

Chapter 2

Greening Government Operations

When Will the Government
Measure Up?

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Greening Government Operations

When Will the Government Measure Up?

Main Points

2.1 A decade of commitments to green government operations. Since 1990, the federal government has made commitments to Canadians that it would green its operations. Yet, a decade later, there is a lack of rudimentary information about government's vast operations, the costs of which are likely more than \$400 million annually for water, energy and waste disposal. We found that the government does not have complete and accurate data on the annual cost of running its buildings and on the environmental impacts of its operations. Given the magnitude of the dollars involved, we believe it is important that the government know its annual heating, lighting and water bills.

2.2 Parliament ought to be concerned. Departments embarked on the journey toward implementing an environmental performance measurement system in 1997, yet they are making uneven and slow progress. No department has fully implemented all the elements of the performance measurement framework. Parliament ought to be concerned about the current rate of implementation.

2.3 Canadians will not get a consolidated performance report in the foreseeable future. Given the way the government has chosen to manage its environmental agenda, Canadians will not be getting a consolidated performance report in the foreseeable future. We found very limited use of common performance indicators to measure and report on departmental progress in greening operations. There is also a lack of clear focus for developing common environmental reporting standards. Leadership is fragmented. No organization has been given the responsibility, or sees itself as the lead, for establishing a consistent, consolidated and coherent federal approach to reporting environmental performance.

Background and other observations

2.4 In the October 1999 Speech from the Throne, the government reiterated its commitment to greening operations and to making itself a model of environmental excellence. As the single largest business and employer in Canada, the federal government is in a position to lead by example. To be a model of environmental excellence, the government has to demonstrate to Parliament and Canadians that it has its own house in order. Parliament needs an overall picture of the results that have been achieved.

2.5 The government needs to take a systematic approach to greening its operations to effectively fulfil its stewardship responsibilities, contribute to sustainable development goals, ensure compliance with regulations, and meet international commitments. Full implementation of an environmental performance system will go a long way toward satisfying this need.

2.6 This audit is part of a long-term project that began three years ago. The objective of the audit this year was to provide Parliament with an assessment of the status of departmental progress in implementing environmental performance measurement for government operations. We expect that the results of this audit will assist departments in implementing environmental performance measurement for government operations and improve the information available to departmental decision makers and to Parliament.

Departments responded jointly through the Privy Council Office, indicating their support for the recommendations in the chapter. Interdepartmental discussion has begun on the appropriate accountability framework and action plan necessary to contribute to more uniform reporting of progress. Public Works and Government Services Canada, in its response, expressed its commitment to working with other departments to improve measures for greening tenant department operations in both Crown-owned and Crown-leased facilities.

Introduction

A decade of commitments to green government's operations

2.7 A commitment to environmental excellence. In the October 1999 Speech from the Throne, quality of the environment, encompassing many environmental and sustainable development issues, was identified as a major priority of the government in the coming years. In the Speech, the government reiterated its commitment to greening its operations, making itself a model of environmental excellence by doing more to clean up contaminated federal sites, strengthening its capacity for conducting environmental research, exploring new environmental clean-up technologies and reporting regularly on the results achieved. The Speech reaffirmed commitments to greening operations first articulated almost a decade ago.

2.8 The concept of environmental stewardship. The government's efforts to green its operations can be traced at least as far back as the Federal Environmental Stewardship Initiative announced in Canada's Green Plan in 1990. The government reaffirmed its commitment to implementing the stewardship initiative through the Code of Environmental Stewardship released in 1992.

2.9 The Code of Environmental Stewardship set out the due care and diligence that the government expected of departments in managing resources judiciously to prevent waste and minimize environmental damage. The Code outlined the areas to be addressed through the development and use of individual departmental action plans. Reporting on these action plans was to be the means by which the federal government would demonstrate that it was putting its own house in order.

2.10 The stewardship initiative was carried a step further in 1995 with the publication of *A Guide to Green Government* and *Directions on Greening Government Operations*. The government established guidelines and best practices to integrate environmental considerations into their operations. The guidelines included a commitment to meet or exceed federal environmental statutes and regulations, and to implement environmental management systems. Responsibility for implementing the Guide was delegated to individual ministers.

2.11 With the amendments to the *Auditor General Act* in the same year, the greening of government operations became a key element of departmental sustainable development strategies. Twenty-four departments were required to prepare individual strategies and report on their progress in implementing these strategies. The first round of strategies was tabled in Parliament by December 1997. The second round is due to be tabled in Parliament by December 2000.

2.12 Departments made commitments to greening their operations in their initial sustainable development strategies. The strategies were to be results-oriented and identify, in sustainable development terms, the targets the departments expected to achieve. The strategies would set out how the departments would measure, manage and reduce the environmental impacts of day-to-day operations. Since 1995, departments have known that performance measurement is an integral part of the sustainable development strategies. In *A Guide to Green Government*, the government directed departments to report annually on progress toward sustainable development in their departmental performance reports. Government-wide reporting on sustainable development was not addressed.

The 1999 Speech from the Throne reaffirmed commitments to greening operations first articulated almost a decade ago.

The greening of government operations can have a considerable impact on Canada's sustainable development prospects.

The federal government needs to demonstrate that it has its own house in order.

Government is in a position to lead by example

2.13 The greening of government operations can have a considerable impact on Canada's sustainable development prospects. As the single largest business and employer in Canada, the federal government is in a position to lead by example by integrating environmental considerations into all its decisions and day-to-day activities. Measuring performance is a critical step toward minimizing the environmental impact of operations and maximizing the financial benefits. As part of their stewardship responsibilities, departments need to track information on the effects of their operations so that they can make decisions in accordance with their sustainable development commitments.

Parliament needs an overall picture of the results achieved

2.14 To be "a model of environmental excellence", the federal government needs to demonstrate that it has its own house in order. As well, by measuring and reporting on the progress of greening government operations, the federal government will enhance its credibility as it works with the private sector, other governments and citizens to meet Canada's international commitments in critical areas such as climate change.

2.15 To exercise its essential oversight of government activities, Parliament needs useful reports to hold the government to account on its environmental commitments. These include commitments to green its extensive physical operations and to lead by example in its domestic and international efforts. Objective, fact-based performance reporting would help provide direction on the appropriate use of resources. It would also help to ensure that greening of government operations is focussed, on schedule, and moving toward

the overall goal of sustainable development.

This audit is part of a long-term project

2.16 The Commissioner of the Environment and Sustainable Development is committed to helping improve the information available to departmental decision makers and to Parliament. The government's ability to demonstrate progress in getting its own house in order is an integral part of the larger, more complex task of integrating sustainable development into decision making for government policies and programs.

2.17 Three years ago we began the project Accounting for Sustainable Development (see the Glossary — Appendix A). The main emphasis of the project was on helping departments develop tools for advancing sustainable development. We conducted studies in two areas: building environmental considerations into policy and program decisions; and measuring the environmental performance of departments' internal operations. The studies relevant to the work reported in this chapter were reported in previous annual Reports of the Commissioner of the Environment and Sustainable Development (Chapter 7, Counting the Environment In — 1998 and Chapter 8, Greening Government Operations: Measuring Progress — 1999).

2.18 Our previous work focussed on helping departments build the tools for measuring the environmental impacts of their operations. Case studies were conducted of two key federal departments, as well as other public sector organizations from other jurisdictions. We summarized their progress in assembling environmental performance information and identified several lessons learned. In addition, we worked with the interdepartmental Committee on Performance Measurement for Sustainable Government Operations. The Committee

developed common performance measures for operations. Our previous work demonstrated that measuring environmental performance is practical and feasible for government departments. However, we were concerned about the capacity of individual departments, and the government as a whole, to effectively manage and report on the environmental impacts of their operations.

Focus of the audit

2.19 This year we shifted the focus of our Accounting for Sustainable Development project from capacity building to audit. We concentrated exclusively on the environmental performance of departments' internal operations. Our audit objective was to provide Parliament with an assessment of the status of departmental progress in implementing environmental performance measurement for government operations. We also looked at the use of common performance indicators.

2.20 To obtain the necessary audit evidence, we asked departments to complete a questionnaire that was designed to assess progress. We did a detailed assessment of key departments and a general assessment of the departments with less significant operational environmental impacts. Appendix B lists the 30 departments and agencies that we surveyed. For simplicity, we refer to all organizations as departments in this chapter. Departmental progress was assessed based on a common framework of steps first introduced in Chapter 8 of the Commissioner's 1999 Report.

2.21 We expect that the results of this audit will assist departments in implementing environmental performance measurement for government operations and improving the information available to departmental decision makers and to Parliament. The audit will also provide important baseline information for future

audit work. Further details on the audit can be found at the end of the chapter in **About the Audit**.

Observations and Recommendations

Lack of Annual Operational Data

The government does not know the environmental impacts and costs of its operations

2.22 In 1995 the federal government estimated that it had some 224,000 employees, 21.4 million hectares of land under direct management, 59,000 buildings and facilities, more than \$8 billion in purchases of goods and services, and 25,000 motor vehicles. With these vast and dispersed resources and facilities, it is crucial that the federal government have comprehensive, fact-based information on its operations.

Rough estimates of water, energy and waste disposal costs are at least \$400 million annually

2.23 **We had a hard time piecing together a complete picture.** The 30 departments we assessed do not have complete and accurate data on the annual cost of running their buildings. This lack of information has serious accountability and stewardship implications. How can the government get its own house in order if it does not know its utility bills for water, energy and solid waste disposal, either by department or in total?

2.24 We asked departments that own facilities to provide annual operational data on the amounts spent on water and energy use in facilities, solid waste disposal, and fuel for vehicle fleet, as well as the amount of tonnes of solid waste disposed. Public Works and Government Services Canada provided us with operational data for buildings and facilities it owns and leases to tenant departments. Twenty departments

Departments do not have complete and accurate data on the annual cost of running their buildings.

The government does not know its utility bills for water, energy and solid waste disposal, either by department or in total.

provided the amount spent on energy use in facilities that they own but fewer than half of the departments were able to provide data on the other environmental aspects. From this incomplete data, we derived an average dollar amount per square metre and extrapolated over the total area of building space occupied by the 30 departments.

2.25 We estimate that the 30 departments annually spend \$68 million on water, \$312 million on energy, and \$17 million on solid waste disposal, and that they generate 114,000 tonnes of solid waste. These estimates are rough, but they serve to illustrate the potential environmental and financial impacts of government operations.

Data on space used are not available from a single source

2.26 To get an overview of the building space and facilities used by the 30 departments, we asked departments to specify the area of the buildings and facilities they owned or leased. If departments leased space, we attempted to determine from whom — either the private sector or Public Works and Government Services Canada. Many departments were unable to provide the data on total area they occupied and, in some cases, were unaware of the area leased and the actual owner. We obtained data from Public Works and Government Services Canada and from the Real Property Management Division at the Treasury Board Secretariat. We then merged both sets of data and compared the result with the information supplied by the departments. We estimate that the 30 departments occupy 23 million square metres of building and facility space. Exhibit 2.1 shows our estimates of the area occupied by the departments in owned and leased buildings and facilities.

The lack of operational data has serious implications

2.27 We are concerned about departments' apparent lack of ability to

generate complete and accurate operational data. The stakes are high in terms of identifying opportunities for savings. The gaps in accuracy and completeness of the operational data limit our ability to estimate the potential savings for the 30 departments. However, based on work reported in Chapter 8 of the Commissioner's 1999 Report, potential savings on energy costs alone are likely to be between \$60 million and \$120 million annually for the government as a whole. In addition, there are serious implications for the government's ability to derive consolidated annual operational data. If the government wants to be a model of environmental excellence and lead by example, both at a departmental level and government-wide, data on basic operations are required. Baseline data are necessary to set realistic targets, to allow departments to determine if they have met them and to achieve positive environmental impacts. Furthermore, basic operational data are needed to demonstrate that legislative requirements and international commitments are being met.

2.28 The need to lead by example in reducing greenhouse gas emissions. In December 1997, the government committed to the Kyoto Protocol. The agreement called for a reduction of greenhouse gas emissions to 6 percent below 1990 levels between 2008 and 2012. The government has stated that it needs to demonstrate leadership by ensuring that its own efforts to reduce greenhouse gas emissions are at least as vigorous as those of the rest of Canada.

2.29 A working group from Natural Resources Canada, Environment Canada and other departments was given the task of planning and implementing the government's response to this commitment. In order to set annual reduction targets for greenhouse gas emissions, data on 1990 baseline levels and current-year levels of greenhouse gas emissions are needed. However, the

Many departments were unable to provide the data on total area they occupied and, in some cases, were unaware of the area leased and the actual owner.

working group found that the baseline data do not exist for the government as a whole. Moreover, not all departments have the capacity to provide current-year energy data on all their buildings and facilities. Collecting such data will require considerable time and expense. The working group is considering obtaining energy data directly from the suppliers.

2.30 In the past, Natural Resources Canada used rough estimates to set and monitor annual reduction targets for greenhouse gas emissions. Environment Canada collects data on greenhouse gas emissions for the rest of the country but

does not do so for the federal government. This may impede the government's credibility and its ability to work with the private sector, other governments and citizens in its efforts to meet its commitments.

2.31 Good management requires good measurement. The fact that we had to prepare our own estimate of annual operational data, and the considerable uncertainty in the estimates, highlight the need for complete and accurate baseline information. The government needs to take a systematic approach to greening its operations. Full implementation of an

Baseline data on greenhouse gas emissions do not exist for the government as a whole.

Exhibit 2.1

Estimates of Area Occupied by Departments

To derive estimates of the area owned and leased by the 30 departments, we compiled data from various sources — the departments themselves, Public Works and Government Services Canada (PWGSC) and the Real Property Management Division at the Treasury Board Secretariat. We merged the Treasury Board Secretariat and PWGSC data and compared them with the information supplied by the departments.

Department	Total area occupied by department (000s m ²)	Area owned and occupied by department (000s m ²)	Area leased from private sector and occupied by department (000s m ²)	Area under PWGSC and occupied by department	
				Owned and under PWGSC custody (000s m ²)	Leased and under PWGSC custody (000s m ²)
Agriculture and Agri-Food Canada	769	650	35	44	40
Correctional Service Canada	1,227	1,174		13	40
Fisheries and Oceans	472	331	1	29	112
National Defence	12,879	11,800	700	251	127
Health Canada	532	374	2	125	31
Natural Resources Canada	316	217	30	53	17
Parks Canada	512	458	1	34	19
Public Works and Government Services Canada	291	237	55	–	–
Royal Canadian Mounted Police	1,020	735	204	26	56
Transport Canada	2,130	1,929	99	26	76
Subtotal	20,148	17,904	1,126	601	518
Other 20 departments	3,290	636	472	1,175	1,006
Total	23,439	18,540	1,598	1,776	1,525

Note: Figures have been rounded.

Ten departments have the greatest environmental impacts and occupy 86 percent of the estimated total space occupied by the 30 departments.

We believe it is reasonable to expect many departments to have made significant progress and to have resolved many of the challenges and constraints by now.

environmental performance measurement system will go a long way toward satisfying this need.

The Government Is Not Measuring Up

2.32 Good and consistent performance information enables departments to set targets that are achievable, to monitor progress, to promote due diligence, to ensure compliance, and to manage costs.

Key players in greening operations

2.33 Ten key departments. Our assessment of departmental progress in implementing performance measurement for greening operations included all 30 departments; however, we focussed more on the key players — those departments whose operations have the greatest environmental impacts. We identified 10 departments as key players in greening operations. These departments individually occupy more space than most of the other departments and together occupy 86 percent of the estimated total space occupied by the 30 departments.

2.34 The key players in greening operations are also major custodial departments. They have direct control over most of their operations because they own a substantial portion of their buildings and facilities. The key players include Agriculture and Agri-Food Canada, Correctional Service Canada, Fisheries and Oceans, Health Canada, National Defence, Natural Resources Canada, Parks Canada, Public Works and Government Services Canada, Royal Canadian Mounted Police and Transport Canada.

2.35 While Human Resources Development Canada and the Canada Customs and Revenue Agency occupy significant amounts of space, we did not include them in our detailed assessment because they lease almost all of their buildings and facilities.

2.36 The 20 other departments. The 20 other departments we assessed lease most or all of their buildings and facilities. As tenants, many consider that they have limited control over the operations of their facilities. As the central custodian for federal government office accommodation, Public Works and Government Services Canada acknowledges that it is responsible for environmental performance of operations in its Crown-owned buildings that are used by departments. However, the Department has no direct control over operations in the buildings and facilities it leases for departments, and therefore it does not collect and report environmental performance information.

We expected many departments to have made significant progress

2.37 In 1995, *A Guide to Green Government* explicitly articulated the need for some sort of environmental performance measurement regime. Our previous work involving environmental performance measurement had shown us that it can take up to five years to fully implement performance measurement for greening of operations. Departments embarked on this journey in 1997 with the tabling of their sustainable development strategies, in which most departments committed to greening operations and measuring and monitoring their progress.

2.38 While we acknowledge that some departments still lack capacity and may only now be taking the first steps on this journey, we believe it is reasonable to expect many departments to have made significant progress and to have resolved many of the challenges and constraints by now.

2.39 Our assessment was based on a performance measurement framework that includes defining scope and direction, designing a measurement system, collecting baseline information, setting targets, reporting, and reviewing and improving performance. This framework

is consistent with the International Organization for Standardization (ISO) 14031 standard (see Glossary — Appendix A) and was introduced in Chapter 8 of the Commissioner’s 1999 Report. Exhibit 2.2 provides a description of each element of the performance measurement framework.

2.40 The interdepartmental Committee on Performance Measurement for Sustainable Government Operations developed a list of proposed environmental performance indicators for federal departments and these were reported in Chapter 7 of the Commissioner’s 1998 Report to Parliament. The proposed indicators were organized according to 11 environmental issues or aspects. These aspects are contaminated sites, hazardous materials/wastes, water use, solid waste management, vehicle fleet, ozone-depleting substances, green procurement, energy use in federal facilities, petroleum storage tanks, releases/spills, and wastewater sewage. Departments may also have additional environmental aspects applicable to their

operations and thus may develop other indicators.

2.41 The capacity to measure is critical. All of the elements of the performance framework are considered necessary to effectively manage greening of operations and measure results in a systematic manner. However, the capacity to measure performance is critical to minimize the environmental impact of operations and maximize financial benefits. The key departments we examined occupy 86 percent of the total estimated space occupied by the 30 departments. Therefore, key departments have potentially the most environmental impact, and the risks associated with gaps in the framework are of more concern.

Progress is slow and uneven

2.42 Government departments are making slow and uneven progress in implementing performance measurement for greening their operations. No department has fully implemented all the elements of the performance measurement framework. Departments noted that they face significant constraints.

No department has fully implemented all the elements of the performance measurement framework.

Exhibit 2.2

Elements of a Performance Measurement Framework

Defining the scope and direction	Designing a measurement system	Collecting baseline data	Setting targets	Reporting	Reviewing and improving performance
Develop a plan that includes: <ul style="list-style-type: none"> • Priorities • Actions • Applicable environmental aspects • Timetable • Resources • Evidence of senior management commitment 	Select relevant, realistic and quantifiable performance indicators. Define roles, responsibilities and accountabilities.	Define baseline point. Collect baseline data at a national level for all applicable aspects using selected performance indicators.	Set clear, measurable and time-bound targets for all applicable aspects. Link targets to performance indicators.	Report on performance results of all applicable aspects. Report internally and externally. Link performance reporting to departmental commitments and targets.	Establish a system for reviewing and improving performance. Review and monitor performance regularly and on a national basis. Evaluate environmental impacts and identify opportunities for improvement and cost savings.

Without collecting essential data, departments cannot effectively manage the greening of their operations, let alone achieve and demonstrate results.

2.43 Key departments. We examined the key departments to assess the degree to which they had implemented each element of the performance measurement framework (see Exhibit 2.3). The following section summarizes our view of current departmental progress.

None of the key departments has fully implemented all the elements

2.44 Significant gaps exist. As illustrated in Exhibit 2.3, many gaps exist in implementing the various elements. One of the significant gaps is in collecting baseline data. This has an impact on the capacity of departments to measure, report, review, monitor and achieve targets for all of the applicable aspects. We are concerned that without collecting essential data, departments cannot effectively manage the greening of their operations, let alone achieve and demonstrate results.

As well, until departments collect department-wide baseline data, set clear and time-bound targets, and develop realistic and measurable indicators, for all applicable environmental aspects, departmental performance reports will be incomplete. As a consequence of these gaps, aggregate government-wide performance reporting for greening of operations is currently impossible.

2.45 Four key departments have made some progress. The four key departments that have made progress in implementing performance measurement for greening of operations are Health Canada, National Defence, Natural Resources Canada and Public Works and Government Services Canada. These departments have started work on implementing all the elements of a performance measurement system. But there are gaps in the quality and

Exhibit 2.3

Progress by Key Departments, Highlighting the Gaps in Implementing Performance Measurement

	Defining the scope and direction	Designing a measurement system	Collecting baseline information	Setting targets	Reporting	Reviewing and improving performance
Agriculture and Agri-Food Canada	■	□	□	□	□	□
Correctional Service Canada	■	■	■	□	□	□
Fisheries and Oceans	■	□	□	□	□	□
Health Canada	■	■	□	■	□	□
National Defence	■	■	■	■	■	□
Natural Resources Canada	■	■	■	■	■	■
Parks Canada	■	□	□	□	□	□
Public Works and Government Services Canada	■	■	■	■	■	■
Royal Canadian Mounted Police	□	□	□	□	□	□
Transport Canada	■	■	■	■	□	□

■ Full implementation ■ Partial implementation □ Limited implementation □ No implementation

completeness of implementation for some of the applicable environmental aspects.

2.46 All of the four departments have developed action plans to implement performance measurement. These plans include timetables for completion and defined environmental roles, responsibilities and accountabilities. The action plans were communicated internally, although the extent of communication and support by senior management was not assessed. Health Canada and Public Works and Government Services Canada developed indicators for all environmental aspects. National Defence and Natural Resources Canada do not have a performance indicator for measuring procurement of environmentally friendly products and services. This is significant because the government spends more than \$8 billion annually in goods and services.

2.47 Three of the four departments have collected baseline data for a majority of their applicable environmental aspects at a national level and have collected such data for several years. We found that Public Works and Government Services Canada uses estimates to measure performance and to report on energy use in federal buildings. We would expect that this department, as the central custodian, would use actual data on energy consumption and costs.

2.48 Not all of the targets set by the four departments are clear, realistic, measurable and time-bound. For example, for the hazardous material/wastes aspect, the departments set general targets such as “reduce environmental risks”, “continue to comply with regulations”, or “demonstrate a downward trend in quantities of hazardous waste sent for disposal”. Targets need to be more specific. We also found that not all targets are directly linked to the performance indicator used. For the fleet management aspect, one department measures fuel consumption, but its target is only to

maintain vehicles in accordance with the manufacturer’s specifications. In addition to this, we would expect a target to be along the lines of “X percent reduction in fuel consumption by XX 200X”.

2.49 There are gaps in reporting performance to Parliament for all applicable environmental aspects. There are also weaknesses in linking performance results to targets and commitments. Of the four departments that have made some progress, National Defence has made the most progress, both in completeness and quality in its Departmental Performance Report. The Department reports results against targets set out in its Sustainable Development Strategy in a manner that clearly demonstrates the environmental impacts of its operations.

2.50 “Reviewing and improving performance” is the least developed element of the performance measurement framework for all the departments we assessed. This element is fundamental to improving overall environmental performance.

2.51 Three departments are making slow progress. Agriculture and Agri-Food Canada, Correctional Service Canada and Transport Canada are making slow progress toward measuring performance. Gaps exist in most elements. Agriculture and Agri-Food Canada and Transport Canada have only partially defined their environmental roles, responsibilities and accountabilities. Transport Canada stated that performance measurement for greening of operations was not considered when the Department’s environmental management system was initially developed. Transport Canada has begun working on a formal plan for measuring performance in its operations. Agriculture and Agri-Food Canada has collected site-specific data; however, data are not centralized and there are no department-wide measures for seven of

Aggregate government-wide performance reporting for greening of operations is currently impossible.

Departments will not reap the full benefits of their investment in greening activities until they collect baseline data, establish targets, monitor the progress and improve on results.

the eleven applicable environmental aspects.

2.52 None of these three departments have reported performance results in their 1999 departmental performance reports. They are all at only an early stage of monitoring performance. Correctional Service Canada recognizes that it is “not yet at a point where it can monitor performance on a continuous basis, but it is at the threshold of implementing several of the required instruments.”

2.53 Given the early stage of development of many of the performance measurement framework elements, these departments could look to the four leaders for guidance and lessons learned in setting targets and reporting results.

2.54 **Three departments are making limited progress.** Fisheries and Oceans, Parks Canada, and the Royal Canadian Mounted Police have made limited progress toward measuring their performance. Large, obvious gaps exist in implementing most elements and no progress has been made at all for some elements.

2.55 Fisheries and Oceans has identified few performance indicators. Parks Canada has not identified its environmental roles, responsibilities and accountabilities and has no centralized data for its environmental aspects. The three organizations are lagging in collecting baseline data. The Royal Canadian Mounted Police has set targets for only one environmental aspect; while Parks Canada has set targets for all environmental aspects, the majority of targets are not measurable or time-bound.

2.56 None of the three reported performance results either internally or in their 1999 departmental performance reports. As they have not yet collected the necessary information, they cannot review and monitor performance.

2.57 In summary, as noted in our 1998 and 1999 reports, there are significant opportunities for energy cost savings of between \$60 million and \$120 million, as well as for reduced environmental impacts. But departments will not reap the full benefits of their investment in greening activities until they collect baseline data, establish targets and programs to meet the targets, monitor their progress and improve on results. Many environmental improvements, including better energy and water efficiency, waste minimization and pollution prevention, could be achieved and could translate into a reduction of costs. These benefits could extend to both owners and tenants.

Profile of the other departments

2.58 The 20 remaining departments we assessed occupy 3.3 million square metres of space, representing only 14 percent of the total space occupied by the 30 departments (see Exhibit 2.4). These departments are mostly tenants — that is, they lease 81 percent of their office space from either Public Works and Government Services Canada or from a private sector landlord. Seven of the 20 both own and lease buildings and facilities, while 13 lease exclusively.

2.59 **What we expected.** We expected these 20 departments to be in the process of implementing a performance measurement framework. And we expected this framework to include all environmental aspects applicable to their operations. Their operations are generally smaller and have fewer applicable environmental aspects than those of the 10 key departments. Nevertheless, all of the performance framework elements are considered necessary to effectively manage greening of operations and to measure results systematically. However, the degree of effort and sophistication may be less for these 20 departments than for the key departments, due to the smaller scale of their operations.

2.60 Public Works and Government Services Canada plays a critical role. As custodian, Public Works and Government Services Canada is responsible for greening the 1.1 million square metres of Crown-owned buildings occupied by the 20 departments. In its Sustainable Development Strategy and its Report on Plans and Priorities, the Department has set targets for greening operations in Crown-owned facilities for many environmental aspects. In its environmental performance measurement framework, it has included the Crown-owned buildings occupied by other departments. As we noted previously, the Department has made some progress toward implementing an environmental performance measurement framework for Crown-owned buildings and facilities. However, it does not collect and report information for environmental aspects of the buildings and facilities it leases for departments.

2.61 Constraints posed by leased space. We recognize that for leased buildings and facilities, the pursuit of many greening initiatives and the capacity to measure performance lie with the owners of the buildings and facilities. In some cases, departments may not be able to pursue certain greening initiatives such as structural changes and solid and hazardous waste diversion programs.

However, we expected that departments leasing facilities would pursue greening initiatives and measure results in areas where they can influence results. For example, to improve water and energy use and to reduce solid waste in leased facilities, departments can address such things as employee behaviour, procurement of energy-saving office equipment and recycling activities. Further, where a department is the major tenant, it may have some leverage to apply in furthering its commitments to greening operations.

Departmental progress covers a wide range

2.62 There is a wide range of progress among the 20 departments in implementing environmental performance measurement for greening of operations. None of the 20 departments has fully implemented a performance measurement framework for greening all applicable environmental aspects of its operations. Six departments have made some progress in implementing such a framework. These six departments have defined the scope and direction, identified applicable environmental aspects, and defined environmental roles, responsibilities and accountabilities. Gaps exist in the completeness of baseline data and the quality of targets and reported results. In

There is a wide range of progress among the 20 other departments in implementing environmental performance measurement for greening of operations.

Exhibit 2.4

Breakdown of Space Occupied by the 20 Other Departments

Total area occupied by the 20 departments (000s m ²)	Area owned and occupied by the 20 departments (000s m ²)	Area leased from private sector and occupied by the 20 departments (000s m ²)	Area under PWGSC and occupied by the 20 departments	
			Owned by PWGSC and under PWGSC custody (000s m ²)	Leased and under PWGSC custody (000s m ²)
3,290	636	472	1,175	1,006
100%	19%	14%	36%	31%

Note: Figures have been rounded.

Departments need to differentiate between owned and leased buildings in defining how they will meet their greening commitments.

some cases, the mechanisms for monitoring and review are in place but the process has not been implemented.

2.63 The remaining 14 of the 20 departments are either making limited progress in measuring their performance or are still at the beginning stages. Significant gaps exist in their performance measurement frameworks. Some of these departments have no plan for performance measurement; have not defined their roles, responsibilities and accountabilities; have set very few targets and collected little baseline data; and do not report performance.

2.64 We found no evidence of environmental performance information for buildings and facilities that are not Crown-owned — over 1.5 million square metres (45 percent) of space occupied by the 20 departments (total 3.3 million square metres). This was also the case for 1.6 million square metres (8 percent) of space occupied by the 10 key departments (total 20.1 million square metres).

2.65 A few departments are pursuing greening initiatives in leased buildings and facilities for solid waste management and energy consumption. The initiatives are largely directed at changing employee behaviour. For example, Solicitor General Canada collected performance data for two years on the percentage of waste recycled, and set a target to recycle 75 percent of waste by 1 March 2000. To improve energy efficiency, the Department has set a target to make 50 percent of all office equipment purchases energy-efficient by 1 March 2002.

Commitments to greening operations need to be clearly articulated

2.66 Departments committed to greening their operations in their sustainable development strategies and reports on plans and priorities. We found that departments did not clearly differentiate between owned and leased

buildings in defining how they will meet their greening commitments. Nor did they articulate their roles as tenants and their expectations of the owners.

2.67 **In the next set of sustainable development strategies, due by December 2000, all departments should clearly articulate the scope of their commitment to greening operations and identify who will measure, report, monitor and achieve results for each environmental aspect applicable to their operations.**

Departments face significant constraints

2.68 We asked departments to tell us about the constraints encountered in developing and implementing a performance measurement framework for greening operations. Some common constraints noted were competing priorities, lack of central leadership and guidance, lack of expertise, resource constraints, data availability, and lack of control over operations.

2.69 Departments said that the lack of central leadership and guidance from lead organizations has meant that they are developing their environmental management systems from the ground up.

2.70 Most departments cited a lack of resources as a major constraint. Significant time and resource requirements are involved in establishing new systems and procedures, and these have an impact on the pace at which the environmental aspects and initiatives can be measured and monitored efficiently. There can be a time lag between incurring the costs of introducing environmental performance measurement and receiving the payback in resulting benefits.

Decision Makers Need Government-Wide Reporting

2.71 Reporting is an important part of accountability and is the vehicle for presenting the results that have been achieved. An objective and balanced

performance report is needed to enable decision makers to ensure that greening of government operations is focussed, on schedule, and moving toward the goal of sustainable development. An aggregate report is needed for parliamentarians to use as a yardstick for measuring government-wide progress. Such a report is also useful to the public as an accountability document. In consultations, the Treasury Board Secretariat found that parliamentarians want collective reporting on horizontal issues such as sustainable development.

There is limited use of common performance indicators

2.72 We expected departments to use common environmental performance indicators to measure and report on their progress in greening similar operational activities. This would facilitate government-wide reporting.

2.73 Our review of departmental sustainable development commitments and the 1999 departmental performance reports confirmed that few departments reported results in a format that links directly to their commitments. Further, we found that the use of similar performance indicators is minimal; therefore, it is not possible to aggregate results or to provide parliamentarians with an overview of government-wide performance and progress on commitments.

2.74 The interdepartmental Committee on Performance Measurement for Sustainable Government Operations offers a menu of performance indicators for departments to choose from in managing their applicable environmental aspects. However, departments may also use other performance indicators that apply to their environmental aspects. We found that more than half of the departments planned to use at least one of the Committee's proposed indicators for some common

environmental aspects. The indicators they planned to use are:

- number of contaminated sites remediated;
- cubic metres per year of water used (per building/occupant/m² of office space);
- total number of kilometres by vehicle fleet;
- number of alternative-fuel vehicles;
- gigajoules of energy use per year (per building/occupant/m² of office space); and
- percentage and number of storage tanks in compliance with regulations.

2.75 Contrary to the departments' plans, our review of the departmental performance reports revealed that departments, on the whole, do not use the Committee's proposed indicators in reporting; nor do they use any other common performance indicators. Unless all departments use the same performance indicators, where certain environmental aspects are applicable, government-wide measures will never be developed.

2.76 Few departments have progressed to the point where they can actually report on performance using results-oriented and quantifiable indicators. Some of the more quantifiable indicators proposed by the Committee, such as gigajoules of energy use, may be useful for consolidating into a more meaningful set of core indicators. The core indicators can be used for aggregating performance information into a government-wide performance report on greening operations. However, many weaknesses remain in collecting essential data and in setting targets. Even if departments develop more robust environmental performance measurement systems, further efforts will still be needed to achieve consistency in reporting and aggregate reporting.

An aggregate report is needed for parliamentarians to use as a yardstick for measuring government-wide progress.

Departments do not use common performance indicators for reporting.

No organization has been given the responsibility, or sees itself as the lead, for establishing a consistent, consolidated and coherent federal approach to reporting environmental performance.

The lack of central leadership is having a negative impact on implementing performance measurement and reporting.

Reporting on compliance with federal regulations

2.77 We looked at environmental aspects subject to various federal regulations — contaminated sites, hazardous materials, fleet management, ozone-depleting substances, petroleum storage tanks, and releases/spills. We found that, where applicable, less than a third of the departments reported on compliance with federal regulations in their departmental performance reports. It is important that Parliament receive timely and accurate information that demonstrates that federal acts and regulations are being observed. A good example of such reporting is the *Report on the Application of the Alternative Fuels Act* that is tabled annually by the President of the Treasury Board.

A clear focus for developing common environmental reporting standards is lacking

2.78 We expected that the government would designate an authority to co-ordinate and oversee reporting of progress on implementing sustainable development. This authority would ensure that reporting to Parliament allowed for the oversight of departmental performance as well as aggregate performance. We would also expect this authority to develop standards for reporting by departments. The objective of these standards would be to promote the preparation of consistent and credible environmental performance information by departments in a format that could be consolidated. Further, this authority would aggregate the information into a government-wide performance report for Parliament. The need for aggregate reporting on the status of the overall greening process has been identified by the Auditor General in previous reports.

2.79 Leadership is fragmented. No organization has been given the responsibility, or sees itself as the lead, for

establishing a consistent, consolidated and coherent federal approach to reporting environmental performance. The Treasury Board Secretariat suggests that leadership should be provided by lead policy departments. Environment Canada states that it is not its role to assist all departments in developing an environmental management system, although it is willing to share its model.

2.80 In our opinion, this lack of central leadership is having a negative impact on implementing performance measurement and reporting. Although some departments have incorporated the experiences, products, procedures and protocols developed by other departments or in interdepartmental committees, they noted that a more focussed government approach would be beneficial. As well, departments noted that a government-wide long-range action plan, outlining priorities for environmental management, would help them better anticipate the government's central direction and align departmental action plans. However, today there is no such action plan and essentially each department is working on its own timetable and its own set of priorities for implementing performance measurement.

2.81 The Treasury Board Secretariat sees its role as a facilitator. Ministers are individually responsible for reporting results of greening activities within their own departments. The Treasury Board Secretariat is responsible for co-ordinating the preparation of the departmental performance reports. However, the Secretariat describes its role as primarily one of facilitation, encouraging the development of mechanisms to support horizontal reporting and identifying opportunities for future improvements. The Results Measurement and Accountability Directorate of the Treasury Board Secretariat examined the current state of performance reporting for sustainable development as a whole. It concluded that consolidating performance indicators would improve reporting of the

government's sustainable development agenda, of which greening government operations is a significant part. We support the Secretariat's conclusions and its efforts to improve, collect and provide access to performance information. In our opinion, something more than facilitation is required. It is unlikely that a facilitator would be able to develop environmental reporting standards to allow for consistent and credible departmental reporting that could be further consolidated into an aggregate government-wide performance report.

Is there leadership elsewhere?

2.82 There are a number of interdepartmental initiatives under way dealing with performance measurement and reporting for greening of operations. At the operational level, the interdepartmental Committee on Performance Measurement for Sustainable Government Operations was established in 1997 to define and promote the use of common measurement, and to provide a focus for performance measurement and reporting for greening of operations. The Committee has prepared a list of proposed performance indicators for a number of environmental aspects and has issued an interpretation guide. However, as noted previously, these measures are currently not being used in external reporting and the Committee has no authority to ensure that they are used.

2.83 Another interdepartmental committee, the Federal Committee on Environmental Management Systems, was established in 1995 for departments to share experiences, information and tools for implementing environmental management systems. In addition, there is an Interdepartmental Network for Sustainable Development Strategies. The Network proposed eight initiatives for co-ordinating sustainable development within the government, two of which are relevant to this audit: Federal House in Order: A Strategy for Excellence; and

Knowledge and Information/Indicators and Reporting. However, as of January 2000, these initiatives had just been created, and a co-ordinated action plan for sustainable development, as conceived by the Network, had yet to be developed, approved or implemented.

2.84 As noted previously, there is an initiative under way to address Canada's Kyoto Protocol commitments to reduce greenhouse gas emissions. However, the working group responsible for this initiative does not have the necessary data on baseline and current-year levels of greenhouse gas emissions to set annual government-wide reduction targets for greenhouse gas emissions. Obtaining these data is fundamental to the development of an accountability framework that will ensure the ongoing federal contribution to meeting the Kyoto Protocol commitments and to reporting their progress.

2.85 In summary, interdepartmental initiatives are a valuable first step in providing frameworks and guidance. But current interdepartmental initiatives are incomplete and ad hoc, and there is no central authority to co-ordinate, formalize and approve proposals. Without central leadership and a sense of urgency, we question whether departments can successfully implement performance measurement systems and whether government-wide reporting will ever become a reality.

The Time for Action Is Now

2.86 **Getting the federal house in order by 2002.** We estimate that it can take up to five years to fully implement performance measurement for greening of operations. Departments embarked on this journey in 1997 with the tabling of their sustainable development commitments. By 2002 we expect the government to be able to produce a government-wide performance report on greening operations. Several steps can be taken now to improve and hasten implementation.

Each department is working on its own timetable and its own set of priorities.

Current interdepartmental initiatives are incomplete and ad hoc.

By 2002 we expect the government to be able to produce a government-wide performance report on greening operations.

The lack of sustained central leadership is a concern.

2.87 Action needed by fall 2001. By the fall of 2001, we expect all 30 departments to have fully implemented all elements of the performance measurement framework and to be measuring and reporting on all applicable environmental aspects pertaining to greening operations in buildings and facilities. The wide variation in the level and rate of progress among the 30 departments is a concern. The government's recent reaffirmation in the Speech from the Throne of its commitment to greening operations indicates that the time for action is now.

2.88 Departments should take immediate action to:

- address the gaps in collecting baseline data and operational data in a systematic manner;
- set quantifiable and time-bound targets and report results using performance indicators that are linked to the targets and to departmental and government-wide environmental commitments;
- address the gaps in measuring and reporting performance in compliance with legislative requirements;
- pursue greening initiatives for departmental operations that take place in leased buildings and facilities;
- integrate performance measurement for greening of departmental operations that take place in leased buildings and facilities into environmental performance measurement frameworks; and
- clearly articulate, in the next departmental sustainable development strategies, the scope of departmental commitment to greening operations in both leased and owned buildings and facilities. The owner's and the tenant's responsibilities should be identified.

2.89 As central custodian, Public Works and Government Services Canada should provide leadership and

work with departments to implement appropriate performance measurement for greening of operations in leased buildings and facilities.

Public Works and Government Services Canada's response: Public Works and Government Services Canada (PWGSC), as a common service agency, is working with other departments to improve measures for greening tenant department operations in both Crown-owned and Crown-leased facilities. PWGSC procurement practices facilitate the purchase of environmentally responsible goods and services by client departments, and incentives exist in PWGSC's standard leasing practices to encourage environmentally responsible behaviour. The updated PWGSC sustainable development strategy will include identification of accountabilities for reporting and monitoring results in a way that will respect the relative mandates of custodian departments, tenant departments and owners. The updated strategy will also include a performance reporting framework for facilities leased by PWGSC and occupied by other government departments. Performance reporting for Crown-owned buildings for which PWGSC acts as custodian has been ongoing since 1997-1998, with the Department continually working to improve targets, measures and baseline data.

2.90 The lack of sustained central leadership is a concern. The government needs to establish a systematic federal approach to measuring and reporting performance for greening of operations. It also needs to develop the capacity to aggregate departmental performance information for greening of operations into a consolidated government-wide report for Parliament.

2.91 The Privy Council Office should work with lead organizations, including the Treasury Board Secretariat, Environment Canada, Natural Resources Canada and Public

Works and Government Services Canada, to establish an action plan and timetable for building capacity for environmental performance measurement and reporting. This action plan should designate responsibility and/or shared responsibility for:

- **developing reporting standards and conventions;**
- **providing guidance to departments and updating current guidelines;**
- **greening and measuring performance in leased facilities;**
- **designating a common set of environmental indicators for aggregate reporting;**
- **formalizing and organizing interdepartmental initiatives currently under way;**
- **co-ordinating the preparation of aggregate performance data;**
- **verifying the integrity of the aggregate performance data; and**
- **reporting aggregate performance data.**

2.92 The window of opportunity is closing. Unless the government develops an action plan now, it will lose the window of opportunity to influence the departmental sustainable development strategies due in December 2000 and the 2001 departmental performance reports.

Conclusion

2.93 The need to manage horizontal issues such as the greening of operations is a reality of modern government. At the operational level, the commitment to greening operations is evident. However, demonstrating progress in getting its own house in order is an integral part of the government's stewardship responsibilities and its contribution to sustainable development. The government's commitment to greening its own

operations spans the last 10 years, but it still cannot provide Parliament, or Canadians, with an overall picture of its progress. As well, it cannot report on results against government-wide targets such as the commitment to reduce greenhouse gas emissions. If the government cannot demonstrate that it can effectively manage and report on its operational performance, how can it deal with the larger, more complex task of integrating sustainable development into decision making for government policies and programs?

Joint departmental response co-ordinated by the Privy Council Office: Performance measurement is essential for tracking progress. As the Commissioner acknowledges, the move to full implementation of performance measurement for greening of operations can take up to five years. A number of departments have made significant progress in developing environmental management systems and using them to focus on their respective priorities.

The recommendations in this chapter provide a clear and useful indication of measures that departments could adopt to strengthen implementation of the government's commitment to greening its operations. Full implementation of performance measurement is a longer-term and ongoing process.

The next round of departmental sustainable development strategies will reflect the lessons learned over the last few years. The extent of the challenge varies widely among departments, given the great diversity of government operations. These recommendations will be taken into account as those strategies are prepared and as departments review their immediate and longer-term activities in light of the Report.

In the Speech from the Throne, the government has reaffirmed its commitment

The government still cannot provide an overall picture of its progress.

to make itself a model of environmental excellence in its own operations and to report to Canadians.

This chapter deals with the processes involved in reporting on the greening of operations, not on the actual activities undertaken to further that objective. In fact, departments have made progress in developing their respective environmental management systems and in using those systems to focus on the priority aspects of their activities. Sight should not be lost on the significance of that, especially given the magnitude, scope and complexity of government activity.

That said, the chapter's comments regarding the importance of common environmental indicators for government operations and collective reporting are accepted. Departments will continue their efforts to adopt common indicators and

improve their reporting in accordance with the priorities identified by their respective environmental management systems. It is evident that the capacity to accomplish this needs to be improved across the range of departmental activities.

An action plan such as that recommended and an accountability framework would clearly contribute to more uniform reporting of progress. The necessary steps will therefore be taken to ensure that the departments that are most able to act effectively in this regard play their appropriate leadership roles.

To that end, the Privy Council Office has begun discussion, with the departments named, about the appropriate accountabilities to manage this horizontal issue effectively.



About the Audit

Three years ago, we began the project Accounting for Sustainable Development. The main emphasis of the project was on building the capacity of departments and agencies to implement some key elements of sustainable development. Our previous study work relevant to this audit focussed on helping departments to build the tools for measuring the environmental impacts of their operations. This year we shifted the focus of our work from capacity building to audit. We concentrated exclusively on environmental performance of departments' internal operations.

Objective

Our audit objective was to provide Parliament with an assessment of the status of departmental progress in implementing performance measurement for greening of operations. We also wanted to assess the capacity for government-wide performance reporting to Parliament on greening operations. We expect that the results of this audit will assist departments and agencies in planning and implementing environmental performance measurement for government operations and improve the information available for departmental decision makers and for Parliament. The audit will also provide important baseline information for the Commissioner of the Environment and Sustainable Development for future audit work.

Scope

Our audit assessed the implementation of performance measurement for greening of operations in the 28 departments and agencies that tabled sustainable development strategies in December 1997. As well, Parks Canada and the Canadian Food Inspection Agency were included in our audit.

Approach

To obtain the necessary evidence and assess progress, we asked departments to complete a questionnaire. The questionnaire asked such things as the following:

- Which environmental aspects are applicable to operations?
- Which performance indicators are used to track performance?
- Have baseline data been established for the applicable environmental aspects?
- Which targets have been set for the environmental aspects?
- Have performance results been reported?
- What constraints have been encountered in implementing performance measurement for greening of operations?

We also asked departments to provide their plan for implementing environmental performance measurement, examples of benefits and corrective actions resulting from performance measurement, and samples of performance reports.

We analyzed but did not audit the information contained in responses to our survey questionnaire. We relied on departmental representations in the questionnaire and on our review of supporting documentation provided by departments to obtain audit assurance for our findings dealing with departmental progress.

We also conducted interviews with key personnel involved in environmental performance measurement and reporting at the Treasury Board Secretariat, Public Works and Government Services Canada, Natural Resources Canada and Environment Canada. We reviewed relevant files, reports and other documentation as they came to our attention. Finally, we monitored the work of the various interdepartmental initiatives pertaining to greening of operations and performance measurement.

Criteria

Throughout the chapter we articulate our many expectations for performance measurement in greening government operations.

Our specific expectations for assessing departmental progress, in terms of both completeness and quality, were based on a performance measurement framework that includes defining scope and direction, designing a measurement system, collecting baseline information, setting targets, reporting, and reviewing and improving performance. Our expectations for implementing the elements of this framework are described in Exhibit 2.2 in the chapter. This framework is consistent with the international ISO 14031 standard and was introduced in Chapter 8 of the Commissioner's 1999 Report.

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Appendix A

Glossary

Accounting for sustainable development — an information tracking framework that (1) integrates internal (private) and external (societal) costs and benefits, and (2) supports evaluations of the short- and long-term consequences of activities and projects from environmental, social and economic perspectives. (Source: Commissioner of the Environment and Sustainable Development)

Environmental aspect — element of an organization’s activities, products or services that can interact with the environment, provide information to internal or external users. (Source: *International Organization for Standardization*, ISO 14031)

Environmental impact — any change to the environment, adverse or beneficial, wholly or partially arising from an organization’s activities, products or services. (Source: *Full Cost Accounting from an Environmental Perspective*, CICA, 1997)

Environmental performance — the results of an organization’s management of its environmental impacts. (Source: ISO 14031)

Environmental performance indicator — a specific expression that provides information about an organization’s environmental performance. (Source: ISO 14031)

Environmental target — detailed performance requirement, quantified where practicable and applicable to the organization or parts of it, that arises from the environmental objectives and that needs to be set and met in order to achieve the objectives. (Source: ISO 14031)

International Organization for Standardization (ISO) — a worldwide federation of national standards bodies that prepares international standards. International Standard ISO 14031 “Environmental Performance Evaluation” supports ISO 14001 and 14004. It is a draft international standard giving guidance on the design and use of environmental performance evaluation within an organizations. (Source: ISO 14031)

Greening of government operations — an initiative for all federal departments on how to integrate environmental considerations into the management of their operations. (Source: *A Guide to Green Government*)

Sustainable development — development that meets the needs of the present without compromising the ability of future generations to meet their own needs. (Source: *Auditor General Act*)

Appendix B

List of Departments Surveyed

Here is a list of the 30 departments that we asked to complete our questionnaire:

Agriculture and Agri-Food Canada
Atlantic Canada Opportunities Agency
Canada Customs and Revenue Agency
Canadian Environmental Assessment Agency
Canadian Food Inspection Agency
Canadian Heritage
Canadian International Development Agency
Citizenship and Immigration Canada
Correctional Service Canada
Environment Canada
Economic Development Agency of Canada for the Region of Quebec
Department of Finance
Fisheries and Oceans
Department of Foreign Affairs and International Trade
Health Canada
Human Resources Development Canada
Indian and Northern Affairs Canada
Industry Canada
Department of Justice
National Defence
Natural Resources Canada
Office of the Auditor General of Canada
Parks Canada
Public Works and Government Services Canada
Royal Canadian Mounted Police
Solicitor General Canada
Transport Canada
Treasury Board Secretariat
Veterans Affairs Canada
Western Economic Diversification Canada