

# Taking Climate Change Seriously Across Government



Is the government getting serious about climate change?



Yes – but there is still a long way to go

## Abstract

Is the Government of Ontario taking climate change seriously? The public will not take the issue seriously unless the government does. In all government action, climate change needs to be treated like the crisis it is.

To assess climate change action across government, the ECO sent a questionnaire to 17 government ministries and one agency. Overall, the responses reveal that ministries are starting to take climate change seriously in some respects. The 2016 *Climate Change Action Plan*, the competition for cap and trade proceeds, and climate science presentations by the ECO are all having a positive impact. Nevertheless, the government greatly underestimates its own emissions and overlooks climate change considerations in a number of ministry initiatives that have climate change implications.



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## 7.0 Awareness of Climate Change is Improving

By adopting the *Climate Change Mitigation and Low-carbon Economy Act, 2016* (the “*Climate Act*”), the Ontario government has committed itself to an unprecedented transformation of our economy. This necessary but difficult transformation will require active commitment by all parts of society, including governments. Addressing climate change was declared a government-wide priority in the 2016 mandate letters sent by the Premier to each minister. In keeping with this priority, the 2016 *Climate Change Action Plan* includes commitments for government-wide improvements, such as the commitment to make government operations carbon neutral by 2018, and to ensure low-carbon procurement.

Following the publication of the Environmental Commissioner of Ontario’s (ECO’s) 2016 *Greenhouse Gas Progress Report: Facing Climate Change*, the Environmental Commissioner met with senior management of key government ministries, as well as all three caucuses, other Legislative Officers, and appropriate boards and commissions, to impress upon

**THE ONTARIO GOVERNMENT  
HAS COMMITTED ITSELF TO AN  
UNPRECEDENTED TRANSFORMATION  
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them the urgency of climate change. Government staff seemed sobered by how much climate change is already occurring and the powerful effects it is having, and will have, in Ontario and elsewhere. The impact of the *Climate Act* on constituent groups, and the prospect of accessing cap and trade proceeds, have also elicited strong attention across government.

But other than the Ministry of the Environment and Climate Change (MOECC), are other ministries serious about climate change, either in terms of greenhouse gas (GHG) mitigation or adaptation? What, if anything, have ministries done to put a climate lens on their activities?



## 7.1 Climate Lens Questionnaire

To answer these questions, the ECO sent a questionnaire (see Table 7.1) to 17 government ministries and one agency. All ministries provided a response (see Table 7.2).<sup>1</sup>

**Table 7.1.** Questions Asked

**Question**

1. What is the most important threat that climate change poses to your ministry's mandate?	8. What, if any, is your ministry's procedure for taking climate change into account when making decisions about grants and loans? Please provide links to the relevant documents.
2. What is the most important opportunity that climate change creates for your ministry's mandate?	9. Does your ministry calculate its Scope 1, Scope 2 and/or Scope 3 GHG emissions? If so, what are your emissions?
3. Does your ministry intend to address climate change (mitigation and/or adaptation) in the ministry's Statement of Environmental Values? If so, when?	10. Does your ministry publicly disclose its Scope 1, Scope 2 and/or Scope 3 GHG emissions? If so, how? Please provide links to the relevant documents.
4. Does your ministry routinely identify and evaluate climate change issues in briefing notes?	11. For the purposes described in questions 4 through 10, does your ministry quantify, in financial terms, the impacts of GHG emissions? If so, a. what figure does your ministry use; and b. what method does your ministry use to calculate it?
5. Does your ministry routinely identify and evaluate climate change issues in Cabinet submissions?	12. How have your ministry's GHG emissions changed over the past year? Why?
6. What, if any, is your ministry's procedure for taking climate change into account when making procurement decisions? Please provide links to the relevant documents.	13. Does your ministry provide information about climate change to your client groups? Please provide links to the relevant documents.
7. What, if any, is your ministry's procedure for taking climate change into account when making regulatory decisions? Is climate change included in regulatory impact statements? Please provide links to the relevant documents.	

**Table 7.2.** Ministries that Received a Questionnaire**Ministries**

Agriculture, Food and Rural Affairs  
 Economic Development and Growth  
 Education  
 Energy  
 Environment and Climate Change  
 Finance  
 Government and Consumer Services  
 Health and Long-Term Care  
 Indigenous Relations and Reconciliation  
 Infrastructure  
 Labour  
 Municipal Affairs  
 Natural Resources and Forestry  
 Northern Development and Mines  
 Tourism, Culture and Sport  
 Transportation  
 Treasury Board Secretariat

**7.1.1 Perceived Climate Change Threats and Opportunities**

In our first two questions, we wanted to assess each ministry's awareness of the impacts of climate change on their respective mandates.

The ministries were asked to list the most important threat that climate change poses. The responses turned out to be quite comprehensive, as ministries identified multiple threats. Direct damages identified included:

- environmental damage, such as damage to ecological systems;
- damage to natural resources, such as clean water and forests;
- damage to capital resources, including public infrastructure and private property;
- damage to cultural resources – i.e., heritage sites;
- damage to economic supply chains;
- damage to human health and safety – e.g., increased prevalence of Lyme disease; and
- damage to food production systems.

Indirect economic costs from climate change were also mentioned, and include:

- the increased cost of managing financial and liability risks, such as those from extreme weather events;
- GHG mitigation costs, such as the increased cost of procuring low-carbon goods;
- climate change adaptation costs;
- costs associated with the potential risk of decreased economic competitiveness – e.g., businesses taking advantage of less stringent regulatory environments in other jurisdictions; and



- diminished economic growth.

Two ministries (Education and Government and Consumer Services) did not identify any specific significant threat to their respective mandates even though Education, for example, faces challenges posed by overheating in schools and portable classrooms.

The climate change opportunities mentioned by the ministries tended to focus on potential economic benefits. Perhaps the most significant direct opportunity listed by the ministries was the potential increase in the productive capacity of northern Ontario farmland. The other key opportunities addressed the role of climate change as a driver for new markets, investments, and technology development. A number of ministries alluded to the potential economic benefits from efforts to reduce emissions and adapt to the changing climate. Examples included economic benefits from:

- the growth of the green economy and the clean technology sector;
- increased investment in the construction of infrastructure that is more resilient to rising temperatures and extreme weather events; and
- increased investment in low-carbon technologies, which may have the added benefits of improving production efficiency and business competitiveness.

Other opportunities mentioned were administrative, and included the introduction of new policies and programs, as well as revisions to regulations, standards, procurement policies and taxes.

Overall, most ministries recognized numerous effects (threats and opportunities) of climate change on their respective mandates.

## MOST MINISTRIES RECOGNIZED NUMEROUS EFFECTS (THREATS AND OPPORTUNITIES) OF CLIMATE CHANGE

### 7.1.2 Ministry Statements of Environmental Values

Each ministry prescribed under the *Environmental Bill of Rights, 1993 (EBR)* is required to develop a Statement of Environmental Values (SEV) which “is the framework used by the ministry when it makes decisions that may affect the environment.”<sup>2</sup> Our third question addressed whether they intend to incorporate climate change mitigation and/or adaptation issues within their SEVs, and when they intend to do so. Out of all the questionnaire recipients, it is only the Ministry of Finance that is not legally obligated to have an SEV.<sup>3</sup>

At the time of writing, only the SEVs of the Treasury Board Secretariat and the Ministry of Economic Development and Growth included a section which addresses climate change. All but four (Education; Energy; Tourism, Culture and Sport; and the Treasury Board Secretariat) of the ministries prescribed under the *EBR* are in the process of revising their SEVs, with most intending to address climate change. It is a good sign that all proposed updates to ministerial SEVs posted on the Environmental Registry in 2017 recognize the need to mitigate climate change and adapt to an already changing climate. Nevertheless, the wording remains too vague. The SEVs should explain how ministries will identify opportunities to reduce GHG emissions and/or enhance Ontario’s resilience to changing climate patterns. Ministries should also commit their best efforts towards incorporating those opportunities into their policies, laws and regulations. The ECO has provided ministries with explicit advice on SEV revisions.

### 7.1.3 Climate Change Information Flow and Analysis

How do the ministries share information about climate change internally and with their stakeholders? Three of the ECO's questions pertained to this issue – addressing briefing notes, Cabinet submissions, and the communication of climate change information to various client groups. Ministries use internal briefing notes to convey information, including complex information, in a concise manner. Briefing notes and Cabinet submissions are the key internal tools to inform decision makers about the various issues for which they are accountable. Although the stipulation to consider climate change is included in some ministerial mandate letters, SEVs and the *Climate Change Action Plan*, the everyday decisions of ministries are informed by briefing notes and Cabinet submissions. It is important for these key documents to include climate change impact considerations.

In the responses we received, the ministries claimed that they take climate change into account wherever appropriate, and sometimes supplied examples in which this was the case. Unfortunately, the responses were insufficiently detailed to produce an adequate assessment of the overall performance of the ministries. The ministries seem to decide *ad hoc* when to include climate change considerations in briefing notes, Cabinet submissions and communications with client groups.

**MINISTRIES SEEM TO DECIDE *AD HOC* WHEN TO INCLUDE CLIMATE CHANGE CONSIDERATIONS IN COMMUNICATIONS**

### 7.1.4 Decisions on Procurement, Grants, and Loans

How do the ministries take climate change mitigation and adaptation concerns into account in their decisions on procurement, grants and loans? The 2016 *Climate Change Action Plan* provided clear directions, such as ensuring low-carbon procurement, moving toward a carbon neutral public service, and setting tax and regulatory policies that encourage low-carbon innovations.

Ministry responses to the ECO's question on procurement were almost identical, claiming that the Government of Ontario is working on making climate change a mandatory consideration in procurement decisions. The ministries stated that (1) climate change mitigation and adaptation concerns are already mandated for major public infrastructure projects, and (2) the current Ontario Public Service procurement directive includes a section on the environmental considerations to take into account in procurement decision making. The ECO is very pleased to see that the 2017 *Long-Term Infrastructure Plan* includes commitments to use life-cycle assessment and a social cost of carbon in infrastructure planning and decisions.<sup>4</sup> The Low-Carbon Procurement chapter of this report provides further detail on the procurement issue.

The responses to the ECO's question on grants and loans focused on those programs in which environmental objectives are inherently prominent (e.g., support for the clean technology sector). Ministries noted how these grants and loans help finance



projects, programs and activities that could help reduce GHG emissions relative to a baseline. But much larger grant and loan programs may cause an increase in GHGs; on this issue, ministries were silent. For example, the government's \$100 million Natural Gas Grant Program supports the building of new natural gas infrastructure.<sup>5</sup> Depending on which energy sources are displaced, this program might increase GHG emissions.

A further concern is the apparent ignoring of environmental costs when evaluating grants and loans. For example, the Ministry of Economic Development and Growth informed the ECO that applications to the Eastern Ontario Development Fund, the Southwestern Ontario Development Fund and the Jobs and Prosperity Fund are assessed using a scorecard approach which considers environmental benefits (including GHG reductions), but not potential environmental costs.

Unfortunately, some ministries continue programs that are clearly counter-productive in terms of climate change. For example, the government has not eliminated the subsidies (tax concessions) related to gasoline, diesel fuel or other fossil fuels. In 2015, these amounted to \$625 million.<sup>6</sup>

**UNFORTUNATELY, SOME MINISTRIES CONTINUE PROGRAMS THAT ARE CLEARLY COUNTER-PRODUCTIVE IN TERMS OF CLIMATE CHANGE**

#### 7.1.5 Regulations

Most ministries that have regulatory functions say they have started to consider climate change in their regulatory systems. In their responses, the ministries claimed to incorporate climate change considerations in regulatory decisions where appropriate, and often request advice from the MOECC on how to do so.

Under the *EBR*, prescribed ministries are required to consult the public via the Environmental Registry when proposing environmentally significant regulations. Ministries might give more weight to climate change mitigation and adaptation if the public raises these issues when commenting on proposed regulations. Such comments would be more likely, and better informed, if all regulatory proposals were accompanied by regulatory impact statements that include an analysis of the impact of the proposed regulation on (1) Ontario's GHG emissions and (2) adapting and preparing Ontario for a changed climate.



### **Considering Climate Change in Project Approvals**

The Ministry of the Environment and Climate Change (MOECC) has issued two project approvals which include conditions relating to climate change. In approving the Côté Gold Project and Rainy River Gold Mine, MOECC is requiring the mine proponents to show that their projects are capable of adapting to climate change during all phases of the project life cycle, from project planning to closure. This will require, among other things, consideration of the 500-year flood level and other extreme weather events.<sup>7</sup> This is an encouraging example of a ministry applying a climate change lens at the project level.

### **Using a Social Cost of Carbon to Account for Climate Impacts of a Regulation**

One typical and important feature of a regulatory impact statement is a cost-benefit analysis. Should climate change damage be represented by a monetary valuation in such an analysis? Choosing an appropriate amount is challenging, but any specific dollar amount has some weight and can drive change. On the one hand, we know that climate damage is and will be greater than zero, both inside and outside Ontario, so any number is arguably better than no number (which is equivalent to zero). On the other hand, estimates of future climate damage are necessarily imprecise. There are many methodological issues which contribute to the uncertainty of a damage estimate, such as choosing the time horizon used to evaluate future climate damage and the discount rate

to apply to such future damage. Most importantly, the calculation and the resulting dollar amount has to somehow integrate not only expected economic damage, but also impacts like species extinctions and ecosystem disruptions. This would require countless non-market value judgments, which cannot be objective.

The Canadian federal government, and the U.S. government under former President Obama, have used a social cost of carbon (SCC) in regulatory impact analysis as an estimate of the cost of climate damage, calculated using a set of integrated models. In 2016, the Canadian government used the figure of \$41/t CO<sub>2</sub> eq.<sup>8</sup>

Ontario has at least four options to use an SCC to evaluate proposed regulations:

1. Use the same SCC number that the federal government uses;
2. Use the price of carbon established in the GHG allowance auctions, perhaps the most recent auction;
3. Use the floor price in a GHG allowance auction, perhaps the most recent auction; or
4. Develop a new estimate, which might be a very difficult task.

Alternatively, the government may choose to report only expected GHG emission changes, and attempt no damage valuation at all.

**The ECO recommends that, where proposed regulations may have significant impacts on Ontario-wide GHG emissions (e.g., >10,000 t CO<sub>2</sub>e/yr), all ministries should post regulatory impact statements on the Environmental Registry showing a cost-benefit analysis that includes a social cost of carbon, estimated consistently across ministries.**

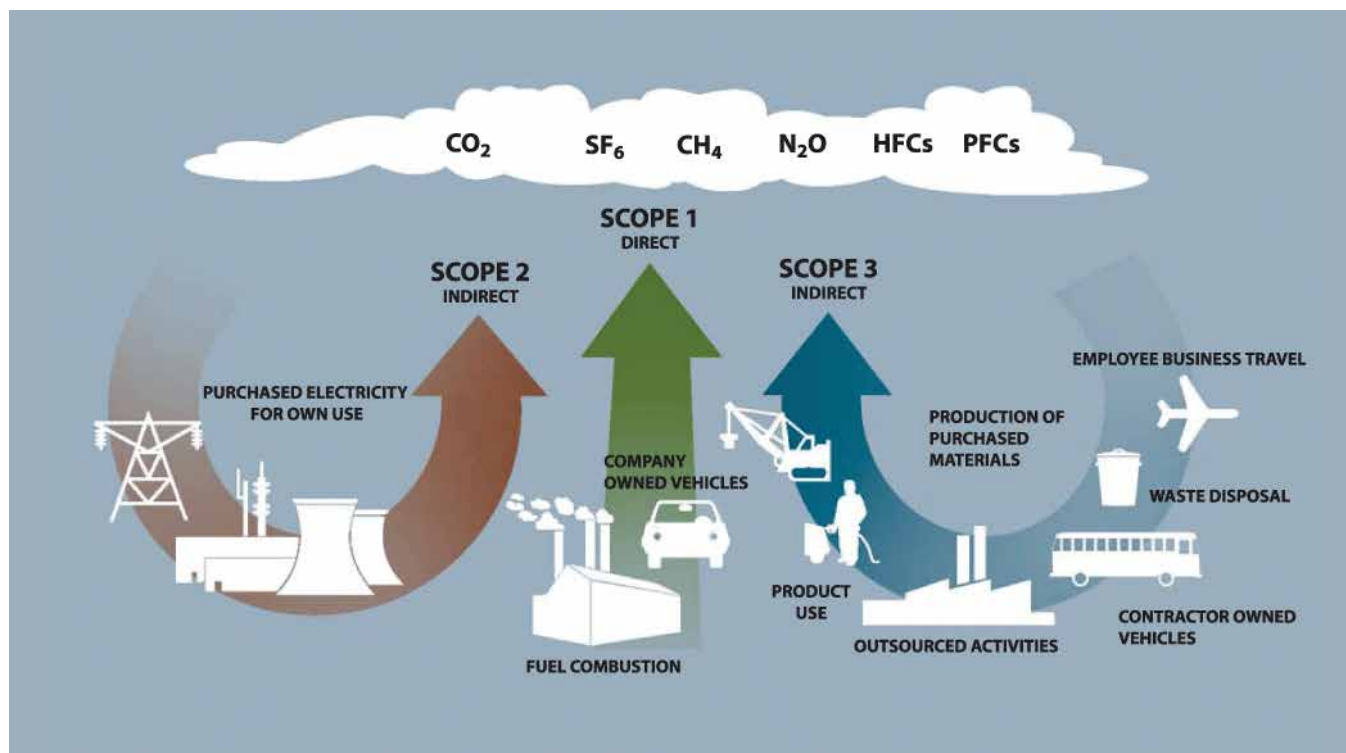


### 7.1.6 GHG Reporting

With approximately 65,000 employees, the GHG emissions of the Ontario Public Service (OPS) are substantial. The billions of dollars of goods, services, and constructed assets purchased by the Ontario government each year are almost certainly responsible for millions of tonnes of GHG emissions each year (see Low-Carbon Procurement Chapter). In addition, the government powerfully influences GHG emissions elsewhere in the economy through its funding, tax, regulatory, land use and other policies.

When governments report their GHG emissions, they are expected to categorize them into Scope 1, 2 and 3 emissions, following internationally agreed reporting practices (Figure 7.1).<sup>9</sup>

- Scope 1 emissions are under the direct control of a reporting organization. An Ontario example would include emissions from the combustion of fuel used in government-owned buildings and vehicles.
- Scope 2 emissions are upstream indirect emissions associated with producing the energy consumed by the organization.
- Scope 3 emissions are the remaining indirect emissions caused by the activities of the organization, such as employee-related business travel, employee commuting, the production and distribution of procured products, and contracted solid waste management services.

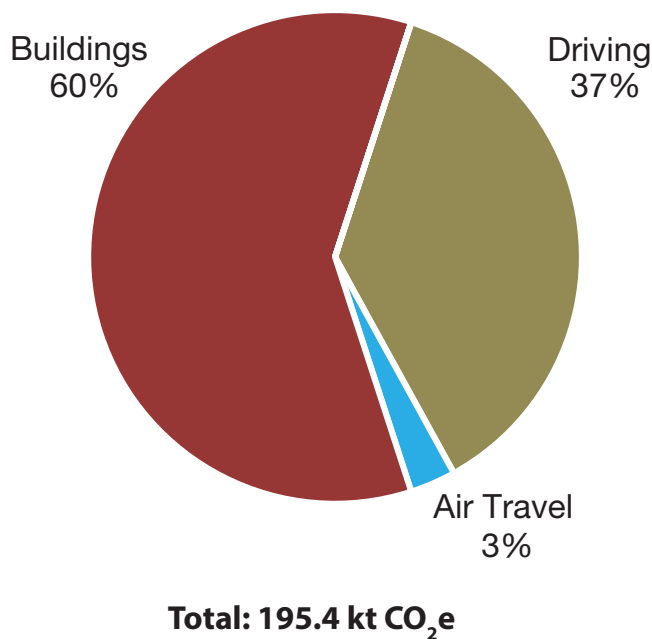


**Figure 7.1.** Operational Boundaries of GHG Emissions

Source: World Resources Institute, online: <http://www.wri.org/resources/charts-graphs/operational-boundaries-ghg-emissions> [Accessed January 8, 2018]

Four questions to the ministries (9-12) were about their GHG reporting. The responses we received were almost identical. They indicated that GHG emissions are reported not by ministry, but enterprise-wide (encompassing all of the OPS) in its annual *Energy Consumption and Greenhouse Gas Emission Report*. The GHG emissions of individual ministries are not made public.

The government estimates that the OPS GHG footprint is almost 200 kt of CO<sub>2</sub>e (0.1% of Ontario's total 2015 emissions of 166 Mt). This estimate, illustrated in Figure 7.2, consists of direct emissions from the combustion of fossil fuels in OPS-owned buildings, OPS-owned and -leased vehicles, and business-related air travel by OPS employees, plus the upstream emissions associated with the production and distribution of electricity that the OPS uses in its buildings.



**Figure 7.2.** Estimated GHG emissions from energy used by the Ontario Public Service in 2015. Chart produced using 2015 data from the OPS Green Office (2017).

## THIS GREATLY UNDERESTIMATES THE GOVERNMENT'S FULL FOOTPRINT

In other words, the government's estimate includes most Scope 1 and Scope 2 emissions,<sup>10</sup> and a small fraction of Scope 3 emissions (employee air travel). However, this greatly underestimates the government's full footprint and does not comply with the *GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard*, an internationally agreed-upon reporting approach. In particular, the following required Scope 3 emissions are missing:<sup>11</sup>

1. Embodied emissions of procured products (including upstream emissions from production, transportation and installation; and downstream emissions from disassembly, recycling and/or disposal);
2. Emissions from leased OPS building spaces (the Ontario government leases an estimated 15-20% of its total occupied floor space, with the remaining space located in government-owned buildings);<sup>12</sup>
3. Emissions associated with employee travel by non-air modes (i.e., taxis, buses, trains and car rentals) for business purposes, using transport vehicles owned outside of the OPS;
4. Upstream emissions associated with internet use and server storage (where the servers are not owned/ administered by the government); and
5. Emissions associated with employee commuting.

The ECO recognizes the difficulties in collecting all of the data necessary to estimate the missing emissions. Scope 2 and 3 emissions are, by definition, not under the direct control of the OPS, and the methods to estimate Scope 3 emissions are still under development.<sup>13</sup> Nevertheless, a general estimate of the missing emissions is feasible.



## 7.2 Estimating the Government's Full GHG Footprint

As indicated, the OPS tracks most of its Scope 1 and Scope 2 emissions, but almost none of its Scope 3 emissions. How many emissions are excluded? The ECO put together an estimate of OPS Scope 1, 2 and 3 emissions, using a 2014 baseline. This estimate includes verified government figures (GHG emissions from OPS energy use), as well as modelled estimates based on government procurement spending and other model inputs (for a detailed description of the calculation methods used and the uncertainty associated with the estimates see Appendix E, available online only at [eco.on.ca](http://eco.on.ca)). The resulting estimate – a little over a half million tonnes – tells us that the current method used to depict the GHG footprint of the government considerably underestimates the size of its actual footprint (Figure 7.3). At best, less than half of the Scope 1, 2 and 3 emissions resulting from OPS activities are reported. The actual OPS GHG footprint would be higher, as the embodied emissions of procured products, other than constructed assets, are excluded from this estimate.

What are the government's largest emissions sources, sometimes called GHG hotspots? For the purpose of this analysis, we have defined a major hotspot as an emission source responsible for more than 10% of total emissions, with an intermediate hotspot representing 1%-10%. The embodied emissions associated with

**AT BEST, LESS THAN HALF OF THE EMISSIONS RESULTING FROM OPS ACTIVITIES ARE REPORTED**

construction and building materials represent a major unreported hotspot – responsible for over half of the OPS emissions. The heating of government buildings is a major reported GHG hotspot, potentially generating 1/5 of emissions. OPS fleet driving, another reported emission, is also important – potentially responsible for close to 15% of OPS emissions.

If OPS employees follow the same commuting patterns as other Ontario workers (in terms of commuting distance and mode of transport used), employee commuting would represent an unreported intermediate GHG hotspot.

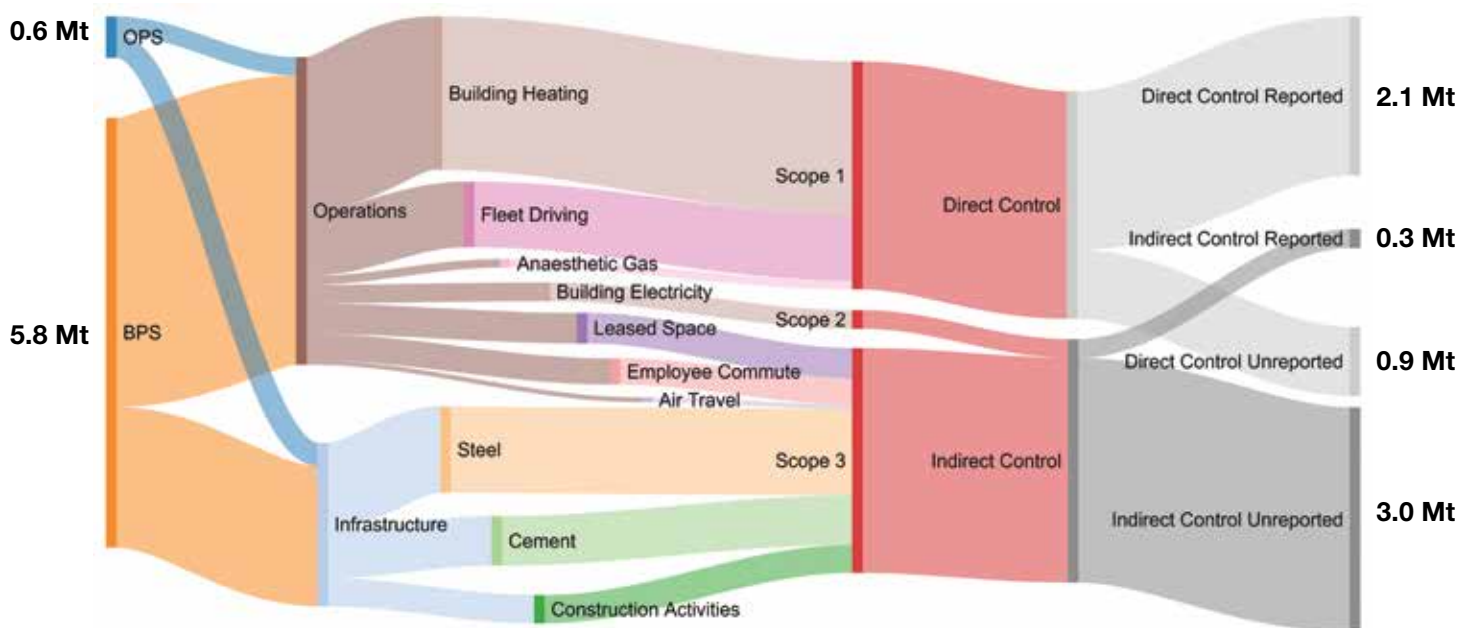
Including Scope 1, 2 and 3 GHG emission sources, the ECO estimates OPS emissions at more than double what the government reports – over half a million tonnes of CO<sub>2</sub>e. Relative to the OPS, Ontario's Broader Public Service has an even larger GHG footprint and also fails to report much of its GHG footprint.

### 7.2.1 GHG Emissions from the Broader Public Sector

Ontario’s Broader Public Sector (BPS) is much larger than the Ontario Public Service (OPS). It includes Ontario’s health care sector, as well as Ontario’s schools, colleges and universities. Over 700,000 people work in Ontario’s BPS.<sup>14</sup> In our estimate, the GHG footprint of the BPS in 2014 was over ten times larger than that of the OPS, or close to six million tonnes CO<sub>2</sub>e, including both direct (Scope 1) and indirect (Scope 2 and 3) emissions. BPS emissions could amount to more than 3% of Ontario’s total GHG emissions. More than half of BPS emissions are likely unreported.

The BPS GHG footprint includes three major hotspots. The heating of buildings represents about one third of the GHG emissions for this sector. Another third of the footprint is caused by the unreported life-cycle emissions from construction and building materials. BPS fleet emissions are unknown, but would reach almost 15% of emissions should the GHGs from vehicle use per employee be similar to the OPS.

Employee commuting would be considered an intermediate hotspot, assuming that BPS employees follow the same commuting patterns as other Ontario workers. A rather surprising intermediate hotspot of emissions is found within the healthcare sector: the venting of anaesthetic gases, which are also powerful GHGs (as discussed in Appendix D, available online only at [eco.on.ca](http://eco.on.ca)).



**Figure 7.3.** A Sankey Diagram of the ECO’s Estimate of the Reported and Unreported Scope 1, 2 and 3 GHG Emissions of the OPS and BPS (in megatonnes carbon dioxide equivalent – Mt).



## WILL THE GOVERNMENT OFFSET THE TRUE GHG FOOTPRINT OF THE OPS?

In the *Climate Change Action Plan*, the province committed to be carbon neutral by 2018, by purchasing voluntary offsets. Will the government offset only the 200 kt CO<sub>2</sub>e that it reports as OPS emissions? Or, will it offset the true GHG footprint of the OPS? Fortunately, the ministries say they are reviewing the methods they use to estimate their GHG emissions.

The ECO recommends **that, to achieve carbon neutrality, the government should offset the GHG emissions for which it is directly and indirectly responsible.** This would require detailed and transparent GHG accounting and reporting. The impressively detailed U.S. government document entitled *Federal Greenhouse Gas Accounting Reporting Guidance* could be used as a template.<sup>15</sup>

### 7.3 Conclusions and Recommendations

Ontario ministries are starting to think through the implications of climate change for the countless activities they undertake. We expect this understanding to improve in future years. Fortunately, the *Climate Change Action Plan*, ECO training and competition for cap and trade proceeds are nudging the whole government to consider climate change in its procurement, regulations, communications, policies and initiatives. Two key areas for improvement are:

**Regulations:** The ministries do not post detailed estimates of how proposed regulations will impact GHG emissions. Thus, neither ministries nor the public can evaluate how a regulation may help or hinder the province from meeting its climate targets.

**Where proposed regulations may have significant impacts on Ontario-wide GHG emissions (e.g., >10,000 t CO<sub>2</sub>e/yr), all ministries should post regulatory impact statements on the Environmental Registry showing a cost-benefit analysis that includes a social cost of carbon, estimated consistently across ministries.**

**True Carbon Neutrality:** At present, the OPS only reports emissions associated with the energy used in government-owned buildings and vehicles, as well as air travel by public service employees. To its credit, these GHG emissions are comparatively low. Nevertheless, most of the government's emissions likely originate from elsewhere in the life cycle: upstream (i.e., from production to procurement) and downstream (i.e., waste management). True carbon neutrality would require the OPS to incorporate all Scope 1, 2 and 3 emissions, and would likely more than double the number of offsets required.

**To achieve carbon neutrality, the government should offset the GHG emissions for which it is directly and indirectly responsible.**

## Endnotes

1. Infrastructure Ontario also received the questionnaire and advised that its responses were incorporated in the reply from the Ministry of Infrastructure.
2. “Statements of Environmental Values”, online: Government of Ontario <[http://www.ebr.gov.on.ca/ERS-WEB-External/content/index2.jsp?f0=aboutTheRegistry.statement&f1=aboutTheRegistry.statement.value&menuIndex=0\\_3](http://www.ebr.gov.on.ca/ERS-WEB-External/content/index2.jsp?f0=aboutTheRegistry.statement&f1=aboutTheRegistry.statement.value&menuIndex=0_3)>. [Accessed August 14, 2017]
3. The Ministry of Finance is not a prescribed ministry under the Environmental Bill of Rights.
4. Ontario Ministry of Infrastructure, *Building Better Lives: Ontario’s Long-Term Infrastructure Plan 2017* (Toronto: Ministry of Infrastructure, 2017) at 26.
5. “Natural Gas Grant Program”, online: Infrastructure Ontario <http://www.infrastructureontario.ca/NGGP/>. [Accessed September 7, 2017]
6. Ontario Ministry of Finance, *Transparency in Taxation* (2015). The ECO discussed this issue in our 2015/2016 Annual Energy Conservation Progress Report, Conservation: Let’s Get Serious, at 141.
7. Ministry of the Environment and Climate Change, “Approval of the Côté Gold Project Environmental Assessment” (December 22, 2016), online: <https://www.ontario.ca/page/approval-cote-gold-project-environmental-assessment>. [Accessed December 11, 2017]; Ministry of the Environment and Climate Change, “Approval of the Rainy River Gold Mine Environmental Assessment” (September 20, 2015), online: <https://www.ontario.ca/page/approval-rainy-river-gold-mine-environmental-assessment>. [Accessed December 11, 2017]
8. Environment and Climate Change Canada, “Technical Update to Environment and Climate Change Canada’s Social Cost of Greenhouse Gas Estimates” (Ottawa: Environment and Climate Change Canada, 2016) at iii.
9. Example: WRI and WBCSD, “GHG Protocol. Corporate Value Chain (Scope 3) Accounting and Reporting Standard” (WRI and WBCSD, n.d.) at [04].
10. The Scope 1 emissions tracked by the OPS include those from energy use, but exclude any fugitive emissions from intentional or unintentional releases of GHGs during operations. All Scope 2 emissions are included, except for upstream emissions from fossil fuels consumed in government-owned buildings, and government-owned and leased vehicles.
11. WRI and WBCSD, “GHG Protocol. Corporate Value Chain (Scope 3) Accounting and Reporting Standard” (WRI and WBCSD, n.d.) at 34-37.
12. Environmental Commissioner of Ontario, *Building Momentum. Results. Annual Energy Conservation Progress Report – 2012*, vol 2 (Toronto, ECO, 2013) at 30.
13. Council on Environmental Quality, *Federal Greenhouse Gas Accounting and Reporting Guidance* (Washington: Council on Environmental Quality, 2016) at 18.
14. Ontario Ministry of Finance, *Commission on the Reform of Ontario’s Public Services*. Report (Toronto, Ontario Ministry of Finance, 2012) at 363.
15. Council on Environmental Quality, *Federal Greenhouse Gas Accounting and Reporting Guidance* (Washington: Council on Environmental Quality, 2016).

