



Canada Revenue  
Agency

Agence du revenu  
du Canada

# SUSTAINABLE DEVELOPMENT STRATEGY 2007-2010



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## Message from the Minister

The Government of Canada has committed to delivering positive environmental results for Canadians. To help achieve these commitments, the Government is encouraging Canadians to become directly involved by taking concrete action in their communities. But Canadians are not the only ones who need to take action.

This document, the *Canada Revenue Agency's (CRA) Sustainable Development Strategy 2007-2010*, represents nearly a decade of sustainable development work in the Agency. Since its first strategy in 1997, the Agency has worked to develop a strong management system for sustainable development that is backed by supportive management and motivated employees. Sustainable development is important to Canadians, and it is important to the CRA and its employees.

While the CRA will continue to apply all the facets of sustainable development to its operational and service delivery practices, this strategy moves the Agency one step further – from a primary focus on minimizing its environmental impacts, to demonstrating how its administration of tax and benefit programs has a positive impact on the economy and the social well-being of Canadians. Being a socially responsible organization is as important to the CRA as the continual greening of its internal operations.

I am proud of the work that the Agency has done thus far in applying sustainable development practices in our offices across the country.

A handwritten signature in black ink that reads "Carol Skelton". The signature is written in a cursive, flowing style.

*The Honourable Carol Skelton, P.C., M.P.  
Minister of National Revenue*



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## Executive Summary

We, the Canada Revenue Agency (CRA), are a large federal agency with approximately 40,000 employees working in over 150 facilities in 65 communities across Canada. We administer tax laws for the Government of Canada and for most provinces and territories, and administer various social and economic benefit and incentive programs delivered through the tax system.

Sustainable development is part of our business. We reduce the environmental impact of our operations through our Environmental Management System and by using information technology to deliver services more efficiently. We also contribute to the social and economic well-being of Canadians. The **way** we administer programs on behalf of client governments ensures that Canada's revenue base is protected and that families and individuals receive timely and accurate benefit payments.

For this fourth strategy, we assessed our performance and lessons learned in implementing the commitments in the 2004-2007 strategy. We found that our performance was good, and that the strategy was sound and served to advance our sustainable development agenda. One of the key factors that contributed to this success was our performance measurement framework.

Overall, we reduced the environmental impact of our operations, especially in the areas of waste diverted from landfill and green procurement. We achieved a relatively high level of awareness of sustainable development among employees, and we strengthened the commitment from executives and managers in their performance agreements to contribute to sustainable development in the work place.

With the maturing of our sustainable development program, we are now ready to broaden our scope to demonstrate how the CRA's mandate contributes to all three pillars of sustainable development—economic prosperity, social well-being, and environmental protection. We want to better understand and report on how our programs impact on Canadians, taxpayers, benefit recipients, clients, and employees. We will spend the first year of this Strategy challenging ourselves to develop a report card on sustainable development (economic, social, and environmental) indicators spanning all of the CRA's business lines.

In this strategy, we have set aggressive targets for greening internal operations, while also providing a framework for the CRA to define exactly how it is a socially responsible organization. This strategy will lead us towards our long-term goals to: reduce the effects of our operations on land, air, and water (Goal 1); demonstrate sustainable service delivery of tax and benefit programs (Goal 2); have all employees apply sustainable development in their jobs (Goal 3); and use modern systems to support and maintain sustainable development (Goal 4).

Over the next three years, we must increase leadership from middle and senior management and sustain support from our Sustainable Development (SD) Champions. We must maintain an engaged and active national SD Network and local SD committees, representing all branches and regions. Finally, we will rely on the expertise of the SD Division in Headquarters to keep us informed of emerging trends and innovation in sustainable development in the public and private sectors.

In summary, the key to our success thus far is having a good framework in place, backed by senior management support and a committed SD Network. It is also important to note that our work in building good management systems, progressive work plans, and a performance measurement framework has not gone unnoticed. Our program has received favorable audit results, public support, and received awards of excellence from the environmental industry. We are proud of our work thus far, and pledge to keep exploring new opportunities to leverage sustainable development to enhance our business objectives, minimize our environmental impacts, and maximize our contributions to the economic and social well-being of Canadians.

# The CRA and Sustainable Development

Canadians place a strong importance on protecting the environment<sup>1</sup>. Preserving environmental quality contributes positively to quality of life, as well as economic prosperity for today and in the future. Governments and businesses are realizing that continued prosperity and competitiveness are tied to sustainable communities that are safe, liveable, healthy, and productive.

The Government of Canada has a major role in using sustainable development to enhance business objectives and reduce the negative impacts of its operations on the environment and human health. The Government is one of the largest service providers, landowners, consumers of goods and services, and employers in the country.

For this fourth round of federal sustainable development strategies, the Government's goals are aimed at integrating environmental sustainability with human health and economic competitiveness.

## Vision

In past strategies, we primarily focused on reducing the environmental impacts from our operations. In this strategy, we will broaden our scope by demonstrating how the CRA is a socially responsible organization that operates in an efficient and environmentally responsible way.

The purpose of the strategy is to set a course of action toward:

- Reducing the impacts of our vast operations and service delivery on the environment
- Leveraging sustainable development to enhance business objectives and efficiencies
- Demonstrating how the CRA contributes to the economic and/or social well-being of Canadians, businesses, clients, and employees.

### **The CRA's vision for sustainable development**

To be a globally recognized tax and benefits organization for best practices in sustainable development.

The *way* in which we administer programs and promote compliance with Canada's tax legislation will contribute to the economic and social well-being of Canadians and ensure a sustainable environmental footprint of our operations and service delivery.

<sup>1</sup> Various polls have indicated an increasing interest by Canadians in protecting the environment. These polls include the National Public Opinion Survey by the Innovative Research Group Inc., June 2006; Sustainability Research Initiative – Survey on the views and values of Canadians on the issue of sustainability, James Hoggan and Associates and McAllister Opinion Research, February 2006; the Canadians' View on Future Canada-US Relations, IPSOS Reid Report, March 31, 2004; and What Do You Think, IPSO Reid / University of British Columbia Poll, September 2002.

## Role and fit

The CRA's mission is to administer tax, benefits, and related programs and to ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians.

### CRA at a Glance (Annual Report 2005-2006)



- Collected close to \$330 billion—averaging over \$1.3 billion every working day, including:
  - Almost \$52 billion on behalf of Canada's provinces, territories, and First Nations
  - Almost \$17 billion in Employment Insurance premiums
  - Over \$30 billion on behalf of the Canada Pension Plan
- Distributed benefit and credit payments worth close to \$14.7 billion to over 11 million entitled Canadian recipients
- Met or mostly met 86 of 89 results indicator targets
- Over \$626 million in interest and penalties waived or cancelled under Fairness Provisions
- Over 1.5 million employers withheld and remitted \$183 billion in source deductions—about 56% of the revenues we collected
- Over \$10.4 billion in fiscal impact identified through measures for addressing non-compliance
- 141 program delivery and information exchange agreements with provinces, territories, First Nations, and other federal government organizations
- Approximately 25 million individual tax returns and 1.6 million corporate tax returns processed
- Almost 30 million tax-related visits to the CRA's Web site and over 50 million forms and publications downloaded
- More than 25 million public enquiries answered
- Almost 16,000 volunteers completed nearly 500,000 simple tax returns for low-income, eligible taxpayers
- More than 7,300 voluntary disclosures processed, with related assessments totalling over \$330 million

For more information on the corporate profile of the CRA, see Appendix 1.

Our lever for sustainable development is **how** we administer programs on behalf of the federal, provincial, and territorial governments. We reduce the environmental impact of our operations by using an Environmental Management System<sup>2</sup> and information technology to deliver more efficient services to the public. We also contribute to the social and economic well-being of Canadians by ensuring that Canada's revenue base is protected and that families and individuals receive timely and accurate benefit payments.

### *Sustainable development defined*

Sustainable development at the CRA is about choosing to administer programs in ways that will extend the benefits of economic prosperity to broader segments of the population, ensure universal access to social services, and preserve the health of the natural environment (land, air, and water).

Highlights of our successes in sustainable development are published in our annual report to Parliament. Over the next three years, we will develop a report card that will demonstrate how the CRA contributes to all three pillars of sustainable development, across all its business lines.

Projections of our sustainable development plans are highlighted in our Corporate Business Plan. In the 2006-2009 plan, sustainable development is presented in a dedicated appendix at the end of the document. We are also committed to applying principles of sustainable development in our Agency 2010 plan. Agency 2010 is the CRA's blueprint to becoming the key interface between client governments and taxpayers, and it addresses issues such as tax simplification and reducing the paper burden on individuals and business.

We continue to seek new opportunities to contribute to sustainable development through the CRA's responsibilities as an employer, an administrator of federal laws and provincial and territorial agreements, a partner, a facilitator, and a consumer of goods and services.

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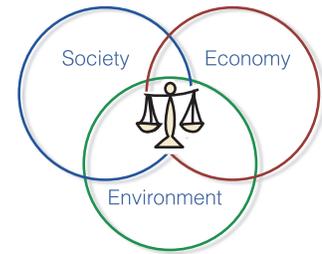
<sup>2</sup> An Environmental Management System (EMS) is a systematic approach to incorporating environmental considerations into an organization's activities and provides a framework for managing environmental performance.

# Sustainable development opportunities at the CRA

## Economic

The CRA has an important role in protecting Canada's revenue base, and in administering tax and benefit programs to Canadians. For example, the CRA: promotes voluntary tax compliance to collect revenue annually on behalf of federal government, provinces, territories, and First Nations; pursues a procurement process that is both financially and environmentally responsible; increases outreach, expands electronic services, and improves accuracy when working with Canada's businesses; and works with other government departments and agencies on joint program delivery, which contributes to shared federal objectives.

### *Integrated decision-making*



## Social

The CRA has an important role to administer various social and economic benefit and incentive programs delivered through the tax system. For Canadians and clients, the CRA: administers timely and correct benefits and credit payments to ensure that low- and moderate-income families receive their rightful share of income-based benefits; ensures fairness and client rights are satisfied; assists Canadians in meeting their tax obligations by providing improved access to information on the CRA's Web site, call centres, and volunteer tax-filing assistance; improves the regulatory environment in which charities operate; improves services and cooperation with the voluntary sector, which is an important contributor to the social fabric of Canadian communities; and shares international tax and benefits knowledge and technology with partners and developing nations. The CRA must also ensure the well-being of its large employee workforce. For its employees, the CRA demonstrates its corporate social responsibility by providing a healthy and productive work environment, and offering training and development programs for employees.

## Environmental

Given its large geographic footprint, the CRA has a responsibility to deliver its services in an efficient and environmentally responsible way. For example, the CRA has systems in place to enable employees to reduce, reuse, and recycle solid waste generated at work (e.g., paper); reduce the paper burden in the delivery of tax and benefit programs to the public; purchase environmentally friendly office products; and ensure proper maintenance of its vehicle fleet. The CRA also has a responsibility to promote energy conservation in the buildings it occupies, promote sustainable business travel such as video-conferencing, and reduce the use of hazardous materials, where alternatives exist. The result of these actions will conserve natural resources, prevent pollution, minimize waste sent to landfill sites, reduce the use of energy and fossil fuels, and reduce the amount of greenhouse gas and other emissions that contribute to air pollution.

# Assessment of the Sustainable Development Strategy 2004-2007

To prepare for our new strategy, we assessed our performance in implementing the targets of our last strategy, which covers the period from April 1, 2004, to March 31, 2007. We also conducted a self-assessment and reviewed lessons learned.

## Performance highlights

The Sustainable Development Strategy 2004-2007 put forward four goals focused on environmental excellence in operations, sustainable service delivery, employee engagement, and modern systems for sustainable development. The first two goals aimed to reduce the environmental impacts of our operations and service delivery. The last two goals aimed to engage employees and develop new systems to increase performance and capture data on sustainable development. The last two goals were vehicles for achieving the first two goals.

With the combined efforts of our SD Network and employees, we completed most of the commitments in our 2004-2007 strategy. For the first goal to achieve environmental excellence in operations, we used our Environmental Management System (EMS) to manage eight environmental management programs. We established a transit pass program for CRA employees in the National Capital Region, and developed a national commuter and business travel strategy. In each year of the strategy, we reduced our internal use of paper, bringing us closer to achieving our reduction target. We included environmental criteria in all national contractual arrangements (i.e., strategic sourcing contracts) and in several requests for proposals. Finally, we expect to meet our solid waste diversion target of 60%, based on preliminary data, to be confirmed by audits in 2007.

For the second goal, we furthered our commitment to offer sustainable service delivery. We increased the availability of electronic services to the public and reduced the paper burden on taxpayers. For example, participation in electronic filing for individual (T1) returns has grown each year since 2001. Our efforts to increase electronic services were noticed by the public, 47% of whom agreed that the CRA did a good job promoting its paper-saving options to taxpayers<sup>3</sup>. We defined sustainability criteria for partnership arrangements to be included in the 2007 version of the *Developer's Guide for Collaborative Written Arrangements*. Finally, we piloted a sustainable business travel course with internal auditors.

For the third goal to engage employees, we improved our communications and achieved greater commitment and buy-in from managers and employees. We promoted three national events annually—Earth Day, Environment Week, and Waste Reduction Week. We redeveloped our paper use, solid waste, and sustainable development Web sites into one all-inclusive site for employees and managers. We developed a Sustainable Development Innovation Fund for employees, and launched it in 2006. We integrated sustainable development into the Management/Gestion (MG) training course, and all new MG managers were trained on sustainable development in the workplace. Also, we exceeded our leadership target for our Executive Cadre (EC) and MGs to include commitments to sustainable development in their performance agreements.

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<sup>3</sup> The statistic was taken from the EKOS' Rethinking Government 2005 (Wave 3) syndicated study.

For the fourth goal to use modern systems, we completed our framework for managing sustainable development and moved to a fully electronic reporting system. We further integrated sustainable development into our Corporate Business Plan. We were successful in developing sustainability criteria for programs, policies, plans and partnerships. We also used the criteria in several key corporate guidance documents, such as the new Project Management Framework, Guidance on Policy Writing manual, and various operational policies, such as the Travel Policy.

## Assessments and lessons learned

We began our assessment by reviewing the operating environment during our 2004-2007 strategy. During this period, there was considerable organizational change in our branches and regions, which caused administrative difficulties in planning and reporting on the sustainable development program. In some cases, however, the re-organization presented new opportunities for integrating sustainable development into new programs and plans.

Next, we reviewed the recommendations and follow-up actions from the 2003 internal audit on sustainable development, and conducted a self-assessment. We looked for areas of strength to build upon, and areas of weakness for improvement.

The 2004-2007 strategy had many strengths. It had a strong logic model that linked activities to long-term outcomes. It had a strong performance reporting system in place, which will be updated to keep pace with the maturing sustainable development program. We also sustained much-needed senior management support and maintained a well-functioning SD Steering Committee with SD Champions at the Assistant Commissioner level.

We identified some key areas for improvement, such as the need to strengthen the SD Network and SD committees<sup>4</sup>. It is important that all the members of the network be fully engaged and trained, since our performance is directly affected by their work. We need to conduct deeper consultations with our branches and regions to identify opportunities to further integrate sustainable development into our business. Finally, we need to increase the pace of integrating sustainability criteria into CRA programs, policies, plans, and partnerships.

As part of our self-assessment, we mapped our progress from the December 1997 strategy to the present, on 14 issues and/or areas of impact at the CRA: office paper, solid waste management, fleet management, green procurement, halocarbons, hazardous materials, building energy, employee business travel, employee commuting from home to work, leadership from managers for sustainable development, employee engagement in sustainable development, strengthening the framework for sustainable development, taxpayer/business communications and publications, and a CRA report card for sustainable development. We assessed the full scope of each issue and determined future plans. To do this assessment, we used a tool called a maturity globe, which enabled us to identify the level of completion of our issues as either 1) ad hoc, 2) baseline, 3) manage, 4) innovate, or 5) optimize. We determined that the status of all of our issues fell between the first three maturity levels, and that none of our issues had achieved a truly innovative or optimized state. This mapping exercise also demonstrated how sustainable development is a long-term commitment and that we must stay the course. For more information on our achievements since 1997, see Appendix 3.

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<sup>4</sup> The SD Network includes representatives from all branches and regions of the CRA. The SD committees support the work of the SD Network.

Next, we assessed the effectiveness of our communications activities by surveying three groups: employees, the SD Network, and the public.

In terms of internal communications, we made great strides in engaging employees. A national survey revealed that 7 out of 10 employees felt they had some familiarity with sustainable development. A survey of the members of the SD Network revealed a 76% satisfaction rate with the SD Division's services in helping them to implement action plans for sustainable development.

As a result of our products, services, and general communications to the public, we achieved a relatively positive public image for sustainable development. Based on a public opinion survey<sup>5</sup>, 42% of the public believed that the CRA is committed to pursuing sustainable development through environmentally responsible operations and service delivery. We also learned that we could still do more to communicate to the public, since 79% of the public believed that the CRA should do more to inform them about its sustainable development initiatives.

In summary, we found that our 2004-2007 strategy was sound and served to advance the CRA's sustainable development agenda, and that there were three keys factors to our success with the strategy. Firstly, we had a good framework in place. Secondly, senior management supported the strategy. Thirdly, we stayed focused on, and followed through with, our action plan, bringing us closer to achieving our long-term outcomes. In addition, where we identified areas of improvement, we addressed them in the 2007-2010 strategy.

Please visit the sustainable development page on the CRA Web site for more information on its annual performance on sustainable development: [www.cra.gc.ca/sds](http://www.cra.gc.ca/sds)

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<sup>5</sup> The statistic was taken from the EKOS' Rethinking Government 2005 (Wave 3) syndicated study.

# Sustainable Development Strategy 2007-2010

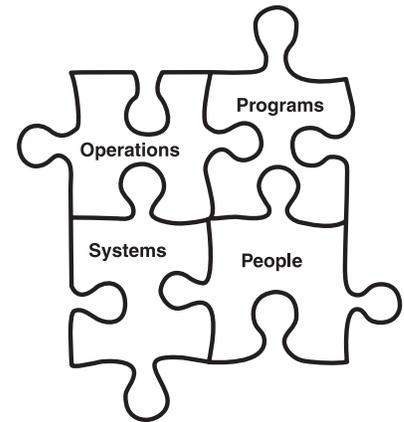
## Operating context

This strategy must respond to changes in the operating environment and in the world around us, such as an expanding economy, increasing workload, evolving government priorities, and budget reductions. While these factors are challenging, they still present opportunities for us to deepen innovation, while embracing change. It is within this context that the Sustainable Development Strategy 2007-2010 will unfold, using innovation, technology, and communications as drivers for change.

## What we will do

This strategy commits the CRA to staying the course and deepening its commitment to integrating sustainable development principles into its operations and business decisions. It sets a course of action to further reduce the environmental impacts from the CRA's vast operations, and to demonstrate how the CRA is a socially responsible organization.

The strategy is a four-part interconnected agenda that continues to focus on our internal operations, service delivery to the public, our employees, and the use of modern management systems. These four goals are supported by nine objectives and 16 targets. The goals and objectives are long-term and will overlap into future strategies. The targets represent the work that we will complete during the three years of the strategy. Annual activities are necessary to achieving these targets and are outlined in the CRA Sustainable Development Action Plan<sup>6</sup>. Ultimately, our aim is to seamlessly integrate sustainable development targets and activities into the CRA's business lines where they will become business as usual. When we arrive at this stage, sustainable development will truly be a part of our corporate culture.



<sup>6</sup> The Sustainable Development Action Plan contains detailed information on targets, activities, performance measures, and accountabilities. For more information on the plan, visit our Web page at: [www.cra.gc.ca/sds](http://www.cra.gc.ca/sds)

## Sustainable development results

<b>CRA mission</b>	To administer tax, benefits, and related programs and to ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians.			
<b>SD vision</b>	To be a globally recognized tax and benefits organization for best practices in sustainable development.			
<b>SD goals</b>	1. Reduce the effects of our operations on land, air, and water.	2. Our programs demonstrate sustainable service delivery.	3. All employees apply sustainable development in their jobs.	4. Use modern systems that support and maintain sustainable development.
<b>SD objectives</b>	1.1 Reduce waste and ensure efficient use of resources. 1.2 Comply with environmental legislation and regulation.	2.1 Enable efficient and innovative program delivery. 2.2 Enhance partnerships to support shared sustainable development objectives. 2.3 Communicate our sustainable development commitment to the public.	3.1 Demonstrate leadership and commitment to sustainable development. 3.2 Raise the level of employee involvement and support for sustainable development.	4.1 Monitor, measure, and report our sustainable development progress. 4.2 Assess the economic, social, and environmental effects of our programs, policies, and plans.
<b>SD results by 2010</b>	We will systematically manage the effects of our operations on the environment, and use innovative ways to ensure efficient use of resources.	We will use principles and practices of sustainable development, innovation, and information technology to increase efficiency and enhance tax and benefit services delivered to the public.	We will sustain leadership from employees and management, by continuing to educate and motivate a workforce that is skilled in practicing sustainable development in their jobs.	We will strengthen our framework and reporting systems for sustainable development, and develop a report card that has economic, social, and environmental indicators spanning all CRA business lines.
<b>SD long-term outcomes</b>	We will achieve a sustainable environmental footprint of our operations, while conserving our use of natural resources.	We will achieve efficient and innovative programs, policies, and plans.	Sustainable development is part of our corporate culture.	We will achieve efficient and innovative programs, policies, and plans; and we will achieve transparent management of results through triple bottom-line reporting (economic, social, environmental).

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

The purpose of this goal is to reduce the effects of our operations on the natural environment. We will achieve this goal through use of best practices in environmental management, innovation, and continual improvement.

During the last strategy, we managed this goal mainly through our Environmental Management System. As part of this system, we used Environmental Management Programs (EMPs) to support our sustainable development agenda, and to implement action plans and best practices for managing fleet, solid waste, procurement, paper, and outside emissions from employee travel. We also used the EMPs to comply with halocarbon and hazardous waste legislation. Due to our size, the greening of our operations is a significant undertaking, yet important to achieving a sustainable environmental footprint.

The CRA operates with approximately 40,000 employees working in over 150 offices in 65 communities across Canada. It has a significant environmental footprint, which can be reduced by adopting best practices in environmental management and sustainable development.

In this strategy, we have used our performance measurement capacity to inform our future plans and set aggressive targets to reduce the effects of our operations on the environment. We will expand our solid waste program by diverting solid waste from landfill by an average of 70%, in priority facilities that represent approximately 75% of CRA employees<sup>7</sup>; expand our green procurement program to cover more products and services in order to achieve a green procurement expenditure rate of 20%<sup>8</sup>; reduce our use of multi-purpose office paper by 22% per employee set against a 2004-2005 baseline year<sup>9</sup>; and reduce fleet emissions by 15% based on 2004-2005 levels<sup>10</sup>. We will establish a baseline for employee business travel and implement a national sustainable business travel program. We will also promote best practices for energy conservation in the buildings that we occupy, and reduce the use of hazardous materials.

SD Strategy 2004-2007	SD Strategy 2007-2010	Improvement
Implemented EMPs to maintain and update inventories, measure progress against baselines, and meet legislative requirements	Implement EMPs to maintain and update inventories, measure progress against baselines, and meet legislative requirements	Continually evolving EMPs that enable us to systematically manage the greening of our operations; improve environmental performance due to more aggressive targets with higher pollution reduction percentages; and best practices become business as usual
Increased best practices for greening operations	Implement existing, and develop new, best practices for greening operations	

<sup>7</sup> As of 2005-2006, our waste diversion rate was 60% and our waste reduction programs reached approximately 50% of employees. These percentage numbers are pending final audit results due in 2007.

<sup>8</sup> As of 2005-2006, our green procurement rate was 5%.

<sup>9</sup> In the 2004-2007 SD Strategy, the CRA committed to reducing its paper use by 2% per employee against baseline year 2001-2002. Due to an improved methodology, the paper consumption baseline was changed to 2004-2005 for the new strategy. Since adopting this new baseline year, the CRA has already reduced its paper use by 11%. Also, the CRA must set a much larger reduction target (22%) to reduce its paper use past its original commitment in the 2004-2007 strategy.

<sup>10</sup> The 2004-2007 SD Strategy did not contain a percentage reduction target for fleet emissions.

## Objective 1.1 Reduce waste and ensure efficient use of resources

**Target 1.1.1** The CRA will expand its **waste management program** by diverting solid waste from landfill by an average of 70%, in priority facilities that represent approximately 75% of CRA employees (FTE) by March 31, 2010.

**Performance measure:** Average diversion rates that include reduction and reuse totals at participating facilities

**Data collection method:** Waste audits

**Target 1.1.2** Expand the **green procurement** program to achieve the following results:

– By March 31, 2008, green products account for 10% of total product spending

– By March 31, 2009, green products account for 15% of total product spending

– By March 31, 2010, green products account for 20% of total product spending.

**Performance measure:** Annual percentage of green products purchased by dollar value compared to annual total dollar value spent on products

**Data collection method:** Reports from online ordering system; review and assessment of contracts issued and orders issued against contracts

**Target 1.1.3** By March 31, 2010, reduce the **paper burden** by simplifying internal processes and leveraging information technology, resulting in a reduction of multi-purpose office paper by 22% per employee (full-time equivalent), based on the baseline year 2004-2005.

**Performance measure:** Percentage reduction in multi-purpose office paper purchased per employee (full-time equivalent)

**Data collection method:** Paper purchase reports; program implementation reports for the Agency-wide Information Classification Scheme

**Target 1.1.4** The CRA processes approximately 97,000 employee travel claims per year. The CRA will implement sustainable **business travel** practices to increase efficiency and reduce emissions, such as greenhouse gases (GHG), from employee business travel, by March 31, 2010.

**Performance measure:** Percentage emissions reduction from business travel; percentage increase in use of modes of sustainable business travel

**Data collection method:** Corporate Administrative System

**Target 1.1.5** Contribute to cleaner air by reducing by 15%, from 2004-2005 levels, emissions (GHG) per kilometre travelled by the **CRA fleet**, by March 31, 2010.

**Performance measure:** Annual average GHG emissions per kilometre travelled by the CRA fleet

**Data collection method:** Reports from fleet management database system

**Target 1.1.6** The CRA will implement **energy** reduction programs at priority CRA facilities, by March 31, 2010.

**Performance measure:** Number of priority facilities with energy reduction programs; energy reduction targets and measurement system in place for each priority facility

**Data collection method:** Public Works and Government Services Canada's energy program

## **Objective 1.2 Comply with environmental legislation and regulations**

**Target 1.2.1** Reduce the use and prevent the release of **hazardous materials, including halocarbons**, into the environment by March 31, 2010.

**Performance measure:** Percentage reduction in use of hazardous materials, such as batteries and halocarbons; number and amount of releases of halocarbons

**Data collection method:** Compliance assessments; purchase reports

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

The purpose of this goal is to demonstrate that the CRA administers tax and benefit programs in an efficient and environmentally responsible way, while contributing to the economic and social well-being of Canadians, businesses, and clients.

As the administrator of tax and benefits programs and services on behalf of Canada and client governments, the CRA has significant interaction with the Canadian population.

During the last strategy, we developed a program for sustainable business travel for internal auditors<sup>11</sup>. We developed sustainability criteria to influence negotiations with partners. We also informed the public about our commitment to sustainable development through our Web site, and we demonstrated this commitment by increasing electronic services and reducing the paper burden on taxpayers.

In this strategy we will demonstrate more fully the environmental efficiencies for, and the economic and social contributions of, our service delivery to the public. We will continue to simplify the tax-filing process and services to benefit recipients by increasing outreach and reducing the paper burden. We will influence partnerships with sustainability criteria. Finally, we will improve communications to promote public awareness of the CRA's commitment to sustainable development.

<sup>11</sup> Sustainable business travel has been moved to Goal 1, since it is more closely linked with reducing the environmental impact from operations.

SD Strategy 2004-2007	SD Strategy 2007-2010	Improvement
Established a process for integrating sustainability criteria into negotiations with provincial, territorial, and other government departments	Apply sustainability criteria to new partnership agreements	Applying sustainability criteria to negotiations with partners becomes a best practice at the CRA
Pursued a systematic approach to sustainable service delivery – measuring and reducing paper use and promoting sustainable work travel	Further pursue ways to reduce the environmental impact of our service delivery	Broaden the scope of our sustainable service delivery commitment to achieve a systematic approach to paper use and work travel (environmental), and to demonstrate the positive economic and/or social impacts of our services to the public
No commitment in the strategy to demonstrate the positive economic and/or social impacts of our services on Canadians, businesses, and partners	Demonstrate how the CRA contributes to the economic and/or social well-being of Canadians, businesses, and partners by the way it administers tax and benefit programs on behalf of client governments	
Ad hoc communication to the public about the CRA's commitment to sustainable development; and established a public perception baseline	Strategic public communications that demonstrate that the CRA is committed to sustainable development	Move from ad hoc to strategic public communications, resulting in an increased public perception of the CRA as being committed to sustainable development

## Objective 2.1 Enable efficient and innovative program delivery

**Target 2.1.1** By March 31, 2010, continue to **simplify the tax filing process** by increasing electronic services, and reducing the paper burden on individuals, businesses, and charities.

**Performance measure:** Percentage increase in publications available in e-format; new e-services available in 'My account'; new e-services available in 'My business account'; increased take-up rate of individual and business returns filed electronically; estimated reduction in paper use due to new e-service initiatives

**Data collection method:** CRA Annual Forecast Reports; CRA Annual Report; branch annual reports

**Target 2.1.2** By March 31, 2010, simplify services to **benefit recipients** by increasing public outreach, e-services, and reducing the paper burden to ensure eligible families and individuals receive timely and correct benefit payments.

**Performance measure:** Client satisfaction levels; increased take-up rate of benefit recipients

**Data collection method:** CRA Annual Forecast Reports; CRA Annual Report

## Objective 2.2 Enhance partnerships to support shared sustainable development objectives

**Target 2.2.1** When engaging in **partnerships** with other government departments and organizations to pursue our business objectives of administering tax and benefit programs and protecting Canada's revenue base, we will pursue efficient and environmentally responsible service delivery, and economic prosperity and access to social services for broader segments of society by March 31, 2010.

**Performance measure:** Percentage of negotiations, discussions, and decision-making with partners that applied sustainability criteria; efficiencies gained by implementing the Service Delivery Strategy; type of efficiencies the CRA offers to clients and partners in its service delivery; total number of returns and total number of electronic returns completed by Community Volunteer Income Tax Program volunteers

**Data collection method:** Agency 2010 reports; branch performance reports on sustainable development; CRA Annual Report; annual federal/provincial reports

## Objective 2.3 Communicate our sustainable development commitment to the public

**Target 2.3.1** Communicate the CRA's commitment to sustainable development to Canadians and achieve a minimum 45% of the **public surveyed** that perceive the CRA to be committed to sustainable development, by March 31, 2010.

**Performance measure:** Percentage of public who perceive the CRA as being committed to sustainable development

**Data collection method:** CRA public opinion survey

## Goal 3: All employees apply sustainable development practices in their jobs

The purpose of this goal is to get employees to practice sustainable development in the workplace, and to secure leadership and support from middle and senior management.

During the last strategy, we helped employees learn about sustainable development by re-developing our national SD Web site, holding annual national and local events (e.g., Earth Day), issuing national and local messages to employees, conducting presentations and awareness sessions, and recognizing employee contributions to sustainable development in the workplace and in their communities. We also strengthened our SD Network through quarterly meetings and by providing various tools and support<sup>12</sup>.

The key to the CRA being known for its commitment to sustainable development is to ensure that employees are educated and equipped to make sustainable decisions at work, backed by strong management support and visible leadership.

We secured leadership and support from managers by integrating sustainable development into the learning program for new management/gestion (MG) managers and training all new MGs. We exceeded our targets for including commitments to sustainable development in executive cadre (EC) and MG performance contracts. We also created an SD Steering Committee with SD Champions at the Assistant Commissioner level, to guide the implementation of the strategy and to provide direction on various issues.

<sup>12</sup> The commitment to strengthen the SD Network has been moved to Goal 4, target 4.1.1.

In this strategy, we will continue with many of our current activities, since sustaining management support and educating a workforce of approximately 40,000 is a huge commitment. We will more clearly define how new and current employees can practice sustainable development in their jobs. We will increase the level of commitment from management to reach 90% of EC and MG managers committing to sustainable development in their performance agreements. We will improve our communications so that 95% of employees have some awareness of sustainable development, and we will launch an employee commuting program.

SD Strategy 2004-2007	SD Strategy 2007-2010	Improvement
Committed leadership from management in their performance agreements	Increase the number of middle (MG) and senior (EC) managers that commit to sustainable development in their performance agreements	Strengthened leadership, support, and visibility from managers for applying sustainable development in the workplace
Began to communicate the CRA's sustainable development commitment in the employee-hiring process	Focus on educating new employees on sustainable development through branch and regional employee orientation programs	Sustainable development messages integrated into existing frameworks for new employee orientation
Developed a learning plan, curriculum, and communications strategy to effectively implement the learning strategy for sustainable development	Improve and innovate in the delivery of sustainable development communications to employees; implement a learning strategy that will target middle managers and key employee groups	Strategic communications and learning that ranges from general employee awareness to technical training, targeted to different managers and employee groups within the CRA
Pursued meaningful recognition of employee contributions to sustainable development	Develop a Sustainable Development Recognition Toolkit for recognition coordinators to increase support for nominating and recognizing employees	Formalize and increase recognition of employee contribution to sustainable development

### Objective 3.1 Demonstrate leadership and commitment to sustainable development

**Target 3.1.1** By March 2010, **CRA leaders** will demonstrate their support for sustainable development in the workplace by committing to sustainable development responsibilities in their performance agreements: 90% for ECs; and 90% for MGs and equivalents.

**Performance measure:** Percentage of EC and MG performance agreements that include a sustainable development clause; percentage of MGs with sustainable development in their performance agreements and percentage that met the commitment; percentage of annual branch/regional Sustainable Development Action Plan commitments completed

**Data collection method:** Annual branch /regional reports on sustainable development; reports from MG program and EC program

## Objective 3.2 Raise the level of employee involvement and support for sustainable development

**Target 3.2.1** By March 31, 2010, we will educate our large workforce to achieve 95% of employees who indicate they have some **awareness** of the CRA's effort to reduce its environmental footprint and demonstrate sustainable service delivery.

**Performance measure:** Percentage of employees who are aware of the CRA's sustainable development program

**Data collection method:** Employee awareness survey

**Target 3.2.2** Contribute to cleaner air and employee well-being by developing and implementing an **employee commuting program** at priority facilities in major urban areas by March 31, 2010.

**Performance measure:** Number of priority facilities where the employee commuting program was implemented; percentage of employees who commute; percentage increase in use of commuting alternatives; percentage reduction in emissions (GHG) and/or percentage increase in sustainable modes of travel

**Data collection method:** Employee commuting survey

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

This goal has two purposes. Firstly, we will strengthen the framework for managing sustainable development to properly plan, implement, measure, report, and improve on the program. Secondly, we will more deeply assess the economic, social, and environmental opportunities across all programs to develop a sustainable development report card.

A good management framework is essential for progress on sustainable development in an organization. It is also important to make sustainability criteria central to the decision-making process to further integrate sustainable development into programs, policies, plans, and systems.

During the last strategy, we improved our performance measurement framework and the Web-based Performance Reporting Tool for the SD Network. We developed and began implementing sustainability criteria into new and existing programs, policies, and plans. We improved the Environmental Management System (EMS) and updated the CRA's environment and sustainable development policies. We also developed the framework for the Sustainable Development Innovation Fund, which is a source of funding for employee projects that demonstrate environmental and economic efficiency<sup>13</sup>.

In this strategy, we will strengthen our management framework by further improving the SD Network, assessing the effectiveness of the EMS, strengthening the environmental management programs, and improving the planning, reporting, and data management systems for the sustainable development strategy. We will also take on the challenge of developing a report card that will demonstrate how the CRA contributes to sustainable development in all of its business lines, and will inform future business decisions.

<sup>13</sup> In the 2004-2007 SD Strategy, the commitment to explore the establishment of an SD Innovation Fund was in Goal 3, as target 3.2.1.

SD Strategy 2004-2007	SD Strategy 2007-2010	Improvement
Strengthened the SD Network <sup>14</sup> and established a framework for the Sustainable Development Innovation Fund	Further strengthen the SD Network and the committees so they can keep pace with new demands from a maturing sustainable development program; and implement the Sustainable Development Innovation Fund	Strong representation in the sustainable development program from all branches, regions, operations and programs of the CRA; and established funding source for employee projects contributing to sustainable development in the workplace
Full electronic performance reporting and monitoring systems for the Sustainable Development Strategy and the EMS	More closely align the electronic data management systems for the Sustainable Development Strategy and the EMS	More efficient and effective performance reporting on commitments in the Sustainable Development Strategy and EMS
Systematic integration of sustainability criteria into key corporate management tools	Continue to work toward integrating sustainability criteria into key CRA templates, programs, policies, and plans, and educating corporate planners on how to use the criteria	Applying sustainability criteria to programs, policies, and plans becomes a best practice at the CRA
Fully established the EMS with annual Environmental Management Programs (EMPs)	Assess effectiveness of the EMS and improve upon the system	EMS becomes business as usual, with continually evolving EMPs

## Objective 4.1 Monitor, measure, and report on our sustainable development progress

**Target 4.1.1** By March 31, 2010, enable sustainable development to be integrated into the core business of the CRA by strengthening the **sustainable development framework**: SD Network, SD Champions, EMS, and SD planning, reporting, and data management systems.

**Performance measure:** SD Network's level of satisfaction with the services provided by the SD Division; improvements to the SD Strategy and EMS data management systems; percentage complete and results of annual EMS targets; renewal of national Performance Reporting (PR) Tool; number of elements implemented from the performance measurement strategy for sustainable development; renewed three-year commitment from SD Champions; favourable review of the SD Strategy by the Commissioner of the Environment and Sustainable Development (CESD)

**Data collection method:** PR Tool; annual Performance Report on Sustainable Development; annual EMS Report; annual action plan for sustainable development; EMS internal review; minutes from the SD Steering Committee meetings; annual reports of the CESD

<sup>14</sup> In the 2004-2007 SD Strategy, the commitment to strengthen the SD Network was in Goal 3, as target 3.2.1.

## Objective 4.2 Assess the economic, social, and environmental effects of our programs, policies and plans

**Target 4.2.1** By March 31, 2010, develop a **Sustainable Development Report Card** (economic, social and environmental indicators) that will demonstrate the CRA's contribution to, and progress towards, sustainable development.

**Performance measure:** Economic, social, and environmental indicators for the CRA; Sustainable Development Report Card published in the CRA Annual Report

**Data collection method:** CRA Annual Report; CRA Corporate Business Plan; Corporate Administrative System reports; PR Tool

## Performance measurement

“Better measurement is key to continuous learning and better reporting.”

– Office of the Commissioner of Environment and Sustainable Development,  
June 21, 2006

A detailed framework for performance measurement supports this strategy and extends the work done in previous strategies. We recognize that properly measuring and reporting on the results of our efforts is critical. Without relevant performance measurement data, and the means to collect it, we cannot assess our progress or make efficient use of our resources.

Our overall approach to performance measurement and reporting follows the guidance provided by the Treasury Board Secretariat for results-based management and accountability. We have also conducted much research to develop an Index of Sustainable Development Progress. The Index is a customized approach to measuring and tracking the real results of our actions, and we plan to apply this results-based system to our 2007-2010 strategy and national action plan.

In our last strategy, we strengthened our performance measurement by ensuring that all **targets** had performance indicators, measures, timelines, and data collection methods. We also ensured that all **activities** that supported the targets had timelines, outputs, and accountability structures.

We improved our green procurement measurement by introducing a Web-based rapid order purchasing system. This system more reliably measured our paper consumption, and enabled us to analyze green product purchasing to a greater extent than in the past.

We developed a methodology to measure baseline data of employee business and commuter travel. We also mapped a path forward for electronic publishing and electronic filing of tax returns, which will move us from establishing a baseline to optimizing our use of information technology and minimizing impacts on the environment.

We strengthened our measurement of solid and hazardous waste by conducting a survey that provided us with data to identify priority facilities. With waste reduction initiatives now in place at all priority facilities, we plan to conduct waste audits in 2007 to measure the outcome of our efforts.

We have incorporated our lessons learned on performance measurement and reporting into this strategy. We further strengthened the logic chain that describes our targets, activities, outputs and outcomes, and our ability to measure each link in the chain. We have established better performance indicators and examined what **outcomes** arise from the level of **inputs**. The ratio of outcomes to inputs will be important in assessing the value of our initiatives.

Another key lesson learned was the importance of integrating sustainable development into existing systems, such as CRA data sources, processes, reports, and policies. Integration avoids duplication of work, decreases costs, and increases the profile of sustainable development, thus helping us achieve our long-term outcome of making sustainable development part of the corporate culture.

We have improved our framework for reporting on our sustainable development progress. We will continue to prepare quarterly reports to ensure our commitments remain on track, and to integrate our performance on sustainable development into the corporate quarterly reporting cycle. However, past experience shows that not all data is available on a quarterly basis. For example, data on outcomes may only be available on an annual basis. To adapt to challenges with data availability, we will adopt a flexible approach to reporting. Quarterly reports will mainly be used to highlight progress on activities and outputs; reporting on outcomes will be subject to data availability.

To inform Canadians and our employees of the results of our efforts to pursue sustainable development, we will continue to produce annual performance reports. We will ensure that future reports focus on the outcomes of our efforts. These reports will be available on the CRA's Web site.

In this strategy, the CRA has committed to supporting the Government of Canada's goals for the fourth round of sustainable development strategies. These goals are to pursue environmental quality: clean water, clean air, reduced greenhouse gas emissions, and sustainable development management; and sustainable communities: use of natural resources, and governance. Where the CRA contributes to these federal goals, we will report on these shared commitments through our annual report to Parliament and the annual Performance Report on Sustainable Development. Following the principles of continuous improvement, we are moving forward to strengthen how we measure and report on our progress on the journey toward sustainable development. We will use this information to better inform our practitioners, our management, Parliament, and Canadians as we implement our strategy over the next three years.

## Implementation

This strategy describes **what** the CRA is committing to do for sustainable development over the next three years. We will put this strategy into action by implementing the annual activities in the national *Sustainable Development Action Plan 2007-2010*, which is supported by branch and regional action plans and the Environmental Management Programs. By staying focused on these work plans, we will be able to meet our planned results for this strategy, and move closer to achieving our long-term outcomes for sustainable development.

In addition to the work plans, the success of the strategy depends on certain commitments being in place. Firstly, we must sustain leadership from all levels of management. Secondly, we need a motivated national SD Network to implement the work plans. Thirdly, we need to maintain a strong centre of expertise in the Sustainable Development Division at Headquarters. Lastly, we need to assign appropriate resources to ensure sufficient staffing and funding for projects within the sustainable development program.

Our implementation approach will be to continually educate, support, and inspire employees to take action on sustainable development in their jobs. We will pursue creative and effective communications. We will develop simple and effective tools, such as guidelines to integrate sustainable development practices into the business of the CRA. We will also deepen our consultations with branches to determine the exact role and fit of sustainable development in their operations and programs. This work will include looking for opportunities to integrate sustainable development into systems and processes of the CRA. Simply stated, when sustainable development is part of these systems, it should become part of the normal planning process.

As directed by the *Sustainable Development Policy*, the *Sustainable Development Strategy 2007-2010* will be implemented with cooperation from all CRA employees. The primary groups responsible for advising on or implementing the activities in the action plan are the SD Steering Committee and SD Champions, SD Division, SD Network, SD committees, and the national Environmental Management System Committee. Also, the Board of Management will be monitoring the implementation of the strategy.

The CRA's branches and regions have a key role in implementing the strategy. Branches can affect change at the corporate level by integrating sustainable development into their functional areas of responsibility. The regions are important because they comprise the majority of the CRA population and deliver CRA programs directly to Canadians.

Partnerships with other government departments are important to the success of the strategy. These partnerships help to reduce duplication of effort from within government, provide an opportunity to learn and share best practices, and ensure that our sustainable development strategy and action plans reflect the priorities of the Government of Canada.

For more information on our action plan for 2007-2010, visit our Web page at: [www.cra.gc.ca/sds](http://www.cra.gc.ca/sds).

## Appendix 1 – Corporate Profile

The CRA is responsible for administering tax programs, as well as for delivering economic and social benefits. It also administers certain provincial and territorial tax programs. There are seven main programs at the CRA. Five of the programs are part of Tax Services: Taxpayer and Business Assistance, Assessment of Returns and Payment Processing, Accounts Receivable and Returns Compliance, Reporting Compliance, and Appeals. The other two programs are Benefit Programs and Corporate Services.

**Taxpayer Services:** The Taxpayer and Business Assistance program provides taxpayer services, rulings and interpretations, registered plans, and registration of and services to charities. The Assessment of Returns and Payment Processing program assesses and processes individual and business tax returns, and also administers the federal tax incentive program for scientific research and experimental development. The Accounts Receivable and Returns Compliance program ensures compliance with tax laws for filing, withholding, and remittance requirements, including amounts collected or withheld in trust on behalf of the Government of Canada. The Reporting Compliance program reports examinations, audits, and investigations aimed at ensuring compliance with income tax and GST laws. The Appeals program resolves disputes between the CRA and its clients by conducting fair and impartial reviews of decisions and by assisting the Department of Justice during any subsequent appeals to the courts.

**Benefit Programs:** This program plays an important role in the efforts of federal, provincial, and territorial governments to provide support to families and children and to help reduce the depth of child poverty. The Program provides Canadians with income-based benefits, credits, and other services that contribute directly to their economic and social well-being.

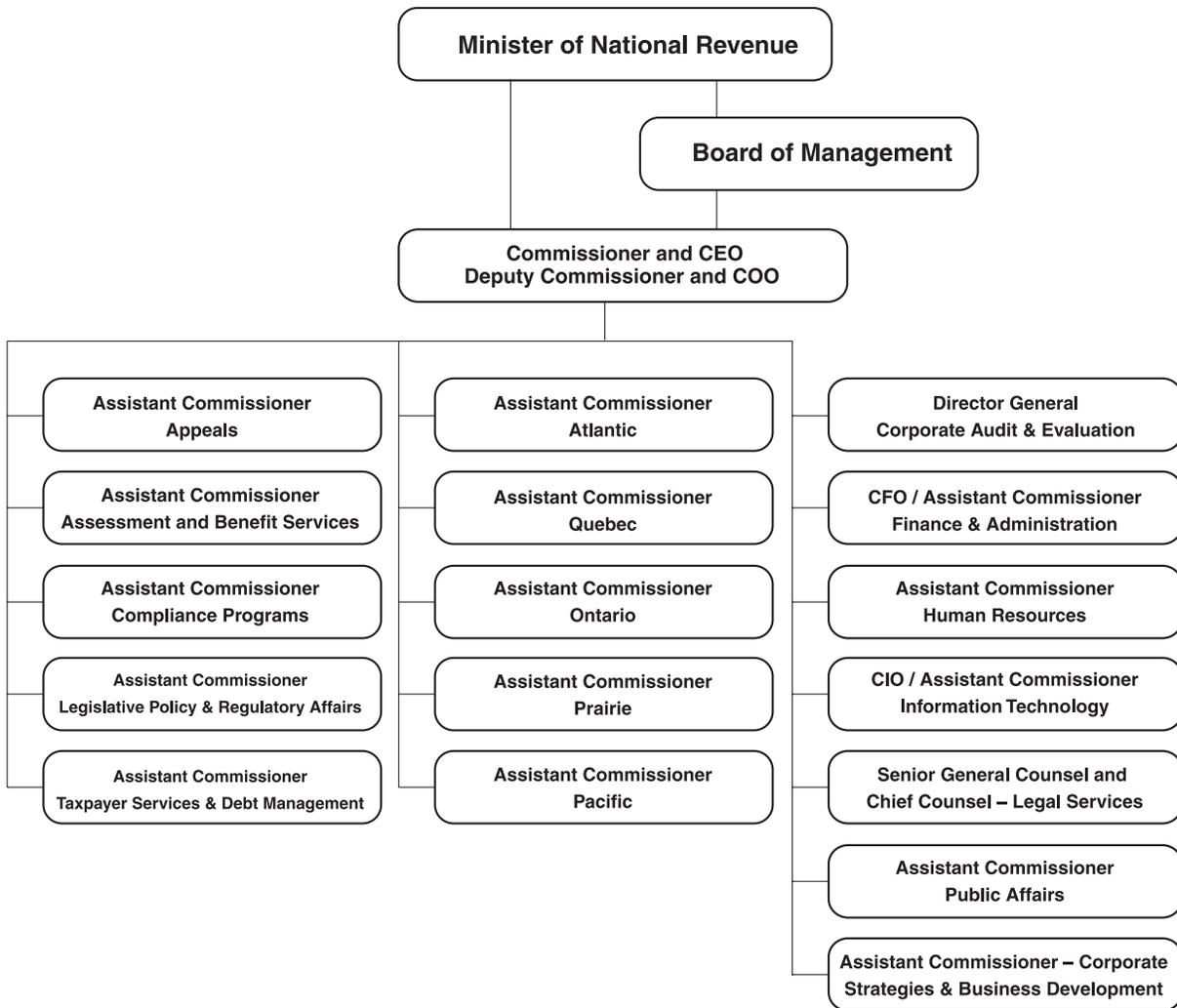
**Corporate Services:** These services provide strategic direction and executive oversight for the Agency's programs and services in support of effective governance and sound management. The seven key program activities are human resources, finance and administration, information technology, public affairs, agency management, corporate audit and evaluation, and policy and planning.

The CRA comprises five program branches and seven corporate branches in Headquarters. The program branches are Legislative Policy and Regulatory Affairs, Assessment and Benefit Services, Taxpayer Services and Debt Management, Appeals, and Compliance Programs. Each branch is directed by an Assistant Commissioner responsible for policy and program development and technical support for operations in the field.

The corporate branches are Corporate Audit and Evaluation, Corporate Strategies and Business Development, Finance and Administration, Human Resources, Information Technology, and Public Affairs. Each branch is directed by an Assistant Commissioner (or a Director General in the case of the Corporate Audit and Evaluation Branch) who is responsible for corporate and common services. The CRA also has one Legal Services Branch under the direction of a Senior General Counsel responsible for corporate and common legal services.

The CRA has five regions that deliver programs and services to all Canadians: the Atlantic, Quebec, Ontario, Prairie, and Pacific regions. Each region is directed by a Regional Assistant Commissioner who is also a member of the Agency Management Committee. Among their responsibilities, Regional Assistant Commissioners establish a regional management structure consistent with program and corporate strategies, priorities, goals, and values.

## CRA organizational structure



The Office of Primary Interest for sustainable development is with the Chief Financial Officer and Assistant Commissioner, Finance and Administration.

## Appendix 2 – Consultations

Consulting with our stakeholders was integral to building a realistic and achievable plan for sustainable development. We developed a consultation strategy to ensure that we conducted meaningful consultations with all branches and regions to build our fourth strategy, and on defining future activities for sustainable development at the CRA. We did not undertake formal consultations with public stakeholders. We did, however, revise the sustainable development Web page on the CRA Web site and invited the public to submit ideas for the strategy. We did not receive any comments from the public.

The main consultation event was our Sustainable Development Forum, held in Ottawa in April 2006. The target audience was the SD Network and key experts from different program or operational areas within the CRA. Participants were asked to use maturity globes to examine 14 key areas of interest or impact at the CRA. A maturity globe is a tool that plots an issue or program against its maturity level: 1) ad hoc, 2) baseline, 3) manage, 4) innovate, or 5) optimize. The results of this assessment were that all of our issues were plotted on the first three levels; therefore, we still have much more work to do to bring them to an innovative and optimized state.

We also engaged in the following consultations:

- In January 2006, we conducted a pilot workshop with regional SD coordinators to assign weights to commitments for sustainable development, to be applied to the update of the SD strategy.
- In February and March 2006, we met with regional and branch SD coordinators to assess the strengths and weaknesses of the third SD strategy, and to consult on new themes for the fourth strategy.
- In March 2006, we updated our internal and external Web sites with information on the new strategy and invited employees and the public to submit their comments and ideas.
- In April 2006, we consulted with the national Environmental Management System Committee to discuss reducing the environmental impacts from our operations.
- From July to October, we consulted with the SD Network on several drafts of the SD Action Plan 2007-2010 and the SD Strategy 2007-2010.
- Beginning Fall 2006 to Winter 2007, we consulted with the SD Network to develop annual branch and regional action plans for sustainable development that support the national plan.
- We held various meetings with key internal stakeholders to define the link between sustainable development and their programs (e.g., Agency 2010).

- We held several meetings with the SD Steering Committee, comprising the SD Champions, the Chief Financial Officer and Assistant Commissioner of Finance and Administration Branch, the Director General of Strategic Management and Program Support Directorate, and representatives from the SD Division. We also received ongoing guidance and support from senior management and the Board of Management.
- We met with other government departments to discuss expectations and partnerships for the fourth round of strategies. We participated in consultation sessions conducted by the Office of Greening Government Operations – Public Works and Government Services Canada, and Environment Canada. We met with the Office of the Commissioner of Environment and Sustainable Development, and we attended meetings held by the Interdepartmental Network of SD Strategies.

## Appendix 3 - Timeline for the CRA's Sustainable Development Strategies

The diagram below shows our progress in sustainable development over the last three strategies. It also shows where the current strategy will take us and where we want to go in the future.

	1997-2000 SD Strategy 1	2001-2004 SD Strategy 2	2004-2007 SD Strategy 3	2007-2010 SD Strategy 4	Long-term outcomes
<b>Environmental excellence in operations</b>	We identified the significant environmental aspects of our operations, began to examine the issues for each aspect, and implemented crisis management measures.	We examined all issues for each environmental aspect, and established environmental management plans. We implemented corrective measures, and adopted moderate best practices to reduce the effects of our operations on the environment.	We achieved systematic management of the effects of our operations on the environment, strengthened best practices, and applied corrective measures.	We will pursue continuous improvement and innovation in reducing the effects of our operations on the environment, and ensuring efficient use of resources.	<b>We will achieve a sustainable environmental footprint of our operations, while conserving our use of natural resources.</b>
<b>Sustainable service delivery of tax and benefit programs</b>	Our sustainable development plans did not target our services to the public; however, we did use electronic tools for service delivery to the public.	We began targeting our programs for ad hoc paper savings in service delivery to the public, and we increased our use of electronic tools for service delivery.	We increased our sustainable service delivery commitment to the public by working toward systematic measurement of paper savings, influencing our negotiations with partners, and encouraging employees to practice sustainable work travel.	We will continue to simplify the tax-filing process and services to benefit recipients by modernizing communications, increasing outreach activities, increasing electronic service delivery, and reducing the paper burden. We will also continue to use sustainability criteria to influence negotiations with partners.	<b>We will achieve efficient and innovative programs, policies, and plans.</b>
<b>Employee engagement</b>	We provided minimal education to employees on sustainable development.	We developed numerous tools and distributed information on sustainable development to employees, and achieved more employee buy-in.	We achieved stronger leadership and greater buy-in from employees and management, and we improved tools and communications to employees on sustainable development.	We will sustain leadership from employees and management, and continue to educate and motivate a workforce that is skilled in applying sustainable development in their work.	<b>Sustainable development is part of our corporate culture.</b>
<b>Modern sustainable development management</b>	We began to assess requirements for managing sustainable development and used manual reporting systems to monitor progress on achieving targets in the SD Strategy.	We mostly completed our sustainable development framework (e.g., policies, processes, strategies and plans), and partially replaced our manual reporting systems with an electronic system. We began minimal integration of sustainable development in programs, policies, and plans.	We completed our sustainable development framework and moved to an electronic reporting system. We continued to integrate sustainable development into our business planning and reporting processes.	We will strengthen our SD framework (e.g., SD Network, SD Champions, EMS, planning and reporting systems) to meet the demands of a maturing sustainable development program. We will establish an SD report card to demonstrate how the CRA contributes to all three pillars of sustainable development in all business lines.	<b>We will achieve efficient and innovative programs, policies and plans.</b> <b>We will achieve transparent management of results through triple bottom-line reporting (economic, social, and environmental).</b>







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