

Canada Revenue Agency Sustainable Development Strategy 2011-2014

Responsibility. Innovation. Commitment.



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Canada Revenue Agency

Agence du revenu du Canada

Canada

Message from the Commissioner

The Government of Canada tabled its first Federal Sustainable Development Strategy in October 2010. The aim of the strategy is to strengthen the promotion of environmental sustainability and improve transparency and accountability for environmental decision-making.

At the Canada Revenue Agency (CRA), sustainable development (SD) is part of the way we do business. Since 1997, we have implemented four SD strategies that focus on reducing the impact of our operations on the natural environment. This updated strategy will essentially keep the CRA on this course.

Specifically, the CRA 2011-2014 SD strategy outlines a path forward that will strengthen our environmental performance and contribute to the federal government's goal of shrinking its environmental footprint. Going beyond the federal SD targets that implicate us, the strategy shows the initiatives that the CRA will undertake to achieve efficiencies and establish sustainable development thinking into its core decision-making and accountability processes. The strategy will also position us to demonstrate how our tax and benefits mandate contribute to the social, economic, and environmental sustainability of Canada.

The CRA SD program has earned a positive reputation for innovation and accountability within the federal government community. With the continued commitment of management and employees, the CRA will build on past SD successes to firmly position itself as a government leader in sustainable development.

Linda Lizotte-MacPherson
Commissioner and Chief Executive Officer

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1.0 Executive Summary

Canada's first Federal Sustainable Development Strategy was tabled in Parliament in October 2010 to fulfil the requirements of the *Federal Sustainable Development Act (2008)*. The Act seeks to change the way that SD is accounted for within federal departments and agencies. In the past, the Government of Canada pursued SD through individual departmental strategies. This approach lacked coordination and cohesion. To address the shortcomings, the Act was passed to bring sustainable development into the mainstream of government accountability. As a result, the CRA, like other departments and agencies, will now table its SD strategy through its Report on Plans and Priorities, and will report on SD performance through its Departmental Performance Report.

This document supports the sustainable development content that is included in our Report on Plans and Priorities and provides detailed information on our Sustainable Development Strategy for 2011-2014. It sets an agenda to achieve the federal SD targets that involve the CRA, to continue greening the operations of the CRA, and to further integrate SD into our governance framework. The strategy resulted from extensive consultations that included CRA management and employees, the unions, the federal government community, and the private sector, and will pursue the following three goals:

1. Minimize the impact of our operations on the natural environment (land, air, water)
2. Deliver sustainable services and programs to Canadians
3. Improve business sustainability

Previous CRA SD strategies focused on improving our environmental performance. We achieved strong results such as an **84%** solid waste diversion rate; **29%** reduction in office paper use; **21%** green goods purchase; and an **97%** employee SD awareness level. This strategy will keep us on this course, as well as pursue new federal requirements to reduce the number of printing devices that we use and to ensure that none of our electrical and electronic waste goes to landfill. We will strategically use the SD message to promote the CRA as a responsible organization and integrate SD considerations into more CRA templates. To show more clearly how CRA business contributes to all three pillars of sustainable development—economic prosperity, social well-being, and environmental protection—the strategy will assess and communicate the sustainable development benefits of our programs and services.

Our SD strategy will be updated every three years to respond to the requirements of a triennial Federal Sustainable Development Strategy and the initiatives will be funded from existing resources. At the end of this three-year cycle, we expect that the CRA 2011-2014 SD Strategy will have strengthened our environmental performance, realized efficiencies, established SD within our decision-making and accountability processes, and broadened our understanding of sustainability to include social and economic contributions.

This SD strategy will help position the CRA as a federal leader in sustainable development by adopting innovations that protect the natural environment and that make us more efficient in delivering our tax and benefits services to Canadians.

2.0 CRA Sustainable Development Strategy Planning Framework

CRA Sustainable Development Strategy Planning Framework	
CRA Vision	The CRA is the model for trusted tax and benefit administration, providing unparalleled service and value to its clients, and offering its employees outstanding career opportunities.
CRA Values	Professionalism Integrity Cooperation Respect
CRA Mission	To administer tax, benefits, and related programs, and to ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians.
SD Strategy Goals and Objectives	<p>1. Minimize the impact of our operations on the natural environment (land, air, water)</p> <ul style="list-style-type: none"> • Reduce and manage solid waste • Increase green procurement • Reduce paper consumption • Reduce greenhouse gas emissions • Comply with federal regulations <p>2. Deliver sustainable programs and services to Canadians</p> <ul style="list-style-type: none"> • Increase electronic service and program delivery • Increase CRA outreach and communications <p>3. Improve business sustainability</p> <ul style="list-style-type: none"> • Improve sustainability in human resources management • Incorporate SD in information technology processes • Integrate SD into CRA accountability framework
SD Strategy Initiatives	See the CRA SD National Action Plan 2011-2014 on page 10 for initiatives.
Monitoring	The CRA will annually report on its performance against the commitments in the SD Strategy through the Departmental Performance Report, supported by a detailed annual performance report on sustainable development.

3.0 Introduction

Our sustainable development strategies help the CRA reduce the negative environmental impacts of its operations. By setting targets and measuring results, the CRA is able to meet its legislative requirement to report on its contribution to the Government of Canada's commitment to sustainable development.

For more than 20 years, sustainable development has been advanced as a way of reconciling human development with the earth's ecological systems. With decision-making biased toward financial gains, often to the detriment of the natural environment, it became important for governments to focus on environmental sustainability. It is now a key goal of public policy, in Canada and around the world, to promote balanced decisions that take into consideration social, economic, and environmental consequences. Sustainable development, therefore, seeks to maximize human well-being in the present without compromising the ability of future generations to meet their own needs (Our Common Future, The World Commission on Environment and Development, 1987).

To promote balanced decision-making, the Government of Canada amended the *Auditor General Act* in 1995 to require federal departments and agencies to table an SD strategy every three years and to report annually on performance. In response, the CRA has been accounting for sustainable development since 1997 when we tabled our first SD strategy.

While this federal approach yielded some results, it was criticized for lacking coordination and cohesion. With no common goals and targets, it was difficult for the federal government to assess its performance on SD. Also, sustainable development evolved as stand-alone programs within departments. To address these shortcomings, the *Federal Sustainable Development Act (2008)* was passed to bring SD accountability into the mainstream of government accountability. This means that SD will now be integrated into departmental planning and reporting processes and documents, which will increase its potential to influence decision-making.

The CRA pursues sustainable development within the context of its mission. As a federal government organization, we contribute to the social and economic sustainability of Canada by ensuring that the revenue base is protected and that families and individuals receive timely and accurate benefit payments. With over 14 years of the SD Program at the CRA, we have contributed to environmental sustainability by buying environmentally preferred goods and services, increasing our use of information technology to deliver services to Canadians and employees, and disposing of solid waste in ways that are environmentally sound. These environmental innovations have also influenced program activities to achieve efficiencies and financial savings.

This is the fifth SD strategy for the CRA and it forms part of the usual three-year update cycle. With the new Federal Sustainable Development Strategy tabled in October 2010, the CRA SD strategy will now also pursue federal targets. Until now, SD has been narrowly interpreted as an environmental issue that concerns small, specialized groups. While this new strategy maintains its focus on environmental sustainability, it will also show how the CRA contributes to the three pillars of SD—social, economic, and environmental. The strategy is supported by an SD National Action Plan, which was developed through consultations with CRA management, employees, unions, the federal community, and with feedback from the private sector.

The SD strategy supports the objectives of the Corporate Business Plan, CRA Service Strategy, Agency Strategic Workforce Plan, and CRA Information Technology Strategy and Plan. It supports business sustainability by integrating SD considerations and messaging into the corporate governance framework, human resource management, and information technology systems and solutions.

4.0 Environmental Scan and SWOT Analysis

External environment

The March 2010 Speech from the Throne and federal budget 2010 signalled the Government's commitment to restoring fiscal balance through spending restraint, among other means. This restraint will put significant pressure on the CRA to ensure that its budget is being used effectively and to the highest value.

The new Federal Sustainable Development Strategy sets concrete environmental targets for departments and agencies. As stated in the *Federal Sustainable Development Act (2008)*, the federal strategy is to be implemented with no additional funding. Within a climate of fiscal restraint, departments may be challenged to meet certain SD targets within the established timeframes.

Internal environment

Two key drivers in the internal environment influence the SD strategy: fiscal constraints and the need to modernize systems and processes. The SD strategy will present initiatives to help the CRA realize efficiencies. It will also leverage modernization initiatives to advance SD goals.

Strengths, Weaknesses, Opportunities, and Threats

To analyze strengths, weaknesses, opportunities, and threats (SWOT), the CRA identified the key internal and external factors affecting the sustainable development program. Strengths and weakness occur within the CRA, and opportunities and threats originate in the external environment. This analysis identifies areas where the CRA could focus its SD efforts.

Strengths

The Sustainable Development Program has a strong management framework that includes an SD strategy, an SD national action plan, policies on SD and the environment, a communication strategy and tools, and performance reporting both during the year and annually. The program enjoys high awareness levels and strong management and employee support across the CRA. It has an established communication platform that reaches all CRA employees three times per year. It has a senior management steering committee and reports to the Agency Management Committee and the Board of Management. The program is also supported by a dedicated team of professionals within the Finance and Administration Branch in Headquarters. As a result, the CRA SD Program has earned a positive reputation both within the CRA and the federal government community.

Weaknesses

While SD awareness and participation are strong, SD responsibilities have been largely implemented on a voluntary basis. This has produced inconsistent results across the CRA. Formalizing SD responsibilities into job functions and established processes will reinforce responsibilities and drive efficiencies in managing the SD Program.

The legislative mandate for sustainable development has historically focused on taking action to support environmental sustainability. As a result, most employees at the CRA understand SD to consist only of environmental protection. This narrow understanding of sustainable development could reduce the potential of the Agency to optimize the benefits of linking SD to the business of the CRA.

Opportunities

The Federal Sustainable Development Strategy has increased the profile and visibility of SD within the CRA and the federal community. Incorporating SD considerations into corporate plans and reports, such as the Report on Plans and Priorities and the Departmental Performance Report, increases the potential for SD to influence decision-making.

With federal departments and agencies pursuing common SD targets, opportunities exist to act together to achieve efficiencies. The climate of fiscal restraint also makes it urgent to implement innovations that save money. This will likely increase the pace at which we will meet certain SD targets.

The CRA has the opportunity to capitalize on the solid SD results and reputation to establish itself as a government leader in sustainable development. There is also the prospect of using the existing SD management framework—the communication platforms and SD Network—to support CRA priorities.

Threats

Sustainable development seeks to influence how established programs and services are delivered. Within the climate of fiscal constraints, there is risk that certain targets may not be met as planned due to the costs of implementation. This relates mainly to meeting our greenhouse gas reduction targets from fleet vehicles, as well as disposing of all of our electronic waste in an environmentally sound manner.

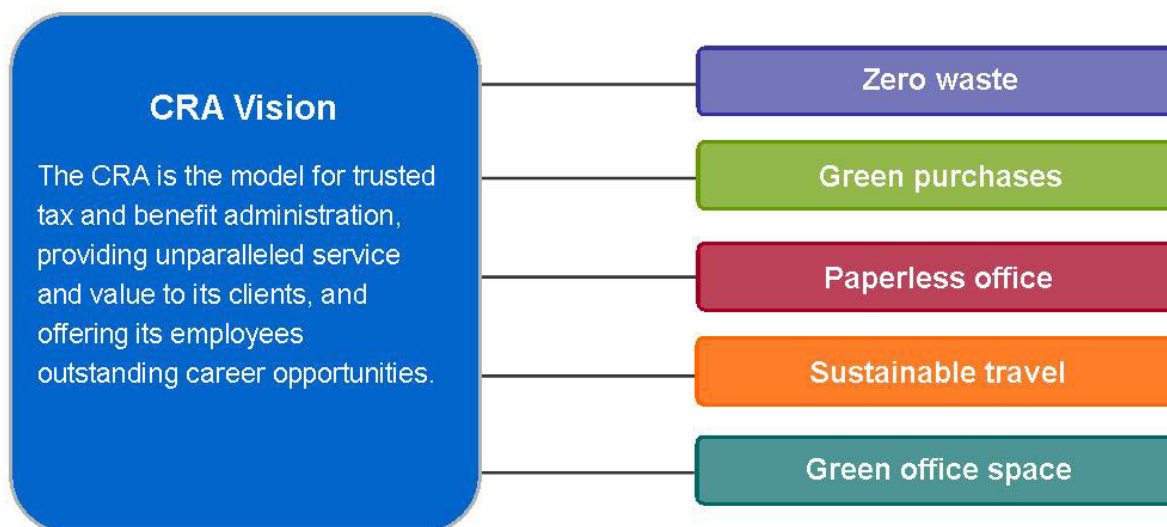
Assessments and lessons learned

We assessed our SD Program as part of updating our SD strategy. We concluded that a sound framework is in place for a successful SD Program. However, we identified opportunities to further integrate sustainable development into our governance structure. We learned that CRA employees are ready to move beyond awareness and greening to systematically integrating SD considerations into their jobs. We have been successful in communicating the environmental aspect of SD. As part of the evolution of the SD Program, we will communicate more strategic messages to broaden the understanding of SD to include social and economic sustainability. We will also pursue the option of integrating SD responsibilities into specific job functions to ensure more consistent SD results across the CRA and more efficient management of the program.

5.0 Vision for sustainable development at the Canada Revenue Agency

Based on the CRA vision, the SD strategy proposes future statements for a sustainable Canada Revenue Agency in an ideal state.

Imagine the CRA of the Future...



Zero waste

We will reduce and divert all solid waste from landfill.

Green purchases

We will buy goods and services that meet environmental, social, and economic considerations.

Paperless office

We will eliminate the use of paper in our services to Canadians and employees.

Sustainable travel

We will implement a modern travel framework that fully supports sustainable travel options.

Green office space

We will promote efficient energy use, alternative work arrangements, and sustainable office design.

6.0 Sustainable Development National Action Plan 2011-2014

CRA SD National Action Plan 2011-2014

Environmental Sustainability				
Goal 1: Minimize the impact of our operations on the natural environment (land, air, water)				
Long-term outcome: Zero waste to landfill	Long-term outcome: 100% green procurement	Long-term outcome: Paperless office	Long-term outcome: Carbon-neutral operations	Long-term outcome: Zero pollution
Objective 1.1: Reduce and manage solid waste	Objective 1.2: Increase green procurement	Objective 1.3: Reduce paper consumption	Objective 1.4: Reduce GHG emissions	Objective 1.5: Comply with Federal regulations
<p>Implement "No Waste" program in 100% of facilities (2014)</p> <p>Battery recycling programs in 100% of facilities (2014)</p> <p>All facilities recycle surplus EEE in an environmentally sound and secure manner (2014)</p> <p>Achieve an 8:1 average ratio of employees to printing units (2013)</p>	<p>10% of spending on products and services will be green procurement (2014)</p> <ul style="list-style-type: none"> SD clauses in: <ul style="list-style-type: none"> contracts performance agreements and performance expectations procurement management processes Procurement officers with procurement authority have received green procurement training 	<p>Reduce office paper use per FTE equivalent by 28% from baseline year 2005-2006 (2014)</p> <ul style="list-style-type: none"> Paper reduction campaigns Reduce paper use from ATIP Convert internal forms to intra-forms <p>Reduce the paper used for external publications by 10% from baseline year 2008-2009 (2014)</p> <ul style="list-style-type: none"> Paper reduction initiatives in the APP process SD criteria in the CRA Publishing Policy Establish external paper reduction directive and guidelines 	<p>Reduce GHG emissions from fleet vehicles by 5% from baseline year 2005-2006 (2014)</p> <ul style="list-style-type: none"> Buy and maintain fuel efficient vehicles Train fleet users <p>Achieve a 5% shift to sustainable travel options for business and commuter travel from baseline year 2007 (2014)</p> <ul style="list-style-type: none"> Promote sustainable business travel and commuting options Reduce the real property footprint through alternative work arrangements <p>Reduce energy use from office equipment and data centres (2014)</p>	<p>Manage halocarbon containing equipment and petroleum storage tank systems to minimize environmental impacts (2014)</p> <ul style="list-style-type: none"> Maintain up-to-date national halocarbon inventory Develop halocarbon product replacement plans to replace/eliminate outdated systems Maintain an up-to-date CRA petroleum storage tank system inventory Conduct reviews to ensure that the CRA petroleum storage tank systems comply with Federal regulations

Socio-Economic Sustainability	
Goal 2: Deliver sustainable programs and services to Canadians	
Long-term outcome: 100% E-options for tax/benefits	Long-term outcome: Efficient use of self-service options
Objective 2.1: Increase electronic service and program delivery	Objective 2.2: Increase CRA outreach and communications
<p>Taxpayers and benefit recipients have more electronic service options (2014)</p> <ul style="list-style-type: none"> Develop and release new electronic service options Establish criteria and measure the SD benefits of CRA electronic services 	<p>Canadians have greater access to tax and benefits information through outreach activities (2014)</p> <ul style="list-style-type: none"> Increase the number of groups targeted for outreach events Integrate SD considerations and messages into outreach activities and communication Measure and communicate the SD benefits of CRA outreach activities

Goal 3: Improve business sustainability		
Long-term outcome: Sustainable workforce	Long-term outcome: Sustainable IT capacity	Long-term outcome: SD in corporate culture
Objective 3.1: Improve sustainability in human resources management	Objective 3.2: Incorporate SD in IT processes	Objective 3.3: Integrate SD into CRA accountability framework
<p>Employees have increased access to electronic training and learning options (2014)</p> <ul style="list-style-type: none"> Integrate SD messages in HR communications and products for recruitment Provide employees with more electronic learning options <p>Employee awareness of SD is maintained at a minimum of 90% (2014)</p> <ul style="list-style-type: none"> Develop an SD online course Modernize the management of the SD Program 	<p>The life cycle management of IT processes and infrastructure is more sustainable (2014)</p> <ul style="list-style-type: none"> Include SD criteria in ITB project templates Include SD considerations into ITB training and learning products Measure and communicate SD benefits of IT improvements 	<p>SD is integrated into corporate accountability framework (2014)</p> <ul style="list-style-type: none"> Integrate SD in corporate plans and reports Include SD commitments in performance agreements (100% of ECs and 90% of MGs) Integrate SD criteria into corporate templates, policies, programs, plans Update the SD Line of Enquiry for use in internal audits

7.0 Sustainable Development Goals, Objectives, and Activities

The CRA SD Strategy 2011-2014 sets goals, objectives, targets, and activities to further integrate sustainable development into decision-making. To broaden the CRA understanding of sustainable development, we positioned the three goals under two broad themes. The themes reflect the three pillars of sustainable development: social, economic, and environmental perspectives¹:

Environmental sustainability: Accounts for our impact on the natural environment

1. Minimize the impact of our operations on the natural environment (land, air, and water)

Socio-economic sustainability: Accounts for our impact on people (social) and finances (economic)

2. Deliver sustainable programs and services to Canadians
3. Improve business sustainability

The three goals seek to move the CRA from:

- good environmental practices to environmental innovations that more closely support the business of the CRA;
- a narrow understanding of SD at the CRA to a broader understanding of how our tax and revenue mandate support sustainability;
- ad-hoc SD integration to establishing SD thinking into CRA decisions.

The following tables outline the key performance milestones that the CRA plans to achieve by March 2014, compared with our long-term outcomes. See **Appendix A** for a comparison of the 2007-2010 and 2011-2014 SD strategies.

Goal 1: Minimize the impact of our operations on the natural environment (land, air, water)

The purpose of Goal 1 is to help the CRA continue to reduce the effects of its operations on the natural environment. Meeting the targets of this goal will ensure that the CRA supports Federal Sustainable Development Strategy targets and continues with its greening initiatives. The following federal targets involve the CRA:

1. Achieve six green procurement targets
2. Recycle all surplus electronic and electrical equipment in an environmentally sound manner
3. Reduce internal paper consumption per employee by 20% by March 2014 (CRA will reduce office paper use by 28% from 2005-2006 levels)
4. Achieve an 8:1 ratio of employees to printing units
5. Adopt a guide for greening meetings and events

¹ We merged the social and economic perspectives to show that our tax and benefit programs as well as our internal governance processes have an impact on people and the economy.

6. Reduce greenhouse gas emissions from fleet vehicles by 17% by 2020 from 2005-2006 levels (By March 2014, CRA will reduce GHG emissions from fleet vehicles by 5%)

Objectives	SD Strategy 2011-2014	Long-term outcome
<p>Reduce solid waste</p> <p>Increase recycling of office waste</p> <p>Increase battery recycling</p> <p>Increase recycling of electronic waste</p> <p>Increase employee-to-printing-unit ratio</p>	<p>100% of facilities</p> <p>100% of facilities</p> <p>100% of facilities</p> <p>8:1 ratio</p>	<p>Zero waste to landfill</p>
<p>Increase green procurement</p> <p>Increase the percentage of purchases that are green procurement</p> <p>Increase SD clauses in contracts over \$1M</p> <p>Maintain SD clauses in performance expectations for managers and functional heads of procurement and materiel management</p> <p>Increase SD clauses in procurement processes</p> <p>Extend green procurement training to procurement officers with procurement authority</p>	<p>10%</p> <p>100%</p> <p>100%</p> <p>75%</p> <p>100%</p>	<p>100% green procurement</p>
<p>Reduce paper use</p> <p>Reduce office paper use by 20%</p> <p>Reduce paper used for CRA publications by 10%</p>	<p>4,609 sheets/full-time equivalent</p> <p>900 million sheets</p>	<p>Paperless office</p>
<p>Reduce greenhouse gas emissions</p> <p>Reduce greenhouse gas emissions from fleet vehicles by 17% by 2020</p> <p>Increase sustainable business travel modes</p> <p>Reduce energy use from office equipment and data centres</p>	<p>5% reduction in GHG emissions</p> <p>7%</p> <p>Energy use from office equipment will be reduced by 20% in selected facilities</p>	<p>Carbon-neutral operations</p>
<p>Comply with federal regulations</p> <p>Prevent pollution from halocarbons used in cooling systems</p> <p>Prevent pollution from storage tank systems</p>	<p>Complete (100%) halocarbon inventory</p> <p>Zero release</p> <p>Zero contamination</p>	<p>Zero pollution</p>

Goal 2: Deliver sustainable programs and services to Canadians

The targets and activities of Goal 2 focus on CRA core programs and services to taxpayers and clients. The aim is to use information technology to increase efficiencies and reduce costs. The CRA will provide taxpayers and clients with more electronic options. It will also integrate SD considerations in client and stakeholder communications, specifically by organizing green outreach meetings and events and helping taxpayers to file electronically. The SD Program will assess and communicate the environmental and socio-economic contributions of CRA services, which will enhance our reputation as a responsible organization.

SD objectives and targets	SD Strategy 2011-2014	Long-term outcome
Increase electronic service and program delivery	Upward trend in use of e-service options	100% e-options for tax and benefits services
Increase CRA outreach and communications	Upward trend in community partnerships Systematic SD messages in outreach communications	Efficient use of CRA self-service options

Goal 3: Improve business sustainability

Goal 3 focuses on enhancing the internal support functions that enable the CRA to efficiently and effectively administer tax and benefits services, such as human resources, information technology, and our governance framework. To support workforce renewal and continuity, we will lever SD messages to promote the CRA as a good place to work. We will support the management of our IT systems and capacity by including SD considerations into IT decisions and learning. We will also integrate SD into key corporate templates.

SD objectives and targets	SD Strategy 2011-2014	Long-term outcome
Improve sustainability in human resources management Increase employee e-learning options Increase SD messages in human resources communications Maintain SD awareness levels at a minimum 90%	New e-learning options SD messages in recruitment campaigns 90%	Sustainable workforce
Incorporate SD in IT processes Increase SD criteria in IT management	Systematic inclusion of SD criteria	Sustainable IT services and infrastructure
Integrate SD in CRA accountability framework Increase SD considerations in CRA corporate accountability framework	SD integrated in corporate document and processes	SD in CRA corporate culture

8.0 SD Strategy Risks

The main risks associated with implementing the strategy are related to fiscal constraints that may reduce the pace at which some results are achieved, especially in areas that require an initial investment.

Risk	Risk statement	Description / Risk drivers	Likelihood	Impact	Existing controls	Response
Compliance with various legislation, regulations and policies	This is a risk that the CRA will not meet federal SD targets in a timely fashion—reducing pollution: <ul style="list-style-type: none"> • fleet • e-waste 	Fiscal constraints	Likely	Minor	SD criteria are in buying decisions for fleet vehicles Efficient use of fleet vehicles is promoted E-waste disposal requirement included in branch and regional SD plans	Accept and monitor

9.0 Forecast Expenditures

The strategy will be funded from existing budgets within responsibility centres. New operational expenses are related to certain targets in Goal 1. The projected costs and savings, as currently known, are summarized in the table below. Financial considerations will be updated as part of the ongoing maintenance of the strategy.

Initiative	FY 2011-2012	FY 2012-2013	FY 2013-2014
Goal 1: Minimize the impact of our operations on the natural environment (land, air, water)			
Solid waste:			
Cost of solid waste and battery recycling programs	\$15,000	\$15,000	\$15,000
Cost of electronic waste recycling programs ²	\$6,000	\$6,000	\$6,000
Savings from reducing our printing units	(\$1 million)	(\$1 million)	(\$1 million)

² The Departmental Individual Standing Offer established by PWGSC to dispose of surplus electronic waste charges forty-six cents per kilogram of electronic waste. Based on 2008-2009 assessment, (excluding Headquarters) about 90% of the 32,000 units of CRA surplus IT hardware was reused (assume 4kg for each unit).

10.0 Communication Plan

The CRA SD Strategy 2011-2014 will be communicated to both external and internal audiences. For external audiences, we will prepare an SD page on our Internet site according to guidelines from Environment Canada. The Web page will go live to coincide with the tabling of the CRA Report on Plans on Priorities for 2011-2012. The report will include links to the SD strategy.

For internal audiences, we will update the SD page on the intranet and release a national email to inform employees of the launch of the new SD strategy. To encourage employees to support sustainable development, the CRA will continue to link activities to the three national SD events: Earth Day in April, Environment Week in June, and Waste Reduction Week in October. We will engage the SD network—consisting of managers, employees, and committees across the CRA—through meetings, new online applications such as Wikispace, and expanded access to an enhanced performance reporting tool. A detailed SD communications strategy has been prepared to guide implementation of the strategy.

11.0 Conclusion

Given the success of sustainable development at the CRA over the past 14 years, we anticipate that the SD Program will continue to produce positive results for the CRA, especially at a time when efficiency and innovation are priorities throughout the government.

Appendices

Appendix A – Comparison Between CRA SD Strategies 2007-2010 and 2011-2014

Item	SDS 2007-2010	SDS 2011-2014	Enhancement	Long-term outcome
Greening operations	Solid waste Green procurement Paper reduction Fleet Travel Energy Halocarbons Petroleum tanks	Solid waste Green procurement Paper reduction Fleet Travel Energy Halocarbons Petroleum tanks	Reduce number of printing devices Recycle all electronic waste Expand all existing environmental programs	Smaller environmental footprint for the CRA
Sustainable programs and services	Increase electronic services to taxpayers and benefit recipients Integrate SD in partnership agreements Communicate SD commitment to the public	Increase electronic services to taxpayers and benefit recipients Communicate SD commitment to public	Expand electronic service options Consistent SD communications to the public Broader understanding of how CRA programs support SD	100% electronic options for CRA services Taxpayers and benefit recipients use CRA self-service options
Employees apply SD in their job	SD in performance agreements of EC and MG groups Communicate SD to employees	SD in performance agreements EC and MG groups Communicate SD to employees	SD in key decision-making templates Employees have better tools to apply SD in their job	SD is part of CRA corporate culture
Modern systems that support SD	Improve SD performance management and reporting Prepare a CRA SD report card	The Goal 4 objectives of the previous strategy are now incorporated into Goal 3 of the current strategy, Improve Business Sustainability	The Environmental Management System and the supporting programs are now merged with the SD National Action Plan SD program management is business as usual	SD is part of CRA corporate culture
Overall	This strategy had four SD goals	This strategy has three SD goals. It positions the CRA to report SD performance from social, economic, and environmental perspectives	The architecture of the strategy is more closely aligned with the Corporate Business Plan	SD is part of CRA corporate culture

Appendix B – Summary of Performance on CRA SD Strategy 2007-2010

This appendix summarizes performance against the four goals that support CRA SD Strategy 2007-2010:

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

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

Goal 3: All employees apply sustainable development practices in their job

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

Overall, we achieved **87%** of the planned progress on CRA SD Strategy 2007-2010. The performance highlights by goal are as follows:

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

The CRA maintained compliance with all applicable environmental legislation and met four of our seven environmental targets – the remaining three targets are still in progress. We exceeded the planned progress in the areas of solid waste management, green procurement and office paper use. With **90%** of employees having access to the *No Waste* recycling program, we diverted an average **84%** of solid waste from landfill. We increased our purchase of green products to **21%**, and reduced our use of office paper by **29%** from 2004-2005 levels. We also increased to **47%**³ the percentage of our fleet vehicles that are considered green.

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

We continued to expand the availability of electronic service options to taxpayers and benefits recipients. The percentage of taxpayers that filed electronic Individual (T1) tax returns increased to **56%**, while the electronic filing of corporate (T2) returns increased to **29%**. Similarly, electronic deposits under the *Canada Child Tax Benefits* and *Universal Child Care Benefits* programs increased to **76%** and **63%**, respectively. We continued to apply the SD lens to specific program achievements. For example, between 1990 and 2009, an estimated **5.3 billion** sheets of paper were saved through the CRA EFILE and NETFILE services for Individual (T1) tax returns.

Goal 3 highlights: All employees apply sustainable development in their job

CRA senior management continued to show strong support for the SD Program. Almost all (**99%**) of the Executive/Cadre (EC) Group and **82%** of the Management/Gestion (MG) Group included SD commitments in their performance agreements – an increase from 68% and 43% respectively at the beginning of the strategy. We also awarded \$43,000 under the *Sustainable Development Innovation Fund*⁴ to enable the expansion of three projects across the Agency.

³ A total of 45 of our 95 fleet vehicles are hybrids and alternative transportation fuel vehicles.

⁴ The Sustainable Development Innovation Fund (SDIF) provides financial support for projects proposed by employees that contribute to corporate efficiencies and sustainable development.

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

The SD Program maintained the highest performance rating of “strong” from the CRA Board of Management for having processes in place that ensure that SD is embedded in the way we do business. We also strengthened the SD framework through program reviews and reporting, and by providing enhanced tools to the SD Network.

Conclusion

CRA SD Strategy 2007-2010 enabled us to build on the achievements of our three previous SD strategies. We continued to reduce our environmental footprint, further integrated SD into our business, and improved the management of the SD Program. Overall, we met or exceeded 8 of the 16 targets and significantly advanced progress on the 8 remaining targets, which will be pursued in the next period.

Appendix C – Sustainable Development Management Framework

The CRA sustainable development management framework consists of a Sustainable Development Policy, an Environment Policy, an SD Strategy, and National Action Plan. These components are supported by other related plans for learning, communications, recognition, and performance measurement and reporting. Our SD Strategy outlines our three-year agenda for addressing environmental efficiency, integrated decision-making for SD, legislation and regulations, and stakeholder expectations.

The SD Policy affirms the significance of sustainable development within the context of the CRA mandate. It outlines our sustainable development priorities and requirements, defines accountabilities, and demonstrates leadership and commitment. The policy is implemented through the SD Strategy, the SD National Action Plan, and the Environment Policy.

Accountability Structure

Board of Management

The CRA Board of Management oversees the scope of the SD commitments and resource levels. The Board also ensures that the SD Strategy is aligned with the CRA mandate and strategic vision by bringing to bear their own perspectives, knowledge of societal expectations, and interpretation of the CRA mandate.

Sustainable Development Steering Committee

The Committee guides the direction that sustainable development takes within the CRA and the work of the SD Center of Expertise. It reports to the Agency Management Committee on the implementation of the strategy, and influences senior executives to make our 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;
- the Director General of the Strategic Management and Program Support Directorate, Finance and Administration Branch.

Finance and Administration Branch

The branch provides a centre of expertise to coordinate activities relating to the environment and SD at the CRA. It develops the SD Strategy, coordinates implementation, and monitors, measures, and reports on SD progress. It also responds to audit requests from the Commissioner of the Environment and Sustainable Development, develops tools and communication materials, and prepares and delivers SD learning initiatives to employees.

Sustainable Development Network

The SD Network implements the CRA SD strategy at the branch and regional level. 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 CRA. **Figure 1** shows the internal accountability process for SD at the CRA.

Figure 1 – Internal Accountability, Monitoring, and Reporting for Sustainable Development

