

# Chapter 3

## Environmental Trust Fund – Department of Environment and Local Government

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# Environmental Trust Fund – Department of Environment and Local Government

Report of the Auditor General – Volume II, Chapter 3 - November 2022

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## Why Is This Important?

- The environment is a significant source of concern for New Brunswickers and one of government's priority areas
- The Environmental Trust Fund had expenditures of over \$77 million during the past 10 years, and an accumulated Fund surplus of almost \$41 million as of March 31, 2022
- A lack of oversight in the Environmental Trust Fund would leave the legislature and the public without enough information to determine if the Fund mandate is being achieved

## Overall Conclusions

- The Department is not effectively overseeing the Environmental Trust Fund to ensure it is being used to deliver on its mandate
- The Department has not evaluated all of the project results to see how they have contributed to the achievement of the Fund mandate or what has been accomplished with 30 years of expenditures
- The Fund's accumulated surplus grew to almost \$41 million by 2022, without a plan to use it

## What We Found

### Roles and Responsibilities Are Not Clear

- Mandate letters not provided regularly
- Advisory Board roles, responsibilities and expectations not defined
- No single role specifically tasked to oversee Fund administration

### Lack of Planning

- The Department has no documented strategic or annual plans for the Environmental Trust Fund
- Over \$77 million has been spent over the past 10 years without strategic or annual plans

### Evaluation and Decision-making are Not Evidence-based

- The rationale for why some projects and expenses are ineligible is unclear
- There is no standardized method for evaluating project funding
- Eligibility criteria are not clearly defined

### Inadequate Performance Evaluation and Reporting

- Information on past project results has not been evaluated
- Only selected project results are reported annually
- There is no explanation provided for variances between budget and actual expenditures

## Key Findings and Observations Table

### Environmental Trust Fund – Department of Environment and Local Government (DELG)

Paragraph	Key Findings and Observations
	<b>Roles and Responsibilities Not Clear</b>
3.27	<i>Mandate letters have not been provided regularly</i>
3.29	<i>No single role is specifically tasked to oversee the administration of the Fund</i>
3.33	<i>There are no formal documents that define the purpose, expectations, roles or responsibilities of the Advisory Board</i>
	<b>Lack of Planning</b>
3.36	<i>The Department has no documented strategic or annual plans for the Environmental Trust Fund (ETF), despite legislated obligations</i>
3.37	<i>The budget is not based on using Fund assets to achieve any specific plans or objectives for achieving the mandate</i>
3.41	<i>The Advisory Board was directed to focus on current government priorities</i>
3.43	<i>The priorities set by DELG for the Fund do not clearly align with the ETF categories or government priorities</i>
3.46	<i>The Fund's accumulated surplus grew to almost \$41 million by 2022, without a plan to use it</i>
	<b>Evaluation and Decision-making Not Evidence Based</b>
3.50	<i>No standardized, defined method for evaluating projects</i>
3.52	<i>Eligibility criteria lack definition</i>
3.56	<i>The ETF Advisory Board has no defined basis for evaluating Funding recommendations</i>
3.58	<i>There is no defined evaluation method for government priority projects</i>
3.59	<i>No weight or relative importance is assigned to evaluation criteria</i>
3.63	<i>Application does not identify information to be assessed for eligibility</i>

Paragraph	Key Findings and Observations
	<b>Inadequate Performance Evaluation and Reporting</b>
3.65	<i>The Department has not evaluated the Fund performance since it was established in 1990</i>
3.66	<i>Past projects data has not been analysed or reported</i>
3.67	<i>Environmental results achieved through the projects funded are not reported in a common location</i>
3.68	<i>Departmental reporting contains no information on expected results for the ETF</i>
3.69	<i>There is no information provided on variances between budget and actual expenditures</i>
3.70	<i>No prior year comparison is provided for context</i>
3.71	<i>Environmental results achieved through annual project funding are not summarized</i>
3.75	<i>Not all project outcomes were reported</i>
3.77	<i>There is no way to tell which geographic locations have benefited from the ETF</i>

## Recommendations and Responses

Recommendation	Department’s response	Target date for implementation
<b>We recommend the Department of Environment and Local Government:</b>		
<p><b>3.35</b></p> <ul style="list-style-type: none"> <li>• <b>identify a single authority with the responsibility for overseeing the administration of the Environmental Trust Fund (ETF); and</b></li> <li>• <b>develop Terms of Reference document to clarify and define the roles, responsibilities and expectations of the Advisory Board.</b></li> </ul>	<p><i>ELG agrees with this recommendation.</i></p> <p><i>While ELG has employees dedicated to the oversight and administration of the ETF, it will identify a single authority with the responsibility for overseeing the administration of the ETF.</i></p> <p><i>ELG commits to develop a Terms of Reference document to clarify and define the roles, responsibilities, and expectations of the ETF Advisory Board.</i></p>	<p><i>Fiscal year (FY) 2023-24</i></p>
<p><b>3.40</b></p> <ul style="list-style-type: none"> <li>• <b>develop a strategy and annual plans for the ETF, with clearly defined objectives, performance measures and targets; and</b></li> <li>• <b>link the annual budget to program objectives as part of ongoing annual planning.</b></li> </ul>	<p><i>ELG agrees with this recommendation.</i></p> <p><i>While ELG currently has defined priorities identified for the ETF as well as measures and an annual impact report, it will develop a strategy and annual plans with clearly defined objectives, performance measures and targets. The annual plan will link the annual budget to program objectives.</i></p>	<p><i>FY 2023-24</i></p>
<p><b>3.45 map the priority areas to the uses of the fund established in the <i>Environmental Trust Fund Act</i> to ensure project and funding decisions contribute directly to achieving the ETF mandate.</b></p>	<p><i>ELG agrees with this recommendation.</i></p> <p><i>While ELG currently outlines priority areas that are aligned with the ETF mandate, it will explicitly communicate that link in the aforementioned annual plan.</i></p>	<p><i>FY 2023-24</i></p>

Recommendation	Department's response	Target date for implementation
<b>We recommend the Department of Environment and Local Government:</b>		
<b>3.49 develop a plan outlining how and under what circumstances the Department will use the accumulated surplus of the ETF.</b>	<i>ELG agrees with this recommendation and has been preparing a recommended plan outlining how and under what circumstances it will use the accumulated surplus of the ETF to bring forward to government.</i>	<i>In progress and targeting an implementation in FY 2023-24</i>
<b>3.62 develop:</b> <ul style="list-style-type: none"> <li>• <b>an evidence-based, standard evaluation method for all project and funding decisions;</b></li> <li>• <b>detailed definitions for eligibility criteria, linked to program objectives; and</b></li> <li>• <b>guidance for how the criteria should be interpreted and evaluated.</b></li> </ul>	<i>ELG agrees with this recommendation and has been reviewing its evaluation method. As such, ELG continues to improve and is committed to develop an evidence-based, standard evaluation method for all project and funding decisions; detailed definitions for eligibility criteria, linked to program objectives; and guidance for how the criteria should be interpreted and evaluated.</i>	<i>In progress and targeting an implementation in FY 2023-24</i>
<b>3.64</b> <ul style="list-style-type: none"> <li>• <b>provide sufficient guidance to applicants to complete the online funding application; and</b></li> <li>• <b>identify information that will be assessed to determine eligibility.</b></li> </ul>	<i>ELG agrees with this recommendation.</i>  <i>While ELG currently provides guidance to applicants to complete the online funding application and specifies what information will be evaluated in the technical review process, a more comprehensive list of eligibility criteria will be developed and communicated with applicants. In the last five years, ELG has created an online portal for applicants to apply for ETF funding, guiding them through the process, allowing them to provide additional information when it becomes available, as well as submit invoices and interim reports.</i>	<i>FY 2023-24</i>

Recommendation	Department’s response	Target date for implementation
<b>We recommend the Department of Environment and Local Government:</b>		
<p><b>3.74 review and evaluate what has been achieved with the ETF and make this information available to the public such that:</b></p> <ul style="list-style-type: none"> <li>• <b>environmental results of past projects are summarized and reported;</b></li> <li>• <b>comparative information and explanations for variances are presented; and</b></li> <li>• <b>ETF reporting provided by the Department is consolidated in a central, easy to access location.</b></li> </ul>	<p><i>ELG agrees with this recommendation.</i></p> <p><i>While ELG publishes an Impact Report located in a central location on the ETF website, highlighting a sample of projects from each priority area, it will consider summarizing and reporting on the 200+ projects it funds including comparative information and explanations for variances.</i></p>	<p><i>FY 2023-24</i></p>
<p><b>3.76 measure and report the expected and actual results for all projects funded by the ETF.</b></p>	<p><i>ELG agrees with this recommendation.</i></p> <p><i>While ELG currently measures and evaluates the expected and actual results for all projects funded by ETF, it will present the information in the annual report.</i></p>	<p><i>FY 2023-24</i></p>
<p><b>3.80 expand ETF reporting and include geographic information in order to increase transparency.</b></p>	<p><i>ELG acknowledges this recommendation and will consider the benefit of adding the impacted geographic location to reporting. Other than requiring the project to benefit New Brunswick, the geographic location is not a determining factor in eligibility.</i></p>	<p><i>FY 2023-24</i></p>

## **Audit Introduction**

**3.1** According to the Department of Environment and Local Government, the Environmental Trust Fund (ETF) provides “assistance for action-oriented projects with tangible, measurable results, aimed at protecting, preserving and enhancing the Province's natural environment.”<sup>1</sup> As of March 31, 2022, an average of \$7.7 million has been spent each year over the last ten years.

### ***Why we chose this topic***

**3.2** We chose to audit the ETF for the following reasons:

- The environment is a significant source of concern for New Brunswickers and one of government’s priority areas;
- The ETF had expenditures of over \$77 million during the past 10 years, and an accumulated Fund surplus of almost \$41 million as of March 31, 2022;
- A lack of oversight of the ETF would leave the legislature and the public without sufficient information to determine if the Fund’s mandate is being achieved; and
- The ETF has been the subject of previous audit work, in 1994, and again in 2009, with follow up in 2013. Recommendations from those reports remain unimplemented and the impact of the program remains unreported after more than 30 years. We determined it is timely to revisit the topic with a focus on oversight.

### ***Audit Objective***

**3.3** The objective of this audit was to determine whether the Department of Environment and Local Government (DELG, the Department) is effectively overseeing the Environmental Trust Fund.

### ***Audit Scope***

**3.4** We examined the Department’s oversight of the ETF, one of the largest of the Province’s trust funds.

**3.5** The audit covered the period between April 1, 2020, and March 31, 2022. This is the period to which our audit conclusions apply. However, to gain a more complete understanding of the subject matter of our audit, we also examined certain matters that preceded the starting date of our audit.

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<sup>1</sup> ETF Overview [https://www2.gnb.ca/content/gnb/en/departments/elg/environment/content/environmental\\_trustfund/overview.html](https://www2.gnb.ca/content/gnb/en/departments/elg/environment/content/environmental_trustfund/overview.html)

**3.6** The auditee was the Department of Environment and Local Government (DELG), which is mandated to oversee the administration of the ETF. We also collected audit evidence from the Department of Finance and Treasury Board (FTB), which is mandated to serve as the Fund custodian.

**3.7** More details on the audit objectives, criteria, scope and approach we used in completing our audit can be found in Appendix I and Appendix II.

*Streambank stabilization using natural vegetation and planted by hand*



*Source: DELG, reproduced by AGNB with permission*

## Conclusions

**3.8** Based on our audit findings, we concluded, overall, the Department is not effectively overseeing the Environmental Trust Fund to ensure it is being used to deliver on its mandate. Specifically:

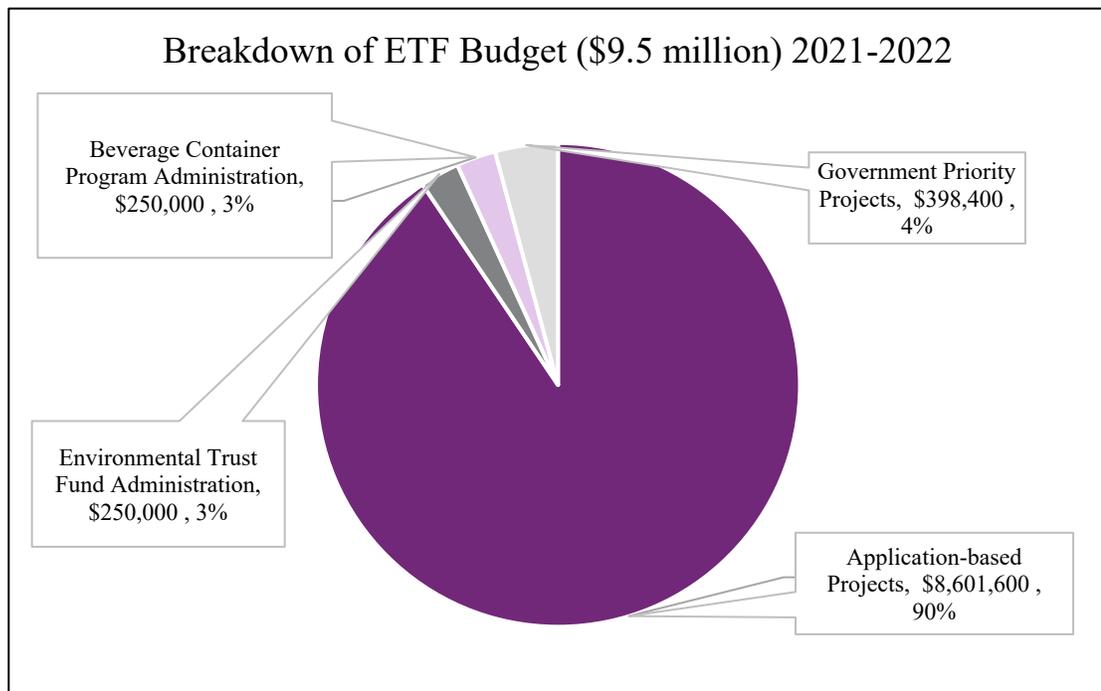
- No single role is specifically tasked with the responsibility and authority to ensure that plans are prepared and executed, objectives and performance measures are established, and reported, in accordance with the legislation and government's direction.
- The *Accountability and Continuous Improvement Act* requires annual mandate letters that include strategic and operational direction, the first mandate letter since the Act came into effect in 2013 was issued to the Chairperson of the Advisory Board in 2021;
- The roles and responsibilities of the Advisory Board are not clearly defined or documented;
- The Department has not developed strategic or annual plans for the Fund;
- The project and funding evaluation criteria are not clearly defined, explained and disclosed;
- The current approach to evaluating project selection and funding lacks a clearly defined method to support evidence-based decision making and the achievement of measurable results; and
- Departmental reports do not explain what was achieved with the funding; only selected results are reported. The Department has never reported on how 30 years of past project results have contributed to the achievement of the Fund mandate.

## Background Information

**3.9** The Environmental Trust Fund (ETF) is one of the largest of the Province's approximately 30 trust funds, which together had accumulated surpluses of about \$170 million by 2022. The ETF, at almost \$41 million, represented almost 25% of the total accumulated surplus in 2022.

**3.10** The Fund, established in 1990, is governed by the *Environmental Trust Fund Act*. The annual expenditure is used mainly to provide single year grants for small projects focused on the environment and natural resources. Grants are provided for example to community groups, municipalities, First Nations, and non-profit organizations. The rest is spent on program administration and selected internal projects, known as government priority projects, within DELG. For illustration, a breakdown of budgeted Fund expenditures (\$9.5 million) in 2021-2022 is shown in Exhibit 3.1.

*Exhibit 3.1: Breakdown of ETF Budget 2021-2022*



*Note: Information on the Beverage Container Program is presented in Paragraph 3.18 and Exhibit 3.4*

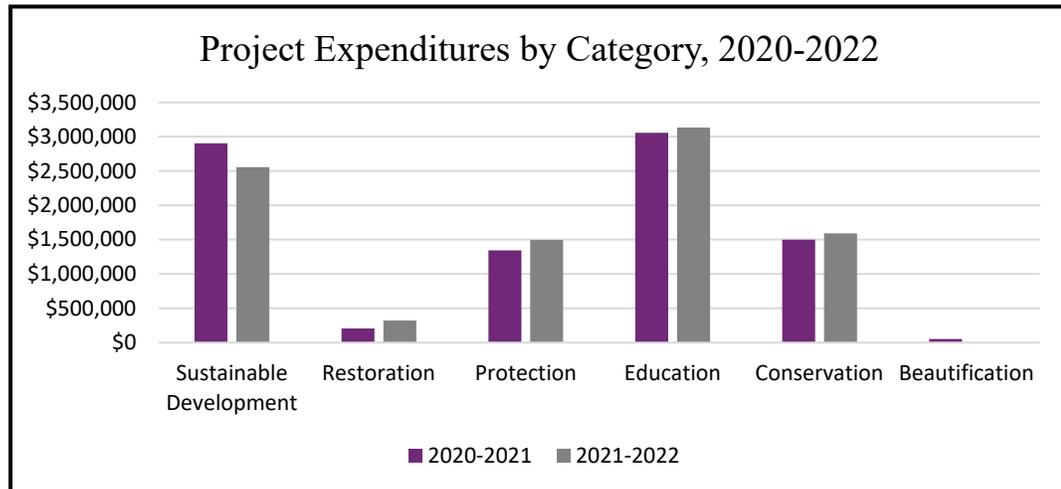
*Source: Prepared by AGNB with information from DELG (unaudited)*

**3.11** DELG is mandated to administer the ETF program by using Fund assets for expenditures under six categories, as noted below:

- Sustainable Development: promote sustainable development of natural resources;
- Restoration: provide environmental restoration;
- Protection: provide environmental protection;
- Education: educate regarding environmental issues and sustainable development of natural resources;
- Conservation: conserve natural resources within the province; and
- Beautification: maintain and enhance the visual environment.

Information on Fund expenditures from 2020 through 2022 is presented in Exhibit 3.2 for each of the six categories.

*Exhibit 3.2: Project Expenditures by ETF category, 2020 - 2022*



*Source: Created by AGNB with information from DELG (unaudited)*

**3.12** Examples of projects accepted during 2021-2022 for each of the six categories are shown in Exhibit 3.3 for illustrative purposes.

Exhibit 3.3: Examples of projects accepted during 2021-2022 for each category

Category	Project Title	Recipient	Funding Requested	Funding Awarded
Sustainable Development	Public Transit and Fleet Low Carbon Migration Strategy	City of Saint John	\$174,923	\$90,000
	Market Gardeners	Atelier R.A.D.O.	\$46,500	\$5,000
Restoration	Eel River Atlantic Salmon Habitat Recovery Project	Eel River Bar First Nation Band	\$65,500	\$60,000
	Control of Invasive Plants on the Banks of the Madawaska River	La Société du Jardin Botanique du Nouveau-Brunswick	\$18,460	\$3,500
Protection	Water management in the Shediac Bay watershed	Association du bassin versant de la baie de Shediac	\$67,180	\$67,100
	Sustainable Agricultural Management for the Conservation of Atlantic Salmon, American Eel on the Restigouche River	Conseil de Gestion du Bassin Versant de la Rivière Restigouche	\$6,000	\$6,000
Education	DUC's NB Wetland Education Program	Ducks Unlimited Canada	\$130,000	\$100,000
	The Nature of Gardening	Réseau d'inclusion communautaire de Kent	\$16,650	\$5,000
Conservation	Non-Deposit Glass Containers	Eastern Recyclers Association	\$250,000	\$181,000
	Putting Bank Swallows on the Map in Southeastern New Brunswick	Birds Studies Canada	\$8,733	\$8,700
Beautification	Under this category, in 2021-2022, four applications were received; none were approved.			

Source: Prepared by AGNB with data from DELG (unaudited)

**3.13** In addition to complying with the *Environmental Trust Fund Act*, DELG must also comply with the *Accountability and Continuous Improvement Act*.

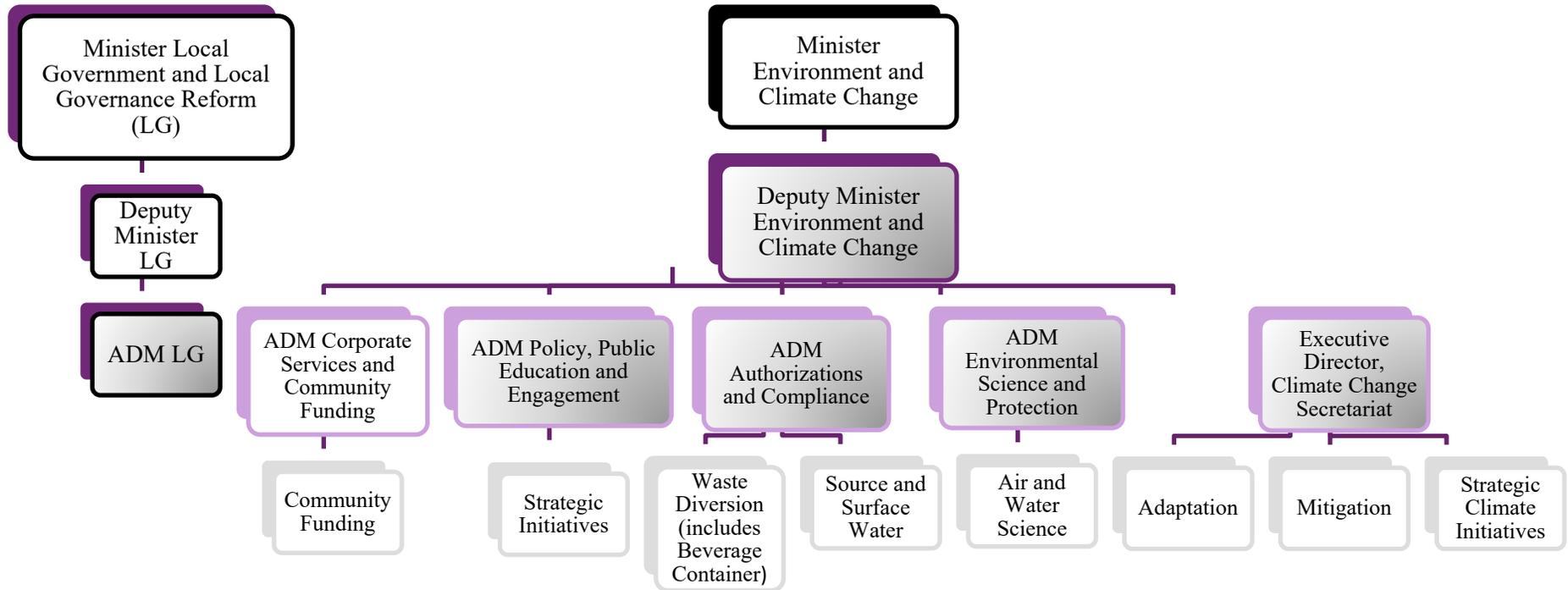
**3.14** The *Accountability and Continuous Improvement Act* (2013) identifies the Environmental Trust Fund as a Crown body and defines the administrative requirements for Crown bodies. The Act requires:

- the Minister responsible for the Crown body, the ETF, to prepare annually a mandate letter that includes strategic and operational direction and performance expectations;
- the Crown body, the ETF, to prepare an annual plan to set out the goals and objectives to be met during the period, taking into account the financial resources of the Fund, and to identify objective performance measures, specific to the goals and objectives set out in the plan. This plan is to be made public within three months of the beginning of the fiscal year of the period covered by the plan; and
- the Crown body, the ETF, to produce an annual report which includes the financial results, a comparison of actual to projected results set out in the plan, and an explanation for any variance between the actual and projected results. This annual report is to be made public.

**3.15** The *Environmental Trust Fund Act* states that the Minister is to appoint an Advisory Board, consisting of a chair and not less than four members, to provide advice on Fund expenditures. The Act does not stipulate any requirements for board membership. The mandate letter issued under the *Accountability and Continuous Improvement Act*, was directed to the Chairperson of the ETF Advisory Board.

**3.16** The current six-member ETF Advisory Board is chaired by the Deputy Minister of Environment and Climate Change. The other five members are four of the Department's Assistant Deputy Ministers and the Executive Director of Climate Change, as shown in Exhibit 3.4.

Exhibit 3.4: Selected Divisions and Branches of the Department, with members of the Advisory Board shaded in gray.



Source: Prepared by AGNB using information from DELG [Organization Chart \(gncb.ca\)](http://gncb.ca)

**3.17** Certain aspects of the program are managed by the Community Funding branch, within the Corporate Services and Community Funding Division of DELG, such as:

- maintain the information management system;
- receive, screen, and distribute the projects for evaluation;
- collect and compile project evaluation and Funding recommendations for the board;
- collect and compile government priority project proposals for board review;
- receive, evaluate, track and pay project expense claims;
- receive final reports and distribute them for evaluation; and
- perform selected site visits.

**3.18** Revenue for the Fund, since 2001, has come from the proceeds of environmental fees from the beverage container program, managed by the Waste Diversion branch of the Department, which provides revenue projections for the annual budget. According to the *Beverage Containers Act*, when a deposit is paid by a consumer in New Brunswick on an eligible beverage container, a certain amount goes to the Environmental Trust Fund. Prior to 2001, Fund revenue came from proceeds of Provincial video lottery terminal revenue.

**3.19** The Department of Finance and Treasury Board (FTB) is mandated to act as the Fund custodian. FTB handles Fund investments which generate interest revenue and ensures there is sufficient cash available to cover DELG's forecasted needs each year.

**3.20** Each year, the public call for applications results in approximately 350-400 project requests, totalling approximately \$18 million, received during a 30-day window. This project intake undergoes technical review by internal subject matter experts, located throughout the Department, who make project selection and Funding recommendations to the Advisory Board. The Advisory Board further reduces the project and Funding recommendation to fit that year's budget, which over the last 10 years has averaged \$7.9 million. The Minister reviews the recommendation, which usually includes 250-300 projects, grants approval, and the project awards are publicly released. All projects recommended by the Advisory Board were approved by the Minister during the period we examined. The average application-based project award in 2021-2022 was about \$32,000, while the largest was just over \$180,000. The typical annual program flow is illustrated below in Exhibit 3.5.

Exhibit 3.5: Typical Annual Program Flow (2022)



**Priorities set at Advisory Board meeting in October 2021**



**Call for applications online November 1-30, 2021**



**Information collected and summaries prepared for Advisory Board**



**Technical Reviews completed by Feb 11, 2022**



**Recommendations to Advisory Board Feb 21, 2022**



**Recommendations to Minister 1<sup>st</sup> week March, 2022**



**Awards announced in April, 2022**

Source: Created by AGNB with information from DELG

**3.21** Not all project applications are approved, and approved projects typically receive lower amounts of Funding than requested. In these cases, the project work might be reduced, or the project might receive funding from other sources, such as the New Brunswick Wildlife Trust Fund<sup>2</sup>. For 2021-2022, numbers of applications received, approved and amounts of Funding requested and approved are shown in Exhibit 3.6, by category.

*Exhibit 3.6: Applications and Funding Awarded in 2021-2022 by Category*

Category	Applications Received	Applications Approved (#)	Applications Approved (%)	Funding Requested (\$)	Funding Approved (\$)	Funding Approved (%)
Beautification	4	0	0%	0	0	0%
Conservation	68	49	72%	2,459,308	1,590,900	65%
Education	102	87	85%	4,835,525	3,131,500	65%
Protection	72	53	74%	2,309,051	1,493,750	65%
Restoration	24	11	46%	433,190	320,700	74%
Sustainable Development	94	83	88%	4,135,549	2,554,690	62%
<b>Total</b>	<b>364</b>	<b>283</b>		<b>14,172,623</b>	<b>9,091,540</b>	
<b>Average</b>			<b>78%</b>			<b>64%</b>

Funding requested and funding approved relates to the approved applications only

*Source: Prepared by AGNB with information from DELG (unaudited)*

<sup>2</sup> [NB Wildlife Trust Fund - Fonds de Fiducie de la Faune du Nouveau-Brunswick - Home \(nbwtf.ca\)](https://www.nbwtf.ca)

**3.22** Project expenses are incurred by the applicant and reimbursed by the Department upon submission of a supported claim. The final claim is subject to a 10% holdback until the final report has been received and approved.

**3.23** For the 10 years between 2013 and 2022, an average of \$7.7 million was spent from the ETF annually, for a total of \$77 million over that ten-year period, as shown in Exhibit 3.7 below.

*Exhibit 3.7: Budget versus Actual and Variance for ETF from 2013 through 2022*

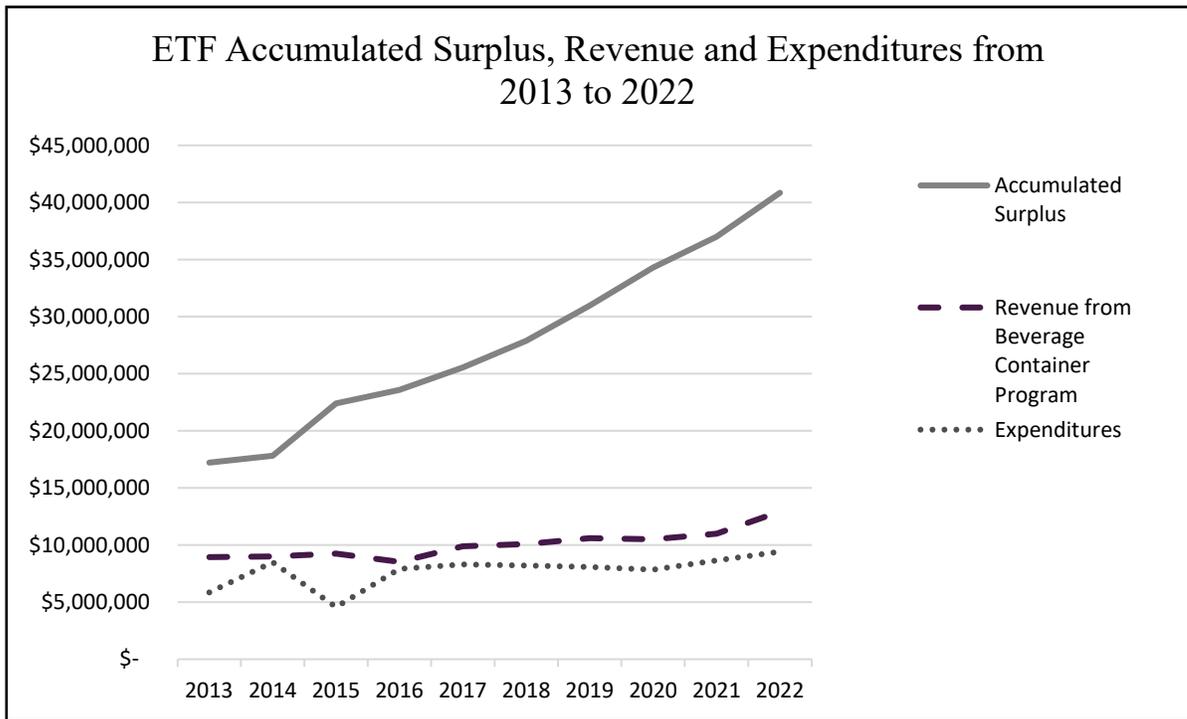
<b>Fiscal Year</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>2013</b>	\$4,500,000	\$5,847,300	-\$1,347,300
<b>2014</b>	\$8,500,000	\$8,493,000	\$7,000
<b>2015</b>	\$4,500,000	\$4,578,200	-\$78,200
<b>2016</b>	\$8,500,000	\$7,910,905	\$589,095
<b>2017</b>	\$8,500,000	\$8,297,632	\$202,368
<b>2018</b>	\$8,371,000	\$8,196,558	\$174,442
<b>2019</b>	\$8,430,000	\$8,080,398	\$349,602
<b>2020</b>	\$8,430,000	\$7,847,946	\$582,054
<b>2021</b>	\$9,500,000	\$8,652,617	\$847,383
<b>2022</b>	\$9,500,000	\$9,416,750	\$83,250
<b>Total</b>	<b>\$78,731,000</b>	<b>\$77,321,306</b>	<b>\$1,409,694</b>
<b>Average</b>	<b>\$7,873,100</b>	<b>\$7,732,131</b>	<b>\$140,969</b>

*Source: Prepared by AGNB with data from Public Accounts, Main Estimates and DELG Annual Reports (unaudited)*

**3.24** In 2021-2022, the budget for the ETF was \$9.5 million, which was equivalent to 59% of the Department's regular overall environmental budget of just over \$16 million (excluding local government).

**3.25** The accumulated surplus increased by more than \$20 million between 2012-2013 and 2021-2022, as revenue outpaced expenditures year after year, as shown in Exhibit 3.8. The Fund had an accumulated surplus as of March 31, 2022, of almost \$41 million. The amount available for spending each year includes the accumulated surplus and the Fund revenue.

Exhibit 3.8: ETF Accumulated Surplus, Revenue and Expenditures from 2013 to 2022



Source: Prepared by AGNB using information from DELG Annual Reports (unaudited)

## Roles and Responsibilities Not Clear

***Mandate letters have not been provided regularly***

**3.26** The *Accountability and Continuous Improvement Act*, enacted in 2013, defines the Environmental Trust Fund as a Crown body and requires the Minister to provide a mandate letter annually to the Chair of the Crown body.

**3.27** At the time of this work, however, only one mandate letter, dated 2021-2022, had been provided and it was addressed to the Chair of the Advisory Board. No mandate letters were provided to the Board for preceding years since the *Accountability and Continuous Improvement Act* came into effect in 2013. A mandate letter provides government direction and expectations, normally to a governing body, and without this letter, the Department had to make decisions for years without this information.

**3.28** We found that the Advisory Board is providing advice to the Minister on Fund expenditures, in keeping with the *Environmental Trust Fund Act*, but we could not find evidence to support that the responsibility for oversight has been clearly documented or assigned to the Advisory Board.

***No single role is specifically tasked to oversee the administration of the Fund***

**3.29** There is no single role that is specifically tasked with the responsibility and authority to ensure that plans are prepared and executed, objectives and performance measures are established, and results are reported, in accordance with the legislation and government direction.

**3.30** While most of the administration is handled by the Community Funding Branch, it has not been tasked with planning, performance measurement and reporting responsibilities.

**3.31** The Department could not provide evidence to demonstrate key responsibilities are fulfilled. The Department has not developed strategic or annual plans with appropriate performance measures linked to objectives. We also found that there is a lack of performance reporting, with explanations for results that differ from objectives. The Department provided no explanation for this lack of planning and reporting.

**3.32** The Advisory Board's role is currently limited to the annual review of funding recommendations made by the project reviewers and submitting a final list of the projects to the Minister for approval. While this process is necessary to ensure funding meets eligibility criteria in the short term, it does not contribute to the oversight required to ensure the long-term achievement of the fund mandate.

*There are no formal documents that define the purpose, expectations, roles or responsibilities of the Advisory Board*

**3.33** There are no terms of reference or defining documents for the ETF Advisory Board. Terms of reference provide standards and definitions for the purpose, principles, requirements or expectations of trust Fund Advisory Boards. We noted that terms of reference were established for committees and boards of other trust funds, such as the NB Wildlife Trust Fund, the NB Trail Management Fund and the NB Proceeds of Crime Trust Fund.

**3.34** Clearly defined roles and responsibilities support sound governance, which is highlighted as an expectation in the mandate letter, addressed to the Chair of the Advisory Board. Without a clear explanation and documentation of roles and responsibilities of the Advisory Board, expectations of the Advisory Board may not be clearly established and understood.

*Recommendation*

**3.35 We recommend the Department:**

- **identify a single authority with the responsibility for overseeing the administration of the Environmental Trust Fund (ETF); and**
- **develop a Terms of Reference document to define the roles, responsibilities and expectations of the Advisory Board.**

## Lack of Planning

***The Department has no documented strategic or annual plans for the Environmental Trust Fund (ETF), despite legislated obligations***

**3.36** We found the Department has never established strategic or annual plans for the Environmental Trust Fund to deliver on the Fund’s mandate. The mandate letter includes the expectation that the Advisory Board will apply sound governance principles guided by effective strategy to deliver on the Fund’s mandate. The letter also expected the Board to deliver upon specific priority areas for the year 2021-2022 and prepare an annual plan for 2022-2023. Neither a strategy nor an annual plan have been developed. There was no explanation provided by the Department for why they have not developed these plans.

***The budget is not based on using Fund assets to achieve any specific plans or objectives for achieving the mandate***

**3.37** We also found the annual budget is not based on any specific plans or a strategy for achieving the mandate. It is developed primarily based on the projected Fund revenue and does not include any targets. The budget for 2022-2023 was set for \$9 million. The use of the Fund assets, including the revenue and the surplus, are not linked to any plans or objectives. This is the way DELG has set the budget since the Fund was started. Without the context provided by plans, it cannot be determined if the current level of project funding is sufficient to achieve the mandate or to achieve good value for the funds spent.

**3.38** In 2009, we recommended “the Department establish clearer objectives for the Environmental Trust Fund”. This has not been done as of the date of this report.

**3.39** Without plans that link priorities with objectives aimed at achieving the mandate, the Department will not be able to effectively measure the Fund’s results in relation to its mandate. In our view, properly documented strategic and annual plans with defined objectives and performance targets are essential for effective oversight of the Fund. We expected the Department to have a formal planning process to ensure this money is spent in a manner that would achieve the Fund’s mandate.

**Recommendation****3.40 We recommend the Department:**

- **develop a strategy and annual plans for the ETF, with clearly defined objectives, performance measures and targets; and**
- **link the annual budget to program objectives as part of ongoing annual planning.**

***The Advisory Board was directed to focus on current government priorities***

**3.41** The mandate letter directed the Advisory Board to focus on current government priorities and certain expectations such as:

- Including government's environmental priorities;
- Addressing climate change as a specific priority area of the ETF;
- Priority areas are reviewed and updated annually, and the Board is to submit a recommended project list to the Minister for approval; and
- An annual report, including an update on the status of recommendations from the reports of the Auditor General is to be developed according to legislative requirements and submitted to the Minister for approval.

**3.42** The Department engaged stakeholders for feedback and input into program reporting in 2019. Five priority areas were established for the Fund, implemented in 2020 and reported in the first Impact Report in 2021. Appendix III provides a more detailed description of each of the priority areas and results for 2021-2022.

***The priorities set by DELG for the Fund do not clearly align with the ETF categories or government priorities***

**3.43** The Department is tasked with achieving the mandate of the Fund and supporting the priorities set by government, yet the priorities it established do not clearly align with the uses of the Fund assets established in the *Environmental Trust Fund Act* and the government priorities set out in the mandate letter, as shown in Exhibit 3.9.

*Exhibit 3.9: The priorities established by DELG do not align clearly with Fund categories and government priorities*

Fund Categories	Government Priorities	DELG Priorities
<ul style="list-style-type: none"> <li>• Sustainable Development;</li> <li>• Restoration;</li> <li>• Protection;</li> <li>• Education;</li> <li>• Conservation; and</li> <li>• Beautification.</li> </ul>	<ul style="list-style-type: none"> <li>• Energizing the private sector;</li> <li>• Vibrant and sustainable communities;</li> <li>• Dependable public health care;</li> <li>• World-class education;</li> <li>• Affordable, responsive and high-performing government; and</li> <li>• Environment.</li> </ul>	<ul style="list-style-type: none"> <li>• Protecting our Environment;</li> <li>• Increasing Environmental Awareness;</li> <li>• Managing our Waste;</li> <li>• Addressing Climate Change; and</li> <li>• Building Sustainable Communities.</li> </ul>

*Source: Prepared by AGNB with Information from DELG*

**3.44** The 2019 stakeholder consultation helped to inform DELG’s priorities, but the exercise stopped short of linking Departmental priorities clearly with objectives that will demonstrate the achievement of the Fund mandate and support for government priorities.

***Recommendation***

**3.45** We recommend DELG map the priority areas to the uses of the fund established in the *Environmental Trust Fund Act* to ensure project and funding decisions contribute directly to achieving the ETF mandate.

***The Fund’s accumulated surplus grew to almost \$41 million by 2022, without a plan to use it***

**3.46** By March 31, 2022, the Fund’s accumulated surplus had grown to almost \$41 million, with no documented plans for how this money should be spent. The Department did not provide any documented justification for allowing the surplus to accumulate. We noted in our 2009 audit of the Fund that expenditures from the Fund are considered to be statutory and do not require a vote by the Legislature, yet the Department did not use the accumulated surplus.

**3.47** While the money in the accumulated surplus remains unused, each year, projects and funding recommended by technical reviewers are reduced and rejected by the Advisory Board because of budget constraints. For 2021-2022, 258 out of 283 (91%) of the approved projects were only partially funded compared to the requested amount. Some applications, 81 out of 364 (22%), were not selected for funding at all.

**3.48** We noted the budget for the Fund for 2022-2023 was set at \$9 million, based on \$7 million in projected revenue from the beverage container program, \$0.4 million in projected Fund interest revenue and a \$1.6 million drawdown of the surplus to make up the balance. Without a transparent and well-planned approach to using the Fund's surplus, the money may remain idle and not contribute to the achievement of the Fund's mandate.

***Recommendation***

**3.49** We recommend the Department develop a plan outlining how and under what circumstances the Department will use the accumulated surplus of the ETF.

*Culvert assessment to determine its capacity to provide fish passage*



*Source: DELG, reproduced with permission by AGNB*

## Evaluation and Decision-making Not Evidence Based

### *No standardized, defined method for evaluating projects*

**3.50** We found no standardized, defined method for project evaluation to support evidence-based decision making that would achieve specific objectives for the Fund. Technical reviewers noted that they are challenged by lack of more objective methods to use for evaluating funding applications. Advisory Board members noted the difficulty in comparing and deciding between projects in different priority areas without a defined basis for comparison.

**3.51** Project applications are evaluated by technical reviewers based on the eligibility criteria in the technical evaluation form (Appendix IV). Certain types of projects and funding requests, according to information on the website, are considered eligible, while others are ineligible (e.g., septic upgrades, park / trail maintenance, infrastructure, capital assets, land acquisition).

### *Eligibility criteria lack definition*

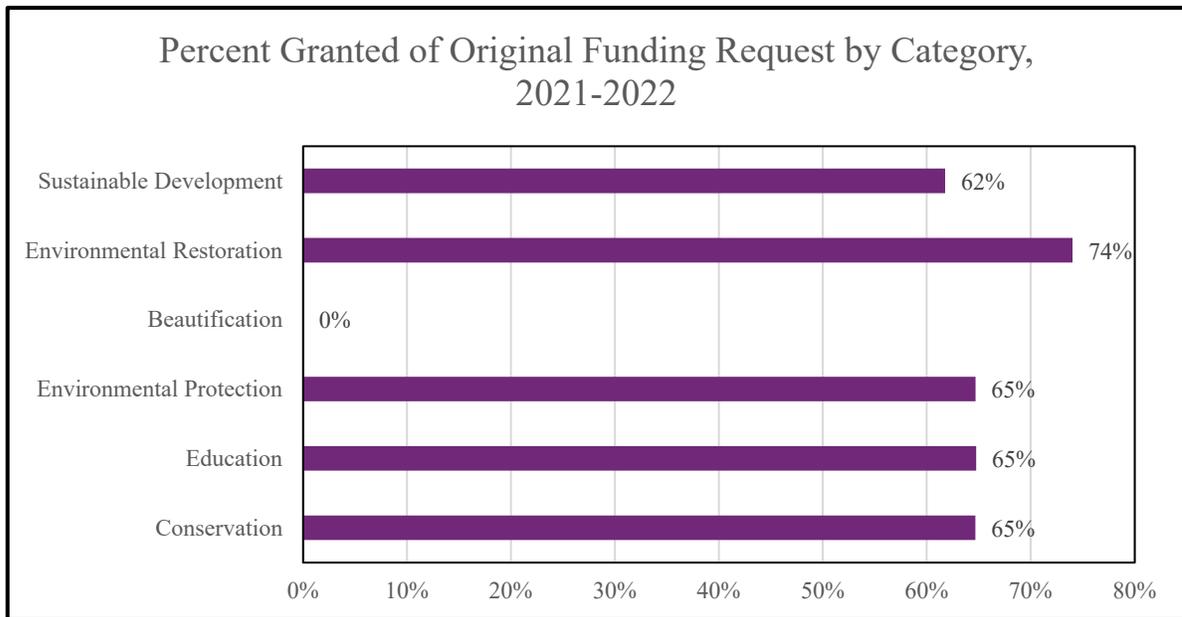
**3.52** Some of the eligibility criteria in the technical review form (Appendix IV) and in the application (Appendix V) lack definition, which makes evaluation more subjective and less consistent. For example:

- ‘innovative approach’ is not defined and there is no explanation of how it will be evaluated;
- ‘relevance’ of environmental outcomes is not explained or defined;
- ‘instances where the recipient would gain an advantage over entrepreneurs in the same sector or a related sector of the economy’ is not explained and ‘sectors’ are not defined; and
- activities where more appropriate funding source can be used. It is not clear how this is evaluated.

**3.53** In 2009, we recommended the program eligibility and assessment criteria should indicate how other sources of funding are to be assessed. The application asks if the organization has received previous funding from the ETF, and if so, for the applicant to please specify. (Refer also to Appendix V). It is not clear how the presence or absence of previous funding might impact an applicant.

**3.54** We noted that certain funding requests were refused due to ineligibility. Funding cuts were also made for other reasons, for example when certain work could be undertaken by fewer or lower paid workers, such as a student instead of a professor, or the scope of the work could be reduced. We noted for 2021-2022, the approved projects received an average of 64% of the amount originally requested, as shown in Exhibit 3.10.

*Exhibit 3.10: Percent Granted of Original Funding Request by ETF Category in 2021-2022*



*Source: Prepared by AGNB using information from DELG (unaudited)*

**3.55** Once the technical reviewers identify ineligible funding requests and complete their evaluations, they submit their project and funding recommendations to the Community Funding branch where they are compiled and then provided to the Advisory Board.

***The ETF Advisory Board has no defined basis for evaluating funding recommendations***

**3.56** The Advisory Board then uses members’ own opinions as well as the advice of the technical reviewers, e.g., whether a particular project can still proceed with partial funding, and makes rounds of cuts to projects and funding to bring the total project and funding recommendation within budget. There is no process to associate the projects and funding with any specific objectives. In some cases, a percentage may be cut from projects, or cuts may reflect prior year spending, or may reflect the advice of technical reviewers.

**3.57** In addition to the application-based projects, the Department also manages government priority projects. These are projects originating from within DELG. Examples of past government priority project funding include work on a database for environmentally sensitive areas, updated flood frequency analysis, and stakeholder engagement for a waste diversion strategic action plan.

*There is no defined evaluation method for government priority projects*

**3.58** Each division in the Department submits potential government priority project ideas in response to gaps they perceive based on the work the division is trying to accomplish that year. These projects are recommended by the Advisory Board to the Minister, based on work they consider necessary for the Department. Government priority projects are required to align with at least one of the five Priority Areas established by DELG. There is no defined, standard method for evaluating government priority projects or funding.

*No weight or relative importance is assigned to evaluation criteria*

**3.59** There is no relative importance or weight assigned to each evaluation item to objectively guide project approval or funding decisions. Projects can be more consistently evaluated and ranked if weights and scores are assigned to evaluation criteria. Also, using weighted scores would improve the objectivity of project evaluations and contribute to evidence-based funding decisions.

**3.60** Without a defined, standard method for evaluation, funding decisions may not be evidence-based or supported by objective data, resulting in project and funding decisions being subjective and inconsistent. Projects may be approved that do not align with the Fund's objectives, and the Department will not be able to demonstrate how they have delivered on the mandate.

**3.61** The criteria used for project and funding evaluation should be clearly defined and explained to support program objectives. Otherwise, some applicants may not apply, or might be rejected or have their funding reduced. Clearly defined evaluation criteria, used consistently in a standard evaluation method, which is linked to program objectives, will support achievement of the mandate.

***Recommendation*****3.62 We recommend the Department develop:**

- **an evidence-based, standard evaluation method for all project and funding decisions;**
- **detailed definitions for eligibility criteria, linked to program objectives; and**
- **guidance for how the criteria should be interpreted and evaluated.**

***Application does not identify information to be assessed for eligibility***

**3.63** We found the ETF application<sup>3</sup> does not provide a detailed explanation for which items are evaluated and which are not. We have reproduced a portion of the application for illustrative purposes in Appendix V. The ETF application is not visible in totality; successive sections become visible as the applicant proceeds through the pages. The ETF application would be more transparent if the form could be viewed all at once and items that will be evaluated are clearly distinguished from information collected only for reporting purposes. We noted The Nova Scotia Forestry Innovation Transition Trust presents its application<sup>4</sup> in full, so that the applicant can review the entire form without having to tab through it.

***Recommendation*****3.64 We recommend the Department:**

- **provide sufficient guidance to applicants to complete the online funding application; and**
- **identify information that will be assessed to determine eligibility.**

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<sup>3</sup> ETF application [Application and Claim Process Overview - Environmental Trust Fund Application and Claim Forms \(gnb.ca\)](#)

<sup>4</sup> Nova Scotia Forestry Innovation Transition Trust application for individuals [Forestry-Innovation-Transition-Trust-application-form-Individual.pdf \(novascotia.ca\)](#)

## Inadequate Performance Evaluation and Reporting

***The Department has not evaluated the Fund performance since it was established in 1990***

**3.65** We found the Department has not evaluated the Fund performance since it was established in 1990. We previously raised this finding in our past audits of the Fund in 1994 and 2009. The Department does not provide reporting to explain how spending within the six categories defined in the *Environmental Trust Fund Act* has contributed value or made progress in any of those areas. There is no information on historical performance of the Fund in any context, financial or environmental, despite its existence for over 30 years. When we asked, the Department did not provide any explanation for why this has not been done.

***Past project data has not been analysed or reported***

**3.66** Data is stored electronically within the program data management system going back in some cases to 2012-2013, yet no analysis of past project results has been done using this data. Because the past project data has not been analysed or consolidated in any way, it is not available to inform planning, project evaluations or decision making. When we asked, the Department did not provide any explanation for why it has never analysed or reported on past project results.

***Environmental results achieved through the projects funded are not reported in a common location***

**3.67** Environmental results reported for ETF funded projects are not consolidated or made available in a common location. There is information contained in several reports as follows:

- DELG 2020-2021 Annual Report<sup>5</sup> - shows number of and amount spent on application-based projects and total spent on government priority projects. It also presents a financial statement which includes total revenue and expenditure for the year and accumulated surplus balance; and
- Impact Report 2021<sup>6</sup> - presents results only for selected projects and does not report on government priority projects.

<sup>5</sup> DELG 2020-2021 Annual Report [annual-report-2020-2021.pdf \(gnb.ca\)](https://www.gnb.ca/annual-report-2020-2021.pdf)

<sup>6</sup> Impact Report 2021 [impact-report-2020-2021.pdf \(gnb.ca\)](https://www.gnb.ca/impact-report-2020-2021.pdf)

***Departmental reporting contains no information on expected results for the ETF***

**3.68** Departmental reporting contains no information with respect to expected results for the ETF. The Impact Report provides results in terms of counts, e.g. tonnes of waste diverted, but without any comparisons with expected results or prior year actuals and without information on costs of these results. This does not provide adequate information to determine if this is an effective use of the ETF. Objectives and targets are necessary to put results in perspective, evaluate ETF performance, and determine if this use of funds contributes to achieving the ETF mandate.

***There is no information provided on variances between budget and actual expenditures***

**3.69** The *Accountability and Continuous Improvement Act* requires annual reporting that compares actual to projected results and explains any variance if the actual results differ from the plan. The 2020-2021 DELG Annual Report does not present the budgeted expenditure but reports the actual expenditure as \$8.65 million. Main Estimates information for 2020-2021 reports the ETF budget at \$9.5 million. Using the figures from these two sources, we calculated the 2021 actual spending is about 91% of the budget. DELG provides no explanation for the variance between budgeted and actual expenses. (For more information on budgets and expenses, refer to Exhibit 3.7).

***No prior year comparison is provided for context***

**3.70** The Impact Report (2020-2021) presents project results without any prior year comparisons. The Department stated the Priority Areas it established had only been implemented for one year at the time of the report, so there was no prior year comparison for them. The Department did not provide an explanation for why the project results from the past thirty years were not analysed to report progress towards achieving the Fund's mandate.

***Environmental results achieved through annual project funding are not summarized***

**3.71** We also noted the Impact Report provides no consolidated summary of project results for the year. Achievements related to the Priority Areas are presented throughout the report, which makes the information difficult to evaluate from an overall perspective. There is no financial information reported other than the total amount awarded. We manually consolidated the reported results in Appendix III.

**3.72** A sample of the information that is reported in the Impact Report for the Department's Priority Area "Protecting our Environment" is summarized in Exhibit 3.11 below.

*Exhibit 3.11: Summarized Information Reported for DELG Priority Area “Protecting Our Environment”*

<b>Purpose</b>	The purpose of this measure is to protect, improve, or restore the air, water, or land environments.
<b>Intended Result</b>	Actions that lead to the protection, improvement, or restoration of the quality of water, air or land and the generation of data to inform decisions
<b>Results Achieved</b>	<ul style="list-style-type: none"> <li>• 52 water quality improvement management actions were completed</li> <li>• 57,270 square metres of riparian zone restoration activities were completed</li> <li>• 947 communications and awareness events / initiatives were completed with a total reach of 810,149 people</li> <li>• 17 ETF-Funded research studies were completed that focused on protecting our environment</li> </ul>

*Source: Prepared by AGNB using DELG Impact Report*

**3.73** Without clearly defined language, historical information for comparison, or targets based on current objectives, it is difficult to interpret the reported results of ETF spending.

***Recommendation***

**3.74** We recommend the Department review and evaluate what has been achieved with the ETF and make this information available to the public such that:

- **environmental results of past projects are summarized and reported;**
- **comparative information and explanations for variances are presented; and**
- **ETF reporting provided by the Department is consolidated in a central, easy to access location.**

***Not all project outcomes were reported***

**3.75** The Impact Report only includes highlights of selected application-based projects. We also found the Department does not report on the outcomes of government priority projects, which accounted for approximately 4% of expenditures in 2021-2022 (refer to Exhibit 3.1). Because the Department does not report all the project results, it cannot demonstrate if or how all the projects funded are contributing to the achievement of the ETF mandate.

***Recommendation***

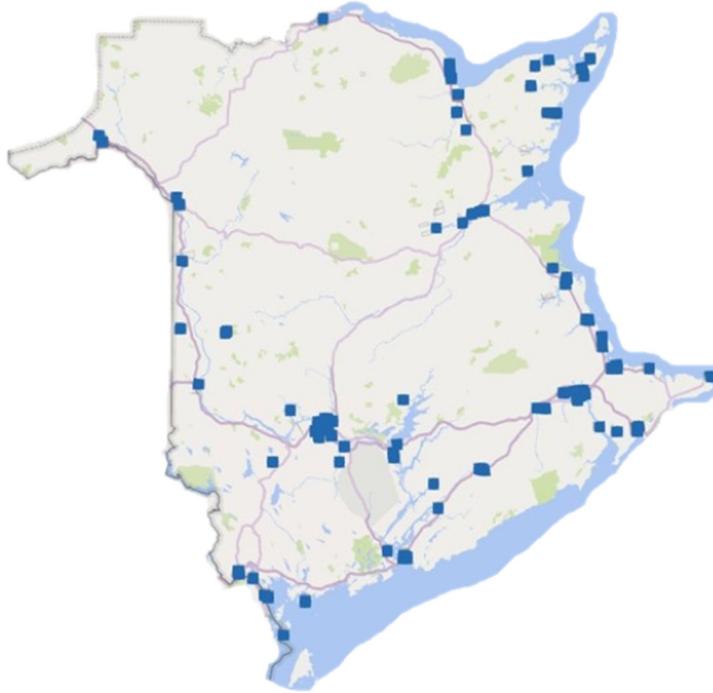
**3.76** We recommend the Department measure and report the expected and actual results for all projects funded by the ETF.

***There is no way to tell which geographic locations have benefited from the ETF***

**3.77** The Department collects but does not report any information on results based on geographic areas. There is no way to tell where projects have taken place or which areas of the environment in New Brunswick have benefited from projects supported by the ETF.

**3.78** We used data from our work to generate a map of awards to NB applicants in 2021-2022 (Exhibit 3.12), as an example of how location information can be analyzed and made available to applicants and other stakeholders. We believe it is reasonable that the Department should include geographic locations when reporting project and funding results.

Exhibit 3.12: Distribution of Awards to NB Applicants 2021-2022



Source: Prepared by AGNB using information from DELG (unaudited)

**3.79** Other grant-based programs make a variety of information publicly available:

- the federal Environmental Damages Fund<sup>7</sup> provides an interactive map showing project descriptions and locations for current and completed projects funded by the program; and
- Nature Trust British Columbia presents details of its priority projects<sup>8</sup> and uses an interactive map<sup>9</sup> to present project information by location.

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<sup>7</sup> [Environmental Damages Fund: project map - Canada.ca](#)

<sup>8</sup> Nature Trust British Columbia priority projects [Priority Projects - The Nature Trust of British Columbia](#)

<sup>9</sup> Nature Trust British Columbia Conservation Properties Map  
<https://tntbc.maps.arcgis.com/apps/webappviewer/index.html?id=2d0f0c100a0147c49872e2b0bdf5c50>

**Recommendation 3.80** We recommend the Department expand ETF reporting and include geographic information in order to increase transparency.

*Estuary sampling method as part of the Community Aquatic Monitoring Program (CAMP) to help determine the health of a watershed*



*Source: DELG, reproduced by AGNB with Permission, 2022*

## Appendix I – Audit Objectives and Criteria

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The objective and criteria for our audit of the Department of Environment and Local Government’s oversight of the Environmental Trust Fund are presented below. The Department of Environment and Local Government senior management reviewed and agreed with the objective and associated criteria.

<b>Objective 1</b>	To determine whether the Department is effectively overseeing the Environmental Trust Fund
Criterion 1	The Department should be using a strategic (overall) plan for the ETF that identifies the strategic direction and priorities for the Fund, establishes its planned outcomes, and explains the strategies that will be used to try to achieve those results.
Criterion 2	The Department should be using an annual (specific) plan for the ETF that sets out the objectives to be met during the period and specific plans for accomplishing the objectives, including clear outcomes.
Criterion 3	The Department should be monitoring, measuring and evaluating project selection and funding decisions to ensure they are evidence-based, consistent with objectives and progress on plan is clear.
Criterion 4	The Department should be evaluating and publicly reporting on the Fund’s performance.

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Source of Criteria: Developed by AGNB based on review of legislation, best practices, reports by other jurisdictions’ Auditors General and relevant works published by the Canadian Audit and Accountability Foundation.

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## **Appendix II – About the Audit**

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This independent assurance report was prepared by the Office of the Auditor General of New Brunswick on the Department of Environment and Local Government on the Environmental Trust Fund. Our responsibility was to provide objective information, advice, and assurance to assist the Legislative Assembly in its scrutiny of the Department of Environment and Local Government on Environmental Trust Fund practices.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001 – Direct Engagements set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook – Assurance.

AGNB applies Canadian Standard on Quality Control 1 and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we have complied with the independence and other ethical requirements of the Rules of Professional Conduct of Chartered Professional Accountants of New Brunswick and the Code of Professional Conduct of the Office of the Auditor General of New Brunswick. Both the Rules of Professional Conduct and the Code are founded on Fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular audit process, we obtained the following from management:

- confirmation of management’s responsibility for the subject under audit;
- acknowledgement of the suitability of the criteria used in the audit;
- confirmation that all known information that has been requested, or that could affect the findings or audit conclusion, has been provided; and
- confirmation that the findings in this report are factually based.

### **Period covered by the audit:**

The audit covered the period between April 1, 2020, and March 31, 2022. This is the period to which the audit conclusion applies. However, to gain a more complete understanding of the subject matter of the audit, we also examined certain matters that preceded the starting date of the audit.

### **Date of the report:**

We obtained sufficient and appropriate audit evidence on which to base our conclusion on November 8, 2022, in Fredericton, New Brunswick.

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### Appendix III – Priority Areas, Measures, Descriptions and Results from the 2021 Impact Report

Priority Areas (5)	Priority Area Descriptions (5)	Priority measure descriptions (6)	Priority measures (9)	2020-2021 results, presented throughout the Impact Report
Protecting our Environment	identifying and conserving and/or improving ecosystem biodiversity	number of environmentally focused management actions	four measures: water quality improvements (#), riparian zone restoration (sq m), communication and awareness (#events, # people), research studies (#)	52 water quality improvement management actions were completed 57,270 square metres of riparian restoration activities were completed 947 communications and awareness events / initiatives were completed with a total reach of 810,149 people 17 ETF Funded research studies were completed that focused on protecting our environment
Increasing Environmental Awareness	partnerships that are provincial in scope or programs that may be applied provincially	number of people participating in environmental education / awareness activities	one measure: communication/awareness activities (# people, type of activity, # hours)	10,396 hours of environmental education and awareness initiatives were completed involving 84,259 participants
Managing Our Waste	innovative waste reduction/management activities that support environmental stewardship, glass and other recycling programs, projects discouraging illegal dumping and community clean-up initiatives	tonnes of solid waste diverted from landfills	one measure: tons of waste diverted	1793 tonnes of waste diverted from landfills as a result of ETF Funded projects
Addressing Climate Change	Assessment and promotion of new technologies or initiatives to reduce greenhouse gas emissions through projects such as community-based transportation, carbon offset opportunities and renewable energy. Initiatives in response to climate change in relation to risks and vulnerabilities, impacts and adaptation, and trends and observations	percentage of communities with a ghg reduction plan	one measure: # communities with a ghg reduction plan / total number communities	6 communities developed a greenhouse gas reduction plan <i>(total number of communities is not provided)</i>
		number of people with increased climate change awareness	one measure: communication/awareness activities (# people, type of activity, # hours)	31,779 people took part in a climate change education / awareness initiative and 2,598 hours of climate change education / awareness initiatives were completed
Building Sustainable Communities	projects and initiatives that support community sustainability by advancing innovative land use approaches and strengthening communities	percentage of communities covered by an adaptation plan	one measure: # communities with an adaptation plan / total # communities	8 communities developed a climate change adaptation plan <i>(total number of communities not provided)</i>

## Appendix IV Technical Evaluation – Review Summary

1. Strengths of project:
    - a) Environmental merit:
  
    - b) Links to Departmental priorities (see page 2):
  2. Weak points:
  3. Project measurements:
    - a) Are the indicators/measures of success clearly and concisely set forth in the proposal?
  
    - b) Are the environmental outcomes relevant/significant/measurable/tangible?
  4. Is there an innovative component to the project? Does it utilize new ideas, technology, processes? Explain.
  5. Would you recommend this project for consideration/approval? (\* see note on next page)  
  
A:     B:     If A or B, at what amount? \$  
C:  (\$0 Not recommended for approval)
  6. Are you familiar with the group and/or project history? (strengths? any issues? quality of work/reports? relationship with staff? Fit with departmental mandate?
-

## **Appendix V: Environmental Trust Fund Application: Project Information, Reproduced by AGNB Using Information from DELG**

What ETF priority area(s) will be actioned by your proposed project? Provide a brief explanation. If more than one, please indicate which Priority Area you feel is most relevant to the project. (4000 characters or less)

Project Title:

Executive Summary (2000 characters or less):

What do you want to do? (Provide a brief description of your project in 4000 characters or less.):

Start Date:      End Date:

Please describe the project location. (2000 characters or less):

How do you plan to do it? What are the steps and/or activities you will undertake in carrying out your project? In the event that provincial restrictions due to COVID-19 are still in place during your project, please describe how you would alter the delivery of your proposed project. In addition, please indicate if a COVID-19 Operational Plan will be in place for your project. (4000 characters or less):

Why do you want to do it? What environmental issue(s) will your project address? How will the environment of your community or the province benefit? (4000 characters or less):

If applicable, describe how your project or method of carrying out your project demonstrates innovation. Describe what is new or original. How will it utilize new ideas, technology or implement new processes? (1500 characters or less):

If this is a multi-year project, the current application is for year:

Will there be additional requests to the ETF for this project? Number of years? Average amount per year?

Briefly describe your plans for continuation of this project after the period of ETF Funding (in 500 characters or less):

Are there any licenses/permits/approvals required to undertake this project? If so, please complete the following: License Type; Has the license been received? Comments

Has the organization received previous Funding from the ETF? If so, please specify:

Fiscal Year	Project Title	Amount
-------------	---------------	--------

Is your organization applying for or receiving other Funding for this project?

Agency	Amount	Is the Funding "in-kind" support? If so, specify details:
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ETF Staffing Costs (Do not include in-kind support in any of the following calculations): Job Type, Number of Employees, Work Weeks Per Employee, Hourly Wage Rate, Monthly Salary Rate, Total Requested from ETF, Notes

ETF Operational Costs: Type, Estimated Value, Description

Total Requested from ETF:

Total from Other Sources:

Total Project Cost: