

Canadian Environmental Assessment Agency

2018–19

Departmental Results Report

The Honourable Jonathan Wilkinson, P.C., M.P.
Minister of Environment and Climate Change and
Minister responsible for the Impact Assessment
Agency of Canada

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Minister's message

As the newly-appointed Minister responsible for the Impact Assessment Agency of Canada¹, I am pleased to present the Agency's 2018-19 Departmental Results Report.

Over the past year, the Agency continued to support the Government of Canada's commitment to protect the environment and grow the economy through delivering high quality environmental assessments. These assessments, which include the contributions of the public and Indigenous groups, enable the Government to make evidence-based decisions about major projects.

By passing the *Impact Assessment Act* into law, the Government is ensuring federal decisions on major projects will be more transparent and informed by both science and Indigenous knowledge. These changes will restore public confidence that major project assessments can move forward in a responsible and timely way.

Under the new Act, all environmental assessments will occur in partnership with Indigenous peoples, as well as the provinces and territories. Canadians will have the opportunity to express their views early in the process, and industry will have more clarity about their requirements. Project reviews will be more rigorous and more efficient, and timelines will be more predictable.

The Agency and the Government of Canada are working hard to grow the economy, encourage investment, and protect the environment.

I encourage Canadians to read the Departmental Results Report and learn more about the Agency's accomplishments this past year, and look forward to building on these important achievements in the years to come.



The Honourable Jonathan Wilkinson, P.C., M.P.
Minister of Environment and Climate Change
and Minister responsible for the Impact Assessment
Agency of Canada

¹ On August 28, 2019, with the coming into force of the *Impact Assessment Act*, the Canadian Environmental Assessment Agency became the Impact Assessment Agency of Canada.

Institutional Head's message

I am pleased to present the Departmental Results Report for the Canadian Environmental Assessment Agency (the Agency), which outlines our achievements and results over the past year.

In 2018–19, the Agency's team of highly qualified employees supported the Minister of Environment and Climate Change in carrying out her responsibilities to conduct environmental assessments for major projects in a timely and predictable manner that continued to protect the environment, foster economic growth and jobs, support sustainable development, and reflect expertise received from the public, Indigenous groups, and other stakeholders. The Agency coordinated, conducted or managed 71 evidence-based environmental assessments that took place across the country.

In addition, the Agency continued to support the Minister in her role as sponsor of Bill C-69, *An Act to enact the Impact Assessment Act and the Canadian Energy Regulator Act, to amend the Navigation Protection Act and to make consequential amendments to other Acts*. In preparation for the transition from environmental assessments to impact assessments, the Agency developed a comprehensive range of training and guidance materials to inform and assist proponents and federal authorities alike. We also launched tools and activities inside the Agency to ensure that our employees continued to be as engaged and informed as possible as we advanced toward the coming into force of the Act.

This year our employees tackled a significant number of priorities and I am proud of the professionalism and dedication they demonstrated every day. I invite you to read this report and learn more about the important work and results achieved by the Agency on behalf of Canadians.



David McGovern
President
Impact Assessment Agency of Canada²

² See footnote 1.

Results at a glance

The Canadian Environmental Assessment Agency³ (the Agency) reports to the Minister of Environment and Climate Change. The Agency provides high-quality environmental assessments⁴ that inform government decision-making, in support of sustainable development. Under the *Canadian Environmental Assessment Act, 2012* (CEAA 2012), the Agency was the responsible authority for most federal environmental assessments.

In 2018–19, the Agency:

- Delivered high-quality environmental assessments of major projects;
- Built effective relationships with Indigenous peoples;
- Enhanced collaboration with Indigenous peoples in the conduct of environmental assessments of major projects;
- Engaged Canadians, including the public, Indigenous peoples and stakeholders, in the environmental assessments of major projects;
- Disbursed five million dollars in grant and contribution funds to support participation of the public and Indigenous groups in environmental assessment processes;
- Supported the Minister in the legislative process for Bill C-69;
- Strengthened internal capacity to deliver effective and timely professional support in the delivery of the Agency’s key priorities; and
- Expended \$47.6 million and managed 309 full-time equivalents.

For more information on the Agency’s plans, priorities, and results achieved, see the “Results: what we achieved” section of this report.

³ On August 28, 2019, with the coming into force of the *Impact Assessment Act*, CEAA became the Impact Assessment Agency of Canada.

⁴ Environmental assessment is a planning and a decision-making tool that has been established to minimize or avoid adverse environmental effects before they occur and incorporates environmental factors into decision-making. These assessments identify opportunities to eliminate, reduce or control potential environmental effects before a project is undertaken, and ensure that appropriate mitigation measures are applied if the project is permitted to proceed.

Results: what we achieved

Core Responsibilities

Environmental Assessment

Description

The Agency provides high-quality assessments of environmental effects to support government decision-making. Environmental assessments ensure that adverse environmental effects are considered in a precautionary manner to maintain a healthy environment and to promote sustainable development.

Results

In 2018–19, the Agency supported the Minister in the Parliamentary process for Bill C-69 and started to develop the regulatory and policy changes required to implement the new legislation. The Bill was referred to the Senate in June 2018 and to the Standing Senate Committee on Energy, the Environment and Natural Resources for study in December 2018. Throughout this process, the Agency provided advice to the Minister.

Departmental Result: Science, evidence and fact-based environmental assessments resulting in mitigation measures that minimize significant adverse environmental effects

The Agency conducted high-quality environmental assessments in a timely and predictable way in accordance with the CEAA 2012. It worked with the public, Indigenous peoples, stakeholders, and other government departments to ensure the inclusion of science, evidence and facts to produce high-quality environmental assessments that result in mitigation measures that minimize significant adverse environmental effects.

In doing so, the Agency played a central role in ensuring a robust and evidence-based federal review process, in accordance with legislated time limits, that protects the environment and respects the rights of Indigenous peoples. In 2018–19, the Agency initiated nine environmental assessments, completed 11 environmental assessments and issued six decision statements that include mitigation measures to minimize significant adverse environmental effects.

As the Crown Consultation Coordinator for federal environmental assessments conducted by the Agency or by a review panel, the Agency worked with federal authorities to apply a whole-of-government approach to consultation with Indigenous groups potentially affected by a project. The Agency also continued to apply the interim approach and principles announced in January 2016. This included assessing direct and upstream greenhouse gas emissions as part of the environmental assessments and factoring that assessment into project decision statements as appropriate.

In support of high-quality environmental assessments, the Agency developed and promoted legislative and policy frameworks, tools and best practices. The Agency also sought

opportunities for cooperation and coordination between the federal government and other jurisdictions. In preparation for the anticipated implementation of the new *Impact Assessment Act*, the Agency developed policies and guidance for aspects of impact assessment, such as gender-based analysis plus (GBA+) and sustainability. The Agency also initiated the development of a policy related to regional assessment conducted under the new Act.

As part of its research program, the Agency signed a Memorandum of Understanding with the Social Sciences and Humanities Research Council (SSHRC). This resulted in a SSHRC-issued call for research on impact assessment. In addition, the Agency awarded four research contracts to further knowledge related to GBA+ in impact assessments and social impact assessments. The Agency also hosted a roundtable on gender analysis and a workshop on sustainability.

The Agency facilitated a clear understanding and awareness of the new impact assessment process by working closely with the public, Indigenous peoples, stakeholders, and other federal government departments. This included preparing an online step-by-step description of the Act, process overview and technical guidance. The Agency also led regional meetings to inform Indigenous peoples of the new legislation and launched a national engagement exercise to inform policies related to Indigenous participation and collaboration in impact assessment.

The Agency worked closely with provinces and territories to further the principle of “one project, one assessment” to improve collaboration and increase efficiency in assessments. Agency representatives worked collaboratively with provinces and territories through various means, including bilaterally with the Agency’s regional offices and the Environmental Assessment Administrators Committee, to promote and prepare for cooperative environmental assessment processes in anticipation of the new legislation.

Additionally, the Agency consulted with provinces and territories concerning future regional assessments and undertook preliminary discussions with interested jurisdictions. For example, the Agency collaborated closely with the province of Newfoundland and Labrador and the Canada-Newfoundland and Labrador Offshore Petroleum Board to develop the regional assessment of offshore oil and gas exploratory drilling east of Newfoundland and Labrador. Furthermore, the Agency contributed to an Environment and Climate Change Canada-led exercise to identify potential areas of interest for future regional initiatives of broad federal interest.

The Agency collaborated with the working group and Director General-level committee for projects carried out on federal lands and outside of Canada to develop an approach for a Ministerial Order exempting classes of projects that will cause only insignificant adverse environmental effects from the need to undergo federal assessment. To support implementation of the Act, the Agency also worked to update guidance materials for projects on federal lands and outside of Canada.

Moreover, the Agency actively engaged the United States Environmental Protection Agency and the Council on Environmental Quality on policy issues related to environmental assessment and transboundary notification. Representatives from the Agency participated in conferences and events including the International Association for Impact Assessment 2018 Conference, and capacity building events with officials from South Korea, Peru, Argentina, Australia, and New Zealand.

The Agency worked closely with and supported other government departments, including:

- Global Affairs Canada in the development of a new instrument under the United Nations Convention on the Law of the Sea on the conservation and sustainable use of marine biological diversity of areas beyond national jurisdiction;
- Environment and Climate Change Canada and the governments of Quebec and British Columbia to facilitate positive decisions through the management of caribou species at risk (SARA) for the Akasaba and Murray River projects; and
- Crown-Indigenous Relations and Northern Affairs Canada to provide advice to negotiators at bilateral tables, through Section 35 Aboriginal Rights Structures, and at discussion tables for environmental assessments in British Columbia.

Departmental Result: Environmental assessments that consider input from Indigenous peoples, the public and stakeholders

The Agency continued to emphasize openness and transparency, as well as meaningful participation by the public, Indigenous peoples, and stakeholders with an interest in the environmental assessment process. To ensure decisions were informed by the best available information and knowledge, the Agency sought the views of expert federal departments, the public, Indigenous groups, and stakeholders on the information provided by proponents, as well as proposed project designs, plans, and activities.

Through its funding programs, the Agency provided opportunities to Indigenous groups to enable their participation in the environmental assessment process and collaborate on policy development. Funding was made available for the participation of 87 Indigenous groups; 22 meetings on the *Impact Assessment Act*; 10 workshops across the country; and continued collaboration with National Indigenous Organizations.

The Agency considered impacts on Aboriginal or Treaty rights by consulting with Indigenous peoples and accommodating those impacts through conditions in the environmental assessment. In doing so, the Agency collaborated with Indigenous groups, for example, as part of the Blackwater Gold Project for which a collaborative assessment of impacts on Aboriginal rights was conducted and legally binding environmental assessment conditions were developed.

In another instance, the Agency worked collaboratively with the Mikisew Cree to develop a methodology to enhance the understanding of the potential effects of a proposed project on

Aboriginal and Treaty Rights from the outset of a federal environmental assessment. This approach encompassed traditional knowledge and cultural values for the Indigenous community while considering Indigenous laws and traditions.

Lastly, the Agency continued to increase the availability of documents through the Canadian Environmental Assessment Registry Internet Site (the Registry) to provide comprehensive access for several projects undergoing Agency-led environmental assessments. For example, the Registry includes enforcement actions, and annual reports submitted in accordance with decision statement conditions.

Departmental Result: Environmental Assessment Decision Statements are complied with

For projects approved to proceed, the environmental assessment process led to clear, measureable, and enforceable conditions with which project proponents must comply, including mitigation measures and follow-up program requirements. In 2018–19, decision statements were issued for the following six projects: Magino Gold, Howse Property Iron Mine, Hardrock Gold, Red Mountain Underground Gold, Akasaba West Copper-Gold, and Marine Terminal on the North Shore of the Saguenay.

The Agency continued to promote and ensure compliance with CEAA 2012, including where decision statements contained enforceable conditions. In 2018–19, the Agency also conducted off-site inspections for 11 projects and on-site inspections for seven of the 11 projects. These inspections resulted in the initiation of two enforcement actions for two proponents, including two written warnings.

Statistical Summary of Environmental Assessments

The table below provides the total number of projects assessed by the Agency between April 1, 2018, and March 31, 2019⁵, including those conducted under CEAA 2012 and transitional environmental assessments under the former *Canadian Environmental Assessment Act*.

Type and Number of Environmental Assessments between April 1, 2018, and March 31, 2019			Environmental Assessment Decisions Taken between April 1, 2018, and March 31, 2019		Environmental Assessments on March 31, 2019
Environmental Assessment Type	Ongoing on April 1, 2018	Initiated	Completed	Terminated	Ongoing
Transitional Screening	4	0	0	0	4
Transitional Comprehensive Study	12	0	5	1	6
Conducted by the Agency	39	9	6	0	42
Conducted by Review Panel	9	0	0	1	8
Substituted	7	0	0	1	6

Definitions:

- Transitional Screening: projects initiated prior to CEAA 2012 that are continued and completed as if the former *Canadian Environmental Assessment Act* (1992) had not been repealed and replaced by CEAA 2012.
- Transitional Comprehensive Study: initiated prior to CEAA 2012, involves an in-depth assessment, usually reserved for large-scale projects having the potential for significant adverse environmental effects and that have been prescribed in the [Comprehensive Study List Regulations](#).
- Review Panel: environmental assessments conducted by a group of independent experts appointed by the Minister of Environment and Climate Change and supported by the Agency.
- Substituted: a provincial environmental assessment process may be a substitute for a federal environmental assessment, but not federal decision-making, if the Minister is of the opinion that the provincial process is an appropriate substitute for an assessment under CEAA 2012.

Note: In accordance with the former *Canadian Environmental Assessment Act*, the Agency fulfilled the duties of federal departments and agencies that were responsible authorities for comprehensive studies. The Agency was responsible for 12 transitional comprehensive studies, one of which was terminated after being designated by Ministerial Order as requiring an environmental assessment under CEAA 2012, five of which were completed in 2018–19.

⁵ Does not include environmental assessments conducted by the National Energy Board and the Canadian Nuclear Safety Commission.

Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2018–19 Actual results	2017–18 Actual results*	2016–17 Actual results*
Science, evidence and fact-based environmental assessments resulting in mitigation measures that minimize significant adverse environmental effects	Percentage of projects in which mitigation measures have proven to be effective	90%	2018-19	100%	Not available	Not available
Environmental assessments that consider input from Indigenous peoples, the public and stakeholders	Percentage of environmental assessments in which Indigenous peoples have participated	100%**	2018-19	100%	Not available	Not available
Environmental assessments that consider input from Indigenous peoples, the public and stakeholders	Percentage of environmental assessments in which the public and stakeholders have participated	100%**	2018-19	100%	Not available	Not available
Environmental Assessment Decision Statements are complied with	Percentage of projects that are in compliance with environmental decision statement conditions	90%	2018-19	82% ⁶	Not available	Not available

Notes:

* Indicator results are not available for past years (2017-18, 2016-17) as those indicators are new and developed as part of the Departmental Results Framework.

** Targets were revised from the 2018-19 Departmental Plan to reflect legislative requirements.

⁶ The target of 90% was not met because as of end of FY 2018-2019, 2 of 11 projects were not in compliance.

Budgetary financial resources (dollars)

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
27,760,167	27,760,167	41,640,541	37,406,567	9,646,400

Human resources (full-time equivalents)

2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
222	252	30

The difference of \$9.6 million between actual and planned spending in 2018–19 is a result of additional funding announced as part of Budget 2018 and additional resources received through year-end adjustments. Planned spending is based on the Main Estimates level at the beginning of the fiscal year. In October 2018, as part of the Supplementary Estimates cycle, the Agency received additional funding to prepare for broadening the scope of the Agency. The incremental funding enabled the Agency to advance the necessary policy and regulatory instruments, and to hire staff to take a more proactive role and seamlessly transition to the new *Impact Assessment Act*. The increase in full-time equivalents is due to increasing the capacity necessary to implement and administer the new *Impact Assessment Act*.

Financial, human resources and performance information for the Agency's Program Inventory is available in the [GC InfoBase](#)¹.

Internal Services

Description

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories are:

- ▶ Acquisition Management Services
- ▶ Communications Services
- ▶ Financial Management Services
- ▶ Human Resources Management Services
- ▶ Information Management Services
- ▶ Information Technology Services
- ▶ Legal Services
- ▶ Materiel Management Services
- ▶ Management and Oversight Services
- ▶ Real Property Management Services

Results

Delivery of the Agency's priorities, results, and compliance with the Government of Canada policy framework requires the provision of Internal Services in a cost-effective and timely manner. To prepare for the implementation of Bill C-69 and to support the Agency's transformation, efforts were made to ensure that new and existing resources were adequately allocated.

A key priority for the Agency continued to be fostering a healthy, respectful, diverse and inclusive workplace. Senior management has taken a clear leadership role in reviewing the 2018 Public Service Employee Survey results and engaging staff in the dialogue to continuously improve the workplace with a lens towards mental health, employee wellness, inclusion and prevention of harassment. Agency employees now also have access to an ombudsperson service.

The Agency revised its organisational structure to address its increased responsibilities under the new Act, particularly in areas such as social, economic, health and gender-based impact analysis, as well as expanded capacity and deliverables regarding Indigenous and public engagement. Furthermore, the Agency prepared a detailed staffing plan to improve recruitment and enable appropriate forecasting of needs.

In addition, the Agency collaborated with Public Services and Procurement Canada as well as with Shared Services Canada to improve and expand its existing work facilities. This included opening a satellite office in St. John's, Newfoundland and Labrador, to help facilitate environmental assessments of offshore activities.

The Agency continued to support government-wide efforts towards the stabilization of the pay and benefits system. It established internal compensation capacity to proactively address compensation issues, support the escalation of employee pay issues while monitoring accuracy, and improve the timeliness of interventions and resolution. In June 2018, the Agency worked with Environment and Climate Change Canada as well as Public Services and Procurement Canada's Pay Centre to implement a Pay Podⁱⁱ model. Through this model, the Pay Centre assigned compensation advisors and assistants so they could work collaboratively on the processing of incoming transactions at the same time as they work to resolve outstanding cases.

To better promote public consultation and engagement, clear and timely communications were provided in 2018–19 for a high volume of new projects submitted to the Agency under CEAA 2012. Various communication means were used, including print, radio and digital resources such as web, social media and RSS feeds. In preparation for the new Act, procedures were put in place to review all guidance and policy documents for plain language prior to publication.

The Agency leveraged information management and information technology expertise to prepare for the new legislative and policy changes. This included modernizing the Agency's public access portal. Specifically, the Agency initiated the redesign of its public Registry, using a user-centred approach involving clients in the design process in order to improve the usability and accessibility of the Registry. This redesign includes legislated impact assessment information, enhanced search functionality, and new online public engagement and commenting capabilities.

Budgetary financial resources (dollars)

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
5,869,608	5,869,608	12,469,900	10,157,454	4,287,846

Human resources (full-time equivalents)

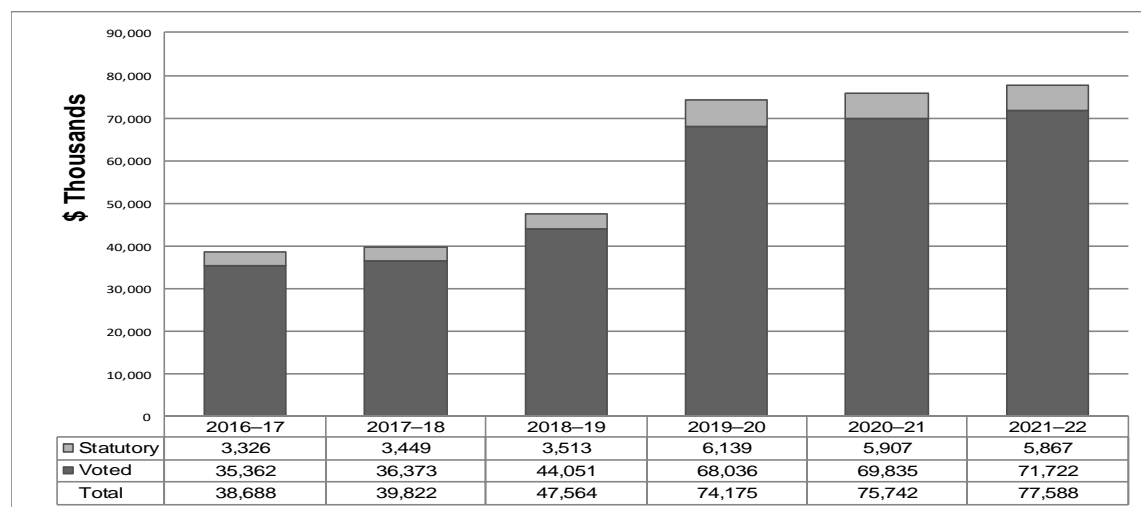
2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
39	57	18

The difference of \$4.3 million between actual and planned spending in 2018–19 is primarily due to an increase in the Agency’s expenditures in preparing for the transition and enactment of the *Impact Assessment Act*.

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph



Note: Totals may not add due to rounding.

Budgetary performance summary for Core Responsibilities and Internal Services (dollars)

Core Responsibilities and Internal Services	2018–19 Main Estimates	2018–19 Planned spending	2019–20 Planned spending	2020–21 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2017–18 Actual spending (authorities used)	2016–17 Actual spending (authorities used)
Environmental Assessment	27,760,167	27,760,167	63,191,842	63,999,604	41,640,541	37,406,567	33,101,049	32,218,373
Subtotal	27,760,167	27,760,167	63,191,842	63,999,604	41,640,541	37,406,567	33,101,049	32,218,373
Internal Services	5,869,608	5,869,608	10,983,171	11,742,575	12,469,900	10,157,454	6,721,111	6,469,627
Total	33,629,775	33,629,775	74,175,013	75,742,179	54,110,441	47,564,021	39,822,160	38,688,000

The total authorities available for use includes all items approved through the Estimates processes for fiscal year 2018–19. The variances between Main Estimates, Planned Spending, Total Authorities and Actual Spending are largely attributable to the timing of key elements of the fiscal cycle. The Main Estimates, as approved in the spring by Parliament in the initial appropriations, is the first step in the fiscal cycle.

The expenditures (actual spending) indicated for all years represent the actual expenditures as reported in the Public Accounts. Planned spending in future years reflects funding approved by the Treasury Board.

Budget 2018 announced new funding for the Agency of \$259 million over the next five fiscal years to support the implementation of the new impact assessment process. Consequently, Total Authorities available for use were revised upward to \$54.1 million.

The \$20.5 million difference between 2018–19 Total Authorities (\$54.1 million) and 2018–19 Main Estimates or Planned Spending (\$33.6 million) is primarily attributable to the additional resources approved in Budget 2018 and through 2018 Supplementary Estimates A and B, adjustments to authorities approved by the Treasury Board, and Operating Budget Carry-Forward.

The difference of \$14.0 million between Actual Spending (\$47.6 million) and Planning Spending (\$33.6 million) is primarily attributable to resources expended by the Agency in preparation for the enactment of the new *Impact Assessment Act*.

The Agency allocated internal services costs which were directly attributable to Programs delivering panel review and assessment services (for legal services, communications, translation, accommodation, and information management and information technology). The higher proportion of Internal Services spending in 2018–19 (\$10.2 million) as compared to 2017–18 (\$6.7 million) is primarily due to the provision of increased support for transition and preparation for the launch of the Impact Assessment Agency of Canada, including planning for an external facing Registry Renewal project, the new web site, additional guidance materials, publication and ensuring appropriate accommodation for an expanding Agency.

The planned spending figures for future years do not include cost-recoverable expenditures. The Agency has the authority to recover certain costs from some proponents incurred during the course of an environmental assessment, netted against the voted authority. The authority to recover costs is set out in Sections 59 to 61 of CEAA 2012 and the *Cost Recovery Regulations*.

Actual human resources

Human resources summary for Core Responsibilities and Internal Services
(full-time equivalents)

Core Responsibilities and Internal Services	2016–17 Actual full-time equivalents	2017–18 Actual full-time equivalents	2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2019–20 Planned full-time equivalents	2020–21 Planned full-time equivalents
Environmental Assessment	223	226	222	252	371	373
Subtotal	223	226	222	252	371	373
Internal Services	42	45	39	57	75	74
Total	265	271	261	309	446	447

Full-time equivalents (FTEs) are a measure of the extent to which an employee represents a full person-year charge against a departmental budget. FTEs are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

The Agency used 309 FTEs in 2018–19, an increase of 38 over 2017–18 levels, a result of preparing for enactment of Bill C-69 with new staff across program areas at both headquarters and regional offices.

Expenditures by vote

For information on the Agency's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2018–2019](#)ⁱⁱⁱ.

Government of Canada spending and activities

Information on the alignment of the Agency's spending with the Government of Canada's spending and activities is available in the [GC InfoBase](#)^{iv}.

Financial statements and financial statements highlights

Financial statements

The Canadian Environmental Assessment Agency's financial statements (unaudited) for the year ended March 31, 2019, are available on the [Agency's website](#)^v.

Financial statements highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2019
(dollars)

Financial information	2018–19 Planned results	2018–19 Actual results	2017–18 Actual results	Difference (2018–19 Actual results minus 2018–19 Planned results)	Difference (2018–19 Actual results minus 2017–18 Actual results)
Total expenses	40,466,132	54,134,828	46,729,842	13,668,696	7,404,986
Total revenues	2,210,807	2,123,351	1,825,374	(87,456)	297,977
Net cost of operations before government funding and transfers	38,255,325	52,011,477	44,904,468	13,756,152	7,107,009

- The increase in total expenses between 2017–18 and 2018–19 is primarily attributable to preparations for the coming into force of the new legislation.
- The \$2.2 million in planned revenues for 2018–19 was forecasted cost-recoverable panel review activities; actual results of \$2.1 million reflect that the planned activities did occur.
- The \$7.1 million difference in net cost of operations between 2017–18 and 2018–19 actuals was largely attributable to preparing for changes resulting from the new legislation.

Condensed Statement of Financial Position (unaudited) as of March 31, 2019
(dollars)

Financial Information	2018–19	2017–18	Difference (2018–19 minus 2017–18)
Total net liabilities	9,635,358	6,342,192	3,293,166
Total net financial assets	10,389,027	6,686,698	3,702,329
Departmental net debt	(753,669)	(344,506)	(409,163)
Total non-financial assets	568,911	0	568,911
Departmental net financial position	1,322,580	344,506	978,074

The Agency's total net liabilities are comprised primarily of accounts payable and accruals for employee future benefits, vacation and compensatory leave. Liabilities increased by approximately \$3.3 million from 2017–18 to 2018–19, primarily due to the expansion of the Agency and the growth in the number of employees along with increased grants and contribution funding.

The increase in net financial assets from 2017–18 to 2018–19, of \$3.7 million, was due to an increase in amounts from the Consolidated Revenue Fund. The latter is the account into which the government deposits taxes and revenue, and from which it withdraws in order to defray the cost of public services.

Supplementary information

Corporate information

Organizational profile

Appropriate minister: The Honourable Catherine McKenna, P.C., M.P., Minister of Environment and Climate Change

Institutional head: David McGovern, President

Ministerial portfolio: Environment

Enabling instrument: [Canadian Environmental Assessment Act, 2012](#)^{vi}

Year of incorporation / commencement: 1994

Other: The *Canadian Environmental Assessment Act, 2012* is supported by three regulations: the *Regulations Designating Physical Activities*, the *Prescribed Information for the Description of a Designated Project Regulations*, and the *Cost Recovery Regulations*. The Agency supports its President who is also the Federal Administrator under the *James Bay and Northern Quebec Agreement* and the *Northeastern Quebec Agreement*.

Raison d'être, mandate and role: who we are and what we do

“Raison d'être, mandate and role: who we are and what we do” is available on the [Agency's website](#)^{vii}.

Operating context and key risks

Information on operating context and key risks is available on the [Agency's website](#)^{viii}.

Reporting Framework

The Agency’s Departmental Results Framework and Program Inventory of record for 2018–19 are shown below.

Graphical presentation of Departmental Results Framework and Program Inventory

Departmental Results Framework	Core Responsibility: Environmental Assessment		Internal Services
	Departmental Result: Science, evidence and fact based environmental assessments resulting in mitigation measures that minimize significant adverse environmental effects.	Indicator: Percentage of projects in which mitigation measures have proven to be effective	
	Departmental Result: Environmental assessment that considers input from Indigenous Peoples, the public and stakeholders.	Indicator: Percentage of environmental assessments in which Indigenous Peoples have participated.	
		Indicator: Percentage of environmental assessments in which the public and stakeholders have participated.	
	Departmental Result: Environmental Assessment Decision Statements are complied with.	Indicator: Percentage of projects that are in compliance with environmental decision statement conditions	

Program Inventory	Program: Environmental Assessment Policy Development Program
	Program: Environmental Assessment Delivery Program

Supporting information on the Program Inventory

Financial, human resources and performance information for the Agency's Program Inventory is available in the [GC InfoBase^{ix}](#).

Supplementary information tables

The following supplementary information tables are available on the [Agency's website](#)^x:

- ▶ Departmental Sustainable Development Strategy
- ▶ Gender-based analysis plus
- ▶ Horizontal initiatives
- ▶ Response to parliamentary committees and external audits

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#)^{xi}. This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational contact information

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Website: <https://www.canada.ca/iaac>

Appendix: definitions

appropriation (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Core Responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a Core Responsibility are reflected in one or more related Departmental Results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel)

A report on the plans and expected performance of an appropriated department over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Result (résultat ministériel)

A Departmental Result represents the change or changes that the department seeks to influence. A Departmental Result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

Departmental Result Indicator (indicateur de résultat ministériel)

A factor or variable that provides a valid and reliable means to measure or describe progress on a Departmental Result.

Departmental Results Framework (cadre ministériel des résultats)

Consists of the department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Results Report (rapport sur les résultats ministériels)

A report on an appropriated department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

experimentation (expérimentation)

Activities that seek to explore, test and compare the effects and impacts of policies, interventions and approaches, to inform evidence-based decision-making, by learning what works and what does not.

full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

gender-based analysis plus (GBA+) (analyse comparative entre les sexes plus [ACS+])

An analytical process used to help identify the potential impacts of policies, Programs and services on diverse groups of women, men and gender differences. We all have multiple identity factors that intersect to make us who we are; GBA+ considers many other identity factors, such as race, ethnicity, religion, age, and mental or physical disability.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2018–19 Departmental Results Report, those high-level themes outlining the government’s agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada’s Strength; and Security and Opportunity.

horizontal initiative (initiative horizontale)

An initiative where two or more departments are given funding to pursue a shared outcome, often linked to a government priority.

non-budgetary expenditures (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)

What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (indicateur de rendement)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (production de rapports sur le rendement)

The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

plan (plan)

The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

priority (priorité)

A plan or project that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s) or Departmental Results.

program (programme)

Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

result (résultat)

An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (résultat stratégique)

A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

target (cible)

A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)

Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

- i. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ii. Processing by Pay Pods: Public Services and Procurement Canada, <https://www.tpsgc-pwgsc.gc.ca/remuneration-compensation/services-pay-pay-services/centre-presse-media-centre/bulletin-pay-pay-bulletin/mixtes-pay-pay-pods-eng.html>
- iii. Public Accounts of Canada 2018–2019, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- iv. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- v. Agency’s website, <https://www.canada.ca/en/impact-assessment-agency/corporate/transparency.html>
- vi. Canadian Environmental Assessment Act, 2012, <http://laws-lois.justice.gc.ca/eng/acts/C-15.21/index.html>
- vii. Agency’s website, <https://www.canada.ca/en/impact-assessment-agency/corporate/transparency.html>
- viii. Agency’s website, <https://www.canada.ca/en/impact-assessment-agency/corporate/transparency.html>
- ix. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- x. Agency’s website, <https://www.canada.ca/en/impact-assessment-agency/corporate/transparency.html>
- xi. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>