



# Waste Reduction and Recovery Program

## Programme de réduction et de récupération des déchets

2020-2021 Annual Report | Rapport annuel 2020-2021

Le présent document contient la traduction française de l'introduction.

Government of | Gouvernement des  
Northwest Territories  
Territoires du Nord-Ouest

English

French

Cree

Ttjchq

Chipewyan

## South Slavey

North Slavey

Gwich'in

Inuvialuktun

Inuktitut

Inuinnaqtun

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1. INTRODUCTION ET FAITS SAILLANTS

Le gouvernement des Territoires du Nord-Ouest (GTNO) exploite trois programmes de réduction et de réacheminement des déchets, et une initiative visant à éviter que les déchets se retrouvent dans les sites d'enfouissement des Territoires du Nord-Ouest (TNO) et dans la nature : le Programme de gestion des contenants de boisson, le Programme de gestion des sacs à provisions jetables, le Programme de recyclage des appareils électroniques et l'Initiative de réduction et de recyclage des déchets.

Grâce à la participation des Ténos à ces programmes de réduction et de réacheminement des déchets, et aux efforts des employés des centres de recyclage, des centres de traitement régionaux, des écoles, des administrations communautaires et des différentes entreprises et organisations participantes, nous avons réalisé ce qui suit pendant l'exercice 2020-2021 :

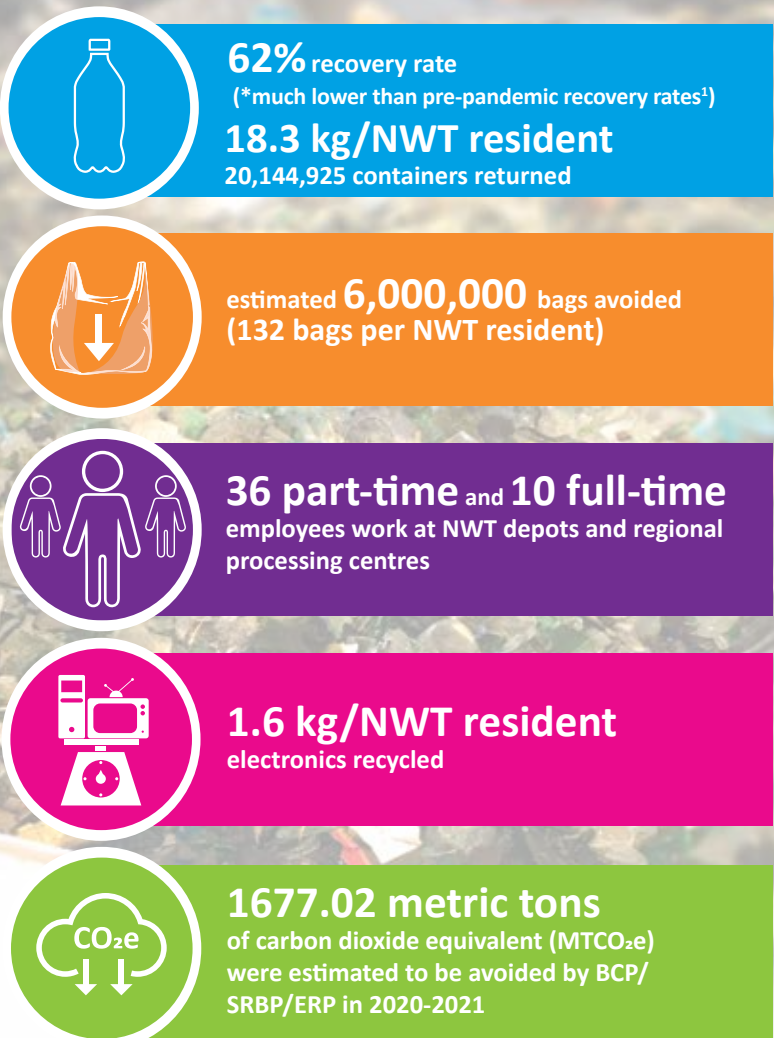
1. INTRODUCTION AND HIGHLIGHTS

The Government of the Northwest Territories' (GNWT) Department of Environment and Natural Resources (ENR) operates three waste reduction and diversion programs and one initiative to help keep waste out of Northwest Territories (NWT) landfills and off the land: the Beverage Container Program (BCP), the Single-use Retail Bag Program (SRBP), the Electronics Recycling Program (ERP), and the Waste Reduction and Recycling Initiative (WRRI).

Thanks to the participation of NWT residents in these waste reduction and diversion programs, and the dedication of many people working at recycling depots, regional processing centres, schools, community governments, and other businesses and organizations, the following successes were achieved during the 2020-2021 fiscal year:



<sup>1</sup> Les taux de récupération du Programme de gestion des contenants de boisson ont été très bas en 2020-2021 en raison de la pandémie de COVID-19. Cela s'explique par le fait que plus de contenants ont été distribués, et que moins de contenants ont été rapportés aux centres. Pour en savoir plus sur les faibles taux de récupération, référez-vous à la section 3.1 du présent rapport.



<sup>1</sup> The Beverage Container Program experienced very low recovery rates in 2020-2021 due to the COVID-19 pandemic. This is a result of more containers being distributed and fewer containers being returned to depots. More details on low recovery rates explained further in Section 3.1 of this report.

## 2. ENVIRONMENTAL BENEFITS OF GNWT WASTE REDUCTION AND RECOVERY PROGRAMS

The GNWT’s waste diversion programs continue to provide environmental benefits to the NWT by reducing, reusing, and recycling materials. These programs also result in a reduction of greenhouse gas (GHG) emissions associated with the creation of new products from virgin materials. Table 1 shows the amount of waste prevented and diverted, and the estimated GHG emissions reduced by the Single-use Retail Bag Program, the Beverage Container Program, and the Electronics Recycling Program.

**Table 1**  
Quantity of Materials Reduced, Reused and Recycled, and Corresponding GHG Emissions Reduced for all Programs

		<div>SINGLE-USE RETAIL BAG PROGRAM (SRBP)</div>	<div>BEVERAGE CONTAINER PROGRAM (BCP)</div>	<div>ELECTRONICS RECYCLING PROGRAM (ERP)</div>	TOTAL
2020/2021	Quantity Reduced (t)	<div>29.8</div>			<div>29.8</div>
	Quantity Reused (t)		<div>174.7</div>		<div>174.7</div>
	Quantity Recycled (t)		<div>652.1</div>	<div>74.2</div>	<div>723.6</div>
	Total Reduced, Reused & Recycled (t)	<div>29.8</div>	<div>826.8<sup>2</sup></div>	<div>74.2</div>	<div>930.8</div>
	GHG Reduced (MTCO <sub>2</sub> e) <sup>[3,4]</sup>	<div>47.3 CO<sub>2</sub>e</div>	<div>1577.1 CO<sub>2</sub>e</div>	<div>52.7 CO<sub>2</sub>e</div>	<div>1677.0 CO<sub>2</sub>e</div>
	Cars off the road <sup>4</sup>	<div>10.3</div>	<div>342.8</div>	<div>11.5</div>	<div>364.6</div>
CUMULATIVE TOTAL <sup>5</sup>	Quantity Reduced, Reused & Recycled (t)	<div>350</div>	<div>11,122</div>	<div>350.2</div>	<div>11,896</div>
	Total GHG Reduced (MTCO <sub>2</sub> e)	<div>554 CO<sub>2</sub>e</div>	<div>21,304 CO<sub>2</sub>e</div>	<div>254.2 CO<sub>2</sub>e</div>	<div>22,165 CO<sub>2</sub>e</div>
	Cars off the road	<div>120</div>	<div>4631</div>	<div>55.2</div>	<div>4818</div>

<sup>2</sup> In 2020-2021, ENR changed how it quantifies the weight of materials reused and recycled through the BCP. ENR began reporting weights of materials based only when materials are shipped by the regional processing centres. Prior to this year, although the values reported for non-refillable glass were based on shipping weights, all other materials used an estimate based on the number of containers returned for each material type and size multiplied by a conversion factor (the average weight for a container of a given material and size) to determine the total weight reused or recycled. This may make it difficult to compare 2020-2021's estimates to previous years as not all materials collected are shipped in the same fiscal year (e.g., some containers collected at the end of one year may be shipped in the next year). However, ENR believes this new approach is more accurate, and that over time the variation in shipping dates across fiscal years should even out. See endnotes for additional details about this change.

<sup>3</sup> GHG estimations are based on United States Environmental Protection Agency Waste Reduction Model: <https://www.epa.gov/warm>. See endnotes for additional details on how GHG values are calculated.

<sup>4</sup> Estimation of the numbers of cars off the road assumes that 4.6 metric tonnes CO<sub>2</sub>e = 1 passenger vehicle off the road: <https://www.epa.gov/greenvehicles/greenhouse-gas-emissions-typical-passenger-vehicle>

<sup>5</sup> Cumulative totals start from the following years for each program: BCP = April 2012, SRBP = January 2010, ERP = February 2016. Prior to 2012, not all weight or GHG data was recorded for the BCP.

## 3. BEVERAGE CONTAINER PROGRAM

The Beverage Container Program was the first program created under the *Waste Reduction and Recovery Act* in 2005. Permanent recycling depots and temporary satellite depots receive empty beverage containers from customers, pay refundable deposits, and send beverage containers to regional processing centres in Yellowknife, Hay River, and Inuvik. These regional processing centres consolidate and densify materials and send them to various markets in North America.

### 3.1 BEVERAGE CONTAINER RECOVERY RATES

More than 32.5 million beverage containers were distributed and over 20 million were returned in the NWT between April 1, 2020, and March 31, 2021 (Table 2).

**Table 2**  
Beverage Container Recovery Rate

		DISTRIBUTED	RETURNED	RECOVERY RATE
≤1 litre	Glass	1,389,126	1,137,165	82%
	Aluminum	17,697,041	11,327,801	64%
	Plastic	8,275,303	4,933,623	60%
	Tetra Pak and Gable Top	2,403,949	892,526	37%
	Bi-metal	98,049	44,550	45%
	Drink Pouch	391,473	90,744	23%
>1 litre	Refillable Glass Bottles	784,627	668,866	85%
	Glass	59,883	80,242	134% <sup>6</sup>
	Aluminum*	0	261	
	Plastic	1,088,949	746,495	69%
	Tetra Pak and Gable Top	309,611	213,506	69%
	Bi-metal	4,957	2,162	44%
	Drink Pouch*	0	763	
	Bag-in-a-Box	22,903	6,221	27%
	Total	32,525,871	20,144,925	62%

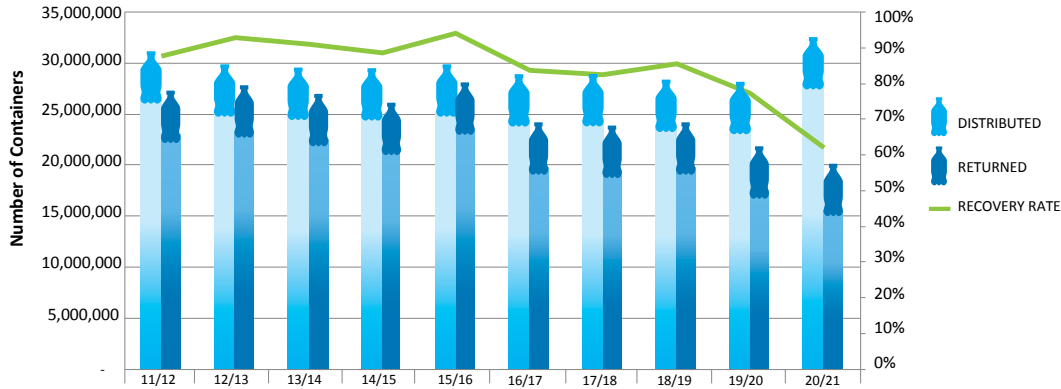
*\*Containers returned for large aluminum and large drink pouches are likely due to improper coding of containers received at depots. ENR is working with operators to prevent these miscodes in 2021-2022. As these numbers are relatively small compared with the large volume of containers processed by the BCP, this error does not have significant implications.*

<sup>6</sup> ENR suspects the high return rate of large glass may be the result of containers purchased outside the NWT being returned to the BCP. Compared to 2019-2020 return rate of large glass of 310%, there was a significant drop in 2020-2021 which supports this hypothesis, due to continued border restrictions during the COVID-19 pandemic. ENR and the NWT Liquor Commission continue to investigate options to assess and monitor the situation.



More than 378 million containers have been returned over the life of the program. This amounts to more than \$41 million refunded to NWT residents since 2005. Figure 1 shows the BCP recovery rate for the last 10 years.

**Figure 1**  
Beverage Container Recovery Rates 2011-2021



The Beverage Container Program recovery rate for 2020-2021 was 61.9%. Two compounding trends resulted in this record low rate: first, there were significantly more containers distributed in the NWT, and second, depot closures and reduced service levels made it more challenging to collect these containers and resulted in a lower recovery rate.

Depots were closed effective March 19, 2020 due to COVID-19. Starting June 2, 2020, some depots began to reopen with newly introduced safety protocols and health measures to protect employees and the public. The first depot reopened June 2, and by June 23, the nine largest depots serving more than 80% of the NWT population were reopened.

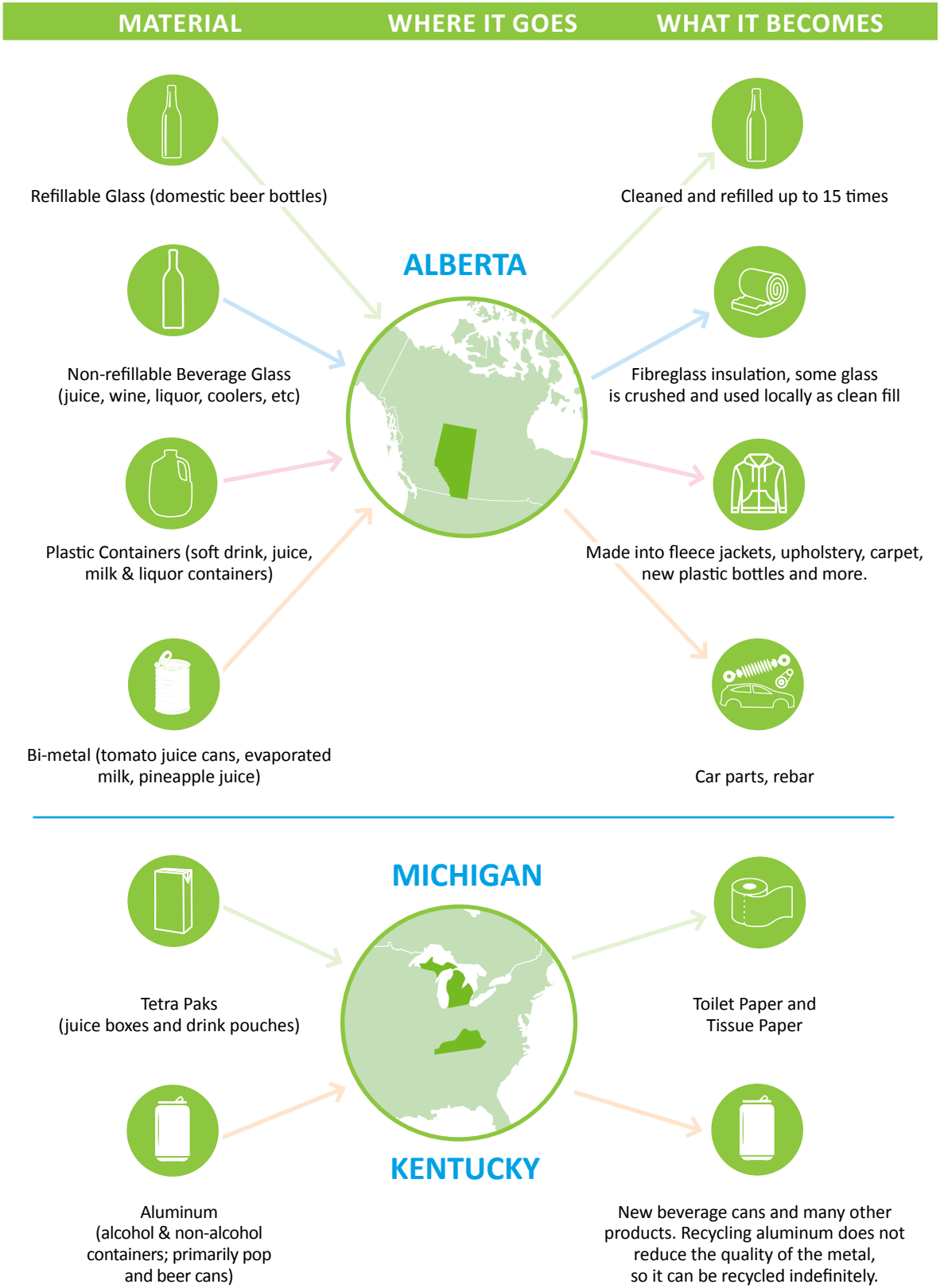
Even after depots opened, container returns were impacted until July. Larger depots had to reduce the number of stations opened to accommodate physical distancing standards, and most depots reduced their open hours to allocate time for new daily disinfection procedures to minimize the spread of COVID. Container returns can fluctuate month to month, but in general, the monthly return rate tends to be higher in the spring and summer. This means that closures and delays from March to July 2020 likely had a significant effect on the annual return rate.

After reopening, depots worked hard to process the backlog of containers that had built up while closed. Container returns for July to October 2020 was higher than compared to the same period over the last ten years (1,486,656 additional containers). Compared to the previous 10-year average, 18.1% fewer containers (5,435,559 containers) were returned in 2020-2021.

A dramatic increase in containers distributed in 2020-2021 is also responsible for the drop in recovery rate. Compared to the previous 10-year average, 10.1% more containers (2,973,940 containers) were distributed in 2020-2021. (Compared to 2019-2020, over 4 million more containers were distributed this fiscal year.)

The NWT was not alone in experiencing a dip in its recovery rate; other deposit-return beverage container programs in jurisdictions across Canada generally experienced a decrease in recovery rates in 2020-2021.

3.2 WHAT HAPPENS TO YOUR CONTAINERS?



## 4. SINGLE-USE RETAIL BAG PROGRAM

The Single-Use Retail Bag Program was launched in 2010. This program encourages consumers to bring a reusable bag shopping and avoid paying the 25-cent fee for each single-use retail bag (SRB) requested at NWT retail stores. In 2020-2021, distributors supplied NWT retail stores with 3,430,056 single-use retail bags.

ENR amended the Single-use Retail Bag Regulations as a precautionary measure to prevent the potential spread of the COVID-19 virus, and to support retailers working to provide essential services within communities. This amendment waived the 25-cent fee from March 28 to June 30, 2020. In 2020-2021, an additional 749,337 bags were distributed compared to the previous 5-year average. ENR attributes this increase primarily to SRBs distributed early in the pandemic before much was known about the virus and its transmission.



In 2020-2021, NWT residents used an estimated **6,000,000** million fewer disposable bags.

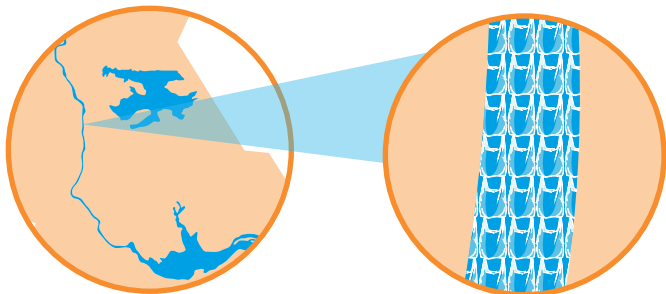


That translates to approximately **132 fewer bags** per person during 2020-2021.



Since 2010, the program has prevented more than **69 million bags** from being used and discarded. (An estimated reduction of 72%)

If stretched end to end, **69 million bags** would extend to the length of the Mackenzie River over **21 times**.<sup>7</sup>



<sup>7</sup> 21 inch bag height = 0.0005334 km x 69,971,221 bags = 37,322.649 km / 1738 km length of Mackenzie River = 21.47 times.

## 5. ELECTRONICS RECYCLING PROGRAM

Since February 2016, participating recycling depots and collection events have accepted electronics for recycling.










Eligible program electronics and their environmental handling fees paid on purchase

	<b>TVS AND MONITORS</b> <i>Less than 30 inches</i>	<b>\$12.25</b>
	<b>TVS AND MONITORS</b> <i>30 inches to 45 inches</i>	<b>\$24.50</b>
	<b>TVS AND MONITORS</b> <i>Greater than 45 inches</i>	<b>\$40.00</b>
	<b>COMPUTERS AND SERVERS</b>	<b>\$10.50</b>
	<b>LAPTOP, TABLET AND NOTEBOOK COMPUTERS</b>	<b>\$3.00</b>
	<b>PRINTERS, COPIERS, SCANNERS AND FAX MACHINES</b> <i>Desktop</i>	<b>\$8.00</b>
	<b>PRINTERS, COPIERS, SCANNERS AND FAX MACHINES</b> <i>Floor Standing</i>	<b>\$40.00</b>

Approximately 74.2 tonnes of eligible electronics were collected in the 2020-2021 fiscal year. A breakdown is provided in Table 3. On average, 1.6 kilograms of electronics were recycled per person in 2020-2021. ENR has seen a slight decrease in the amount of electronics collected since the program began. This trend is likely a combination of more electronics being returned in the first year of the program due to people taking in their old stockpiled electronic items, as well as manufacturers creating smaller, lighter and multifunctional electronics.

A total of 424 tonnes of electronics have been collected since the launch of the ERP (February 1, 2016) to March 31, 2021.

**Table 3**  
Electronics Collected for Recycling in 2020-2021

PROCESSING CENTRE REGION	ELECTRONICS COLLECTED (TONNES)	POPULATION OF REGION	AVERAGE KILOGRAMS COLLECTED PER PERSON
<b>YELLOWKNIFE</b> (includes recycling depots in Yellowknife, Behchokò and collection events)	 <b>50.3</b>	 <b>26,302</b>	 <b>1.9</b>
<b>HAY RIVER</b> (includes recycling depots in Hay River, Norman Wells, Fort Providence, Fort Simpson, Fort Smith and collection events)	 <b>13.5</b>	 <b>11,928</b>	 <b>1.1</b>
<b>INUUVIK</b> (includes recycling depots in Inuvik, Fort McPherson, Tuktoyaktuk and collection events)	 <b>10.4</b>	 <b>6,931</b>	 <b>1.5</b>
<b>TOTAL</b>	<b>74.2</b>	<b>45,161</b>	<b>1.6</b>

## 6. LICENSED DEPOTS, PROCESSING CENTRES, REGISTRATIONS, LOCAL EMPLOYMENT, AND COMPLIANCE

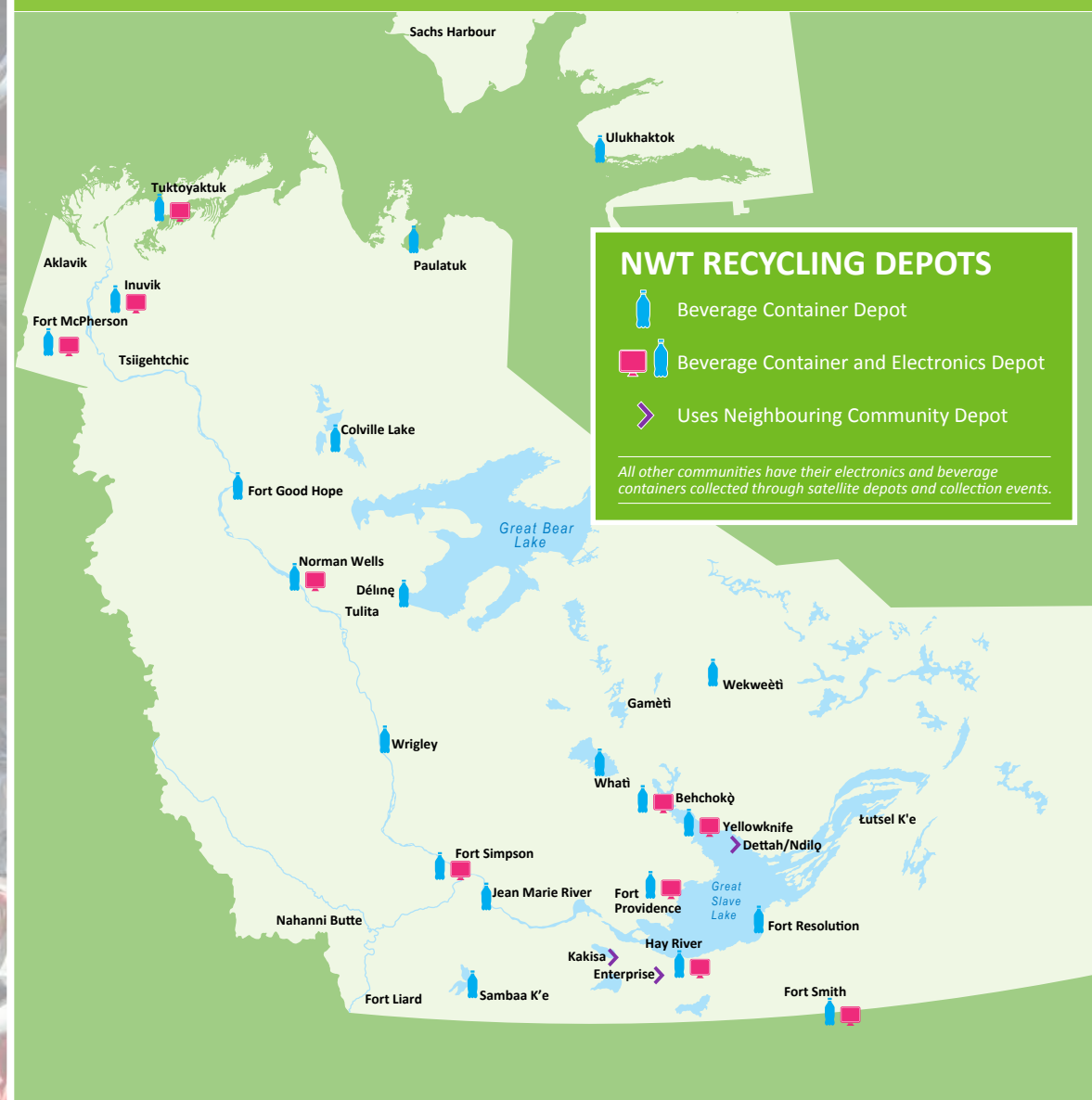
### 6.1 RECYCLING DEPOTS AND REGIONAL PROCESSING CENTRES

As of March 31, 2021, there were 20 locally operated recycling depots and three regional processing centres in the NWT. Electronics and beverage containers were also collected at satellite depots and collection events were held in the nine communities without permanent depots. Collection events for electronics were also held in the 10 communities with depots that only accept beverage containers. The following five communities use nearby depots: Dettah, Enterprise, Ndilo, Kakisa, and Kátł'odeeche.

















**Figure 2**  
Recycling Depots in the NWT



## 6.2 LICENCES, REGISTRATIONS, LOCAL EMPLOYMENT, AND COMPLIANCE

2020-2021 PROGRAM			
	 <b>SINGLE-USE RETAIL BAG PROGRAM (SRBP)</b>	 <b>BEVERAGE CONTAINER PROGRAM (BCP)</b>	 <b>ELECTRONICS RECYCLING PROGRAM (ERP)</b>
REGISTRATIONS & LICENCES	 <b>26</b> Registered Distributors	 <b>20</b> Licensed Bottle Depots	 <b>10</b> Licensed Electronic Depots
	 <b>107</b> Registered Retailers	 <b>37</b> Registered Distributors (2 new)	 <b>170</b> Registered Distributors
EMPLOYMENT ASSOCIATED WITH PROGRAMS		<b>10</b> Full Time 	<b>36</b> Part Time 
CONVICTIONS FOR OFFENCES UNDER THE WASTE REDUCTION AND RECOVERY ACT	 <b>0</b> Convictions		



## 7. WASTE REDUCTION AND RECYCLING INITIATIVE

Since 2013, the Waste Reduction and Recycling Initiative (WRRRI) has provided financial support to projects that reduce and recycle materials not yet included in NWT-wide recycling programs. A total of \$150,000 is available annually to NWT municipalities, schools, organizations, businesses, and individuals, of which no more than \$50,000 can be allocated to one project. This funding is provided by the Environment Fund.

The WRRRI is flexible so applicants can prioritize the materials they want diverted from their community landfill through community-based waste reduction and recycling projects to:

- reduce the amount of waste generated in NWT communities,
- reuse materials and products, rather than discard them,
- recycle materials not already collected through a NWT recycling program,
- reduce waste and prevent pollution from recyclable hazardous waste,
- increase awareness about the importance of reducing waste and encourage environmental stewardship of waste resources, and/or
- recover a useful benefit from waste.

In 2020-2021, a call for applications was issued in February with an initial application deadline of April 6. This was later extended to May 6. ENR received seven applications. Following an evaluation process, four projects were selected to receive a total of \$47,380. As the full amount available for the year was not allocated, and since spring 2020 was a challenging time for most prospective applicants to plan projects with the uncertainty of COVID-related disruptions, ENR continued to accept applications throughout the remainder of the year. One additional application was received and approved for \$10,000. This project will be completed in 2021-2022.

Initiatives funded in 2020-2021 resulted in the following achievements:

- The NWT Brewing Company purchased a bottle washing station to allow the brewery to wash and reuse their bottles. Selling beer, and not the packaging, is an example of circular economy.
- Ecology North developed an NWT Community Events Sustainability Guide to support community event organizers in identifying ways to prevent waste and reduce energy consumption.
- The Hay River Centre for Persons with Disabilities repurposed clothing and donated items that would have otherwise been landfilled into crafts, reusable bags, purses, quilts, non-medical masks, and other useful items.
- Food First worked with select schools to develop and expand composting programs in conjunction with existing gardening and food programs. Nine NWT schools received composting supplies along with a composting lesson plan to either begin composting at their school, or to enhance their existing composting program.
- The Town of Hay River purchased 100 FoodCycler household units that were resold to community members at a reduced price. This initiative was undertaken in partnership with the Hay River Seniors' Society to divert residential food waste from the community landfill. The project is scheduled for completion in 2021-2022.

These trailblazers are inspiring other municipalities and organizations to consider unique and alternative ways to reduce, reuse and recycle resources.





## 8. WASTE RESOURCE MANAGEMENT STRATEGY AND IMPLEMENTATION PLAN

The *Waste Resource Management Strategy and Implementation Plan* (the Strategy) was released in June 2019. Following the transition period due to the territorial general election, the Strategy's implementation began in earnest in 2020-2021. The Strategy provides a 10-year road map for improving waste resource management in the territory to 2030-2031. The Strategy is implemented in partnership between ENR and the Department of Municipal and Community Affairs (MACA), and has four overarching goals with supporting priority actions:



1. Prevent and reduce waste at the source,
2. Divert waste from disposal,
3. Improve waste facilities and practices, and
4. Lead by example – greening the GNWT.

While many actions are underway to achieve the Strategy's goals and objectives, this section of the annual report is intended to provide a brief overview of developments related to priority actions as of March 31, 2021.

### Priority Action: Implement or expand 3-5 waste reduction or diversion programs

An in-depth analysis was completed to determine materials targeted for new or expanded waste reduction or diversion programs. This included an assessment of the human and environmental health impacts associated with various materials, and also considered the feasibility and ease of implementation of programs for materials. Input from the Waste Reduction and Recovery Advisory Committee was used to prioritize the following three materials: used oil, waste tires, and an expanded suite of electronic and electrical items.

### Priority Action: Assist 5-10 communities to implement the 'Clean Up, Clean Start' program (including removal of hazardous waste)

MACA supported interested communities in the Beaufort Delta and Sahtú regions in accessing funding from the Investing in Canada Infrastructure Program (ICIP) for waste diversion and improvements at community landfills. The diversion work will include segregating, securing and backhauling scrap metal and hazardous waste. A total of \$3.225 million has been allocated to support the Beaufort Delta and Sahtú Regional projects.

The effort to secure this funding was done in coordination with community governments, and the future clean-up work will continue this collaboration.

The project will also include improving both household hazardous waste collection and storage methods, and the operations and maintenance practices in the community landfills.

Efforts are underway to secure funding through ICIP for similar projects in other NWT regions.

### Priority Action: Support compost programs in 3 to 5 communities

As a first step to supporting compost programs across the NWT, ENR began developing Compost Facility Standards. These Standards will ensure future compost facilities do not have adverse environmental and/or health and safety impacts.

A supporting step-by-step manual is also under development, as a guide to establish a facility that complies with the standards. Internal staff and external expert reviews of these documents will be completed in 2021-2022. They will then be prepared for broad stakeholder engagement.





# 9. WASTE REDUCTION AND RECOVERY ADVISORY COMMITTEE

The Waste Reduction and Recovery Advisory Committee (WRRAC) was established under the authority of the *Waste Reduction and Recovery Act*. WRRAC advises the Minister of ENR on the establishment and operation of programs with respect to the reduction and recovery of waste in the NWT. A list of members is provided below. The committee met once in 2020-2021.

NAME	SECTOR REPRESENTED	ORGANIZATION
Peter Houweling	Waste Hauler	Kavanaugh Bros. Ltd.
Dawn Tremblay	Environmental Non-Government Organization	Ecology North
Michael Auge	Community Government Representative	Town of Hay River
Henry Kruse	Waste Haulers, Processors and Recyclers	Precision North Recycling Ltd./Owner-Operator HCH Trucking
Rex Fearn	Public at Large	
Olivia Lee	Department of Municipal and Community Affairs	Infrastructure and Project Management
Mike King	Retailers (Tires)	Tire North Ltd.
Chris Vaughn	Community Government Representative	City of Yellowknife

# 10. CONTACT INFORMATION

For more information about waste reduction and recovery programs in the NWT, contact:

**Waste Reduction and Management Section**  
Environmental Protection and Waste Management Division  
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Government of the Northwest Territories  
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Website: [www.enr.gov.nt.ca/en/services/waste-reduction-and-recycling](http://www.enr.gov.nt.ca/en/services/waste-reduction-and-recycling)

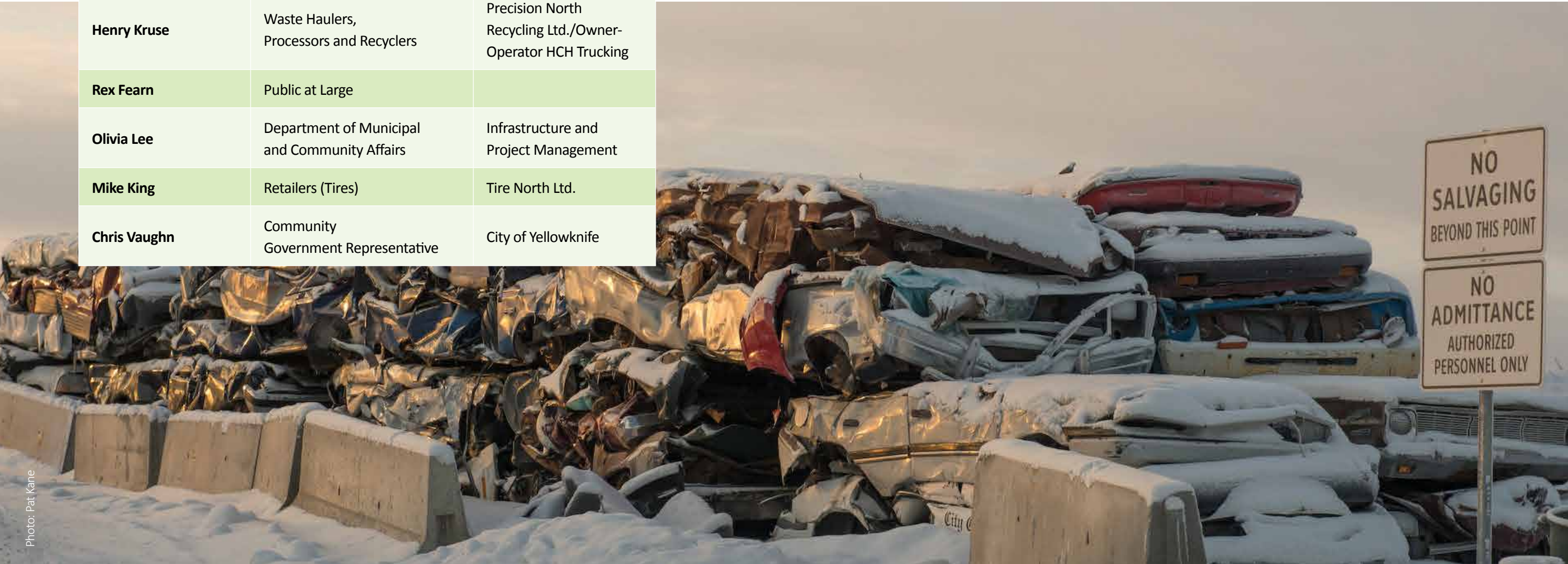


Photo: Pat Kane

11. APPENDIX A:  
AUDITED FINANCIAL STATEMENTS

**GNWT ENR - Environment Fund**  
**Financial Statements**  
**March 31, 2021**

**GNWT ENR - Environment Fund**

**Financial Statements**

**March 31, 2021**

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## Management Responsibility Statement

Management is responsible for the reliability, integrity and objectivity of the data in the accompanying financial statement, which has been prepared in accordance with Canadian public sector accounting standards for not-for-profit organizations. Management takes responsibility for the presentation of these financial statements. Where appropriate, the financial statements include estimates and judgments based on careful consideration of the information available to management.

In discharging its responsibility for financial reporting, management maintains and relies on internal control systems and practices, which are designated to provide reasonable assurance that the transactions are authorized, the assets are safeguarded and proper records are maintained. These control systems and practices ensure the orderly conduct of business, the accuracy of the accounting records, reliability of financial information and compliance to legislation governing the Environment Fund.

The auditor provides an independent, objective audit for the purpose of expressing an opinion on the financial statements. The auditor also considers whether the transactions that come to their notice during the course of the audit are, in all significant respects, in accordance with specified legislation.

  
Erin Kelly, PhD.  
Deputy Minister  
Department of Environment and Natural Resources

  
Jessica St. Arnaud, CPA, CA,  
Director, Finance and Capital Planning  
Department of Environment and Natural Resources

June 28, 2021



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## Independent Auditor's Report

### To the Minister of GNWT ENR - Environment Fund

#### *Qualified Opinion*

We have audited the financial statements of GNWT ENR - Environment Fund, which comprise the statement of financial position as at March 31, 2021, and the statements of operations and changes in fund balances for the then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of GNWT ENR - Environment Fund as at March 31, 2021 and the results of its operations for the then ended in accordance with Canadian public sector accounting standards.

#### *Basis for Qualified Opinion*

The Environment Fund relies on reports prepared by distributors, processing centres and depots for the recording of beverage container program fee revenues \$6,090,631 (2020 - \$5,307,973), depot handling fees \$904,229 (2020 - \$860,181), processing fees \$291,310 (2020 - \$471,135) and refundable deposits \$2,288,484 (2020 - \$2,373,662). The reports provided by distributors, processing centres and depots are not independently verifiable, and consequently, our review of these accounts was limited to the amounts reported on the filed claims. As a result we are unable to determine if adjustments would be required to revenues or expenses for the years ended March 31, 2021 and 2020, accounts receivable, accounts payable or fund balances as at March 31, 2021 and 2020.

The Environment Fund Fund includes a liability for unredeemed containers in the amount of \$912,432 (2020 - \$796,196) that is derived from 15% of total beverage container program fees. The 15% could not be independently verified, and consequently, our review of this liability was limited to the value provided by management. As a result, we are unable to determine if adjustments would be required to the liability for the years ended March 31, 2021 and 2020.

Wages and benefits of \$1,167,870 (2020 - \$815,510) were paid to employees of the Fund are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories' audit. Our audit scope was limited as we did not audit the components of wages and benefits expenses and related balances. Accordingly, we were not able to determine whether any adjustments might be necessary to wages and benefits expenses for the years ended March 31, 2021 and 2020, liabilities and fund balances as at March 31, 2021 and 2020.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.



## Independent Auditor's Report (continued)

### *Other Matter*

Management is responsible for the other information. The other information comprises the annual report. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



## Independent Auditor's Report (continued)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Yellowknife, Canada  
June 28, 2021

*Crowe Mackay LLP*  
Chartered Professional Accountants



**GNWT ENR - Environment Fund**

**Statement of Operations**

For the ended March 31,	2021	2020
<b>Revenues</b>		
Beverage Container Program (schedule 1)	\$ 6,398,865	\$ 5,688,498
Electronic Recycling Program (schedule 2)	315,975	235,255
Other Programs and Initiatives (schedule 3)	552,862	599,534
	<b>7,267,702</b>	6,523,287
<b>Expenses</b>		
Beverage Container Program (schedule 1)	4,662,516	5,011,534
Electronic Recycling Program (schedule 2)	260,398	283,144
Other Programs and Initiatives (schedule 3)	730,857	332,158
	<b>5,653,771</b>	5,626,836
<b>Excess of revenues over expenses</b>	<b>\$ 1,613,931</b>	\$ 896,451

See accompanying notes

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**GNWT ENR - Environment Fund**

**Statement of Changes in Fund Balances**

For the ended March 31, 2021				
	Unrestricted	Equipment replacement reserve	Total 2021	Total 2020
<b>Balance, beginning of period</b>	\$ 4,716,608	\$ 423,679	<b>\$ 5,140,287</b>	\$ 4,243,836
Excess of revenues over expenses	1,613,931	-	<b>1,613,931</b>	896,451
Transfer to reserve (Note 3c)	(30,396)	30,396	-	-
<b>Balance, end of period</b>	<b>\$ 6,300,143</b>	<b>\$ 454,075</b>	<b>\$ 6,754,218</b>	\$ 5,140,287

See accompanying notes

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**GNWT ENR - Environment Fund**

**Statement of Financial Position**

March 31,	2021	2020
<b>Assets</b>		
Accounts receivable	\$ 876,953	\$ 909,304
Due from Treasury (note 4)	7,189,347	5,207,662
Loan receivable (note 5)	15,250	14,464
	<b>\$ 8,081,550</b>	<b>\$ 6,131,430</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 414,900	\$ 194,947
Unredeemed container liability (note 6)	912,432	796,196
	<b>1,327,332</b>	<b>991,143</b>
<b>Fund balances</b>		
Unrestricted	6,300,143	4,716,608
Equipment replacement reserve	454,075	423,679
	<b>6,754,218</b>	<b>5,140,287</b>
	<b>\$ 8,081,550</b>	<b>\$ 6,131,430</b>

Approved on behalf of the board:

  
Deputy Minister

  
Director, Finance and Capital Planning

See accompanying notes

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**GNWT ENR - Environment Fund**

**Notes to the Financial Statements**

**March 31, 2021**

**1. Nature of operations**

The Environment Fund ("the Fund") contains all fees and surcharges collected from programs established under the authority of the Waste Reduction and Recovery Act ("the Act") of the Northwest Territories. The Act was enacted in October 2003 during the 6th session of the 16th Legislative Assembly. The Act came into force in July 2005 with the establishment of the Fund.

The financial assets of the Fund may be used to pay for:

- the establishment, operation and evaluation of programs in respect of the reduction or recovery of waste
- education programs related to the reduction or recovery of waste
- research and development activities related to the reduction or recovery of waste
- the appropriate disposal of a designated or prohibited material as waste
- expenses associated with the work of the advisory committee established by the Minister to provide advice and assistance relating to the establishment of programs and operation of programs in respect of the reduction and recovery of waste
- other costs associated with programs, initiatives, or activities in respect of the reduction or recovery of waste

**Environment Fund Programs**

The Beverage Container Program, which came into effect November 1, 2005, is one of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the Environmental Protection Act.

The Single Use Retail Bag Program, which came into effect January 15, 2010, is the second of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the Environmental Protection Act.

The Electronics Recycling Program, which came into effect on February 1, 2016, is the third of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the Environmental Protection Act.

The Department of Environment and Natural Resources advised it will be examining other waste reduction and recovery programs that could, in the future, become part of the Fund.

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GNWT ENR - Environment Fund

Notes to the Financial Statements

March 31, 2021

2. COVID-19

On March 11, 2020, the World Health Organization declared a global pandemic global due to an outbreak of a novel coronavirus identified as "COVID-19". In order to combat the spread of COVID-19 governments worldwide have enacted emergency measures including travel bans, legally enforced or self-imposed quarantine periods, social distancing and business and organization closures. These measures have caused material disruptions to businesses, governments and other organizations resulting in an economic slowdown and increased volatility in national and global equity and commodity markets.

Central banks and governments, including Canadian federal, provincial, and territorial governments, have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions.

Depots and processing centres were closed in March 2020 and began reopening in June 2020. Once travel was permitted between communities and regions, the Environment Fund organized satellite depots in communities where local operators faced difficulties reopening.

During the period, there was an amendment to the Single use Retail Bag regulation that resulted in no surcharges being incurred on sale of single use bags from March 28, 2020 to June 30, 2020.

3. Significant accounting policies

The financial statements are prepared by management in accordance with Canadian public sector accounting standards.

The significant accounting policies used are as follows:

(a) Revenue recognition

Beverage Container Program revenue, Single-use Retail Bag Program, and Electronics Recycling Program revenue is recognized when beverage containers, single use retail bags or electronics are sold by distributors to retailers. Recoveries and salvage revenue from recycled materials are recognized when cash is received or receivable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Statement of Operations as the stipulation liabilities are settled.

Interest revenue is recognized as it is earned.

GNWT ENR - Environment Fund

Notes to the Financial Statements

March 31, 2021

3. Significant accounting policies (continued)

(b) Capital assets

The capital assets managed by the Fund are not included in these financial statements as they are not capital assets of the Fund.

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard.

As the Government of the Northwest Territories owns the assets of the Fund, it also accepts responsibility for any contaminated sites. As a result, the Fund does not record any liabilities associated with contaminated sites or their remediation.

(c) Reserve funds

Restrictions have been placed on surplus to reserve funds for future operations:

This reserve was approved by the Government of the Northwest Territories to be set up for future capital equipment purchases/replacement. The Equipment replacement reserve is equal to 1/10 of the cost of capital equipment, including capital equipment purchased with start-up funds, has been reserved annually for future replacements of capital equipment. The 2021 transfer is \$30,396 (2020 - \$30,396). During the year the Department of Environment and Natural Resources purchased equipment of \$0 (2020 - \$61,897) on behalf of the Fund.

(d) Contributed services

The Department of Environment and Natural Resources maintains the accounts of the Fund. The costs associated with administering and maintaining the accounts are not reflected in these financial statements as they are reported on in the consolidated financial statements of the Government of the Northwest Territories.

(e) Start-up funding

The Department of Environment and Natural Resources received \$1,143,000 in start-up funding from the Government of the Northwest Territories to cover the costs of implementing the Beverage Container Program. The start-up costs, which were incurred before the Beverage Container Program came into force on November 1, 2005, are not reflected in the financial statements as they are reported on in the consolidated financial statements of the Government of the Northwest Territories.

(f) Cash flow statement

As the Fund does not maintain a bank account, but rather receives working capital advances and finances accounts receivable and operating expenses through the Government's Consolidated Revenue Fund (the "CRF"); as a result a Statement of Cash Flows has not been presented.

GNWT ENR - Environment Fund

Notes to the Financial Statements

March 31, 2021

3. Significant accounting policies (continued)

(g) Financial instruments

The Fund classifies its financial instruments at cost or amortized cost. The Fund's accounting policy for this financial instrument category is as follows:

This category includes accounts receivable, loans receivable, due from treasury, accounts payable and accrued liabilities, and unredeemed container liability. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instruments.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the Statement of Operations.

(h) Related party transactions

Related party transactions are in the normal course of operations and have been measured at the exchange amount which is the amount of consideration established and agreed to by the related parties.

(i) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates

4. Due from Treasury

The Fund is a special purpose fund as defined in subsection 1(1) of the *Financial Administration Act* that forms part of the Government of the Northwest Territories Consolidated Revenue Fund.

In April 2006, the Fund joined the Government of the Northwest Territories investment pool, which consolidates and invests the cash balances for all participants. The monies for these investments flow out of the CRF and do not affect the cash balances of the participants. The investment pool revenues are prorated and allocated to the participants.

GNWT ENR - Environment Fund

Notes to the Financial Statements

March 31, 2021

5. Loan receivable

The Fund loaned two (2020 - one) bottle depot operators funds to be used to pay persons returning empty beverage containers to the depots.

	2021	2020
Loan receivable, non-interest bearing and repayable in monthly installments of \$536 starting on May 1, 2018. Final payment due on November 1, 2021.	\$ 11,250	\$ 14,464
Loan receivable #2, non-interest bearing and repayable in monthly installments of \$250, starting on June 1, 2022. Final payment is due on November 1, 2022.	4,000	-
	\$ 15,250	\$ 14,464

6. Unredeemed container liability

The unredeemed container liability is an amount that is equal to 15% (2020 - 15%) of the beverage container surcharges of the current year. It has been recognized to cover the future redemption of containers that are currently in circulation. This liability has been disclosed in accordance with the *Waste Reduction and Recovery Act*.

7. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

8. Related party transactions

The Fund is related in terms of common control of all Government of the Northwest Territories departments, agencies and Crown Corporations. The Fund receives human resource management, legal services and risk management from the Government of the Northwest Territories without charge. The Fund also receives management services from the Department of Environment and Natural Resources, as outlined in Note 3 (d).

The Fund entered into transactions with the following entities:

NWT Liquor Commission, Common control  
Government of the Northwest Territories - Human Resources , Common control  
Marine Transportation Services, Common control  
Chief Julian Yendo School Education Authority, Common control

**GNWT ENR - Environment Fund**

**Notes to the Financial Statements**

**March 31, 2021**

**8. Related party transactions (continued)**

	2021	2020
Revenue		
NWT Liquor Commission - Beverage container program fees	\$ 1,911,742	\$ 2,008,473
Expenses		
Wrigley District Education Authority - Chief Julian Yendo School - Grants and contributions	\$ 2,063	\$ 4,813
Government of the Northwest Territories - Human Resources - Payroll	1,167,870	815,509
Marine Transportation Services - Freight	52,451	73,458
	\$ 1,222,384	\$ 1,787,560
Accounts receivable		
NWT Liquor Commission	\$ 168,229	\$ 156,603

**9. Financial instruments**

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

**(a) Credit risk**

Credit risk is the risk of financial loss to the Fund if a debtor fails to make payments of interest and principal when due.

The Fund is exposed to this risk relating to its accounts receivable, loans receivable, and due from Treasury. Accounts receivable are due from government agencies and participating retailers of the Beverage Container Program. Credit risk related to accounts receivable is mitigated by internal controls as well policies and oversight over arrears for ultimate collection. Management has determined that no accounts receivable required impairment.

The Fund's maximum exposure to credit risk is represented by the financial assets for a total of \$8,066,300 (2020 - \$6,131,430). All financial assets are considered current except for the loan receivable referenced in Note 5.

**GNWT ENR - Environment Fund**

**Notes to the Financial Statements**

**March 31, 2021**

**9. Financial instruments (continued)**

**(b) Concentration of credit risk**

Concentration of credit risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the business in the event of a default by one of these customers. The Fund does have a concentration of credit risk.

Concentrations of credit risk relates to groups of counterparties that have similar economic or industry characteristics that cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions.

At March 31, 2021, receivables from 3 (3 - 2020) customers comprised approximately 47% (2020 - 50%) of the total outstanding receivables. The Fund reduces this risk by regularly assessing the credit risk associated with these accounts.

**10. Subsequent events**

Subsequent to year end, the Environment Fund re-opened the Waste Reduction and Recycling Initiative which provides up to \$50,000 per project to Northwest Territories based entities to complete projects related to reduction, reuse and recycling of materials.

At the time of approval for the financial statements, the Environment Fund had not approved any projects relating to the Waste Reduction and Recycling Initiative.



**GNWT ENR - Environment Fund**

**Schedules to the Financial Statements**

**For the ended March 31,**

<b>Schedule of Beverage Container Program</b>		<b>Schedule 1</b>
	<b>2021</b>	<b>2020</b>
<b>Revenues</b>		
Beverage container program fees	<b>\$ 6,090,631</b>	\$ 5,307,973
Salvage	<b>254,531</b>	295,214
Interest revenue	<b>52,298</b>	84,386
Recoveries	<b>1,405</b>	925
	<b>6,398,865</b>	5,688,498
<b>Expenses</b>		
Advertising and promotion	<b>11,653</b>	2,263
Contract service - satellite depot	<b>78,950</b>	102,498
Depot handling fees	<b>904,229</b>	860,181
Equipment, supplies and maintenance	<b>107,531</b>	125,999
Freight	<b>254,136</b>	320,763
Grants and contributions	<b>91,250</b>	92,103
Insurance	<b>13,759</b>	14,271
Office and software	<b>5,027</b>	6,109
Processing centre handling fees	<b>291,310</b>	471,135
Processing centre salvage	<b>48,025</b>	54,377
Quality control fees	<b>35,902</b>	42,716
Refundable deposit fees	<b>2,288,484</b>	2,373,662
Storage	<b>50,000</b>	35,335
Travel and training	<b>7,300</b>	4,355
Wages and benefits	<b>474,960</b>	505,767
	<b>4,662,516</b>	5,011,534
<b>Excess of revenues over expenses</b>	<b>\$ 1,736,349</b>	\$ 676,964

**GNWT ENR - Environment Fund**

**Schedules to the Financial Statements**

**For the ended March 31,**

<b>Schedule of Electronic Recycling Program</b>		<b>Schedule 2</b>
	<b>2021</b>	<b>2020</b>
<b>Revenues</b>		
Electronic recycling program fees	<b>\$ 315,975</b>	\$ 235,255
<b>Expenses</b>		
Advertising and promotion	<b>5,000</b>	13,693
Contract service - satellite depot	<b>13,500</b>	10,950
Depot, processing centre and recycling fees	<b>68,768</b>	87,786
Equipment, supplies and maintenance	<b>-</b>	12
Freight	<b>9,402</b>	24,448
Professional fees	<b>36,445</b>	36,369
Storage	<b>4,800</b>	6,000
Travel and training	<b>-</b>	1,947
Wages and benefits	<b>122,483</b>	101,939
	<b>260,398</b>	283,144
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ 55,577</b>	\$ (47,889)

GNWT ENR - Environment Fund

Schedules to the Financial Statements

For the ended March 31,

Schedule of Other Programs and Initiatives	Schedule 3	
	2021	2020
<b>Revenues</b>		
Single-use retail bag program fees	\$ 552,862	\$ 599,534
<b>Expenses</b>		
Advertising and promotion	20,112	29,620
Grants and contributions	64,080	5,000
Contract services - satellite depot	28,368	21,945
Office	12,786	2,662
Professional fees	32,000	48,388
Travel and training	3,084	16,739
Wages and benefits	113,154	74,604
Wages and benefits – Policy development	419,945	115,531
Wages and benefits - Waste reduction and recycling	37,328	17,669
	730,857	332,158
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ (177,995)</b>	<b>\$ 267,376</b>

ENDNOTES

GHG Calculations Assumptions

The United States Environmental Protection Agency Waste Reduction Model (USEPA WARM) was used to calculate GHG emissions reductions.

ENR’s assumptions for calculating GHG savings for all its waste reduction programs is outlined below:

Beverage Container Program

- NWT population estimate for 2020-2021 is 45,161 (source: NWT Bureau of Statistics estimates)
- There is no landfill gas recovery at landfills.
- The distance from Hay River to Hay River landfill is 8 km, Inuvik to Inuvik landfill is 3 km and Yellowknife to Yellowknife landfill is 2 km.
- Tetra Pak and Gable Top containers were estimated as if they were mixed recycling. No category in the WARM model accurately captures the multi-material packaging challenge of these container types.
- The MTCO<sub>2e</sub> for refillable glass was calculated with avoided greenhouse gas estimates from Brewers Distributed Ltd. rather than WARM.
- An estimated 85 tonnes of non-refillable glass was used locally in Hay River as clean fill at construction sites.
- Distance calculations for material destinations are as follows:
  - » Refillable Glass – Edmonton, Alberta
  - » Aluminum – Berea, Kentucky, USA
  - » Non-Refillable Glass – Airdrie, Alberta
  - » Plastic Containers – Calgary, Alberta
  - » Tetra Packs – Cheboygan, Michigan, USA
  - » Bi-metal – Edmonton, Alberta

### Single-use Retail Bag Program

- Baseline SRB use prior to 2010 is estimated at 208 bags per person. This is based on Resource Conservation Manitoba estimates (2009).
- If we assume that each bag weighs 5 grams and multiply by 69,971,221 bags, this equals 349.9 metric tonnes (385.6 US short tons) of high-density polyethylene (HDPE) avoided (source reduction).

### Electronics Recycling Program

- The mixed electronics category was used for the WARM calculations.
- The GNWT's electronics processor is in Edmonton, Alberta for distance calculations from each regional processing centre.

### <sup>ii</sup> 2020-2021 BCP – Comparison of the reported weights (previous vs. new method)

In previous years, the values reported for non-refillable glass were shipping weights. For other materials, the number of containers returned was multiplied by a conversion factor (the average weight for a container of a given material and volume) to determine the total weight of a given material that was reused or recycled through the BCP. Table 4 illustrates this process for the 2020-2021 containers.

Table 4: 2020-2021 Containers recycled and reused tonnage calculated using average container weights applied to containers recycled

CONTAINER TYPE AND SIZE		CONTAINERS RETURNED	AVERAGE CONTAINER WEIGHT (KG)	TOTAL (METRIC TONNES)
≤1 litre	Glass	1,137,165	N/A	357.09*
	Aluminum	11,327,801	0.015	168.78
	Plastic	4,933,623	0.016	78.94
	Tetra Pak and Gable Top	892,526	0.012	10.71
	Bi-metal	44,550	0.153	6.82
	Drink Pouch	90,744	0.012	1.09
	Refillable Glass Bottles	668,866	0.241	161.20
>1 litre	Glass	80,242	N/A	*
	Aluminum	261	0.015	0
	Plastic	746,495	0.038	28.37
	Tetra Pak and Gable Top	213,506	0.012	2.56
	Bi-metal	2,162	0.153	0.33
	Drink Pouch	763	0.054	0.04
	Bag-in-a-Box	6,221	0.038	0.24
<b>Total:</b>		<b>20,144,925</b>		<b>816.17</b>

\* The weight for non-refillable glass is the reported shipping weight. Glass containers are crushed and shipped together; the total is reported only once.

Table 5 provides a comparison of the reported totals using ENR's previous method (average container weight multiplied by number of containers returned) and new method (reported shipping weights) that began in 2020-2021. As small and large containers are shipped together, those categories are combined (e.g., Plastics contains ≤1 litre and >1 litre plastic). Polycoats includes the following categories: Tetra Pak, Gable Top, and Drink Pouch. Since containers are only shipped when there is enough material to ship full loads, it is not uncommon for a small portion of containers collected in one year to be shipped in a subsequent fiscal year. The most notable case is that of bi-metal. It may take multiple years for each processing centre to accumulate sufficient bi-metal containers to warrant shipping. The table below reflects this as no bi-metal loads were shipped in 2020-2021. ENR believes its new approach is more accurate, and that over time the variation in shipping dates across fiscal years should even out.

Table 5: 2020-2021 Comparison of the average container weights applied to containers recycled compared to the weights from materials once shipped.

MATERIAL	PREVIOUS METHOD (# CONTAINERS X AVERAGE CONTAINER WEIGHT) (METRIC TONNES)	NEW METHOD FOR 2020-2021 (SHIPPING WEIGHT) (METRIC TONNES)
Aluminum	168.79	127.50
Polycoats	14.64	36.21
Plastics	107.30	131.25
Refillable Glass Bottles	161.20	174.75
Non-Refillable Glass	357.09	357.09
Bi-metal	7.15	0.00
<b>Total</b>	<b>816.17</b>	<b>826.81</b>







