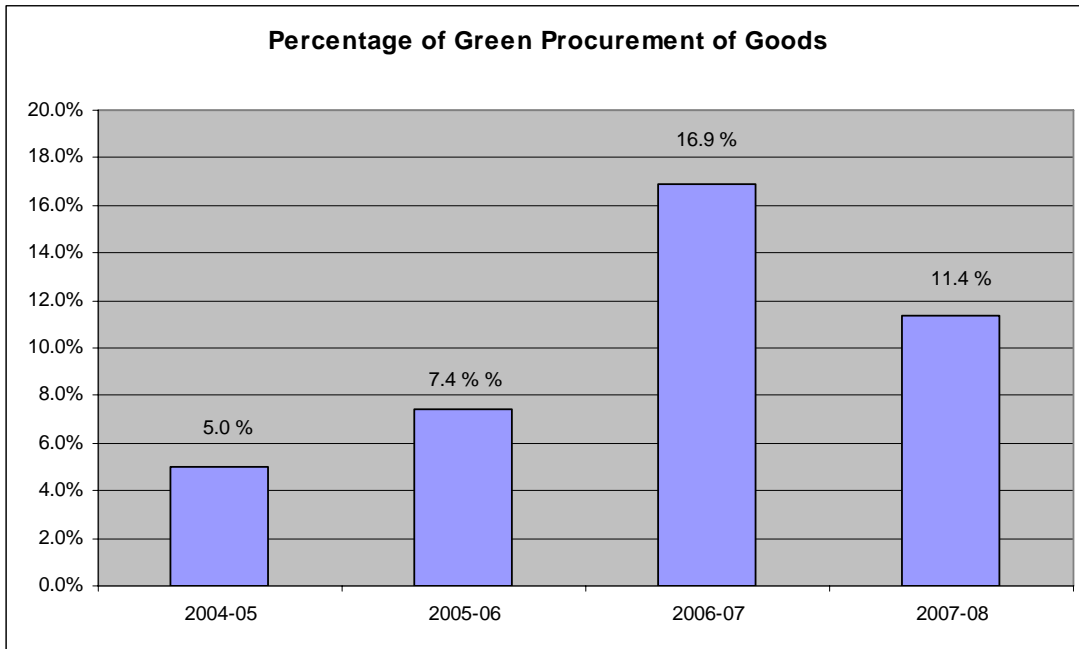
We also conducted an internal survey through the SD network to update information on the number of waste management programs in CRA facilities. It was reported that the “No Waste” program has been implemented in 88 CRA facilities (74%). For cost efficiency, actual waste audits are conducted every three years. Our next waste audit is scheduled for 2010.

Green Procurement

To address solid waste further upstream, the Agency included environmental specifications in two of two strategic sourcing contracts issued during the period. In addition, we developed a draft management plan to expand the scope of green procurement to include information technology products (i.e., computer hardware and software). Work will continue in 2008-2009 to implement the management plan.

Total spending on green products during the period accounted for 11.4% of total product spending, exceeding our target of 10% for fiscal year 2007-2008. Figure 1 shows the trend in the percentage of green product purchases since 2004-2005. The reduction in percentage of green products purchased in 2007-2008 is partly explained by a fall in the proportion of total product purchases that had green alternatives.

Figure 1: Green Product Purchases as a Percent of Total Product Purchases

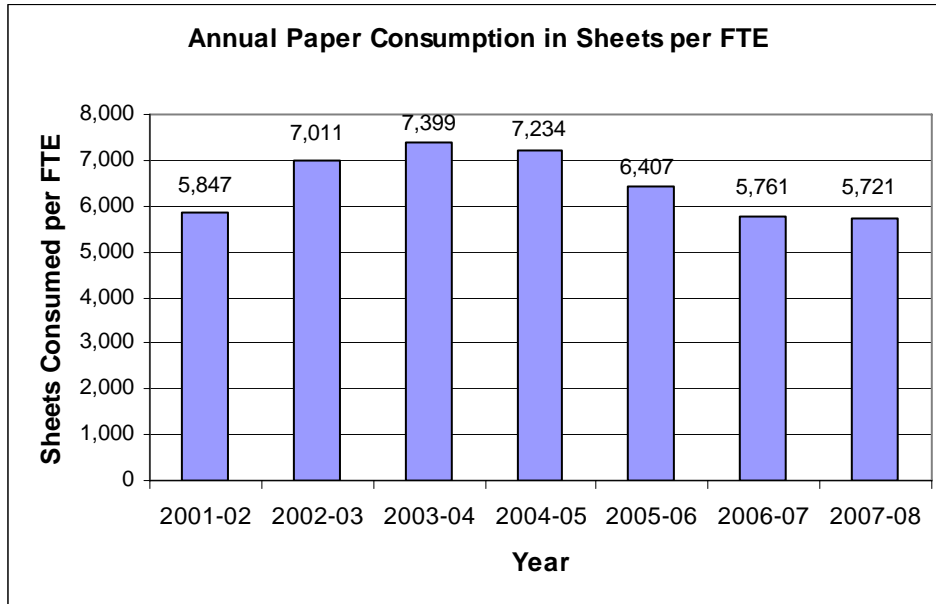


Multi-purpose Office Paper

The CRA is a large consumer of paper. By reducing the amount of paper that we consume the Agency conserves natural resources and reduces its operating costs. During 2007-2008, we enhanced the scope of our data collection by developing a methodology to estimate paper consumption using the CRA's procurement tracking systems. This step allowed us to expand our baseline to include all three major sources of the CRA's paper consumption: multi-purpose office paper, paper used in CRA printing systems, and paper printed in external printing shops. The results showed that in 2007-2008, the CRA bought the equivalent of 1.2 billion sheets of paper used in the form of envelopes, publications, and forms. We will annually measure results against this expanded baseline.

Efforts to reduce the amount of multi-purpose office paper consumed per employee continued. In 2007-2008, paper use per employee fell by 40 sheets or 0.7% to 5,721 sheets per employee. This compares to 5,761 sheets per employee in the previous year. Figure 2 shows the effect of paper reduction efforts on the Agency's paper purchases. For practical reasons, office paper purchased by the Agency is used as a proxy indicator for the amount of paper consumed.

Figure 2: Multi-purpose Office Paper Consumption

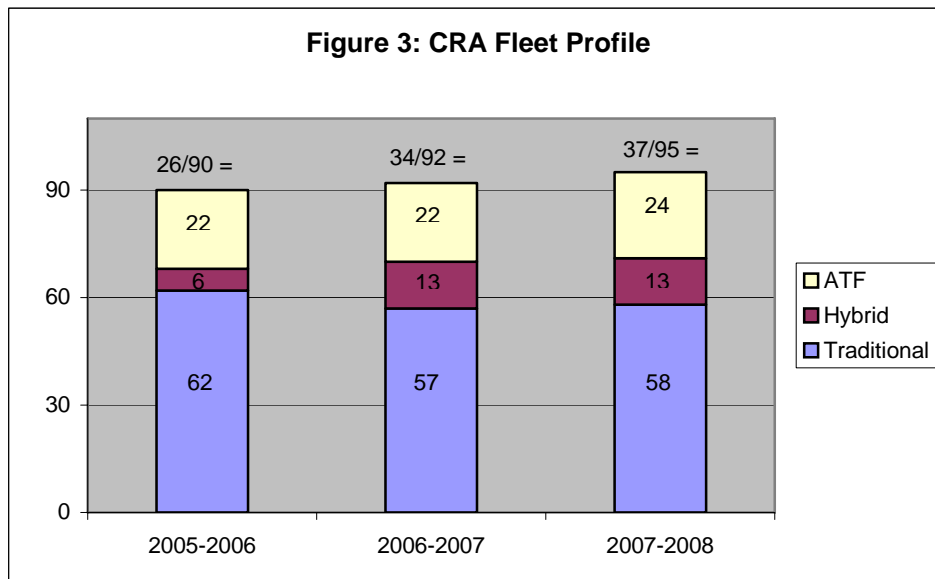


CRA Business Travel

The CRA approach to sustainable business travel is to first establish a baseline, promote sustainable business travel options to employees, and measure impact over time. We took initial steps towards this target by assessing the data required to establish a greenhouse gas baseline for business travel. We determined that existing CRA information systems contained much of the data required to establish the baseline. Information analysis was in progress at the end of the period, and work will continue to finalize the baseline in 2008-2009.

To reduce its GHG emissions from its fleet of vehicles, the CRA purchased three alternative fuel capable vehicles. The Agency’s fleet profile can be seen in Figure 3. We also worked with Natural Resources Canada to develop an E10 promotion/ communication package to remind CRA vehicle operators and fleet managers to use ethanol-blended fuels in CRA vehicles where available. The Sustainable Business Travel course was also offered to vehicle operators during the period.

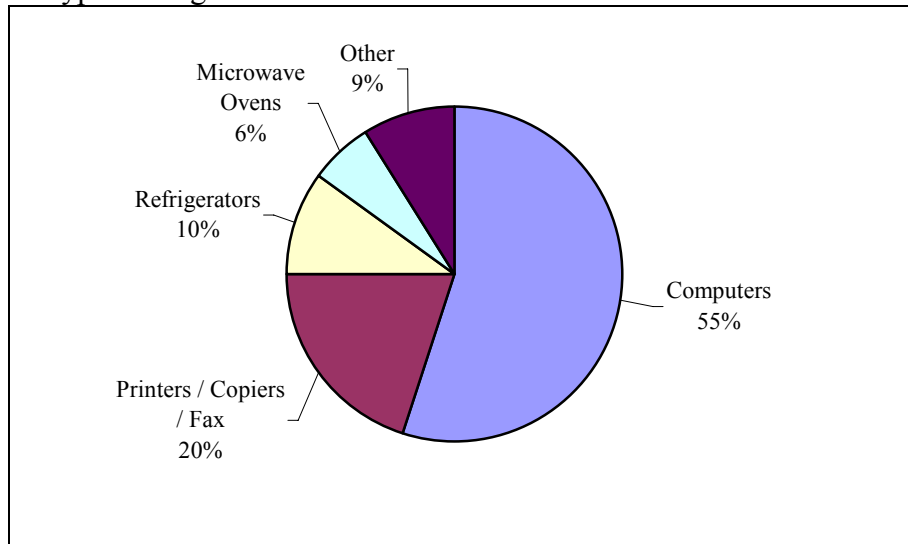
Figure 3: CRA Fleet Profile for 2007-2008



Energy Conservation

We took additional steps to address the CRA's GHG emissions with the development of a new EMP for energy conservation. The initial scoping research and investigations determined the areas that offered the most promise for energy reduction. The CRA is a tenant in all the facilities that it occupies, and therefore does not have direct control over base-energy used for heating and cooling. We will focus our energy conservation efforts on influencing employee behaviour vis-à-vis their use of energy-powered equipment such as computers, photocopiers, and task lighting. We identified priority facilities for implementation of energy conservation initiatives, which are scheduled for implementation in 2008-2009. Figure 4 shows the average percentage of energy used by auxiliary equipment in commercial and institutional buildings in 2005⁴.

Figure 4: Typical Plug Load Contributions in Commercial and Institutional Buildings



Hazardous Waste

The Agency continued its work to prevent the release of hazardous materials into our environment. One area of focus was electronic waste. Results from a preliminary scan of CRA IT disposal practices showed regional variances depending on provincial/ municipal regulations. Although competing priorities did not allow a thorough assessment, work in this area will continue in 2008-2009.

We completed research activities on battery disposal practices, including the potential benefits and risks associated with the implementation of a battery recycling program in CRA facilities. The study confirmed that the risks associated with battery-recycling programs are relatively low, and that they can be managed with a reasonable level of effort. Work on developing guidelines for battery recycling programs at the CRA will continue in 2008-2009.

Implementation Results

A total of 11 national SD action plan activities in support of goal 1 were scheduled for delivery in 2007-2008, however one was deferred to 2009-2010. The average completion percentage for the 10 activities implemented was 81%. A total of 46 EMP targets were implemented in support of

⁴ NRCan CICES Summary Report, June 2007. (<http://oee.nrcan.gc.ca/Publications/statistics/cices06/chapter7.cfm?attr=0>)

goal 1 during 2007-2008. Of these 37 (80%) were met, four (9%) were mostly met, another four (9%) were not met, and one target was dropped.

3.1.1 Conclusion – Goal 1

We made progress on reducing waste and ensuring the efficient use of resources during the period. We enhanced our ability to measure and manage the environmental effects of our solid waste. We improved our ability to quantify our paper consumption, paper savings, and continued the downward trend in office paper consumption. Our ongoing efforts to green our strategic sourcing contracts will help to increase the supply of green products and improve our future green procurement and waste diversion performance. We investigated battery recycling practices for adoption by the CRA, and maintained our halocarbon inventory system. While we did not complete planned work to establish the baseline for business travel, and to investigate disposal practices for end-of-life electronic equipment, we are well positioned to complete these activities in 2008-2009. Through these efforts, among others, we took a due diligent approach to complying with environmental legislation and regulations, and helped to improve environmental and health outcomes on behalf of our employees and Canadians.

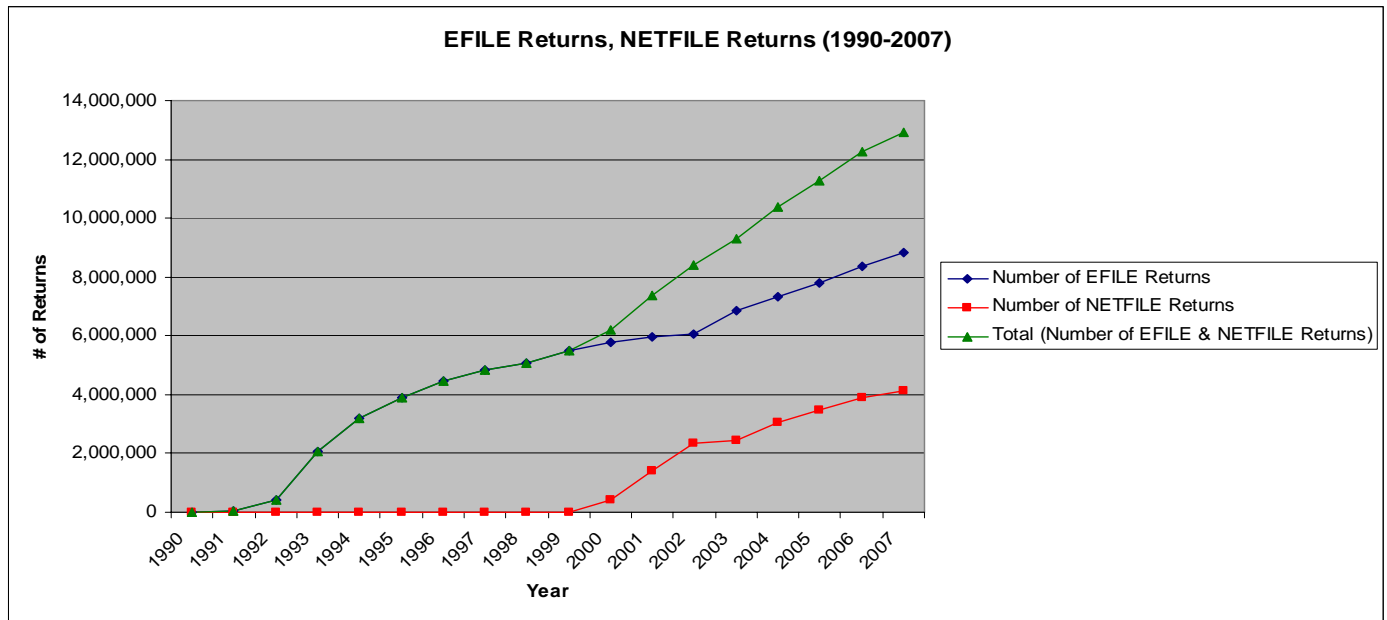
3.2 Goal 2: “Demonstrate sustainable service of tax and benefit programs”

Paper Savings

CRA results show a growing number of Canadians are choosing electronic filing as their method of choice for filing their tax returns. The CRA continued to promote the use of its electronic services for tax filing during 2007-2008, resulting in an increase of about 3% for individual (T1) and corporate (T2) tax returns respectively. Leveraging our information technology solutions allows us to serve Canadians better, and avoid purchasing the paper that otherwise would have been used to print tax forms and associated information products.

To demonstrate environmental benefits that accrue from electronic services delivery, we assessed the paper savings from the electronic filing of individual (T1) tax returns between 1990 and 2007. The results showed that about 107 million out of 402 million (27%) of individual (T1) tax returns were filed using the CRA’s EFILE and NETFILE online filing systems. Our research shows that the total estimated saving from electronic filing during this period was 4.3 billion sheets of paper. This reduction is equivalent to approximately 500,000 trees or a pile of paper 430 km high. This avoided emissions of about 54,000 tonnes of GHG emissions and consumption of 800 million BTUs of energy. Figure 5 shows the trend in use of electronic services for filing T1 tax returns.

Figure 5: Trends in Individual (T1) Electronic Tax Filing (1990-2007)



SD Integration and Communication

We updated the sustainability criteria for partnership arrangements that are included in our draft guidance documents for preparing Memoranda of Understanding and Letters of Intent. The criteria are designed to guide the inclusion of social, economic, and environmental considerations when preparing partnership agreements. A key inclusion is the link to the sustainability criteria that is posted on our internal SD website. Additional work to refine and promote the SD criteria will be undertaken in 2008-2009.

To increase the Canadians’ understanding of the Agency’s commitment to SD we prepared and included SD information in the CRA corporate brand messages. These messages will be used strategically in communication with taxpayers, clients, partners, and employees.

Following Agency-wide consultations, the offices of the Minister and the Commissioner adopted the practice of duplex printing of correspondence to reduce further the CRA’s paper consumption, and to signal our commitment to good corporate citizenship.

Implementation Results

A total of six national SD action plan activities supporting goal 2 were scheduled for delivery in 2007-2008. The average completion percentage for these activities was 84%. A total of two EMP targets supported goal 2 during the period and both were met.

3.2.1 Conclusion – Goal 2

The online delivery of our tax and benefit programs clearly demonstrate that environmental protection and operational efficiency go hand in hand. Our investment in this area has allowed the Agency to save the cost of 4.3 billion sheets of paper for the individual (T1) program alone. Our SD criteria guide will better facilitate the integration of SD considerations in partnership agreements, and allow us to engage external partners to meet mutual SD objectives. Lastly, we

took steps to provide Canadians with information on how the CRA is taking concrete action to protect their environment.

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

SD in Performance Agreements

Leadership on SD makes a difference. In 2007-2008, a total of 89% of the CRA’s executive cadre (EC) included SD in their performance agreement. This compares to 68% in 2006-2007. A substantial portion of our management/gestion (MG) group of managers also included SD in their agreements. However due to difficulties with the information system, the reliability of results for MGs could not be verified and was unavailable for this report.

The Agency also investigated including SD in employee performance agreements. We developed tools to help SD Coordinators promote employee SD clauses, and to enable managers and employees draft SD clauses that are appropriate to their job function. At the end of the period, stakeholder consultations were ongoing.

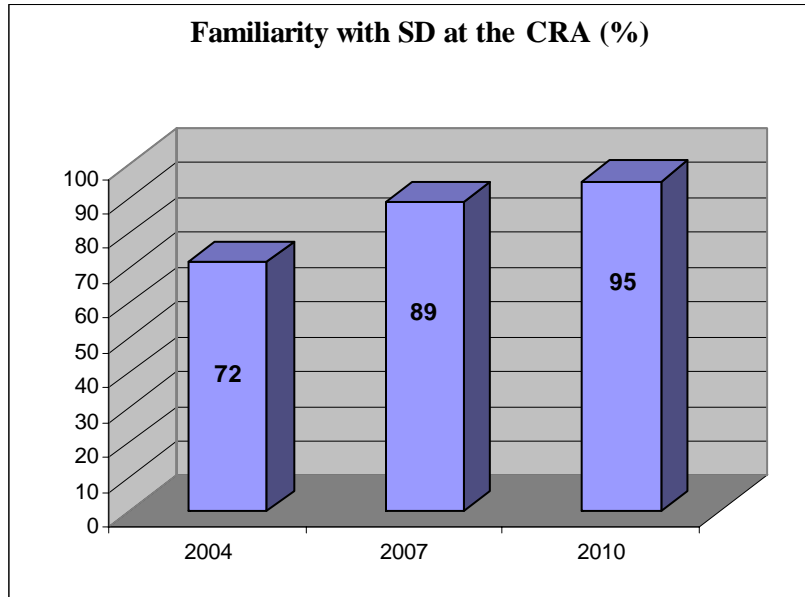
SD Learning

To further engage our MG management group, we delivered SD training to a total of 360 managers at 18 sessions of the MG learning program. In addition, we included SD content in a number of MG forums, and provided SD information to participants in the EC learning sessions.

SD Awareness

Our ongoing efforts to engage our employees through national environmental and SD special events, online information and other vehicles are producing results. A 2007 survey indicated that 89% of employees were aware of the SD efforts in the Agency. The Agency’s target is 95% by 2010. Of those who indicated awareness, 94% reported having reduced paper consumption, 92% having increased recycling, and 91% having reduced their energy consumption (see Figure 6).

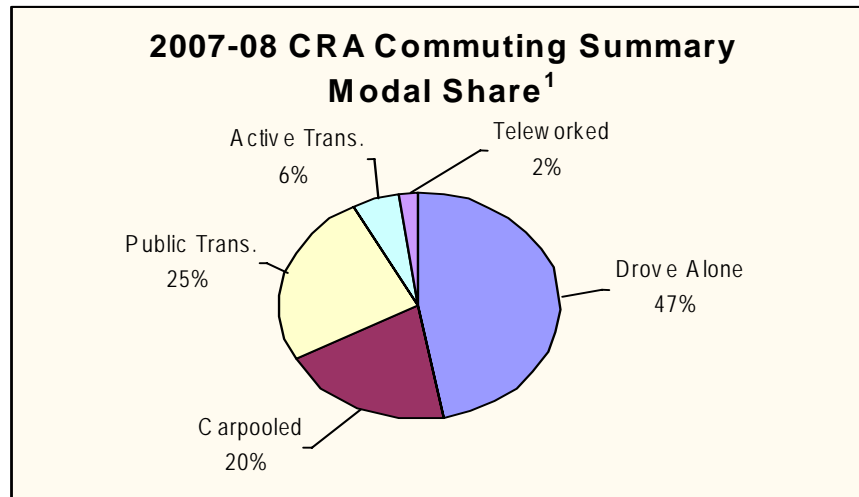
Figure 6: SD Awareness Among CRA Employees Between 2004 and 2007
(Target is 95% by 2010)



Employee Commuting

To engage our people in GHG emissions reduction efforts, the Agency took initial steps to examine the commuting habits of our employees. A survey showed that a majority (47%) used single occupancy vehicles to get to and from work (Figure 7).

Figure 7: CRA Employee Commuting Habits



¹ Modal share is the percentage of total travelers using a particular mode of transportation.

The employee commuting survey also found that during 2007, CRA employees made over 20 million commuting trips, traveled over 360 million kilometers when commuting to and from work, and produced over 64,000 tonnes of GHGs and 2,800 tonnes of air pollution. With the baseline established, the CRA will develop and promote employee commuting initiatives at selected facilities and over time, measure changes against the baseline.

Implementation Results

A total of eight national SD action plan activities supporting goal 3 were scheduled for delivery in 2007-2008. The average completion percentage for these activities was 90%. A total of 31 EMP targets supported goal 3, of these 22 were met, three were mostly met, five were not met, and one was dropped.

3.3.1 Conclusion – Goal 3

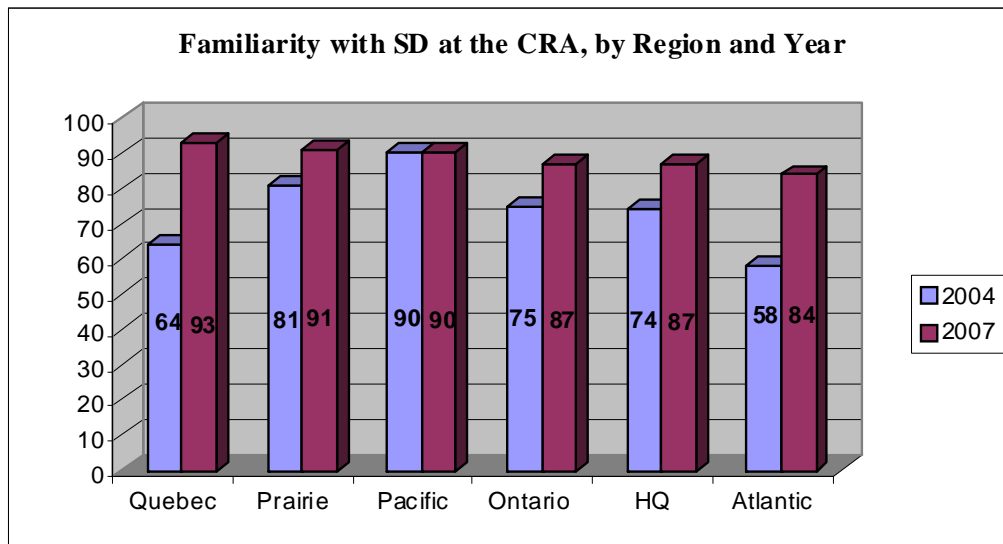
Leadership on SD within CRA management continues to be strong, as demonstrated by the uptake of performance agreement clauses. This management support along with awareness programs and support for action at the grassroots has resulted in high levels of awareness of SD and engagement in SD practices. While we are encouraged by our results, we also recognize that awareness alone does not necessarily translate into action. During the remainder of our strategy we will be exploring additional opportunities to develop audience-specific training and awareness tools.

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

SD Network Support

Support mechanisms, including organizational structures and tools, help to ensure that information flows and decision-making for SD are effective and efficient. Our network of SD coordinators, SD representatives, and their committees play a key role in implementing the Agency’s SD program and sensitizing employees to their SD responsibilities. Figure 8 shows the increase in SD awareness across CRA regions between 2004 and 2007.

Figure 8: SD Awareness Among CRA Employees



To ensure effective communication, quarterly Network meetings were held between the SD division and SD network members. This was supplemented by one-on-one meetings between regional coordinators and SD division staff.

To further strengthen the SD network, we increased the job levels for regional SD coordinators and formalized SD expectations for branches. We also prepared a guide for developing and maintaining SD committees. The guide will be released to the SD network in 2008-2009. There was a high rate of turnover of representation within the SD network during the year, with seven SD coordinators and two SD representatives being replaced. The SD division provided orientation and training sessions to all new SD network members to equip them to effectively discharge their SD responsibilities.

We prepared and released semi-annual feedback reports. These reports allow branches and regions to compare their SD performance against CRA national SD averages on a number of environmental, SD and program management indicators. While still in the early stages of development, early feedback on the report cards was positive and will be used to improve the reports over time. There was a significant increase in the completion level of Branch and Region SD action plans – increasing from 41% in 2006-2007 to 79% in 2007-2008.

The SD division conducted an annual satisfaction survey of SD network members to assess their level of satisfaction with the services offered by the SD division. The division received an average rating of 3.9 out of 5 or 78%. There was marginal increase in the levels of satisfaction in five of the six surveyed criteria. Satisfaction with performance reporting fell marginally. We anticipate that the release of the revised Performance Reporting (PR) Tool will augment this rating. Table 1 outlines the rating received by the SD division in the six areas that were surveyed.

Table 1: SD Network Rating of SD Division Services for 2007-2008:

Area	Average Rating (out of 5)
Training and awareness	4.0
Events/major initiatives	3.8
Provision of information/guidance	4.0
Meetings/consultations	4.2
Performance reporting process	3.8
Performance reporting template	3.7

The SD division will continue to respond to the concerns of the SD network in all identified areas.

Sustainability Criteria

Integrating SD at the corporate policy level has the potential to have positive influence early on in the decision making process. As part of its ongoing efforts to improve its operational efficiency, the Agency began a process to renew its approach for developing internal (i.e., corporate) policies. To ensure consideration of SD during the development of corporate policy instruments, representations were made to have SD considerations included in relevant guidance documents. In support of these efforts we developed and released a sustainability criteria guide to the CRA intranet web site and will be working to promote its use in 2008-2009.

SD Report Card

In our ongoing efforts to incorporate SD into the way we do business, we conducted research on how corporate social responsibility (CSR) reporting could be adopted by the CRA. The report *Canada Revenue Agency and Corporate Social Responsibility: Forward Options* examined the

Agency's long term business strategy, current requirements for SD reporting among federal government departments and agencies, expectations of the CESD, and influential CSR standards (e.g., Global Reporting Initiative). Although much information was gained from the research, more information and analysis is needed to determine appropriate CSR indicators for the CRA. Work scheduled for 2008-2009 includes follow-up work on existing data sources, data quality, and the selection of the appropriate, material indicators for a public sector agency.

SD Program Management

We held three of four scheduled quarterly meetings between the SD division and the SD Steering Committee. The Committee took steps to ensure its accountability by adopting a refreshed terms of reference that includes performance measures and indicators, and specific internal and external roles for the SD champions.

To make our quarterly reporting process more efficient, we enlisted the services of an in-house software development team to create a second-generation online PR Tool for the SD program. We finalized the system requirements document and began the initial phase of project development. The new PR Tool will be launched during 2008-2009.

We implemented our EMPs and reported EMP performance to the National EMS Committee at regularly scheduled meetings. We also developed draft EMPs for 2008-2009.

To respond effectively to enquiries, the SD division maintains an email 'letter box' and is committed to a service standard that requires the Division to respond to enquiries within five working days. During 2007-2008 we received a total of 54 enquiries. The SD division's average response turnaround was 1.6 days, and we responded to 100% of enquires within the time limit of the service standard.

Implementation Results

A total of six activities were scheduled for implementation in the National SD action plan to support goal 4. The average completion percentage achieved was 74%. During the period, eight EMP targets supported goal 4, and all eight were met.

3.4.1 Conclusion – Goal 4

Good progress was made to strengthen SD support systems during 2007-2008. Active engagement with our SD network allowed sharing of best practices and afforded opportunities to take corrective actions when necessary. Ongoing monitoring of performance, improvements in data acquisition and reporting systems and information sharing have improved the focus on results-based performance and continuous improvement in program delivery. However, we have much work to do in fiscal year 2008-2009 with respect to developing and releasing the revised PR Tool, and preparing an SD report card for the CRA.

3.5 Overall SD Strategy Performance for 2007-2008

During 2007-2008, we completed 82% of the scheduled work for year-one of the national SD action plan, and 80% of the targets of the EMPs. One SD target for green procurement was scheduled to be met by March 31, 2008. During the period 11.4% of all product purchases were green products, surpassing the target of 10% for 2007-2008.

Based on the progress made in implementing our national SD action plan activities and EMPs, the available data on targets, and the results achieved during the period, we conclude that good progress was made on each of the four goals of our SD strategy during 2007-2008, and that the Agency is on track in terms of delivering on its SD strategy commitments. In cases where 2007-2008 SD activities were less than complete, they will be carried forward for completion in 2008-2009.

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's SD 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 eight were scheduled for implementation during fiscal year 2007-2008. Details on the performance of each activity and associated progress can be found in Appendix D.

Federal Goal/ Target	CRA Goal 1: "Reduce the effects of our operations on land, air, and water"	
	CRA Activity Description	2007-2008 Result
Federal Goal 3: Reduce GHG emissions. Target: Reduce by 15% from 2002-2003 levels, GHG emissions per vehicle kilometre from the departmental fleet by 2010. Federal Goal 6: Strengthen federal governance and decision-making to support SD/GGO Target: Set a minimum of three procurement targets over three years.	1.1.2.1. Include SD clauses and environmental specifications in all new strategic sourcing contracts. (due date: annual)	The CRA included green specifications into the 100% (2 of 2) strategic sourcing contracts that were issued in 2007-2008.
	1.1.4.1. Establish an emissions (GHG) baseline for business travel to include local and long-distance travel and videoconferencing. (due date: March 31, 2008)	We determined the data set, and information analysis is ongoing to establish a baseline for business travel in 2008-2009.
	1.1.5.1. All vehicles purchased/leased by the CRA are either hybrid or alternative fuel capable, where operationally feasible. (due date: annual)	The CRA bought five vehicles during the period. Two were conventional fuel vehicles due to operational requirements, and three were ATF vehicles – no hybrid vehicle was acquired.
	1.1.5.2. All gasoline purchased for CRA road vehicles will be ethanol blended, where available. (due date: annual)	In order to standardize the use of ethanol fuel by CRA fleet, the Agency integrated this requirement in the policy instruments that govern fleet. Formal approval of the policy instruments is expected in 2008-2009.
Federal Goal	CRA Goal 2: "Demonstrate sustainable service delivery of tax and benefit programs"	
	CRA Activity Description	2007-2008 Result
Federal Goal 4: Sustainable Communities - Communities enjoy a prosperous economy, a vibrant and equitable society, and a healthy environment for current and future generations.	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)	The CRA continued representation on multilateral, bilateral, regional and international tax organizations. We demonstrated our leadership through technical assistance, and the sharing of best practices for tax administration.

Federal Goal	CRA Goal 3: “All employees apply sustainable development in their jobs”	
	CRA Activity Description	2007-2008 Result
Federal Goal 3: Reduce GHG emissions.	3.2.2.1. Establish a baseline for employee commuting, such as emissions (GHG) and employee commuting behaviour /mode of travel. (due date: March 31, 2008)	We established a baseline for employee commuting that showed that CRA employees made over 20 million commuting trips; travelled over 360 million kilometres when commuting to and from work; and produced over 64,000 tonnes of GHGs and 2,800 tonnes of air pollution while commuting.
Federal Goal	CRA Goal 4: “Use modern systems that support and maintain sustainable development”	
	CRA Activity Description	2007-2008 Result
Federal Goal 6: Strengthen federal governance and decision-making to support sustainable development.	4.2.1.1. Continue to integrate sustainability criteria into key programs and policies of the CRA. (due date: annual)	We updated and included the sustainability criteria in the draft corporate policy suite. We developed and released a sustainability criteria guide on CRA Intranet. Promotion of the criteria will continue in 2008-2009.
	4.2.1.2. Develop an SD report card by establishing economic, social and environmental indicators spanning all business lines. (due date: March 31, 2008)	To advance the preparation of an SD report card for the CRA, we completed a research paper on corporate social responsibility (CSR) ⁵ reporting in the private, public and quasi-public sectors. It included a scan of the CRA to compile a set of potential SD indicators for the Agency. Work will continue in 2008-2009.

4.2 Interdepartmental Participation

As part of the federal government, the CRA takes an active role in contributing to the interdepartmental SD community. Much of our contribution during 2007-2008 was made through the Interdepartmental Network for Sustainable Development Strategies (INSDS). During the period the Agency contributed to the INSDS mandate review, management system survey, SD strategy roll-up report, and to the INSDS Sub-Committee on Awareness, Communications, and Training.

The CRA also participated on the Interdepartmental Sub-Committee on Strategic Environmental Assessment (SEA). We provided input to the Canadian Environmental Assessment Agency (CEAA) on evaluating the Cabinet Directive on SEA to improve its contribution to balanced decision making. Members of the SD division with responsibilities for environmental management provided input at several federal workshops on a variety of topics including fleet management, managed print solutions, active transportation, energy monitoring.

In 2007 the Agency was invited by the Office of the Auditor General to participate in the *Green Ribbon Panel Survey*. The survey was intended to identify opportunities to strengthen the implementation of the sections of the *Auditor General Act* related to the environment and sustainable development practices. The CRA provided input by completing the Office of the Auditor General (OAG) online survey and in doing so provided a number of recommendations with respect to the role and practices of the Office of the CESD.

⁵ CSR refers to the integration of environmental, social, and economic factors to traditional financial factors in the decision-making process.

The Agency will continue to participate through the interdepartmental process, including the greening of government operations priorities.

4.3 SD Program Costs and Benefits

During fiscal year 2007-2008, the Agency invested approximately \$1.75 million in direct costs (personnel and operating) for the SD division in Ottawa and regional offices to implement the SD program (see Table 2).

Table 2: 2007-2008 Sustainable Development Program Budget (\$000)

Expenditure Area	Resource Type		
	Salary	O&M	Total
Headquarters	1,054	175	1,229
Regions	350	123	473
SD Innovation Fund	--	50	50
Total	1,404	348	1,752

Many of the initiatives in the CRA's SD strategy, while aimed at environmental improvement, had the added benefit of improving the Agency's operational efficiency, or conferred benefits to other areas of society. Examples include:

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

A prime example where measurable results have been achieved is the Agency's use of office paper. The table below 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 Cost⁶

Fiscal Year	Average Consumption per FTE in Sheets	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

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 efficiency, these programs have had a positive impact on the Agency's environmental bottom line. During the period from 1990 to 2007, 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: 1.3 billion
- Sheets saved related to tax packages: 3.0 billion
- Total savings: 4.3 billion sheets

This is equivalent to savings of:

- Paper: 18,920 tonnes – a pile 430 km high, if stacked;
- Wood: 65,589 tonnes – the equivalent of about 500,000 trees;
- Energy: 8.1 billion BTUs – the equivalent to heating about 8,792 homes/year;
- GHGs: 53,829 tonnes – the equivalent to emissions from about 10,776 cars/year;
- Wastewater: 1.51 billion litres – the equivalent volume of about 602 swimming pools; and,
- Solid waste: 21,553 tonnes – the equivalent of about 1,697 full garbage trucks.⁷

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, some evidence to suggest that those entering the workforce include an organization's environmental program as one criterion when choosing an employer⁸. The CRA will continue to examine opportunities to improve our knowledge of the full range of benefits associated with the delivery of our SD strategy.

4.4 SD Program Assessment

Internal and external assessments of the Agency's performance on SD are important means for the CRA to examine and address deficiencies in our program. In 2007-2008 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

⁶ The figures for 2002-2004 reflect the added consumption of Canada Customs operations.

⁷ Estimates using the Environmental Defense Fund Paper Calculator. For more information visit <http://www.papercalculator.org>.

⁸ <http://www.businessgreen.com/business-green/news/2201847/green-initiatives-deliver>

place for SD, and how well the CESD viewed the SD reports of the Agency. The Board judged the SD program's processes and integration of SD as "strong," the highest available rating.

The CESD did not audit the CRA's SD program in 2007-2008. However, the CESD did forward one environmental petition to the Agency during the period on the recycled content of the Agency's paper supply. A response was issued to the petitioner within the time limit specified by the *Auditor General Act (1995)*.

4.5 Future Considerations

The SD program at the CRA will continue to evolve to respond to both changing requirements of the CRA and the Government of Canada, including the new *Federal Sustainable Development Act*, which is intended to make environmental decisions more transparent and accountable to Parliament.

5.0 Sustainable Development Priorities for 2008-2009

The CRA's SD strategy 2007-2010 provides a framework for action for the three-year life of the strategy. Implementation of the strategy is defined in the Agency's *National SD Action Plan* and *EMPs*. These documents, which are refreshed each year, establish priorities, provide time lines, and detailed project implementation plans. In addition to project elements carried forward from 2007-2008, the National SD action plan calls for the implementation of a number of activities during 2008-2009, including:

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

- Implementing/ enhancing the "No Waste" program at additional priority facilities;
- Exploring opportunities to green services procured by the Agency;
- Identifying priority facilities for establishing energy use and GHG baselines;
- Implementing energy reduction initiatives in priority facilities; and,
- Completing an assessment of IT hardware and software disposal practices.

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

- Integrating sustainability criteria into new key federal/provincial partnerships, where appropriate;
- Promoting the Community Volunteer Income Tax Program (CVITP) to assist individuals to file their income tax returns; and,
- Sharing information with partners on better tax administration, tax rules and other best practices.

Goal 3: "Employees apply sustainable development in their jobs"

- Including meaningful and measurable SD expectations in the guidelines for preparing performance agreements for EC and MG management levels;
- Innovating in the delivery of general SD awareness messages to employees; and,
- Integrating SD information into orientation programs for new employees.

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

- Continuing to plan, implement, and report performance of the CRA EMS;
- Advancing the preparation on an SD report card for the CRA; and
- Continuing the integration of sustainability criteria into key programs and policies of the CRA.

A complete listing of activities scheduled for implementation in 2008-2009 can be found in the CRA's National SD action plan for 2007-2010 on the CRA's SD website.⁹ In addition to the above activities, the Agency will continue its work to address its core environmental aspects through implementation of nine EMPs in 2008-2009. They are: procurement; paper; solid waste; outside emissions; fleet; hazardous waste; halocarbons; energy conservation; and, storage tanks.

⁹ <http://www.cra-arc.gc.ca/gncy/sstnbl/pln/menu-eng.html>

Appendix A: Sustainable Development at the Canada Revenue Agency

1.0 Sustainable Development Framework

The CRA sustainable development framework is the response to the various legislative and regulatory requirements, Government of Canada expectations, and other SD requirements. The framework consists of an SD policy, an Environment policy, an SD strategy, National action plan, and an 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 SD 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 SD vision for the Agency is: "To be a globally recognized tax and benefits organization for best practices in sustainable development". Its four supporting goals are to:

1. reduce the effects of our operations on land, air and water;
2. demonstrate sustainable service delivery of tax and benefit programs;
3. have management and employees apply SD in their jobs; and,
4. use modern systems that support and maintain SD.

The Agency also maintains a separate Environment Policy, supported by an 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 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 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 the Finance and Administration Branch;
- 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: Results-based Management Accountability Framework (RMAF) for SD Strategy 2007-2010

1.0 Principles

The CRA recognizes that better measurement is an important aspect to continuous learning and better reporting. For our progress reports we concentrate our measurement efforts on the areas of greatest materiality to the Agency and its stakeholders with respect to the SD program, namely:

- compliance with legislation and regulations;
- achieving Environmental and SD results;
- contributing to government-wide SD priorities; and,
- effective program management.

In measuring our performance in these and other areas, we recognize that developing and acquiring data can be resource intensive. Therefore, to the greatest extent possible, the CRA exploits existing data sources for measuring environmental and SD performance, and wherever feasible, seeks to expand these sources of information to include SD components. This approach minimizes costs, and is in keeping with the principle of integrating SD into the way we do business. In some cases, the reliance on existing data sets can limit the robustness of performance indicators and measures. Other limitations related to the availability, cost, and timing of data, play a role in determining the focus, coverage, and availability of performance information contained in SD reports. Managers of the SD program are continuously seeking to improve the availability, timeliness, and quality of data.

It is at the activity level in our national SD action plan where concrete actions are taken to influence SD outcomes. At the activity level, program resources are applied daily to effect organizational change. Accordingly, each activity has its own detailed blueprint that includes precise objectives, outputs, performance indicators, data sources and availability, detailed risk and project management plans. The objectives of the EMPs are achieved in the same way. Daily implementation of activities that support EMPs targets ensure that objectives are reached, SD goals are attained, and ultimately, that the SD vision is realized.

Our approach to SD performance measurement and reporting is outlined in Agency's SD Strategy 2007-2010 RMAF. It describes our measurement, reporting and evaluation strategies, and discusses the importance of accurate and timely data as the foundation of performance measurement.

2.0 Performance Measurement Drivers

The development of an RMAF for the CRA's fourth SD strategy is a requirement of the Treasury Board Secretariat, and an expectation of the CESD. A public commitment to develop the RMAF was also made by the CRA in its 2006-2007 Report on Plans and Priorities. The RMAF was developed using the Treasury Board Secretariat's guide for creating RMAFs, and contains the five recommended elements:

- an organizational profile that includes a description of the program's governance structure;

- a logic model illustrating how program activities are expected to achieve the final outcomes;
- a performance measurement strategy for measuring progress against commitments over the three year implementation period of the strategy;
- a reporting strategy describing how program reporting requirements will be met; and,
- an evaluation strategy that sets out the evaluation work to be done over the lifecycle of the program.

3.0 Results-based Management Accountability Framework Approach

CRA-specific values and drivers have also been integrated into these individual elements to ensure the framework is consistent with the operational realities of the CRA's SD program and to optimize cost-effective delivery. These are:

- Integration: to the greatest extent possible, integrate SD into existing policies, plans, and programs, and make use of existing information databases.
- Focus: to meet our targets requires effective implementation of the activities and EMPs that support them. Activities and EMPs are the focal point for action in SD strategy 2007-2010, and are where accountability structures, project management, performance measurement and risk management efforts are concentrated.
- Use of S.M.A.R.T. Indicators: performance indicators that are specific, measurable, achievable, realistic, time-bound.
- Simplicity: simple to administer, easy to understand, and appropriate to the overall level of risk associated with the overall SD program.
- Value for money approach: balancing the need for data quality and frequency with the optimal use of resources.
- Flexibility: over the SD strategy's three year lifespan, flexibility in delivery will be necessary to adapt to possible changes to the operational and policy environments, and to take advantage of new opportunities.

4.0 Results-based Management Accountability Framework Highlights

- The strategy is designed to provide management stakeholders with performance information in three key areas: implementation, results, benefits and costs.
- Each of the 65 national activities that support the achievement of SD targets will be implemented according to a detailed 'blueprint', containing a profile of its resource allocation, accountability structure, performance indicators, risk management profile, and project management plan.
- Performance measurement will rely to a great extent on existing data sources.
- The timing of performance reporting will also be closely linked to the availability of data.
- Progress on targets will be reported annually, except where restricted by data availability.
- Progress on implementation to be reported quarterly; results (outputs, outcomes) will be reported according to the schedule outlined within individual activity blueprints.

- Report cards on performance will be issued to branches and regions on a semi-annual basis.
- Evaluation of the SD strategy is expected to be conducted in two parts and will focus on both process (i.e., formative evaluation) and on results (i.e., summative evaluation). The former will be conducted at the end of year two. The latter will be conducted at the end of the third year and will include an examination of overall program cost-effectiveness (i.e., costs, benefits). The exact form and timing of our evaluations will be determined after appropriate internal consultations.

Appendix C: Communications Strategy for CRA SD Strategy 2007-2010

1.0 Summary

In order to meet the goals of CRA SD strategy 2007-2010, significant communications support will be required. Among other objectives, these communication activities will:

- increase employee awareness of and participation in SD activities;
- engage executives and managers as leaders for SD;
- manage employee expectations regarding SD priorities, progress and performance; and
- communicate how the CRA's mandate contributes to all three pillars of SD — economic prosperity, social well-being, and environmental preservation.

There are two specific results that the CRA is committed to attaining by March 31, 2010. These are:

1. That 95% of employees are aware of CRA's effort to reduce its environmental footprint and demonstrate sustainable service delivery; and
2. That 45% of Canadians will perceive CRA as an organization committed to SD.

As with the previous strategies, the Agency will continue to reduce the environmental impacts of its operations. However, this fourth strategy is significant in that it broadens the scope of SD at the CRA — committing the Agency to demonstrate how it is a socially responsible organization that operates in an efficient and environmentally responsible way. Through the development of an SD report card, the CRA will be required to show specifically how its administration of tax and benefit programs has a positive impact on the economy and the social well-being of Canadians.

The Communications Strategy guides the SD communications of the CRA by outlining a public environmental analysis, strategic considerations, communication objectives, target audiences, key messages, communications approach, products, and activities; role and involvement; budget, and evaluation. Communication products and evaluations will be for both internal and external audiences.

The communications strategy will be revised to coincide with the update of the next SD strategy for the Agency.

Appendix D: Report on 2007-2008 Activities

The tables below contain SD action plan activities that were scheduled for implementation during fiscal year 2007-2008. They contain the activities, associated performance indicators (or outputs), and results as of March 31, 2008, as reported by Offices of Primary Interest (OPIs) in quarterly SD and EMS reports. Those activities that were scheduled for delivery 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)
<p>Activity 1.1.1.1: Develop a methodology for estimating Greenhouse Gas (GHG) emissions from waste management programs at priority facilities.</p> <p>Due Date: March 31, 2008</p>	<p>In progress (77% complete)</p> <p>To add another dimension to our solid waste management reporting, the CRA developed a methodology to translate solid waste diversion rates into GHG emissions. We consulted on potential methodologies with Environment Canada, and worked with consultants to complete the 2007 waste audit report. The audit report included calculations for, and estimates of the GHG emissions related to waste at the 29 priority facilities. For the purpose of future applications, we began a review of the audit report and reference documents to determine the suitability of the methodology – a final decision is pending.</p>
<p>Indicator(s): GHG methodology (output)</p>	<p>The GHG methodology was developed. It was applied to the 2006-2007 solid waste audit of 29 priority facilities. The results showed that by reducing, recycling and reusing about 2,700 tonnes of solid waste, the 29 priority facilities avoided generating more than 2,000 tonnes of CO₂ equivalents per year. We will assess the applicability of the GHG methodology to future solid waste audit results.</p>

Target 1.1.2

Activity and performance indicator/output	Results (Estimated level of completion)
<p>*Activity 1.1.2.1: Include SD clauses and environmental specifications in all new strategic sourcing contracts.</p> <p>Due Date: Annual</p>	<p>Complete</p> <p>The CRA included green specifications into the two strategic sourcing contracts that were issued in 2007-2008. They were for Ruggedized Touch-Screen Monitors valued at \$4.8 million, and Tobacco Stamping valued at \$50 million. Other strategic sourcing contracts under development that will include environmental specifications are for office seating, translation services, office supplies, toners cartridges, office paper, end-user devices (computers, laptops and monitors), and envelopes for non-T1 tax programs. These are expected to be issued in 2008-2009.</p>
<p>Indicator(s): Percentage of strategic sourcing contracts that include environmental specifications</p>	<p>All (100% or two of two) strategic sourcing contracts issued in 2007-2008 contained environmental specifications/criteria. The percentage of green products purchased was 11.4% of total product spending, exceeding our target of 10% for 2007-2008.</p>

<p>Activity 1.1.2.2: Develop a management plan to expand the scope of green procurement to include IT hardware and software.</p> <p>Due Date: March 31, 2008</p>	<p>In progress (88% complete)</p> <p>The CRA drafted a management plan as a first step towards capturing potential environmental, social, and economic benefits from greening IT procurement. The plan includes analysis of IT hardware and software components and identifying and prioritizing areas for intervention from an SD perspective. The draft management plan requires formal approval by key stakeholders prior to being finalized.</p>
<p>Indicator(s): Expanded scope of Environmental Management Program for Green Procurement. (output)</p>	<p>We drafted a management plan to green the procurement of IT equipment. Implementation will begin in 2008-2009. We also expanded the scope of the EMP for Green Procurement to include IT commodities.</p>

Target 1.1.3

Activity and performance indicator/output	Results (Estimated level of completion)
<p>Activity 1.1.3.1: Expand the paper baseline to include the three major sources of the CRA's paper consumption:</p> <ol style="list-style-type: none"> 1) multi-purpose office paper; 2) paper used in CRA printing systems (e.g., ELCS); and 3) paper printed in external printing shops. <p>Due Date: March 31, 2008</p>	<p>Complete</p> <p>The CRA developed a baseline report for multi-purpose office paper in 2001-2002, against which we track annual changes in employee use of paper. We expanded the paper baseline in 2007-2008 to include paper used in CRA printing systems and external printing shops. We will continue to enhance the data gathering process for CRA printing systems, and work with suppliers to establish a reporting framework to obtain statistics for external print jobs.</p>
<p>Indicator(s): New paper baseline.</p>	<p>Baseline completed. The results for 2007-2008 show that CRA bought the equivalent of 1.2 billion sheets of paper used in envelopes, publications, and forms.</p>
<p>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.</p> <p>Due Date: March 31, 2010¹⁰</p>	<p>The ATIP request process is paper intensive, involving many steps and much printing for the purposes of analysis and review. We developed a project to reduce the paper produced by the ATIP process for most requests. The project objectives are to implement a system that will support electronic document analysis, numbering, severing and review; develop and implement an easy-to-use web-based electronic tasking tracker; and develop policies and guidelines to encourage and facilitate electronic submission where the source records are in paper format.</p> <p>During 2007-2008 we developed imaging software that now awaits certification. The software will be tested in 2008-2009 and full implementation is scheduled to extend beyond 2009-2010.</p>
<p>Indicator(s): Reduction in use of paper in the ATIP process.</p>	<p>Data on paper savings will be available upon project implementation in 2010.</p>

¹⁰ The due date was deferred from March 31, 2008 to March 31, 2010.

Target 1.1.4

Activity and performance indicator/output	Results (Estimated level of completion)
<p>*Activity 1.1.4.1: Establish an emissions (GHG) baseline for business travel to include local and long-distance travel and videoconferencing.</p> <p>Due Date: March 31, 2008</p>	<p>In progress (35% complete)</p> <p>In order to establish a GHG baseline for business travel, the Agency assessed the feasibility of extracting data from the Corporate Administrative System (CAS) and videoconferencing reports. We determined that much of the information that is required to establish the baseline is available. We also made changes to the CAS in order to capture those modes of transportation for which data was not available. Information analysis is ongoing and we anticipate that the business travel baseline will be finalized in 2008-2009. We will subsequently promote sustainable business travel practices to employees.</p>
<p>Indicator(s): Baseline for business travel. (output)</p>	<p>We will establish the business travel baseline in 2008-2009 when analysis of the travel data is complete.</p>

Target 1.1.5

Activity and performance indicator/output	Results (Estimated level of completion)
<p>*Activity 1.1.5.1: All vehicles purchased/leased by the CRA are either hybrid or alternative fuel capable, where operationally feasible.</p> <p>Due Date: Annual</p>	<p>Complete</p> <p>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 Act¹¹. At the beginning of the period, the CRA owned and leased a total of 92 vehicles. Five vehicles were acquired during the year. Two were conventional fuel vehicles due to operational requirements, and three were ATF vehicles. No hybrid vehicle was acquired in the period. By March 31, 2008, the CRA owned/leased 95 vehicles. Of that number, 13 vehicles (14%) were hybrids, and 24 vehicles (25%) were ATF vehicles).</p>
<p>Indicator(s): Number and percentage increase in hybrid and alternative fuel vehicles.</p>	<p>The number of hybrids and ATF vehicles owned/ leased by the CRA in 2007-2008 increased by 2 vehicles. The percentage of hybrids and ATF vehicles in CRA fleet increased by 1% (vis-à-vis 2006-2007) to 39%.</p>
<p>*Activity 1.1.5.2: All gasoline purchased for CRA road vehicles will be ethanol blended, where available.</p> <p>Due Date: Annual</p>	<p>Complete</p> <p>In order to standardize the use of ethanol fuel by CRA fleet, the Agency integrated this requirement in the policy instruments that govern fleet management – which include the CRA’s Fleet Manager’s Handbook and CRA’s Fleet Directives and Procedures. Included in these policy instruments is the requirement for drivers of CRA fleet vehicles to fill up with Ethanol-10 fuel whenever possible; and to use alternative fuels in</p>

¹¹ The ATF Act requires that 75% of all vehicles purchased by the CRA operate on alternative transportation fuel, where cost effective and operationally feasible.

	vehicles capable of operating on such fuels (e.g., Ethanol 85 flexible fuel vehicles) when it is determined to be operationally feasible. Formal approval of the draft Handbook and policy instruments is expected in 2008-2009.
Indicator(s): Percentage of gasoline purchased for CRA vehicles that is ethanol blended.	Total gasoline purchased by CRA in 2007-2008 was 135,436 litres. Total Ethanol blend was 25,107 litres. Percentage of gasoline that is Ethanol blended was 18.5% (up from 7.2% in 2006-2007).
Activity 1.1.5.3: Develop and distribute communications materials to CRA fleet drivers on ethanol blended fuels and retailers. Due Date: March 31, 2008	Complete The CRA worked with Natural Resources Canada (NRCan) to develop an Ethanol 10 promotion package. The purpose is to remind CRA vehicle operators and fleet managers to use ethanol-blended fuels in CRA vehicles where available. We sent promotional products and the communication packages to all Agency fleet coordinators for distribution to fleet operators. The information package included a link to NRCan's online tool for locating ethanol fuelling stations across the country.
Indicator(s): Number of CRA fleet drivers who received communications material on ethanol fuels.	There is no formal tracking system in place to determine the precise number of drivers who received the information. With communication materials sent to all fleet coordinators, it is assumed that 100% of fleet drivers received the information.

Target 1.1.6

Activity and performance indicator/output	Results (Estimated level of completion)
Activity 1.1.6.1: Develop an Environmental Management Program (EMP) for Energy. Due Date: March 31, 2008	Complete During the year, we compiled and analyzed energy conservation best practices and guidance from various sources, including the Office of Greening Government Operations in Public Works and Government Services Canada, Natural Resources Canada, Environment Canada, and the CRA SD network. We developed a research document that summarized the best practices and recommendations, and drafted an EMP for energy conservation. The main activities of the EMP will include selecting priority facilities, developing baselines for energy use and associated GHG emissions, identifying and implementing appropriate conservation initiatives, and measuring the resulting emissions reduction. Implementation of the EMP will ensue in 2008-2009.
Indicator(s): Percentage of targets completed in environmental management program for energy.	Results will be available after fiscal year-end March 31, 2009.

Target 1.2.1

Activity and performance indicator/output	Results (Estimated level of completion)
<p>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.</p> <p>Due Date: March 31, 2008</p>	<p>In progress (10% complete)</p> <p>We carried out a preliminary scan of IT disposal practices across the Agency and found that practices varied by region depending on municipal and provincial regulations. Legislative framework for IT disposal changes rapidly, which creates new possibilities and uncertainties which must be considered in developing a green disposal plan. It was also apparent that the issue of electronic-waste disposal involves many stakeholders, and would ideally be addressed from a life-cycle management approach¹².</p>
<p>Indicator(s): Assessment document, and new IT hardware/ software disposal activities in the EMP for hazardous waste. (output)</p>	<p>Competing priorities did not allow a thorough assessment. Work will continue in 2008-2009.</p>

¹² Based on data from fiscal year 2005-2006, it is estimated that the CRA donated approximately 58,000 items per year to the Computers for Schools (CFS) program. This is equivalent to diverting approximately 791,000 kg of waste from landfill. No new data has been collected since then.

Target 2.1.1

Activity and performance indicator/output	Results (Estimated level of completion)
<p>Activity 2.1.1.1: Research and develop an historical timeline of CRA tax filing processes, focusing on the shift from paper filing to E-filing, and the associated paper burden.</p> <p>Due Date: March 31, 2008</p>	<p>Complete</p> <p>We completed the report that assessed paper savings resulting from the electronic services provided by the T1 tax program between 1990 and 2007. The finding showed that of the 402 million tax returns filed by taxpayers within that period, a total of 107 million (27%) returns were processed electronically through EFILE and NETFILE. This resulted in savings of 4.3 billion sheets of paper from the reduction in the mail out of T1 returns and tax packages. This is equivalent to approximately 500,000 trees, and avoided the creation of about 54,000 tonnes of GHG emissions.</p> <p>The Agency will continue to track and report paper savings due to electronic advancements to the T1 tax program, as well as, explore opportunities to report paper savings due to the electronic delivery of other tax and benefits programs, as feasible.</p>
<p>Indicator(s): Timeline report with paper usage (output).</p>	<p>The timeline report was developed.</p>

Target 2.2.1

Activity and performance indicator/output	Results (Estimated level of completion)
<p>Activity 2.2.1.1: Integrate sustainability criteria into new key federal/provincial partnerships, where appropriate.</p> <p>Due Date: Annual</p>	<p>In progress (40% complete)</p> <p>During the year, the Sustainable Development Division continued liaisons with the Corporate Strategies and Business Development Branch to finalize the inclusion of the criteria in guide documents for developing Memorandum of Understanding and Letters of Intent. To assist the application of the criteria, we prepared a guide for applying the SD Criteria that was posted on the SD Website. The link to the Website was also included in the guide documents. At the end of the period, both documents were scheduled for consultations prior to finalization.</p>
<p>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.</p>	<p>Data on the use of the criteria will become available when the guide documents are finalized and are in use.</p>
<p>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.</p> <p>Due Date: Annual</p>	<p>Complete</p> <p>Opportunities exist to leverage technology to reduce the amount of paper that is used in CRA activities that equip volunteers to help tax filers during the tax filings season. During the year, we printed one format of the posters issued at tax clinics, instead of the former three formats. They were also printed bilingually, and on both sides of the paper. We explored the option to post the volunteer training publications on CRA Internet Web site for public access. This will reduce the number of copies of the</p>

	training publications that need to be distributed at tax clinics. Currently, the training publications are only on the CRA Intranet Website.
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.	In order to carry out the CVITP in 2007-2008, the CRA trained 15, 041 volunteers and partnered with 2,096 community associations. We also donated 10,520 tax software programs. No computers were donated to the program during this period.
<p>*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.</p> <p>Due Date: Annual</p>	<p>Complete</p> <p>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 OECD, Inter-American Center of Tax administrations, Commonwealth Association of Tax Administrators (CATA) and International Tax Dialogue. 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. During the year, we demonstrated our leadership by participating in tax outreach programs, meetings, and various working groups and committee meetings; sharing CRA's electronic-learning experience and best practices; leading the development of e-learning products - specifically the <i>Tax Audit Fundamentals</i> for CATA members, which was piloted at a Technical Conference in Nairobi, Kenya; delivering technical assistance, for example, to Bolivia's tax administration in the oil and gas sector, and to the Mexican tax authority; and hosting foreign delegations, including New Zealand, Vietnam, and Barbados.</p>
Indicator(s): Membership and/or leadership position in international committees; shared information, best practices, and technical assistance with partners. (output)	The CRA continued to manage multilateral and bilateral relations with international organizations, and provide technical assistance on tax administration, as outlined above.

Target 2.3.1

Activity and performance indicator/output	Results (Estimated level of completion)
<p>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.</p> <p>Due Date: March 31, 2008</p>	<p>In progress (65% complete)</p> <p>The CRA developed a branding strategy to encourage and equip employees to deliver clear and consistent messaging to both internal and external audiences when conducting CRA business. The aim of the SD strategy is to use this vehicle to communicate the CRA commitment to SD. During the year, we prepared and incorporated relevant SD messages to approved corporate messages that support the Agency's brand strategy. For implementation, CRA created a Brand Network and a Corporate Messages Sub-committee to facilitate appropriate use of the messages. SD Coordinators will take advantage of a guide to help them promote the use of the SD messages.</p>

<p>Indicator(s): Type of SD concepts included in marketing and branding products.</p>	<p>As an example of SD messaging in CRA brand, the Agency’s advertising radio campaign for the 2008 tax filing season advocated electronic tax filing as a way of lessening paper burden. The CRA also promoted the Agency’s commitment to SD in a new youth recruitment video.</p>
<p>Activity 2.3.1.2: Explore the use of an ‘SD watermark’ or SD statement on client and taxpayer correspondence and the CRA’s external Web site.</p> <p>Due Date: March 31, 2008</p>	<p>Complete</p> <p>We also planned to communicate our SD commitment to the public through the use of an SD watermark on letters to taxpayers and clients. We redefined the scope of this activity, as implementing a watermark would involve adjustments to the paper production processes, which is outside the Agency’s direct influence. Instead, we focused on promoting the duplex printing of external administrative and executive correspondence, and to include an SD message related to duplex printing in the footer of these correspondences. Agency wide consultations of these recommendations revealed broad support for duplex printing of correspondence. This was considered sufficient to communicate our SD commitment without any explicit references to SD.</p>
<p>Indicator(s): Result of recommendations report for the use of SD watermark and next steps.</p>	<p>Resulting from the consultations, the Minister's Office and the Commissioner's Office formally adopted the practice of duplex printing all Executive Correspondence letters destined for external or internal distribution. And specifically, those correspondences that are managed by the Executive Correspondence and Language Services Division. We also updated the CRA writing, and related guidelines to reflect this change, and promoted CRA’s Reduction in Internal Paper Consumption Directive.</p>

Target 3.1.1

Activity and performance indicator/output	Results (Estimated level of completion)
<p>Activity 3.1.1.1: Include meaningful and measurable SD expectations in the guidelines for preparing performance agreements for EC and MG management levels.</p> <p>Due Date: Annual</p>	<p>In progress (95% complete)</p> <p>We continued to promote the inclusion of SD clauses in the EC performance agreements and in the MG performance expectations. The purpose is to demonstrate support and action for SD within all levels of management. The target is to have 90% of EC and MGs include an SD commitment in their performance agreement by March 2010. For 2007-2008, a total of 89% of ECs included SD in their performance agreement. This compares to 68% in 2006-2007. Due to information system limitations, the reliability of results for MGs is being verified. Promotion within branches and regions will continue in 2008-2009.</p>
<p>Indicator(s): SD responsibilities in guideline document. (output)</p>	<p>We updated and included SD clauses in the 2008-2009 guide for preparing EC performance agreements. We also drafted SD clauses for inclusion in the guide for preparing MG performance expectations. However, we were unable to finalize the MG clauses due to extended consultations with stakeholders. This will be completed in 2008-2009.</p>

<p>Activity 3.1.1.2: Continue to develop and deliver job-specific SD training for MG managers.</p> <p>Due Date: Annual</p>	<p>Complete</p> <p>Our MG management group has great potential to influence employee decision-making that support SD. In order to enhance the SD capability of the MG group, we continued to provide SD learning to this group via the Management Group Learning Program (MGLP). During the sessions, we educate participants on SD in general and at the CRA. Most importantly, we informed MGs on how to access relevant SD information, and to enable employees to support SD in their job.</p>
<p>Indicator(s): Number of MG Learning Program sessions with SD content delivered and number of participants.</p>	<p>A total of 360 MGs attended 18 SD sessions under the MGLP for 2007-2008.</p>
<p>Activity 3.1.1.3: Explore opportunities to deliver SD messages and communications materials to ECs, and to integrate principles of SD into new management development learning programs/resources. (e.g., EXDP).</p> <p>Due Date: March 31, 2008</p>	<p>Complete</p> <p>Similar to SD in MG learning, we planned to develop a formal SD learning segment for ECs, which was to be integrated in the EC learning session. However, the relatively short EC learning session could not accommodate an SD segment. We instead informed participants on how to access SD information by providing EC participants with SD business cards, pamphlets, and copies of CRA SD strategy 2007-2010.</p>
<p>Indicator(s): Number of EC managers who received training or communications materials on SD.</p>	<p>Data on the number of EC managers who attended the sessions since the provision of SD information will be available in 2008-2009.</p>

Target 3.2.1

Activity and performance indicator/output	Results (Estimated level of completion)
<p>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.</p> <p>Due Date: Annual</p>	<p>Complete</p> <p>We are continually seeking ways to keep SD communication simple, current, and relevant to CRA employees. Annually we communicate with 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.</p>
<p>Indicator(s): Results of and participation in national and local SD awareness campaigns and events.</p>	<p>The results from the 2007 SD employee awareness survey showed that participation rates for our three national events were: Earth Day - 36%, Environment Week - 45%, and Waste Reduction Week - 54%.</p>
<p>Activity 3.2.1.2: Implement the SD Innovation Fund nationally to employees.</p> <p>Due Date: Annual</p>	<p>Complete</p> <p>The CRA established the SD Innovation Fund (SDIF) to encourage SD innovation from among employees. The fund was endowed with \$100,000 to fund employee projects over a period of two years.</p>

<p>Indicator(s): Number of Innovation Fund proposals received, accepted and results of funded projects.</p>	<p>For the first year of the SDIF (2007-2008), we received 35 submissions from which five projects were selected and awarded a total of \$50,000. Four of the five projects were completed; one was dropped. For the second year, (2008-2009), we received 32 proposals from employees. A total of \$37,000 was awarded to five projects for implementation in 2008-2009.</p>
<p>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.</p> <p>Due Date: March 31, 2008</p>	<p>In progress (40% complete)</p> <p>In this SD strategy, we sought to extend SD commitments to employee performance expectations. During the period we drafted examples of SD clauses and consulted with stakeholders. They included the SD network, our Human Resources Branch, and the national unions.</p>
<p>Indicator(s): Web page and guidance material on including SD in employee performance agreements. (output)</p>	<p>We developed tools to help SD Coordinators promote employee SD clauses, and to enable managers and employees draft SD clauses that are appropriate to their job function. At the end of the period, stakeholder consultations were ongoing.</p>
<p>Activity 3.2.1.4: Develop and launch a Recognition Toolkit for recognition coordinators to enable them to recognize employees in the branches and regions for their contributions to SD in the workplace, such as innovation in business practices leading to efficient internal operations and service delivery.</p> <p>Due Date: March 31, 2008</p>	<p>Complete</p> <p>SD recognition at the CRA has been ad hoc and mostly occurring at the local level. During the year we finalized the SD Recognition Toolkit that was drafted in 2006-2007. The purpose of the toolkit is to enable the SD network to integrate SD recognition in the formal recognition program of the CRA. We released the toolkit on CRA SD Website, with links provided to the national recognition program website. We accompanied the launch with communications to the SD network, CRA Recognition Program Coordinators, and employees. We encouraged all CRA branches and regions to include the web site for the recognition program from their own website to the SD recognition website. We also encouraged them to work closely with their branch and regional recognition coordinators, to ensure that SD is included in local recognition communications.</p>
<p>Indicator(s): Number of employees recognized for their contributions to SD in the workplace.</p>	<p>Through future reports from the SD network, we will be able to report ad hoc results on the number of employees recognized for SD contribution.</p>

Target 3.2.2

Activity and performance indicator/output	Results (Estimated level of completion)
<p>*Activity 3.2.2.1: Establish a baseline for employee commuting, such as emissions (GHG) and employee commuting behaviour /mode of travel.</p> <p>Due Date: March 31, 2008</p>	<p>Complete</p> <p>We included commuting questions in the SD Employee Awareness Survey in order to determine how our employees commute to and from work. We used the results to establish GHG emissions resulting from employee commuting.</p> <p>Our SD network also gathered information on local sustainable transportation opportunities in our facilities across the country. This included information on the availability of bike racks, showers, lockers and public transit. In total, information was gathered for 91% of our facilities. In 2008-2009, we will use this information to select facilities where we will promote sustainable commuting options.</p>
<p>Indicator(s): Baseline survey and report. (output)</p>	<p>The results from our survey showed that CRA employees made over 20 million commuting trips; traveled over 360 million kilometers when commuting to and from work; and produced over 64,000 tonnes of greenhouse gases (GHGs) and 2,800 tonnes of air pollution while commuting. The results also showed that 47% of employees drove alone in their vehicles, 25% took public transit, 20% carpooled, 6% used active transportation (e.g. bike, walk, and inline skate) and 2% teleworked. We will use this information to implement effective sustainable commuting initiatives, and measure changes over time.</p>

Target 4.1.1

Activity and performance indicator/output	Results (Estimated level of completion)
<p>Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS).</p> <p>Due Date: Annual</p>	<p>Complete</p> <p>We completed 80% of (69 of 86) EMP targets in 2007-2008. The EMPs were implemented and performance was documented and reported to the National EMS Committee periodically throughout the year. We also developed the draft EMPs for 2008-2009.</p>
<p>Indicator(s): Timely SD and EMS reports that meet reporting timelines of the CRA and the Commissioner of the Environment and Sustainable Development (CESD).</p>	<p>All EMS reports were delivered on time to the national committee, and senior management. The CESD forwarded one environmental petition to the CRA. The Agency acknowledged the petition and provided a response within the time frame prescribed by the <i>Auditor General Act (1995)</i>.</p>
<p>Activity 4.1.1.2: Renew the three-year commitment from SD Champions (Assistant Commissioner-level) and the Terms of Reference for SD Steering Committee.</p> <p>Due Date: March 31, 2008</p>	<p>Complete</p> <p>We updated the terms of reference for the SD Steering Committee that outlined member roles and responsibilities.</p>
<p>Indicator(s): SD Steering Committee quarterly meetings (Indicator); SD Champions and committee terms of reference. (output)</p>	<p>Three meetings of the committee were held during 2007-2008. The revised terms of reference was approved by the group.</p>

<p>Activity 4.1.1.3: Improve and formalize (where needed) the SD network infrastructure in all branches and regions.</p> <p>Due Date: March 31, 2008</p>	<p>In progress (80% complete)</p> <p>We focused on reviewing the job requirements of the SD Coordinators, and upgraded the work description of the SD Coordinator position. We completed an inventory on the status and make-up of SD Committees and local web sites/pages to improve the functioning of the SD network. We also developed a guide to help the SD network to better employ and retain their local SD committee members.</p>
<p>Indicators: Type of improvements to the SD network.</p>	<p>We developed a guide for establishing and maintaining SD Committees that will be released to the SD network in 2008-2009. A survey of the SD network was conducted to determine how to improve the delivery of the SD program. The job level of the SD Coordinator position was increased to reflect work responsibilities.</p>
<p>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.</p> <p>Due Date: March 31, 2008</p>	<p>In progress (55% complete)</p> <p>To improve our data management system for SD, we will create a single Web-based repository for SD information. This will minimize duplication and improve information retrieval by the SD division and the SD network. We explored the feasibility of adapting an existing Agency reporting system to our SD reporting needs. Our internal consultations provided no suitable format. We decided to develop a system that is suited to our current and future reporting requirements. The system would also satisfy the reporting requirements of the CRA EMS¹³.</p>
<p>Indicators: Improved system for data management and statistical analysis of SD Strategy and EMS. (output)</p>	<p>The systems documentation was finalized, and project is in the initial phase of development by our Compliance Programs Branch.</p>

¹³ The EMS incorporates and expands on the environmental targets in goal 1 of the SD Strategy.

Target 4.2.1

Activity and performance indicator/output	Results
<p>*Activity 4.2.1.1: Continue to integrate sustainability criteria into key programs and policies of the CRA.</p> <p>Due Date: Annual</p>	<p>In progress (80% complete)</p> <p>We updated and included the sustainability criteria in the draft corporate policy suite. We developed and released a sustainability criteria guide on CRA Intranet. The SD network will be tasked via their 2008-2009 branch and regional SD action plans to promote the use of the criteria. Feedback from policy and program analysts will be used to inform on improvements to the guide.</p>
<p>Indicator(s): Number and type programs, policies, and plans that were assessed using sustainability criteria.</p>	<p>We applied the SD Criteria to the eResourcing project to identify SD impacts of project components. The goal of the project is to leverage technology to reduce the average time required to hire employees at the Agency. Given the web-based solution used for the project, it can potentially reduce the paper burden associated with the hiring process.</p> <p>We also applied the SD Criteria to the Offer Management Macro project. We updated the letter of offer templates by incorporating paper use best practices, and including messaging that promotes SD at the CRA.</p>
<p>*Activity 4.2.1.2: Develop an SD Report Card by establishing economic, social and environmental indicators spanning all business lines.</p> <p>Due Date: March 31, 2008</p>	<p>In progress (30% complete)</p> <p>To advance the preparation of an SD report card for the CRA, we completed a research paper on corporate social responsibility¹⁴ reporting in the private, public and quasi-public sectors. It included a scan of the CRA to compile a set of potential SD indicators for the Agency.</p>
<p>Indicator(s): Number and type of social/economic/environmental indicators developed.</p>	<p>Competing priorities within the SD division slowed progress on this activity. However, this report contains elements of CSR reporting that will be strengthened each year – see Section 4.0 on SD program costs and benefits.</p>

¹⁴ Corporate Social Responsibility (CSR) refers to the integration of environmental, social, and economic factors to traditional financial factors in the decision-making process.

Appendix E: Report on Targets (2007-2010)

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

Targets and performance measures	2007-2008 Results
<p>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 one activity in 2007-2008)</p> <p>Measure: Average diversion rates that include reduction and reuse totals at participating facilities.</p> <p>Data availability: March 31, 2010</p>	<p>Over the three years of the current SD strategy we will expand the “No Waste” program at the CRA by identifying additional priority facilities in year one, implementing/ enhancing the program in these new priority facilities in year two, and measuring solid waste diversion rates in year three.</p> <p>During 2007-2008, we selected an additional 20 priority facilities for the expanded waste management program, for a total of 49 priority facilities, representing approximately 83% of CRA employees..</p> <p>An internal waste management survey was conducted with the SD coordinators, and revealed that a total of 88 facilities occupied by the CRA have a “No Waste” program in operation. However, the CRA will focus on the priority facilities for measuring program results.</p> <p>Status: One activity in progress.</p>
<p>Target 1.1.2: Expand the green procurement program to achieve the following results: By March 31, 2008, green products account for 10% of total product spending. (Supported by two activities in 2007-2008)</p> <p>Measure: Annual percentage of green products purchased by dollar value compared to annual total dollar value spent on products.</p> <p>Data availability: Annual</p>	<p>The percentage of green product purchases via WBRO in 2007-2008 was 27.7% compared to 30.2% in 2006-2007. Total dollar value spent on products purchased by the CRA in 2007-2008 was \$123.8 million, of which \$14.1 million or 11.4% was green.</p> <p>Status: One activity complete; one in progress.</p>

<p>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 two activities in 2007-2008)</p> <p>Measure: Percentage reduction in multi-purpose office paper purchased per employee¹⁵ (FTE).</p> <p>Data availability: Annual</p>	<p>For 2007-2008, paper use per employee fell by 0.7% or 40 sheets per employee vis-à-vis 2006-2007. Multi-purpose office paper use per FTE was 5,721 sheets in 2007-2008 compared to 5,761 sheets in the previous year.</p> <p>Status: One activity complete; one activity deferred to March 31, 2010.</p>
<p>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 one activity in 2007-2008)</p> <p>Measure (s):</p> <ol style="list-style-type: none"> 1) Percentage emissions reduction from business travel; 2) Percentage increase in use of modes of sustainable business travel. <p>Data availability: March 31, 2010</p>	<p>Data is being analyzed to establish a baseline. Results will be available in 2008-2009.</p> <p>Status: One activity in progress.</p>
<p>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 three activities in 2007-2008)</p> <p>Measure: Annual average emissions (GHG) per kilometer traveled by CRA fleet.</p> <p>Data availability: Annual</p>	<p>The 2007-2008 fuel consumption breakdown for the CRA was as follows: Gasoline: 110,329 litres; Diesel: 30,729 litres; Propane: 0 litres; CNG: 0 litres; E10: 25,107 litres; E85: (is included in E10)</p> <p>In 2007-2008, CRA fleet of 95 vehicles traveled 1,061,397 km. This generated 413.95 tonnes of GHGs or 0.000390 tonnes of GHGs per kilometer traveled.</p> <p>Status: Two activities completed; one in progress.</p>

¹⁵ Paper purchase is used as a proxy for paper use.

<p>Target 1.1.6: The CRA will implement energy reduction programs at priority CRA facilities, by March 31, 2010. (Supported by one activity in 2007-2008)</p> <p>Measure: Number of priority facilities with energy reduction programs; energy reduction targets and measurement system in place for each priority facility.</p> <p>Data availability: Annual (beginning in 2009-2010)</p>	<p>In 2007-2008, research was completed to identify energy conservation best practices. The research findings were use to develop the CRA's EMP for 2008-2009. With implementation of the new EMP for energy, measures will be available after fiscal year-end March 31, 2009.</p> <p>Status: One activity completed.</p>
<p>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 one activity in 2007-2008)</p> <p>Measure(s):</p> <ol style="list-style-type: none"> 1) Percentage reduction in use of hazardous materials, such as batteries and halocarbons; 2) Number and amount of releases of halocarbons. <p>Data availability: Annual</p>	<ol style="list-style-type: none"> 1) The measure for the percentage reduction in use of hazardous materials will be reviewed and adjusted in 2008-2009 to reflect the availability of information. 2) No halocarbon releases were reported in 2007-2008. <p>Status: One activity in progress.</p>

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

Targets and measures	2007-2008 Results
<p>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 one activity in 2007-2008)</p> <p>Measure(s):</p> <ol style="list-style-type: none"> 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. <p>Data availability: Annual</p>	<ol style="list-style-type: none"> 1) There was a 17.5% increase in the number of the <i>Agency Registered Publications</i> that is available in electronic format. This translated into 2,951 or 84% of registered publications.. 2) There were six new self-serve options made available for individuals through My Account including an online service that enables taxpayers and benefit recipients to view and manage their income and benefit related information, and Quick Access, a new online service launched in February 2008, gives individuals quick access to limited personal tax and benefit account information currently available on My Account without having to register for a Government of Canada epass. <p>There were eight new self-serve options made available through My Business Account. The CRA provided businesses with the ability to view payroll balances and file a nil remittance return, to authorize third party online access to their business information, to</p>

	<p>view account balance for corporation tax and other levies, and GST/HST users gained the ability to make online requests for accounting transactions, view account balance and transactions, and to view CRA issued correspondence.</p> <p>There was also the addition of <i>Represent a client</i>, an online service that provides the representative community with access to individual taxpayers' tax information. This enabled representatives to access their business clients' tax information.</p> <p>3) The electronic take-up for individual (T1) tax filing increased by 3.4% to 54% in 2007-2008.</p> <p>4) The electronic take-up for corporate (T2) tax filing increased by 2.5% to 18% in 2007-2008.</p> <p>5) The reduction in paper use resulting from the electronic filing of individual tax returns for 2007 was 524 million sheets of paper, an increase in paper savings of 5.5% over 2006.</p> <p>Status: One activity completed.</p>
<p>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 three activities in 2007-2008)</p> <p>Measure(s):</p> <ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 1) Information on the percentage of negotiations, discussions, and decision-making with partners that applied sustainability criteria will be available upon implementation of the partnership guides that include the SD criteria. 2) The service delivery strategy will be implemented in 2010 – data will be available then. 3) Through the electronic filing of individual tax returns, the CRA has reduced the wait time for taxpayers to get their tax refunds by over half (58)%. In 2007-2008, the processing time for paper filed individual T1 income tax returns was 29 days or 4.1 weeks, while the processing time for electronically filed T1 income tax returns was 12 days or 1.7 weeks. 4) In 2007-2008, the total number of returns completed under the CVITP was 448,288 returns, of which approximately 50% were electronic returns. <p>Status: Two activities completed; one in progress.</p>

<p>Data availability: Annual (except where indicated)</p>	
<p>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 two activities in 2007-2008)</p> <p>Measure(s): Percentage of public who perceive the CRA as being committed to SD.</p> <p>Data availability: March 31, 2009</p>	<p>Based on the 2006 survey on public perception of the CRA, 51% of Canadians perceive the CRA as committed to SD. This surpasses the target of 45% for the current SD strategy.</p> <p>Status: One activity complete; one in progress.</p>

Goal 3: “All employees apply sustainable development in their jobs”

<p>Targets and measures</p>	<p>2007-2008 Results</p>
<p>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 three activities in 2007-2008)</p> <p>Measure(s):</p> <ol style="list-style-type: none"> 1) Percentage of EC and MG performance agreements that include an SD clause; 2) Percentage of MGs with SD in their performance agreements and percentage that met the commitment; 3) Percentage of annual branch/regional SD action plan commitments completed. <p>Data availability: Annual</p>	<ol style="list-style-type: none"> 1) A total of 89% of ECs included SD in their performance agreements. 2) The results for MGs require system adjustments to enhance reliability of data. We will continue work to establish reliable results for SD clauses in MGs performance agreements. 3) During 2007-2008, 74% of branch SD activities and 93% of regions SD activities were completed. <p>Status: Two activities completed; one in progress.</p>

<p>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 four activities in 2007-2008)</p> <p>Measure(s): Percentage of employees who are aware of the CRA SD program.</p> <p>Data availability: Every three years</p>	<p>The results of our second SD awareness survey showed that 89% of CRA employees are aware of SD at the CRA¹⁶ vis-a-via 72% of employees in 2004.</p> <p>Status: Three activities completed; one in progress.</p>
<p>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 one activity in 2007-2008)</p> <p>Measure(s):</p> <ol style="list-style-type: none"> 1) Number of priority facilities where the employee commuting program was implemented; 2) Percentage of employees who commute; 3) Percentage increase in use of commuting alternatives; 4) Percentage reduction in emissions (GHG) and/or percentage increase in sustainable modes of travel. <p>Data availability: March 31, 2010</p>	<ol style="list-style-type: none"> 1) The baseline results showed that in 2007, CRA employees made over 20 million commuting trips; traveled over 360 million kilometers when commuting to and from work; and produced over 64,000 tonnes of greenhouse gases (GHGs) and 2,800 tonnes of air pollution while commuting. The results also showed that 47% of employees drove alone in their vehicles, 25% took public transit, 20% carpooled, 6% used active transportation (e.g. bike, walk, inline skate) and 2% teleworked. 2) The facilities that will be selected to implement employee commuting initiatives will be selected in 2008-2009. 3) A total of 98% of employees commute to work on a regular basis. 4) The reduction in GHG and increases in sustainable commuting modes will be available in 2010. <p>Status: One activity in progress.</p>

¹⁶ 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.

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

Targets and measures	2007-2008 Results
<p>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, EMS, and SD planning, reporting, and data management systems. (Supported by four activities in 2007-2008)</p> <p>Measures:</p> <ol style="list-style-type: none"> 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 (2008-2009); 6) Favourable review of the SD strategy by the CESD (annual). <p>Data availability: Annual (except where indicated)</p>	<ol style="list-style-type: none"> 1) The average satisfaction level of the SD network with the services of the SD division was 78%. 2) The updated performance reporting tool for managing the SD Strategy contains a new system for managing performance data and will be completed and released in 2008-2009. 3) For 2007-2008, we met 80% of EMP targets. See Appendix F for completion status. 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 2007-2008. The remaining two (i.e., evaluations) have been reduced to one summative evaluation as a result of discussions with the internal Corporate Audit and Evaluation Branch. The summative evaluation is scheduled for implementation before the publication of our fifth SD strategy. 5) We renewed the three-year commitment from SD Champions through member approval of the revised terms of reference for the committee. 6) In 2007-2008, there was no review of CRA SD strategy by the CESD. <p>Status: Two activities complete; two in progress.</p>
<p>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 two activities in 2007-2008)</p> <p>Measure(s): Economic, social, and environmental indicators for the CRA; and the SD report card published in the CRA Annual Report.</p> <p>Data availability: Annual (after initial publication)</p>	<p>The 2007-2008 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 2008-2009.</p> <p>Status: Two activities in progress.</p>

Appendix F: Environmental Management Programs Targets and Status for 2007-2008

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. Develop a management plan to expand the scope of green procurement to include IT hardware and software.		√		
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)				
4. Review CRA's procurement process and identify potential areas for efficiency improvements.	√			
5. Expand the quarterly WBRO green procurement dashboard to include acquisition card purchases outside of WBRO.	√			
6. Participate in the needs analysis of ARIBA, CRA's procurement tool.	√			
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) and document findings.			√	
8. Identify and document CRA's top service providers and/or procured services by dollar value in 2006-07.	√			
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)				
9. Review the CRA printer acquisition, renewal and disposal policies and procedures and identify opportunities for improvements from an SD perspective.	√			
10. Provide SD consultation in activities related to the review and opportunity assessment of CRA print output and hardware requirements.	√			
SDS Activity 1.1.2.6: Provide green procurement training to 100% of procurement officers and their managers. (March 31, 2010)	√			
11. Work with Administration Directorate to identify and endorse an appropriate green procurement training product for CRA procurement officers and managers.	√			
12. Offer training to procurement offices and managers and track training.	√			

Key:
M = Met
MM = Mostly met
NM = Not met
D = Dropped

Target	M	MM	NM	D
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)				
13. Participate in the development of the procurement strategy/vehicle for print output devices (e.g. multifunctional devices) and ensure it includes SD clauses and environmental specifications, where feasible.	√			
SDS Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				
14. Formalize, implement and report on the 2007-2008 EMP for Procurement and develop draft version of the 2008-09 EMP.	√			
15. Review and update the green classification of products available through WBRO.	√			
16. Determine and report on CRA's total spending for 2006-2007 broken down by products and services including the total spending for green products.	√			
Procurement sub-total	15	1	1	0

Key:
M = Met
MM = Mostly met
NM = Not met
D = Dropped

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 for CRA multi-purpose office paper consumption for fiscal year 2006-07, broken down to the regional and branch level and including financial data for short run printing services.	√			
2. Develop the 2006-07 report on CRA's consumption of office paper based on the 2006-07 consumption analysis to assess performance against the 2004-2007 SDS targets. Distribute report to the SD Coordinators.	√			
3. Complete data collection and analysis for paper used in CRA printing systems and paper printed in external print shops.	√			
4. Develop the 2006-2007 report on CRA's consumption of paper used in printing systems and external print shops based on the 2006-2007 consumption analysis. Distribute report to the SD Coordinators.	√			
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)				
5. Work with ATIP Directorate representatives in PAB to revise, where feasible 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.	√			
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)				
6. Provide functional advice, where feasible, to the Statistics and Information Management Directorate (SIMD), CSBDB on appropriate SD criteria and performance measures for implementing AWICS. Obtain AWICS implementation report from SIMD.	√			
7. Where feasible, implement within SD division operations the <i>Group (hard) Drive</i> best practices developed by SIMD, CSBDB as an effective means of reducing duplicate information (electronic and/or paper) storage in Agency filing systems and getting rid of unnecessary long-term retention of information. 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)				
8. 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.	√			

Key:**M = Met****MM = Mostly met****NM = Not met****D = Dropped**

Target	M	MM	NM	D
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)				
9. Work with Taxpayer Services and Debt Management Branch (TSDMB) to 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.	√			
SDS Activity 2.3.1.2: Explore the use of an 'SD watermark' or SD statement on client and taxpayer correspondence and the CRA's external Web site. (March 31, 2008)				
10. Work with PAB's External Administrative Correspondence Committee to explore opportunities to formally duplex and add SD messaging to all external administrative and executive correspondence, where feasible. Develop a recommendations report and distribute to members of the committee. Provide guidance for implementation, where necessary and feasible. Highlight any achievements on the paper section of the SD website.	√			
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)				
11. 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.	√			
12. Update the "Success Report on CRA's Duplex by Default Initiative" to include the 2006-2007 printer inventory analysis. Update the paper section of the SD website and provide link to SD Coordinators.	√			
13. Work with HRB to explore opportunities to modify printing systems for letters of offer and other internal employee correspondence to incorporate paper use best practices, such as duplex printing and including SD messaging.	√			
14. Conduct a functional scan of the Agency to determine which processes have the most significant impact on multipurpose office paper use.	√			
15. Update the paper reduction campaign to communicate and promote paper reduction strategies, initiatives and best practices during Waste Reduction Week. Promote the paper reduction campaign Agency-wide.	√			
16. Respond to employee enquiries related to paper issues received by the SD division's dedicated email accounts within five business days.	√			
17. Coordinate the EMS Paper Sub-committee meetings as required to discuss opportunities for ensuring the sustainable use of office paper throughout the Agency.			√	
SDS Activity 4.1.1.1: Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				
18. Formalize, implement and report on the 2007-08 EMP for Paper and develop draft version of the 2008-2009 EMP.	√			
Paper sub-total	18	0	1	0

Key:**M = Met****MM = Mostly met****NM = Not met****D = Dropped**

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. Update the CRA Fleet Policy and the CRA Fleet Manager's Handbook to 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 2005-06.	√			
SDS Activity 1.1.5.3 Develop and distribute communications materials to CRA fleet drivers on ethanol blended fuels and retailers. (March 31, 2008)				
5. Develop and distribute communication materials to CRA fleet drivers on ethanol blended fuels and retailers	√			
SDS Activity 3.2.1.6: Develop and deliver job-specific SD training for target employee groups, such as corporate planners, policy makers, frequent travelers, and procurement officers, which will support the SD training needs of the SD Strategy 2007-2010. (March 31, 2010)				
6. Offer CRA's Sustainable Business Travel course to all Agency fleet managers and drivers.		√		
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)				
7. Review and update the fleet pages on AD's Corporate Services and SD websites to ensure content is current, accurate and promotes ethanol usage.	√			
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 2007-08 EMP for Fleet and develop draft version of the 2008-09 EMP.	√			
9. Participate in the Treasury Board interdepartmental fleet meetings and the Annual Federal Fleet Managers Workshop.	√			
Fleet sub-total	6	2	0	0

Key:
M = Met
MM = Mostly met
NM = Not met
D = Dropped

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 the Administration Directorate, the IT Branch, and other stakeholders to complete an assessment of IT hardware and software disposal practices in the CRA and use the results to develop targets for the 2008-09 EMP for Hazardous Waste.			√	
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)				
2. Assist the Administration Directorate with the communications of the Procedures for Donating CRA Surplus Moveable Assets (Procedures), which include the disposal of surplus cellular telephones and IT equipment, when they are finalized.	√			
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.	√			
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)				
5. Research the benefits and risks associated with the implementation of a battery-recycling program in CRA occupied facilities and complete stakeholder consultations.		√		
6. If stakeholder approval is obtained, develop draft guidelines for the implementation of a battery recycling program, and consult with stakeholders.			√	
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 2007-08 EMP for Hazardous Waste and develop draft version of the 2008-09 EMP.	√			
Hazardous Waste sub-total	4	1	2	0

Key:**M = Met****MM = Mostly met****NM = Not met****D = Dropped**

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. Finalize the halocarbon management plan for Headquarters and begin implementation, if feasible.		√		
3. Work with Admin Directorate to assess the feasibility of establishing a systematic means for identifying and tracking halocarbon-containing system purchases.	√			
4. Investigate the feasibility of creating an online halocarbon inventory reporting tool.	√			
SDS Activity 3.2.1.6: Develop and deliver job-specific SD training for target employee groups, such as corporate planners, policy makers, frequent travelers, 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 communicate 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.	√			
9. Formalize, implement and report on the 2007-08 EMP for Halocarbons and develop draft version of the 2008-2009 EMP.	√			
10. Report halocarbon releases to the appropriate authority, as applicable.	√			
Halocarbon sub-total	7	1	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)				
1. Formalize, implement and report on the 2007-08 EMP for Storage Tanks and develop draft version of the 2008-2009 EMP.	√			
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 2005-2006.			√	
Storage tanks sub-total	2	0	1	1

Key:**M = Met****MM = Mostly met****NM = Not met****D = Dropped**

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. Research methodologies used by other organizations for estimating GHG emissions related to waste disposal and diversion activities, and develop a methodology that is appropriate for use by the CRA.		√		
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).				
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).				
2. Update information about the waste management programs in the CRA facilities that were considered non-priority for waste management during SD Strategy 2004-2007.	√			
3. Use the waste management program information collected along with consultations with appropriate stakeholders, to select the additional priority facilities for waste management during SD Strategy 2007-2010, and develop a waste management action plan.	√			
4. Add photos to the Photo Catalogue in the waste section of the national SD website.	√			
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).				
5. Support SD Coordinators, social committees, and executive offices to further integrate waste diversion into local events.	√			
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 2007-08 EMP for Solid Waste and develop draft version of the 2008-09 EMP.	√			
Solid waste sub-total	7	1	0	0

Key:**M = Met****MM = Mostly met****NM = Not met****D = Dropped**

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. Develop tools and identify emissions factors to enable the SD division to establish a business travel and videoconferencing baseline.	√			
2. Work with the Financial Administration Directorate (FAD) & Administration Directorate (AD) to enable data collection for a business travel and videoconferencing baseline.	√			
SDS Activity 1.1.4.3: Communicate best practices for sustainable business travel to priority employee groups, such as frequent travelers and travel administrators at the CRA. (March 31, 2009)				
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. Implement and evaluate the Local Business Travel Pilot Project.		√		
4. Work with FAD to include sustainable business travel best practices on Infozone, as required.			√	
5. Develop materials to enable the promotion of sustainable transportation.	√			
6. 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)				
7. Work with stakeholders (e.g. FAD, RPSID, HRB) to integrate sustainable transportation criteria into policies, guidelines and practices, as required.	√			
SDS Activity 3.2.1.6: Develop and deliver job-specific SD training for target employee groups, such as corporate planners, policy makers, frequent travelers, and procurement officers, which will support the SD training needs the SD Strategy 2007-2010. (March 31, 2010)				
8. Investigate the feasibility of password protecting the Sustainable Business Travel (SBT) Course and implement, if feasible.		√		
9. Investigate the feasibility of offering the SBT Course to target employee groups and implement, if feasible.			√	
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. Develop tools and materials to enable the SD division to establish an employee commuting baseline.	√			

Key:**M = Met****MM = Mostly met****NM = Not met****D = Dropped**

Target	M	MM	NM	D
11. Establish an employee commuting baseline.	√			
SDS Activity 3.2.2.2: Develop and deliver programs and communications materials to encourage sustainable commuting among CRA employees. (March 31, 2009)				
12. Work with CRA Compensation, OC Transpo and Transport Canada to administer the TPP in the National Capital Region and coordinate improvements, as required.	√			
13. Work with stakeholders to finalize the CRA TPP compensation procedures and provide training to CRA compensation employees, as required.	√			
14. Work with Transport Canada and other stakeholders to expand the federal TPP to CRA employees beyond the National Capital Region, as required.				√
15. Develop, disseminate and compile the results of a commuter needs assessment at CRA facilities.	√			
SDS Activity 4.1.1.1 Continue to plan, implement, and report performance of the CRA Environmental Management System (EMS). (Annual)				
16. Formalize, implement and report on the 2007-08 EMP for Outside Emissions and develop draft version of the 2008-09 EMP.	√			
Outside emissions sub-total	11	2	2	1

Status	M	MM	NM	D
Combined EMP Totals	69 (80%)	8 (9%)	9 (10%)	2 (2%)

Key:
M = Met
MM = Mostly met
NM = Not met
D = Dropped