

National Energy Board

Departmental Plan

2019-20

The original was signed by

C. Peter Watson, P.Eng., FCAE Chair and CEO National Energy Board The original was signed by

The Honourable Amarjeet Sohi, P. C., M.P. Minister Natural Resources



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Message from the Chair and CEO

The 2019-20 National Energy Board (NEB) Departmental Plan provides Canadians and Parliamentarians with information on the work of the organization and insight into what the NEB will focus on in the coming year.

The vast majority of the NEB's work is based upon its four Core Responsibilities which include:

- Energy Adjudication,
- Safety and Environment Oversight,
- Energy Information, and
- Engagement.



The NEB's Departmental Results Frameworkⁱ is the structure that outlines our four Core Responsibilities and establishes a suite of publicly reportable performance metrics for each Responsibility. To be truly excellent, a regulator must be accountable and report on its performance transparently – good or bad. The NEB began to report against its Departmental Results Framework last year and will continue reporting its results publicly.

Over the coming twelve months, the expert employees of the NEB will continue to focus on delivering expected results in each of our Core Responsibility areas. To assist us in doing this, we will focus more specifically on:

- readying the organization for the implementation of Bill C-69,
- broadening and deepening our efforts on Indigenous engagement,
- driving excellence in people and workforce practices, and
- improving our data and information management outcomes.

As the NEB's 2019-20 Departmental Plan is tabled in the House of Commons, Parliament will be debating Bill C-69ⁱⁱ, An Act to enact the Impact Assessment Act and the Canadian Energy Regulator Act, to amend the Navigation Protection Act. The organization is very well positioned to implement the government's legislative direction, if passed, as it has been moving forward with an aggressive and transformative agenda for the past several years.

The NEB is committed to improving its engagement with Indigenous Peoples. Over the past number of years, the organization has learned that it needs to engage Indigenous Peoples in order to better understand their interests. The NEB has found that establishing enduring relationships, based on understanding and two-way communication, fosters confidence in the regulatory process.

The need for the NEB to enable and support its people for the continued changes they will face in the years ahead is critical to the organization's success. The National Energy Board will complete and begin implementation of an updated workforce plan in 2019-20, supported by more robust people and workforce analytics.

The world of data and information is continually changing and the NEB must also change to meet the energy information needs of Canadians. To meet these changes head on, the NEB is implementing a new strategy that will: provide Canadians with greater access to its data and information; increase opportunities for citizen scienceⁱⁱⁱ; and introduce new technologies and approaches that will demonstrate that its data can be trusted and used to inform decisions. This strategy will enable greater transparency and support the organization's transition to Open Government^{iv} - a digital public environment where Canadians can learn about, explore, and interact with our datasets and information. The new data strategy will enhance accessibility and usability of the NEB's energy information for all Canadians, and for its own employees in the important work they do every day.

While the 2019-20 fiscal year will bring continued change to the National Energy Board, its processes and its work - the mission of its dedicated, expert employees will continue to be regulating pipelines, energy development and trade on behalf of Canadians in a way that protects the public and the environment while supporting efficient markets.

C. Peter Watson, P.Eng., FCAE

Chair and CEO

National Energy Board

Plans at a glance and operating context

As Canada's national energy regulator, the work of the National Energy Board affects the lives of almost all Canadians. The people that serve at the NEB understand this important responsibility - and every day Canadians count on the NEB's experts to keep them safe, to protect the environment and to prevent market inefficiencies.

In the coming year, the expert employees of the National Energy Board will continue to focus on delivering expected results in each of the organization's Core Responsibility areas. To assist the NEB in doing this, it will focus on:

Implementing Bill C-69 and NEB Modernization

The federal government's introduction of Bill C-69, the federal environmental assessment and NEB modernization legislation, is the most significant proposed legislative change to the organization since it was established in 1959.

Some of the highlights of Bill C-69 include: a modern Governance structure for Canada's new energy regulator – the Canadian Energy Regulator (CER), a clear focus on Reconciliation with Indigenous Peoples, more public engagement and Indigenous participation in all aspects of the CER's work, a system-wide emphasis on regional and cumulative effects of resource projects, and continued strong oversight for pipeline safety.

The leadership and employees at the NEB have been proactively planning and working on an aggressive modernization agenda for the past several years and the organization is well positioned to implement any legislative change. The NEB sought and received additional funding in previous years for pipeline oversight and compliance, Indigenous engagement, earlier and broader public and stakeholder engagement as well as supports for its employees in order to meet these modernization objectives. This funding was allocated on a temporary basis but all of these requirements exist as part of a modern, well-functioning regulatory organization. In future years, the Canadian Energy Regulator would benefit from a renewal and rollover of temporary funding for these efforts into ongoing and stable funding.

In 2019-20, the NEB will: support the mandate and structure of the new organization, implement regulatory processes that are even more focused on Indigenous and public participation, institute updated systems, website, physical and digital assets.

Indigenous Engagement

The National Energy Board uses a cooperative and respectful approach to engaging with Indigenous Peoples in all aspects of its work. To ensure that Indigenous rights and interests are respected, the National Energy Board seeks ways to meaningfully connect, seek feedback, and exchange information on different facets of its regulatory practices and processes.

Perhaps the most significant development that has occurred at the NEB in the past several years is its commitment to creating new and additional opportunities for engagement between the NEB, Indigenous Peoples and stakeholders.

Building on the success of the two way dialogue that has been a hallmark of northern Indigenous Engagement and the Indigenous Advisory Monitoring Committees (IAMC), the NEB's approach focuses on enabling people to ask questions, learn, share perspectives, collaborate and inform improvements to the regulatory lifecycle. The feedback received and information gathered through these efforts is then used to inform the decisions and the work of the organization in a multitude of ways.

Indigenous participation and engagement also strengthens the NEB's lifecycle oversight by providing additional perspectives on the impact of the construction and operation of pipelines on Indigenous communities, the environment, and historical and cultural resources.

In 2019-20, the NEB will focus on: continuing to reflect Indigenous rights and interests in its work; developing common tools and practices to identify and manage issues; creating and sharing local data; modernizing selected regulatory practices; and increasing awareness of the organization and its mandate.

People and Workforce Excellence

2019-20 will be a year of significant change for the employees of the National Energy Board. The challenges and opportunities associated with transitioning to a new organization, with new legislation and governance, are compelling.

The NEB's support of its people will be essential to the success of the transition to the CER as it will be the employees who will be implementing many of the changes that the new legislation will bring.

An inaugural workforce plan will be critical to providing a clear enterprise-wide snapshot of the NEB's current workforce make-up and what will be required to successfully support the transition to the CER. The plan will address issues ranging from resourcing to people programs, all supported through sound executive leadership. The focus of the workforce plan will be on a commitment to excellence, technical expertise, building trust and public confidence.

In 2019-20, the NEB will support three specific areas of people and workforce focus: agility in delivering results; inclusivity in developing ideas and decisions and ensuring employees are equipped for excellence.

Data and Information Management

The NEB needs to transform to become more data and information driven so Canadians will have better access to knowledge, research, and decision making.

The organization is investing in its data, analytics and information management systems to ensure that the organization's analysis, reports and statistical trends are optimized and more accessible to Canadians.

The National Energy Board's transformation will be supported by delivering on its commitments under the Open Government initiative, advancing signature data projects, and providing relevant and localized data. Within the organization, this means taking steps to modernize processes, including building greater data skillsets and capacities (through partnerships with academic institutions, for example), developing a culture of innovation and experimentation, and modernizing data systems.

By giving the public access to the NEB's data and information, they will be able to come to their own conclusions, rather than just accepting the regulator's word for it. Through this transformation - it is expected there will be an increase in the public's trust of Canada's energy regulatory framework as well as its energy information.

In 2019-20, the NEB will: move further towards digital service delivery; ask its stakeholders about their data requirements and work to provide the right information - and more localized information - to meet those needs; and add information about Indigenous communities to the NEB's existing interactive pipeline map.

Key risks and related response strategies affecting the delivery of the NEB's outcomes can be found on our website vi.

For more information on the National Energy Board's plans, priorities and planned results, see the "Planned results" section of this report.

Planned results: what we want to achieve this year and beyond

Core Responsibilities

Energy Adjudication vii

Description

Making decisions or recommendations to the Governor in Council on applications, which include environmental assessments, using processes that are fair, transparent, timely and accessible. These applications pertain to pipelines and related facilities, international power lines, tolls and tariffs, energy exports and imports, and oil and gas exploration and drilling in certain northern and offshore areas of Canada.

Planning highlights

As the NEB prepares to implement legislative change, it is working comprehensively to address the challenges and expectations it faces.

Regulating in the twenty-first century is increasingly complex. The pace of technological and social change, reconciliation with Indigenous Peoples^{viii}, climate change, and market access for pipelines require a modern regulator - one that finds new ways of effectively dealing with complex matters in fluid and dynamic times.

The challenges that today's NEB faces are bigger and broader than ever before; it is no longer just the narrow path of a pipeline that determines who is interested in a proposed project. More people are showing up at public hearings, the scope of the issues at play continue to grow, and new groups and interested parties want to participate in the NEB's adjudicative processes.

The NEB is working to engage with Indigenous Peoples, landowners and other stakeholders prior to the adjudicative process. It is investing more in its capacity to support alternative dispute resolution ix to address issues that are identified with respect to regulated activities. The organization is also working to provide better service and accessible information to Canadians by improving its tools available for the public, such as its regulatory document website.

In support of the Energy Adjudication core responsibility in 2019-20, the NEB will:

- Implement measures to improve process timeliness and clarity. This includes measures to improve the efficiency of adjudication processes by identifying and addressing issues through early engagement, streamlining certain low impact applications and providing clear filing guidance.
- Improve the organization's online information to make it more navigable and intuitive for the public. This will allow Canadians to more easily find the NEB related adjudication information they are seeking.
- Examine innovative ways to enhance participation in NEB processes. Deliver more effective early engagement with Indigenous Peoples, landowners and potentially affected stakeholders. Efforts will focus on sharing information and supporting potential participants in the adjudicative process.

Experimentation^x

• The NEB's REGDOCS xi system contains over 300,000 documents and received over 1.3 million page views in 2018. It is the most visited page on the NEB website and it is in need of an upgrade to become a more user-friendly digital platform. The NEB will partner with Code for Canada xii, a not-for-profit organization that connects government innovators with the technology and design community, to update REGDOCS. The upgrades will make it a user-centred site with advanced search capability and downloadable, open-information datasets. This will give Canadians interested in citizen science access to the many reports, environmental assessments, transcripts and decisions kept in this database.

GBA+xiii

 Currently, the National Energy Board's Socio-Economic Specialists focus on ensuring that public participation in the NEB's adjudicative processes respond to the needs of Canadians, including gender-based matters.

Planned results

Departmental Results	Departmental Result Indicators	Target	Date to achieve target	2015–16 Actual results	2016–17 Actual results	2017–18 Actual results
Energy adjudication processes are fair	Percentage of adjudication decisions overturned on judicial appeal related to procedural fairness	0%	March 2020	0%	0%	0%
Energy adjudication processes are timely	Percentage of adjudication decisions and recommendations that are made within legislated time limits and service standards	100%	March 2020	100%	100%	100%
Energy adjudication processes are transparent	Percentage of surveyed participants who indicate that adjudication processes are transparent	75% per project	March 2020	Not Available*	79%	88%
Energy adjudication processes are accessible	Percentage of surveyed participant funding recipients who agree that participant funding enabled their participation in an adjudication process	90% per project	March 2020	100%	92%	94%

^{*}This indicator for the Energy Adjudication Core Responsibility was developed as part of the transition to the Departmental Results Framework. A baseline was established in 2016–17.

Budgetary financial resources (dollars)

			2021–22 Planned spending
22,763,624	21,168,557	18,105,562	18,105,577

Human resources (full-time equivalents)

١			2021–22 Planned full-time equivalents
	119.8	115.8	115.8

Financial, human resources and performance information for the National Energy Board's Program Inventory is available in the GC InfoBase. xiv

Safety and Environment Oversight^{xv}

Description

Setting and enforcing regulatory expectations for National Energy Board-regulated companies over the full lifecycle – construction, operation and abandonment – of energy-related activities. These activities pertain to pipelines and related facilities, international power lines, tolls and tariffs, energy exports and imports, and oil and gas exploration and drilling in certain northern and offshore areas of Canada.

Planning highlights

Canadians are increasingly interested in how pipeline projects are regulated throughout their lifecycle - from the initial design and construction to the operation and eventual winding down of a resource project.

The NEB knows that its approach to achieving tangible results for Canadians has to include - but not be limited to - regulatory compliance and enforcement activities. To that end, the NEB continually works to extend its influence beyond solely rules and regulations. This work includes focusing on safety culture with industry and within the NEB, pipeline damage prevention, and activities with Indigenous Peoples and stakeholders.

Fostering and supporting a culture of safety xvi within the industry it regulates will continue to be a focus for the NEB. At its core, safety culture is the attitudes, norms, values, and beliefs which a particular group of people share with respect to risk and safety. A strong safety culture scrutinizes – as a normal business function – every decision an organization makes to ensure that risks are managed appropriately.

The NEB's work in support of the Indigenous Advisory Monitoring Committees for the Enbridge Line 3^{xvii} and Trans Mountain^{xviii} pipelines is important for the NEB. Currently, Indigenous monitoring activities - where trained Indigenous Monitors accompany NEB Inspection Officers in the field - is a primary focus of the NEB's modernized approach to Safety and Environment Oversight. Working collaboratively with Indigenous Monitors - and incorporating Indigenous perspectives into its work – contributes to the oversight work for project safety and environmental protection and to the government of Canada's commitment to achieving reconciliation with Indigenous Peoples.

In support of the Safety and Environment Oversight core responsibility in 2019-20, the NEB will:

- Further increase the effectiveness of the NEB's work with Indigenous Monitors through the IAMC's for the Enbridge Line 3^{xix} and Trans Mountain^{xx} projects.
- Examine the NEB's emergency management processes to better respond to concerns raised by Indigenous Peoples and communities about emergency response when significant pipeline accidents and incidents occur.
- Analyze the NEB's Pipeline Damage Prevention^{xxi} data to determine possible new approaches to reduce ground disturbances or unauthorized third party construction activities near pipeline rights of way.
- Enhance the NEB's guidance to regulated companies to improve the clarity, transparency, and compliance regarding rules and regulations for non-compliance disclosure, inspection completion, safety culture signal collection, condition compliance and remediation status.
- Continue working with industry to identify and implement actions that will reduce
 worker safety incidents. This includes more interactions when incidents occur, increasing
 engagement with the regulated companies and their contractors at the beginning and
 during construction, as well as increasing engagement with industry to share learnings of
 actions to take beyond compliance that will reduce injuries to workers.

Experimentation

• Together with ensuring compliance and effective management systems, the NEB is working to support safety culture advancement across its regulated companies. The 'Safety Culture Signals Pilot' project is testing how the NEB can use data from compliance activity observations to better understand the safety culture of its regulated companies. The pilot project involves eight inspection officers who reflect on their field inspection activities to discern if any signals of safety culture were observable. Signals will be analyzed by safety culture Subject Matter Expert's to identify patterns and trends. Presently, the pilot project is focused on data collection and is exploring how the data may be analyzed for use. In turn, this knowledge will enhance regulatory oversight and support protection of people and the environment.

GBA+

• If the NEB places a specific condition on an applicant relating to GBA+ matters in the application assessment process, that condition will need to be enforced in subsequent safety oversight activity. When this occurs, the NEB will account for this factor in its oversight activities.

Planned results

Departmental Results	Departmental Result Indicators	Target	Date to achieve target	2015–16 Actual results	2016–17 Actual results	2017–18 Actual results
Harm to people or the environment, throughout the lifecycle of energy-related activities, is prevented	Number of incidents related to National Energy Board-regulated infrastructure that harm people or the environment	0	March 2020	12	15	19
	Percentage change of specific incident types on National Energy Board-regulated infrastructure	10% decrease	March 2020	5.4% increase	11% increase	13% increase
	Percentage change of near misses on National Energy Board-regulated infrastructure	5% decrease	March 2020	33.3% increase	13% increase	15% increase

Budgetary financial resources (dollars)

			2021–22 Planned spending
22,231,657	29,865,211	20,822,924	20,822,938

Human resources (full-time equivalents)

		2021–22 Planned full-time equivalents
159.2	116.2	116.2

Financial, human resources and performance information for the National Energy Board's Program Inventory is available in the GC InfoBase. xxii

Energy Information xxiii

Description

Collecting, monitoring, analyzing and publishing information on energy markets and supply, sources of energy, and the safety and security of pipelines and international power lines.

Planning highlights

The increasing pace of change in Canadian and global energy markets and climate policy suggest that the need for up-to-date analysis on energy trends is greater than ever.

It will be difficult for a modernized energy system to work well if policymakers, regulators and stakeholders do not have good energy information. For that reason, the NEB is committed to helping Canadians understand these complex interactions through its analysis, reports, and statistics.

The NEB is working with the other departments and agencies in the Government of Canada to provide Canadians with greater access to data and data sets. By giving the public access to the information that the NEB has Canadians will be able to dig into the data and come to their own conclusions, rather than just accepting the regulator's word for it. Through this process and through our work with other partners on energy information, it is expected there will be an increase in the public's trust of Canada's energy regulatory framework

In support of the Energy Information core responsibility in 2019-20, the NEB will:

- Focus on providing information to Canadians that is relevant and local to them, and to their communities. The NEB will work to provide information in a way that is relevant to various stakeholders, whether they are seeking information about a particular pipeline or Canada's oil and natural gas exports. There will be an emphasis within the organization on increasing its use and understanding of web analytics and social media.
- Increase its collaboration with other organizations such as Statistics Canada^{xxiv} and Natural Resources Canada^{xxv} – to enhance the energy information and data available for Canadians.
- Integrate planning and communications across all three areas of Energy Information collection and dissemination within the organization, including energy systems information, pipeline information, and data visualization products xxvi. The organization will also consolidate and refresh its considerable portfolio of pipeline information products xxvii to make it easier to access and more relevant to stakeholders. Work will begin on providing Canadians with easy to access pipeline data using a geographical and locational lens, in addition to a pipeline company lens.
- Add information about Indigenous communities to the NEB's existing interactive pipeline map xxviii. This additional layer of information will enable Canadians to more clearly see where pipelines cross Indigenous territories and lands.

Experimentation

• Over the next three years, Energy Information will be integrating planning and communications to make products more accessible and relevant for Indigenous Peoples and stakeholders. Additionally, the increase in collaboration with other organizations to enhance energy information and data for Canadians will be a focus, along with relevant data analysis to meet their needs. Experimentation methods may be considered in how the NEB approaches this work as detailed work plans are developed. The NEB will continue to be an unbiased, reliable and accessible source of information for Canadians, helping to support inclusive discussions about energy, the environment, and infrastructure and market access in Canada.

GBA+

• Energy Information products are designed not to discriminate. Where accessibility issues arise, the NEB will address them (i.e. The NEB complies with the Government of Canada's Content Style Guide, which sets standards for website content to improve web accessibility for those with reading and visual impairments).

Planned results

Departmental Results	Departmental Result Indicators	Target	Date to achieve target	2015–16 Actual results	2016–17 Actual results	2017–18 Actual results
Canadians access and use energy information for knowledge, research or	Number of times the energy information is accessed	750,000 minimum	March 2020	623,278	729,506	986,347
decision- making	Percentage of surveyed web users who agree that energy information is useful for knowledge, research or decision- making	75% minimum that are satisfied or mostly satisfied	March 2020	Not available*		84%
Canadians have access to community specific National Energy Board- regulated infrastructure information	Increased information specific to National Energy Board-regulated infrastructure in communities	5 new data sets minimum	March 2020	3	7	5
Canadians have opportunities to collaborate and provide feedback on National Energy Board information products		42 minimum	March 2020	Not available*		76

^{*} These indicators for the Energy Information Core Responsibility were developed as part of the transition to the Departmental Results Framework. A baseline was established in 2017–18.

Budgetary financial resources (dollars)

			2021–22 Planned spending
9,388,697	6,031,164	5,157,645	5,157,660

Human resources (full-time equivalents)

2019–20	2020–21	2021–22
Planned full-time equivalent	S Planned full-time equivalents	Planned full-time equivalents
34.2	28.9	28.9

Financial, human resources and performance information for the National Energy Board's Program Inventory is available in the GC InfoBase. xxix

Engagement xxx

Description

Engaging with stakeholders and Indigenous Peoples on topics within the National Energy Board's mandate and role, beyond engagement on specific projects.

Planning highlights

It is clear to the National Energy Board that regulatory excellence demands better engagement practices with both Indigenous Peoples and stakeholders. Today, nearly every aspect of the work carried out by the NEB has an engagement element.

Indigenous Advisory Monitoring Committees - where Indigenous Peoples work closely with the NEB, the government and other stakeholders on the Enbridge Line 3 and Trans Mountain pipelines - is a primary engagement focus of the National Energy Board. The work of these Committees is leading to stronger and more enduring relationships between the NEB and Indigenous Peoples, and better regulatory outcomes for all Canadians.

Building on the success of the two-way dialogue that has been a hallmark of northern Indigenous Engagement and the Indigenous Advisory Monitoring Committees, the NEB is committed to engaging much more effectively with Indigenous Peoples in order to build enduring relationships and improve the organization's processes.

NEB employees have learned that feedback from comprehensive engagement can have an influence on the development of standards and policies that are then utilized in the organization's regulatory oversight, adjudicative processes, and services to Canadians.

The efforts undertaken by the NEB to dramatically improve, grow and integrate its engagement work with Indigenous Peoples is essential to the organization's efforts to support the government of Canada's commitment to achieving reconciliation with Indigenous Peoples. The feedback and input received is invaluable and drives the continuous improvement in the organization's work.

In support of the Engagement core responsibility in 2019-20, the NEB will:

- Continue to reflect Indigenous rights and interests in our approaches, processes and systems. The NEB will also enhance policies, training, information, data and processes that support respectful Indigenous engagement xxxi.
- Develop common tools and practices to identify and manage issues across the organization so the NEB can better address issues that stakeholders xxxiii are concerned about.
- Create mechanisms to identify and share data locally so employees have the right information when they meet with Indigenous communities and stakeholders about issues that are specific to them.
- Modernize select regulatory practices by incorporating the NEB's engagement
 expectations into guidance documents and other materials or by making changes
 based on feedback received from Indigenous Peoples or stakeholders. Including the
 NEB's engagement expectations will help applicants to better understand the
 importance of engagement with Indigenous Peoples and stakeholders in energy
 regulatory processes.
- Increase awareness of the NEB and its mandate in order to reduce public confusion regarding the National Energy Board's jurisdiction relative to other regulators and levels of government. For the organization to engage most effectively, there is a need for Canadians to have a more clear understanding of the roles of other energy regulatory bodies, such as the Alberta Energy Regulator Regulator Action, the BC Oil and Gas Commission Natural Resources Canada Action, as well as the NEB.

Experimentation

• Engagement at the NEB is essential to better understanding the interests and perspectives of Indigenous Peoples and stakeholders. In the coming year, the NEB will continue to focus on driving meaningful engagement and incorporating feedback into the improvement of the organization's regulatory work. In the past, the NEB has focused its performance measurement on the number of people who had participated in its engagement activities. The next step in this evolution will be to report on what the organization hears from Indigenous Peoples and stakeholders and how that feedback will inform the NEB's regulatory work. To accomplish this, the NEB will develop common reporting tools and practices, and it will also measure the management of issues and interests.

GBA+

• The NEB seeks to understand and build better and more enduring relationships with its stakeholders, this is why engagement is a focus of the organization. The NEB will build its capacity to collect and test feedback on its engagement efforts in order to support its GBA+ approach. This work will be carried out in a respectful manner, ensuring that the privacy of Canadians is protected.

Planned results

Departmental Results	Departmental Result Indicators	Target	Date to achieve target	2015–16 Actual results	2016–17 Actual results	2017–18 Actual results
Stakeholders and Indigenous Peoples share their perspectives and provide feedback regarding the National Energy Board mandate and role	Number of participants in National Energy Board engagement programs	5000 minimum*	March 2020	Not available**	723	4,270
National Energy Board engagement activities with stakeholders and Indigenous Peoples are meaningful	Percentage of surveyed stakeholders who engaged with the National Energy Board who indicate that the engagement was meaningful	75% minimum	March 2020	Not available*	***	76%
	Percentage of surveyed Indigenous Peoples who engaged with the National Energy Board who indicate that the engagement was meaningful	75% minimum	March 2020	Not available*	**	80%

^{*}The target for this indicator for the Engagement Core Responsibility was increased from 600 minimum in 2018-19 to 5000 in 2019-20. The increase reflects the actual level of activity taking place over the original target which was set when the indicator was originally created and no baseline had been established yet. As engagement activities increase, having realistic targets drives meaningful performance evaluation.

^{**} This indicator for the Engagement Core Responsibility was developed as part of the transition to the Departmental Results Framework. A baseline was established in 2016–17.

^{***} These indicators for the Engagement Core Responsibility were developed as part of the transition to the Departmental Results Framework. A baseline was established in 2017–18.

Budgetary financial resources (dollars)

			2021–22 Planned spending
5,088,269	9,549,898	6,743,745	6,504,240

Human resources (full-time equivalents)

- 1			2021–22 Planned full-time equivalents
	44.0	26.0	26.0

Financial, human resources and performance information for the National Energy Board's Program Inventory is available in the GC InfoBase. xxxvi

Internal Services

Description

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of Programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the distinct services that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. There are eight services which support Program delivery at the NEB:

- Management and Oversight Services
- Communications Services
- Legal Services
- People and Workforce Services
- Financial and Acquisition Management Services
- Data and Information Management Services
- Information Technology Services
- Real Property and Material Management Services

Planning Highlights:

As the NEB prepares for the proposed change to the Canadian Energy Regulator, if Bill C-69 passes, internal services will play an overarching and integral role in ensuring a smooth transition to the governance structure of the proposed new organization. This includes, but is not limited to: creating processes to support new business operations, preparing the organization to support a new Board of Directors and Commissioners, and updating the management system to reflect those changes.

The planning context for this work has been informed by a number of initiatives affecting the organization's internal services programs, including:

- Identifying strategic future workforce needs so the organization has the diverse and motivated employees it needs to respond to the changes underway;
- Invest in, and enhance, the organization's capacity to receive, manage and use data as a strategic asset to support all of the NEB's departmental programs;
- Manage the implementation of SAP (Systems, Applications and Products in Data Processing) as our financial and material management system.
- Participate in the bargaining process for a new PIPSC collective agreement

Experimentation

• The NEB is investing in its data and information management systems to ensure the organization's energy information is more accessible to Canadians and its own employees, which will enable data-driven decisions. More broadly, the Data and Information Management program will support each of the NEB's Core Responsibilities in their use of data and help drive a culture of experimentation. This will be done by trying and testing, on a small scale, new solutions to data challenges before full-scale implementation. Should the experiments fail, the organization will apply the lessons learned to the next solution as it works towards continuous innovation. This approach will be applied to projects and activities aimed at, for example: increasing capacity for data science; signature data projects (such as the 'Code for Canada' project to update REGDOCS **XXXVIII*); and improving the data ecosystem of the NEB.

GBA+

• A diverse workforce that mirrors the community strengthens the NEB and plays a critical role in the attraction and retention of talented employees. The NEB's Employment Equity and Diversity Program recognizes the need to proactively embrace diversity.

Budgetary financial resources (dollars)

			2021–22 Planned spending
32,212,504	25,069,921	21,455,137	21,455,198

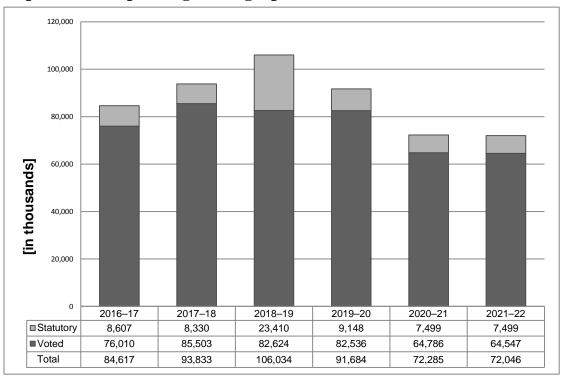
Human resources (full-time equivalents)

2019–20	2020–21	2021–22
Planned full-time equivalents	Planned full-time equivalents	Planned full-time equivalents
161.3	144.6	144.6

Spending and human resources

Planned spending

Departmental spending trend graph:



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

Core Responsibilities and Internal Services	2016–17 Expenditures*	2017–18 Expenditures	2018–19 Forecast spending	2019–20 Main Estimates	2019–20 Planned spending	2020–21 Planned spending	2021–22 Planned spending
Energy Regulation*	40,961,325	0	0	0	0	0	0
Energy Adjudication	0	24,293,849	19,995,029	22,763,624	21,168,557	18,105,562	18,105,577
Safety and Environment Oversight	0	23,004,346	21,688,106	22,231,657	29,865,211	20,822,924	20,822,938
Energy Information	6,125,216	10,444,458	8,476,994	9,388,697	6,031,164	5,157,645	5,157,660
Engagement	0	4,898,235	6,036,951	5,088,269	9,549,898	6,743,745	6,504,240
Subtotal	47,086,541	62,640,888	56,197,080	59,472,247	66,614,830	50,829,876	50,590,415
Internal Services	37,530,277	31,192,102	30,766,850	32,212,504	25,069,921	21,455,137	21,455,198
Internal Services- GIC Remission Levy	0	0	14,710,000**	0	0	0	0
Total	84,616,817	93,832,990	101,673,930	91,684,751	91,684,751	72,285,013	72,045,613

^{*} The NEB transitioned to a new Departmental Results Framework structure for 2017-18. Engagement spending and FTEs prior to 2017-18 were tracked as a part of the NEB's other programs. Energy Adjudication and Safety and Environmental Oversight were tracked as a part of Energy Regulation.

^{**}In December 2018 the Governor in Council (GIC), on recommendation of the Minister of Natural Resources and the Treasury Board, pursuant to subsection 23(2.1) of the Financial Administration Act, issued an Order in Council (OIC) remitting the amount of \$14,710,000 to Northern Gateway Pipelines Limited Partnership.

An increase of \$7.84 million from 2017-18 expenditures to 2018-19 Forecasting spending is primarily due to the following:

- An increase of \$14.71 million related to Governor in Council's remission of levy to the Northern Gateway Pipeline project xxxviii
- An increase of \$8.0 million related to Budget 2018 Modernization Funding to transition to new impact assessment and regulatory processes
- A decrease of \$4.67 million related to Budget 2016 Funding related to Interim Strategy on Pipelines Program
- A decrease of \$3.98 million related to Budget 2014 Energy East
- A decrease of \$5.1 million related to the retro payment as a result of collective agreement renewal
- A decrease of \$1.0 million in Budget 2015 Energy Transportation Infrastructure.

The 2019-20 planned spending is \$10.0 million lower than the 2018-19 forecast spending primarily due to the remission of levy to the Northern Gateway Pipeline project and an increase in Budget 2018 Funding to transition to new impact assessment and regulatory processes.

The NEB planned spending for 2020-21 of \$72.3M is a decrease of \$19.4M from the 2019-20 NEB planned spending of \$91.7M. This is primarily due to the expiration of temporary (sunset) funding. The source of this temporary funding includes a:

- A decrease of \$13.3M in funding related to Budget 2015 Energy Transportation Infrastructure
- A decrease of \$5.3M in funding related to Budget 2017 Pipeline Safety Lifecycle Oversight
- A decrease of \$0.6M in funding related to Budget 2017 Communication and Access to Information Capacity

The NEB will be seeking renewal of this temporary funding in future budgets. If the funding is not renewed, the organization would need to make adjustments to its programs and expected results.

The NEB is funded through parliamentary appropriations. The Government of Canada recovers approximately 98 per cent of the appropriation from the industry the NEB regulates. All collections from cost recovery invoices are deposited to the account of the Receiver General for Canada and credited to the Consolidated Revenue Fund.

Pipeline and power line companies regulated by the NEB (authorized under the NEB Act) are subject to cost recovery. Applications before the NEB for new facilities are not subject to cost recovery until the facility is placed into service, unless the company does not have any prior facilities regulated by the NEB in which case a one-time levy is assessed following the authorization of construction.

Cost recovery xxxix is carried out on a calendar year basis.

Planned human resources

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

Core Responsibilities and Internal Services	2016–17 Actual full-time equivalents*	2017–18 Actual full-time equivalents	2018–19 Forecast full-time equivalents	2019–20 Planned full-time equivalents	2020–21 Planned full-time equivalents	2021–22 Planned full-time equivalents
Energy Regulation*	276.7	0	0	0	0	0
Energy Adjudication	0	125.8	103.0	119.8	115.8	115.8
Safety and Environment Oversight	0	124.5	124.6	159.2	116.2	116.2
Energy Information	37.3	55.5	48.4	34.2	28.9	28.9
Engagement	0	24.0	38.5	44.0	26.0	26.0
Subtotal	314.0	329.7	314.4	357.2	286.9	286.9
Internal Services	165.5	151.6	171.7	161.3	144.6	144.6
Total	474.5	481.3	486.2	518.5	431.5	431.5

^{*}The NEB transitioned to a new Departmental Results Framework structure for 2017–18. Engagement FTEs prior to 2017–18 were tracked as a part of the NEB's other programs. Energy Adjudication and Safety and Environmental Oversight were tracked as a part of Energy Regulation.

The increase in planned full-time equivalents from 2018-19 to 2019-20 is due to Budget 2018 Modernization funding in hiring technical specialists to assist the organization to implement the proposed *Canadian Energy Regulatory Act*.

The decrease of 87 full-time equivalents from 2020-21 planned full-time equivalents in comparison to the 2019-20 planned full-time equivalents is mainly attributed to the:

- A decrease of 51 full-time equivalents related to Budget 2015 Energy Transportation Infrastructure
- A decrease of 30 full-time equivalents related to Budget 2017 Pipeline Safety Lifecycle Oversight
- A decrease of 4 full-time equivalents related to Budget 2017 Communication and Access to Information Capacity
- A decrease of 2 full-time equivalents related to Budget 2018 Modernization

Estimates by vote

Information on the National Energy Board's organizational appropriations is available in the 2019–20 Main Estimates. xl

Future-Oriented Condensed Statement of Operations

The Future-Oriented Condensed Statement of Operations provides a general overview of the National Energy Board's operations. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management. The forecast and planned spending amounts presented in other sections of the Departmental Plan are prepared on an expenditure basis; as a result, amounts may differ.

A more detailed Future-Oriented Statement of Operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, are available on the National Energy Board's website^{xli}.

Future-Oriented Condensed Statement of Operations for the year ending March 31, 2020 (dollars)

Financial information	2018–19 Forecast results	2019–20 Planned results	Difference (2019–20 Planned results minus 2018–19 Forecast results)
Total expenses	102,956,690.44	108,008,880.08	5,052,189.63
Total revenues			
Net cost of operations before government funding and transfers	102,956,690.44	108,008,880.08	5,052,189.63

The NEB's forecast results for 2018–19 is \$5.05 million less than the 2019-20 planned results. This is primarily due to Budget 2018's operating expenditures to prepare the organization for changes related to the proposed *Canadian Energy Regulatory Act*, and to support the participation of Indigenous Peoples and the public in the impact assessment process.

Additional information

Corporate information

Organizational profile

Appropriate minister: The Honourable Amarjeet Sohi

Institutional head: C. Peter Watson, P.Eng., FCAE

Ministerial portfolio: Natural Resources

Enabling instrument[s]: National Energy Board Act^{xliii}

Year of incorporation / commencement: 1959

Headquarters:

Calgary, Alberta

Regional Offices:

Montréal, Québec

Vancouver, British Columbia

Yellowknife, Northwest Territories

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

"Raison d'être, mandate and role: who we are and what we do" is available on the NEB's website xliii.

Reporting framework

The NEB's Departmental Results Framework and Program Inventory of record for 2019–20 are shown below.

Supporting information on the Program Inventory

Supporting information on planned expenditures, human resources, and results related to the NEB's Program Inventory is available in the GC InfoBase. xliv

		sponsibility 1: Adjudication		Core Responsibility 2: Safety and Environment Oversight		ponsibility 3: Information	Core Respons	sibility 4: Engagement	
	Departmental Result: Energy Adjudication processes are fair.	Indicator: Percentage of adjudication decisions overturned on judicial appeal related to procedural fairness.	Departmental Result: Harm to people or the environment, throughout the lifecycle of energy-related activities, is	Indicator: Number of incidents related to National Energy Board-regulated infrastructure that harm people or the	Departmental Result: Canadians access and use energy information for knowledge, research or	Indicator: Number of times the energy information is accessed. Indicator: Percentage of surveyed web users who agree	Departmental Result: Stakeholders and Indigenous Peoples share their perspectives	Indicator: Number of participants in National Energy Board engagement programs.	
Framework	Departmental Result: Energy Adjudication processes are timely.	Indicator: Percentage of adjudication decisions and recommendations that are made within legislated	prevented. environment.	vented. environment. decision- making. information is useful for knowledge, research or decision-making.	and provide feedback regarding the National Energy Board mandate and role.				
Results		time limits and service standards.		Indicator:	Departmental Result: Canadians have	Indicator: Increased information specific to National	Departmental Result:	Indicator: Percentage of surveyed	Internal Services
Departmental Results Framework	Departmental Result: Energy Adjudication processes are transparent.	Indicator: Percentage of surveyed participants who indicate that adjudication processes are transparent.	of specific incident community- regulated types specific infrastructu	Energy Board- regulated infrastructure in communities.	National Energy Board engagement activities with stakeholders and Indigenous Peoples	stakeholders who engaged with the National Energy Board who indicate that the engagement was meaningful. Indicator: Percentage of surveyed			
	Departmental Result: Energy Adjudication processes are accessible.	participant funding of near misses recipients who National agree that Energy Board- participant funding regulated	Percentage change of near misses on National Energy Board-	Departmental Result: Canadians have opportunities to collaborate and provide feedback on National Energy Board information products.	Indicator: Number of opportunities that Canadians have to collaborate and provide feedback on energy information products.	are meaningful.	Indigenous Peoples who engaged with the Netional Energy Board who indicate that the engagement was meaningful.		
	Program: Infrasti Export Applicatio		Program: Compar	ny Performance	Program: Energy S	ystem Information	Program: Stakel	nolder Engagement	
Program Inventory	Program: Particip		Program: Manage Industry Performa		Program: Pipeline	Information	Program: Indige	nous Engagement	
ram In			Program: Emerge	ncy Management					
Prog			Program: Regulat	ory Framework					

Supplementary information tables

The following supplementary information tables are available on the NEB's website xlv:

- ▶ Departmental Sustainable Development Strategy
- ▶ Disclosure of transfer payment programs under \$5 million
- ▶ Gender-based analysis plus

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the Report on Federal Tax Expenditures. **Ivi* This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs, as well as evaluations, research papers and gender-based analysis. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational contact information



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https://www.linkedin.com/company/national-energy-board



https://www.youtube.com/user/NationalEnergyBoard



https://www.facebook.com/NationalEnergyBoard/

Appendix: definitions

appropriation (crédit)

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

budgetary expenditures (dépenses budgétaires)

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

Core Responsibility (responsabilité essentielle)

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

Departmental Plan (plan ministériel)

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

Departmental Result (résultat ministériel)

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

Departmental Result Indicator (indicateur de résultat ministériel)

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

Departmental Results Framework (cadre ministériel des résultats)

The department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Results Report (rapport sur les résultats ministériels)

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

evaluation (évaluation)

In the Government of Canada, the systematic and neutral collection and analysis of evidence to judge merit, worth or value. Evaluation informs decision making, improvements, innovation and accountability. Evaluations typically focus on programs, policies and priorities and examine questions related to relevance, effectiveness and efficiency. Depending on user needs, however,

evaluations can also examine other units, themes and issues, including alternatives to existing interventions. Evaluations generally employ social science research methods.

experimentation (expérimentation)

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

full-time equivalent (équivalent temps plein)

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

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

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

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2019–20 Departmental Plan, government-wide priorities refers to those high-level themes outlining the government's agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiative (initiative horizontale)

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

non-budgetary expenditures (dépenses non budgétaires)

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

performance (rendement)

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

performance indicator (indicateur de rendement)

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

Performance Information Profile (profil de l'information sur le rendement)

The document that identifies the performance information for each Program from the Program Inventory.

performance reporting (production de rapports sur le rendement)

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

plan (plan)

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

planned spending (dépenses prévues)

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

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

priority (priorité)

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

Program (programme)

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

Program Inventory (répertoire des programmes)

Identifies all of the department's programs and describes how resources are organized to contribute to the department's Core Responsibilities and Results.

result (résultat)

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

statutory expenditures (dépenses législatives)

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

sunset program (programme temporisé)

A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (cible)

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

voted expenditures (dépenses votées)

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

Endnotes

i	NEB Departmental Results Framework, https://www.neb-one.gc.ca/bts/whwr/gvrnnc/dprtmntlrsltfrmwrk/index-eng.html
ii	Bill C-69, http://www.parl.ca/LegisInfo/BillDetails.aspx?Bill=C69&Language=E&Mode=1&Parl=42&Ses=1
iii	Citizen Science Portal, http://science.gc.ca/eic/site/063.nsf/eng/h_97169.html
iv	Open Government Portal, https://open.canada.ca/en
v	Update letter to Minister Car on regulatory oversight for Trans Mountain Expansion and Line 3 Replacement, http://www.neb-one.gc.ca/bts/nws/whtnw/2017/2017-08-24-eng.html
vi	2019-20 Departmental Plan information, https://www.neb-one.gc.ca/bts/pblctn/dprtmntlpln/2019-2020/index-eng.html
vii	Energy Adjudication, http://www.neb-one.gc.ca/bts/pblctn/prfrmncsmmr/2017-18/nrgdjdctn-eng.html
viii	National Centre for Truth and Reconciliation, http://www.trc.ca/
ix	Alternative Dispute Resolution, http://www.neb-one.gc.ca/bts/pblctn/ltrntvdsptrsltn/index-eng.html
X	Experimentation directive, https://www.canada.ca/en/innovation-hub/services/reports-resources/experimentation-direction-deputy-heads.html
xi	REGDOCS, https://apps.neb-one.gc.ca/REGDOCS/Home/Index
xii	Code for Canada, https://codefor.ca/about-us/
xiii	What is GBA+, https://cfc-swc.gc.ca/gba-acs/index-en.html
xiv	GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start
XV	Safety and Environmental Oversight, http://www.neb-one.gc.ca/bts/pblctn/prfrmncsmmr/2017-18/sftndnvrnmntl-eng.html
xvi	Safety Culture, http://www.neb-one.gc.ca/bts/nws/fs/sftycltr-eng.html
xvii	Enbridge Line 3 project page, http://www.neb-one.gc.ca/pplctnflng/mjrpp/ln3rplcmnt/index-eng.html
xviii	Trans Mountain Expansion project page, http://www.neb-one.gc.ca/pplctnflng/mjrpp/trnsmntnxpnsn/index-eng.html
xix	Enbridge Line 3 IAMC, http://iamc-line3.com
XX	Trans Mountain Expansion IAMC, http://iamc-tmx.com/
xxi	Damage Prevention, http://www.neb-one.gc.ca/sftnvrnmnt/dmgprvntn/index-eng.html
xxii.	GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start
xxiii	Energy Information, http://www.neb-one.gc.ca/bts/pblctn/prfrmncsmmr/2017-18/nrgnfrmtn-eng.html
xxiv	Statistics Canada, https://www.statcan.gc.ca/eng/start
XXV	Natural Resources Canada, https://www.nrcan.gc.ca/home
xxvi	$Data\ Visualization-Energy\ Futures,\ https://apps2.neb-one.gc.ca/dvs/?page=landingPage\&language=energy.$
xxvii	Safety Performance Portal, http://www.neb-one.gc.ca/sftnvrnmnt/sft/dshbrd/index-eng.html
xxviii	Interactive Pipeline Map, http://www.neb-one.gc.ca/sftnvrnmnt/sft/dshbrd/mp/index-eng.html
xxix.	GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start
XXX	Engagement, http://www.neb-one.gc.ca/bts/pblctn/prfrmncsmmr/2017-18/nggmnt-eng.html

xxxi	Indigenous Engagement Program, http://www.neb-one.gc.ca/bts/pblctn/prfrmncsmmr/2017-18/ndgnsnggmnt-eng.html
xxxii	Stakeholder Engagement Program, http://www.neb-one.gc.ca/bts/pblctn/prfrmncsmmr/2017-18/tkhldrnggmnt-eng.html
xxxiii	Alberta Energy Regulator, https://www.aer.ca/
xxxiv	BC Oil and Gas Commission, https://www.bcogc.ca/
XXXV	Natural Resources Canada, https://www.nrcan.gc.ca/home
xxxvi.	GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start
xxxvii	Code for Canada recruitment video, https://www.youtube.com/watch?v=ymCTBJWSkE8&feature=youtu.be
xxxviii	Order In Council-Northern Gateway Pipelines Limited Partnership Remission Order, http://orders-in-council.canada.ca/attachment.php?attach=37254⟨=en
xxxix	Cost Recovery, http://www.neb-one.gc.ca/bts/cstrcvr/index-eng.html
x1	$2018-19\ Main\ Estimates, \ https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html$
xli	$201920\ Departmental\ Plan\ information,\ https://www.neb-one.gc.ca/bts/pblctn/dprtmntlpln/2019-2020/index-eng.html}$
xlii	National Energy Board Act, http://laws-lois.justice.gc.ca/eng/acts/N-7/
xliii	$2019\text{-}20 \ Departmental \ Plan \ information, \ https://www.neb-one.gc.ca/bts/pblctn/dprtmntlpln/2019-2020/index-eng.html}$
xliv	GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start
xlv	$2019\text{-}20 \ Departmental \ Plan \ information, \ https://www.neb-one.gc.ca/bts/pblctn/dprtmntlpln/2019-2020/index-eng.html}$
xlvi	Report on Federal Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp