

Living Laboratories Initiative: Collaborative Program

Recipient Guide

Reporting and financial management

Recipient Guide – Reporting and financial management

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Electronic version available from your Program Officer

Paru également en français sous le titre :

Initiative des laboratoires vivants : programme de collaboration (guide du demandeur)

For more information, contact us at www.agr.gc.ca or call us toll-free at 1-855-773-0241.

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INTRODUCTION

A contribution is a conditional transfer of funds to a Recipient to be used to support a set of activities specified in a Contribution Agreement (CA). Contribution payments are subject to review and audit by Agriculture and Agri-Food Canada (AAFC). As a Recipient of AAFC contribution funds, you are responsible for the management and spending of the approved funds.

This document is intended to provide you with key information to request payments and to adhere to the reporting requirements set out within your CA.

Your AAFC Program Officer will be your main contact for the purposes of your CA and is available to advise you throughout the life of your project.

Shortly after your CA is signed, your Program Officer will contact you to review your CA, arrange training regarding the claims process and to review AAFC's expectations that are specific to the Living Laboratories Initiative: Collaborative Program

SECTION 1 – REQUESTS FOR FINANCIAL REPORTING AND PAYMENTS

The information provided in this Section is largely organized sequentially, reflecting the order in which a Recipient would carry out the activities related to financial reporting and payments.

Responsible Officer

- Identify a Responsible Officer for certifying Financial Reports and other deliverables under the CA. It is recommended that more than one person be identified in this capacity, in the event that one of them is unavailable when needed.
- Your Program Officer will send you a .pdf version of the Responsible Officer(s) Authorization Form to complete (see sample in Appendix A). Please send the completed form by email to your Program Officer at AAFC after the CA has been signed. The form should be certified and dated by the person who signed the CA on behalf of your organization.

Direct Deposit

- Your Program Officer will send you a .pdf version of the Recipient Registration and Direct Deposit Request form (provided in Appendix C) . Please send this form by email to your Program Officer after the CA has been signed.

Accounting systems and procedures

- Set up and maintain appropriate accounting systems and procedures to record and track all expenditures and funds received for the project from all sources, and to complete financial reports required by AAFC pursuant to your CA. Financial Report templates will be provided to you to report your project expenditures.
- It is recommended that you keep the project accounting separate from your organization's regular operations to easily identify project expenditures. You may wish to use a separate bank account.
- Ensure that your accounting systems and procedures comply with Canadian Generally Accepted Accounting Principles and any other requirements specific to your Program and your CA. You will need to demonstrate that all project funds, including funds provided by other project sources (such as other governments, industry contributions, partners or association members), are being spent directly on project costs and that the provisions in the CA are being met. You will also need to ensure that you are able to provide appropriate supporting

documentation for your project costs when requested (see Appendix B for examples of appropriate supporting documentation).

- Your project accounting procedures should include strong internal controls. For example, no individual should approve his/her expenses or sign his/her cheque for reimbursement.

Entering into agreements with suppliers and contractors

- Your organization is required to keep on file proof of the competitive or reasonable business process that took place to ensure that a fair and transparent process resulted in competent and qualified contractors and/or personnel working on the project.
- Keep appropriate records of contracts with other parties to carry out specific activities related to the project. You may be required to demonstrate that the funds allocated to these contracts are eligible, spent in accordance with the provisions in your CA and directly allocated to the approved project. You are ultimately responsible for the management of the project funds and for compliance with all of the terms and conditions in your CA.
- Ask suppliers and contractors to include detailed information on their invoices/receipts (e.g., clear descriptions of goods and services provided, dollar value, delivery dates, etc.), to allow for verification of expense eligibility. These details are required when transactions are sampled by AAFC, or in the event of a Recipient audit. You must be able to demonstrate that you exercised due diligence in the spending of public funds. AAFC may ask you for a copy of any signed contract with a supplier or contractor in relation to the project.

Verification of eligibility of expenses

- Check the project start date and project completion date for incurring project costs. Costs incurred before and after these dates, are considered ineligible.
- Do not pay or allow to be paid, any portion of AAFC's contribution to any Government of Canada department, agency or Crown Corporation, including to another AAFC funded program. This also includes any portion of AAFC's contribution towards travel and accommodation costs for federal employees.
- Familiarize yourself with the criteria, pre-approvals and restrictions for specific project costs (such as maximum amounts for travel and accommodation expenses, equipment and capital assets) identified in your CA. If you have a question please ask your Project Officer for clarification.

- Please note that down payments for goods or services made because of a contractual obligation may be considered an incurred expense where, in the opinion of AAFC, expenses are reasonable and respect normal business practices for the type of goods or services being provided. In such cases, the down payments may be reported for the period in which the expense was disbursed by the Recipient. Ensure that the down payment is deducted from the final invoice from the supplier.
- Verify that your expenditures do not include ineligible costs (e.g., non-project related travel costs by the traveller or family members, refundable GST/HST, honorariums). Check your CA specifically for identified ineligible costs or discuss with your Program Officer for clarification.

Financial Reporting

- You will be required to submit Financial Reports for eligible costs incurred in accordance with the terms and conditions of your CA. Each Financial Report will need to be supported by documents and invoices of the costs and certified by your Responsible Officer. AAFC will make payments based on expenses deemed to be eligible project costs.
- Ensure that all costs included in your Financial Report are eligible.
- Amounts claimed for the reimbursement of eligible costs or reported as contributions to the project may be adjusted if acceptable supporting documentation is not provided in a timely manner.
- AAFC's financial reporting process will involve sampling of invoices reported on your Transaction Listing. These invoices must provide enough detail to establish, at a minimum: the category of costs, the eligibility of costs and the period covered. Program administrators will randomly select samples based on the risk profile of your Project in order to verify eligibility and whether expenditures were incurred within the claim period.
- To ensure that there is no delay in processing your Financial Reports, please ensure that all the documents are properly identified with the activity or cost category. Incomplete claims will be placed "on hold" until sufficient documentation is received.
- Submit the completed Financial Report, certified by the Responsible Officer, to AAFC.

- Enter your Project expenditures for the current fiscal year on the transaction listing tab of the Financial Report.
- Submit your completed Financial Report to the IPD Claims Mailbox: aafc.claims-reclamations.aac@canada.ca.
- AAFC may ask for additional information if there is doubt on the eligibility or reasonableness of the costs. AAFC will also rely on compliance audits to verify the due diligence applied for costs of goods and services under contract.

Documenting all project costs and payments

- Ensure that, as the Recipient identified in the CA, your organization retains originals of all supporting documentation for project costs for review by Program administrators and/or for audit purposes. Supporting documentation must indicate the costs incurred, how they are related to the approved Work Plan, that they are eligible, and that they were paid (e.g., purchase orders, invoices, contracts, time sheets, payroll registers, receipts, credit card/bank statements, cancelled cheques, bank drafts and other types of proof of payment, proof of travel such as hotel bill or boarding passes). This documentation does not need to be submitted to AAFC unless requested.
- Ensure that all contributions from any industry/partner funding resource are for eligible costs under the terms and conditions of your CA.
- AAFC will only reimburse eligible costs which have been incurred and paid by the recipient during the term of the CA. Other project contributors may use their cash contributions to the project to pay for eligible costs but those costs are not eligible for reimbursement by AAFC.

Documenting in-kind contributions from all sources

- In-kind contributions may also form part of the Recipient's Contribution but are not eligible for reimbursement by AAFC. In-kind contributions will normally not exceed 10% of the total eligible costs to complete the project.

In-kind means the fair value attributed for goods and services, that are contributed to this project and require no outlay of cash during the term of the CA by you or a contributor (e.g., an industry partner has a large boardroom in their office that could be beneficial to your project. Rather than you renting a boardroom at a conference centre, they agree to loan it to you for free).

- Similar to all other eligible costs, your organization will need to be able to substantiate the level of in-kind being contributed. Keep proper documentation for in-kind contributions, (e.g., support for the valuation of the contribution, proof that it is a fair value for the goods or service provided, etc.).

Spending according to your approved Budget

- Review the project costs listed in the Project Budget (Schedule B of your CA) regularly. Any variances from these expected costs that will alter the project scope, objectives and/or outcomes should be discussed with your Program Officer as soon as possible, as additional pre-approvals, or an amendment to your CA, may be required. Note that the amounts approved in the Project Budget cannot change without approval.
- Any amounts spent over the limit(s) established in the Project Budget or, prior to the signing of the CA or any amendments, are done so at your own risk and may or may not be approved.
- Note that any portion of AAFC's contribution that is unspent at the end of a fiscal year will not be available for you to spend in a subsequent fiscal year.

Checking your cost-sharing requirements

- Verify the requirements for sharing your project costs with AAFC. These requirements are outlined in your CA. Note that you are fully responsible for all sources of funding, including in-kind when applicable, that make up the total cost of the project. If, at the conclusion of your project, it is determined that your project was not cost-shared with AAFC according to the agreed ratio, you may be required to repay a portion of AAFC's contribution.

Note: When including funds from other government sources in your contribution, a stacking limit of 85% will not be exceeded. This is the maximum level of total government funding (federal, provincial/territorial, and/or municipal) that a Recipient can receive towards the total eligible costs of a project.

- Ensure that you accurately report on all contributions towards the project from all sources, including your own. Immediately report on any shortfall in relation to forecasted funding for your project, whether from industry partners, other governments, stakeholders, etc. You are responsible for making up any difference, or AAFC's contribution may be reduced accordingly.

Submit a request for an advance payment

Advances may be made available based on AAFC's assessment of the project risk and where need is substantiated.

- If your CA allows for advance payments and you require an advance to cover project costs, complete the Advance Request tab of the Financial Report. The advance period approved for your project is determined based on your immediate cash flow requirements and the results of a risk assessment conducted on your project. You may be asked to provide a justification for the advance.
- On your subsequent claim for reimbursement, you will be required to account for all spent and unspent portions of the advance payment.

Holdbacks

- Holdback refers to the percentage of the annual approved AAFC funding which is held back by AAFC until all of the financial and progress/performance reporting requirements are fulfilled. Once fulfilled, the holdback is released as a separate payment.

The holdback is determined by the results of the risk assessment conducted on your project.

Submit fiscal year-end accounting

- Submit a Year End Financial Report by April 4th, of each fiscal year to report on all project costs incurred, but not necessarily paid in the previous fiscal year, ending on March 31st. AAFC will set-up a payable at year-end (PAYE) which is intended to allow for an expense claim to be submitted after the accounting period for a given fiscal year. A PAYE represents the total amount incurred or financial obligations to organizations or individuals as a result of transactions and events incurred on or before March 31 that have not yet been reimbursed by AAFC. Any portion of AAFC's contribution that is not paid and claimed before the end of 180 days following the end of a fiscal year may no longer be available for payment to you.

Project completion

- Submit the Financial Report for the project and/or reconciliation for any advance payment within 180 days following the date you completed your project.
- You must ensure that all eligible costs have been paid before submitting the Final Financial Report for your Project expenditures.
- Keep all capital assets that you acquired for your project until you have met all of your CA obligations, unless you have AAFC's prior written approval to do otherwise.

SECTION 2 – PROGRESS AND PERFORMANCE REPORTING

Provided below is key information you should note regarding reporting on your project's progress and performance.

2.1 Project Work Plan progress reporting

The progress report describes the activities completed and progress made towards deliverables as described in the Project Work Plan.

- Ensure that you are aware of the frequency with which you must report on the progress made on key deliverables for your project (set out in the letter accompanying your CA).
- Communicate with your Program Officer to confirm the dates that your reports are due.
- Note that the frequency for your reporting could change following any re-assessment of the risks related to your project.
- Use the standard template that your Program Officer will provide to you to report on progress made in your Work Plan activities.

2.2 Project performance reporting

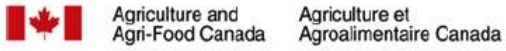
The performance report tracks progress against project performance measures.

- Ensure that you are aware of the frequency with which you must report on your project's performance in relation to your expected project outcomes by communicating with your Program Officer.

- Report against the performance indicators that were agreed to and are included in the Work Plan attached to your CA. AAFC may also request additional performance information, such as success stories, lessons learned, challenges, benefits to the sector and subsequent steps.

- Use the standard template that your Program Officer will provide to you to report on your project's performance.

APPENDIX A – RESPONSIBLE OFFICER(S) AUTHORIZATION FORM



RESPONSIBLE OFFICER(S) AUTHORIZATION FORM

Name of Program :			
Recipient Name :			
Project Number :		Period of Authority : From	
		To	
Name of designated person(s)	Position Title	Email address	Signature
As the signatory to the Contribution Agreement, I delegate signing authority to the above noted person(s) to certify claims for reimbursement, Financial Reports, and all other reports under this Agreement.			
Signatory to the Contribution Agreement	Position Title	E-mail Address	
Signature :		Certification Date :	

- Information provided in this form will be treated in accordance with the Access to Information Act and the Privacy Act.
- In the case where information changes, the Recipient shall advise the Program Officer of such changes as soon as possible to avoid complications and delays in receiving contribution payments.



APPENDIX B – RECIPIENT REGISTRATION & DIRECT DEPOSIT REQUEST FORM



Government of Canada / Gouvernement du Canada

PROTECTED B
when completed

RECIPIENT REGISTRATION AND DIRECT DEPOSIT REQUEST

Your information will be shared with all departments below in order to create vendor profiles that will facilitate electronic fund transfers: Agriculture and Agri-Food Canada - Canadian Food Inspection Agency - Canadian Dairy Commission - Environment and Climate Change Canada - Canadian Environmental Assessment Agency - Natural Resources Canada - Northern Pipeline Agency Canada

Do not enclose anything other than your voided cheque or your financial institution letter with this form.
Complete sections 1 to 3. All fields are mandatory, if not applicable, enter N/A.

Guidelines

1 - TYPE OF REQUEST			
Please identify your contact at the government and the department they work for:			
Federal/Government Email:			
Department(s) <input type="checkbox"/> AAFC <input type="checkbox"/> CFIA <input type="checkbox"/> CPMA <input type="checkbox"/> CDC <input type="checkbox"/> EC <input type="checkbox"/> CEEA <input type="checkbox"/> NRCAN <input type="checkbox"/> NPA			
Your information will be shared with all departments above to create vendor profiles that will facilitate electronic fund transfers.			
2 - RECIPIENT INFORMATION			
Select the option that represents your status <input type="radio"/> Individual <input type="radio"/> Corporation / Partnership <input type="radio"/> Other Government Department			Aboriginal <input type="radio"/> Yes <input type="radio"/> No
Recipient Name: Individual (Family name, First name) or Organization			Preferred Language <input type="radio"/> English <input type="radio"/> French
Phone Number	Fax Number	E-mail for Payment Notifications (please print)	
Street Address		Tax reporting information <input type="radio"/> Business Number (BN) <input type="radio"/> GST/HST <input type="radio"/> SIN <input type="radio"/> N/A	
City	Province / State	Tax Reporting Information Number (XXX XXX XXX RT001)	
Country	Postal code / ZIP		
Would you like payments remitted to a different mailing address? <input type="radio"/> Yes <input type="radio"/> No			
Street Address		City	
Province / State	Country	Postal code / ZIP	
3 - BANKING INFORMATION			
Select the payment method (choose one of the following options):			
<input type="radio"/> Direct Deposit - ATTACH A VOID CHEQUE or a letter from the banking institution or complete fields 1, 2, 3, and 4. - If void cheque is NOT attached, complete field 5. - Note: If the account is in currency other than Canadian, please complete fields 4a, 6, 7 and 10 as well.			
<input type="radio"/> Electronic Data Interchange (EDI) - ATTACH A VOID CHEQUE or a letter from the banking institution or complete 1, 2, 3 and 4. - If void cheque is NOT attached, complete field 5. - Note: If the account is in currency other than Canadian, please complete fields 4a, 6, 7 and 10 as well.			
<input type="radio"/> Wire transfer - Please complete fields 6, 7, 8, 9 and 10.			
1 Branch No. <input style="width: 100px;" type="text"/>	4a Account Type (Non-canadian accounts only) <input type="radio"/> Chequing <input type="radio"/> Savings Currency: <input style="width: 50px;" type="text"/>	5 Financial Institution Stamp (if void cheque is NOT attached)	
2 Account No. <input style="width: 100px;" type="text"/>	6 Account No. <input style="width: 100px;" type="text"/>		
3 Institution No. <input style="width: 50px;" type="text"/>	7 Bank Sort Code (ABA, BSB) <input style="width: 100px;" type="text"/>		
4 Name(s) of Account Holder(s) <input style="width: 100px;" type="text"/>	8 IBAN <input style="width: 100px;" type="text"/>		
9 SWIFT (BIC) <input style="width: 100px;" type="text"/>			
10 Bank Name <input style="width: 100px;" type="text"/>			
Address <input style="width: 100px;" type="text"/>			
City <input style="width: 100px;" type="text"/>			
Province / State	Country	Postal Code / ZIP	
4 - CONSENT			
I, as an authorized representative of the above mentioned organization or as an individual entitled to receive payment from the Government of Canada, authorize the Receiver General for Canada to deposit the payment directly into the account below. I consent to share my personal information on this form as stated in the privacy notice below and to receive payment notifications electronically until further notice. I also confirm that all information provided in this form is accurate.			
Name of the recipient or authorized representative for the organization		Date	Signature

Guideline on Completing the Recipient Registration and Direct Deposit Request

INTRODUCTION

Recipients can now receive payments from the Department by electronic payment. To sign up for electronic payments, please complete the Recipient Registration and Direct Deposit Request form.

When payments are deposited, the department will send the following information by e-mail: amount of payment, date of payment, invoice number, the department reference number and a brief description of the payment. This e-mail notification will act in lieu of a cheque stub.

CHANGE TO BANKING INFORMATION

If you wish to make any changes to your bank account (financial institution, branch, account number, etc.) to receive payments, a new Recipient Registration and Direct Deposit Request form must be completed. If you have a payment due, DO NOT CLOSE your current bank account until you have received your payment.

COMPLETING THE FORM

Sections 1, 2, 3 and 4 of the Recipient Registration and Direct Deposit Request form must be completed by the recipient. All fields are mandatory, if not applicable, enter N/A.

1 - TYPE OF REQUEST

Complete this section by selecting one of the two request types described below. The following are the organizational acronyms listed on the form:

AAFC = Agriculture and Agri-Food Canada	CFIA = Canadian Food Inspection Agency	NRCAN = Natural Resources Canada
CPMA = Canadian Pari-Mutuel Agency	CDC = Canadian Dairy Commission	NPA = Northern Pipeline Agency
EC = Environment Canada	CEAA = Canadian Environmental Assessment Agency	

2 - RECIPIENT INFORMATION

Select the option that represents your status. The following terms are defined as:

- Individual : Citizens, individuals and sole proprietors.
- Corporation / Partnership: Corporations, Crown corporations, partnerships, associations, trusts and estates, including Canadian and foreign entities.
- Other government : Foreign and domestic government, including provinces, territories and other level of regional and municipal government.

Please enter your name, address AND E-MAIL ADDRESS so that the department can send an e-mail notice to confirm issuance of payment. If the mailing address for remittance differs from the head office address (for example, PO Box or Lock Box), please provide the mailing address that payments will be sent to.

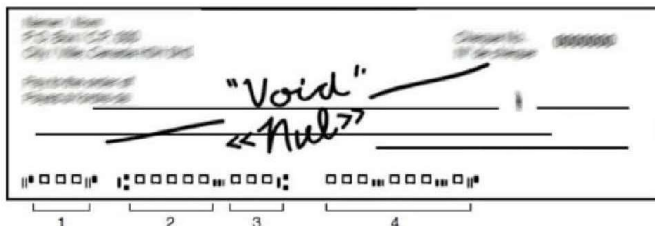
Tax reporting information

Provide your Federal Tax number (Business number [BN]) or Goods and Services/Harmonized Sales Tax number [GST/HST] or Social Insurance Number [SIN] used for tax reporting purposes with the Canada Revenue Agency (CRA).

3 - BANKING INFORMATION

Voided cheque or letter from the banking institution attached to the form

The void cheque or the letter must be for the account you wish to use for electronic payments. A sample of a void cheque is provided below identifying where the transit, financial institution and account numbers are located.



1. Cheque number : not required
2. Branch number : 5 digits
3. Institution number : 3 digits
4. Account number : as shown on your cheque

If you do not attached a void cheque or a letter from the banking institution

Complete fields 1, 2, 3, 4 and 5 from section 3 of the form. A financial institution representative must validate the banking information by providing bank stamp and signing in field 5 of the form.

Payment by wire transfer

Complete fields 6, 7, 8, 9 and 10 of section 3 of the form. The transfer requirements differ from one country to another.

4 - CONSENT

Print your name and sign the form in order to confirm your authorization.

5 - TRANSMITTING THE REQUEST

Return the completed form to:

Agriculture and Agri-Food Canada
1341 Baseline Road, T7-3-129, Ottawa, Ontario, K1A 0C5

For queries contact us at vendorrequest@agr.gc.ca.

[Print Form](#)

[Reset Form](#)

APPENDIX C – EXAMPLES OF APPROPRIATE SUPPORTING DOCUMENTATION

The following provides examples of appropriate supporting documentation typically required to support claim submissions (if requested by program staff) or an audit.

Expense Category	Examples of Appropriate Supporting Documentation ^{1, 2}
Salaries/ Benefits	<ul style="list-style-type: none"> • Timesheets indicating location (if multiple locations) and time claimed (daily or weekly) per project, signed and approved by the responsible officer. This applies to projects where salaried resources work on multiple projects. • Where the recipient does not maintain time sheets, the recipient must have in place an appropriate methodology to allocate salary and benefits to the designated approved project. This methodology should be reviewed periodically by the recipient and revised, as appropriate. Program approval on the methodology and any changes is recommended. • A listing of positions with time and rate will be required, if sampled. <p>Payroll register and other related documentation (e.g., employment agreements and/or approved salary increase forms) to support salary rate calculation, benefit rate used, and payment of salary to employee. Proof of payment (e.g., bank statements) to support payment of payroll. This is typically not required during the sampling process, but will be required in the event of an audit.</p>

¹ Proof is required for the calculation of non-refundable taxes applied to claimed expenses (i.e., GST/HST,PST net of input tax credits).

² Although claims do not typically require the submission of original invoices, original invoices are typically required as the only valid supporting proof in the event of an audit; however, the auditors may be able to accept photocopies or electronic copies, provided an acceptable document management process exists (i.e., if a software system was implemented then auditors would need to test both the transaction and IT controls over the process).

Expense Category	Examples of Appropriate Supporting Documentation ^{1,2} ,
Contracted Services ³	<ul style="list-style-type: none"> • Invoices should indicate the rate and time spent (daily or weekly) on the project, the work being performed (to support assessment of eligibility) and/or details on goods and services purchased under the CA. • Proof of payment (e.g., cancelled cheque and bank statement) to support amounts paid. • Contracting agreements that comply with AAFC Contribution Agreement provisions and program guidelines and specify the scope of the contract, detailed budget, applicable per diem rates, milestones and deliverables, and any such limits or restrictions such as pre-approval of travel. • Procurement records (e.g., quotes from contractors, hourly rate comparisons, time requirements, etc.) in support of contractor selection process or a sole source justification if the process is not competitive. This is typically not required during the sampling process, but should be maintained in the event of an audit.
Expense Category	Examples of Appropriate Supporting Documentation ^{1,2}
Travel for Personnel, Contractors and Sub-contractors	<p><u>Commercial Transportation (e.g., Airplane, Train and Intercity Bus):</u></p> <ul style="list-style-type: none"> • Invoice and receipts supporting costs for air/rail/ground transportation to an out-of-city destination (e.g., booking confirmation including flight itinerary and name of passenger, class of travel, date of travel and cost breakdown). • Typically travel is reimbursed at the lowest economy fare available at the time of booking. To support this, evidence should be maintained to demonstrate that the lowest fare was obtained (e.g., copies of three trip itineraries saved). In the event that the traveller takes business fare, and only the lowest economy fare is permitted, the recipient will only be reimbursed for the value of the lowest economy fare. • Proof of payment (e.g., cancelled cheques and bank statement) to support amounts paid.

³ **Special Note for non-arm's length contractors:** Two entities can be inferred to be dealing at arm's length with each other if they are independent, and one does not have undue influence over the other. For recipients planning to undertake non-arm's length transactions with a consultant/contractor, AAFC should be informed and the recipient should ensure that the selection of contractor was merit-based with charge rates appropriate for the expected work to be performed. Proof of fair determination of value is critical in non-arm's length situations.

- Boarding passes and/or other corroborating information (e.g., travel expense report, airport tax receipts, and hotel bills) indicating that the trip was taken.

Car Rental or use of Personal Vehicle:

For use of personal vehicle or car rental, proof that project-related travel took place (e.g., car rental receipt and receipts of expenses along route, hotel receipts in destination location), kilometric rates as per the established travel policy, and parking invoices and payment recipients. Personal travel days should be excluded from the total.

Accommodations, Meals, Incidentals and Ground Transportation:

- Proof that the travel took place for the corresponding period (i.e., boarding passes, paid hotel invoice with traveller`s name). No receipts are required for sampling purposes. However, recipients will still be obliged to keep all invoices and payment receipts, as per the terms of their CA, in the case of an audit.
- If the CA does not require use of approved rates, internal travel directives and expense policies should be provided. If travel is for conferences, or events of such nature, the itinerary for the event should be included to support the duration of the travel.
- Disclosure of exchange rate(s) used and date(s).
- Proof of payment (e.g., cancelled cheques and bank statement) to support amounts paid. **This is typically not required in the sampling process, but should be maintained in the event of an audit.**
- If the travel involves multiple projects, an appropriate methodology should be in place to allocate the expenses to the designated approved project. This methodology should be reviewed periodically by the recipient and revised, as appropriate. Program approval on the methodology and any changes is recommended. **This is typically not required in the sampling process, but should be maintained in the event of an audit.**

Expense Category	Examples of Appropriate Supporting Documentation ^{1,2}
Administration	<ul style="list-style-type: none"> • Indirect or allocated costs which are not 100% specific to a project but are necessary to complete the project and agreed to by AAFC (possible examples include, but are not limited to: rent, utilities, office operating expenses, amortization, bank charges, communications, computer maintenance, financing costs, general staff training/recruitment, insurance, memberships, salaries related to the administration of the organization, etc.).

	<ul style="list-style-type: none"> • Administration will be added to the total Project expenditures based on 8% of the actual eligible costs. • No supporting documentation is required.
Expense Category	Examples of Appropriate Supporting Documentation^{1,2}
Other Direct Project Costs	<u>Other project costs not otherwise specified in other categories</u> <ul style="list-style-type: none"> • Original receipts and invoices to support the expenses. • Proof of payment (e.g., cancelled cheques and/or bank statement) to support amounts paid. • Procurement records in support of purchase of equipment in accordance with the agreement (whether purchased by recipient or through contracted service).
Expense Category	Examples of Appropriate Supporting Documentation^{1,2}
Capital Assets	<ul style="list-style-type: none"> • Evidence of prior written approval of costs as stipulated in the Agreement (e.g., capital purchases or infrastructure purchases in excess of minimum capital asset purchase threshold), regardless of the purchaser (recipient or contracted service). • Evidence of written approval for the method of disposition. • Evidence of the calculation of residual value at time of disposition of capital asset.
Expense Category	Examples of Appropriate Supporting Documentation^{1,2}

In-kind Contributions	<ul style="list-style-type: none"> • Where permitted, in-kind contributions should reflect fair value and be substantiated by the Applicant in their application, and be confirmed by AAFC during the project assessment process and throughout the project lifecycle. • Fair value of in-kind contributions should reflect current, relevant and market-based information or another methodology acceptable to AAFC. As such, the in-kind valuation methodology should be reviewed periodically by the recipient and revised, as appropriate.
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Expense Category	Examples of Appropriate Supporting Documentation^{1,2}
Interest received or other revenue	<ul style="list-style-type: none"> • Detailed calculation of interest received on investment of advance funding (e.g. interest rate used, period invested, investment statement etc.). This is typically not required during the sampling process, but should be maintained in the event of an audit. • Detailed information on other proceeds/income/revenues related to the project.

APPENDIX D: LEXICON OF FREQUENTLY USED TERMS

Lexicon of frequently used terms

The following terms are used in this Applicant Guide and accompanying Annexes:

Cash contribution – means an expense requiring a cash outlay, by either the Recipient organization or another Project participant/contributor (such as a partner or other government), during the term of the CA. Specifically, a cash contribution is an expenditure for an eligible project cost incurred and paid for by the Recipient organization, or another project participant. AAFC will only reimburse cash contributions for eligible project costs that are incurred and paid for by the Recipient organization. A cash contribution made by another project participant should be reported as part of the Recipient's Contribution, and must be an eligible project cost.

Note: However, when universities and colleges provide services/goods for a Project (such as employee/researcher time) for which the institution is not reimbursed by the Recipient organization or another Project participant/contributor, these services/goods are considered as an in-kind contribution.

Contribution – is a transfer payment subject to performance conditions specified in a funding agreement (CA). A contribution is to be accounted for and is subject to audit.

Fair market value – means the highest price that would be agreed to in an open and unrestricted market, between knowledgeable, informed and willing parties, acting at arm's length, who are under no compulsion to transact.

Flat rate – is a rate that is the same in all cases and that does not vary in proportion with something.

In-kind contributions - in-kind Contribution means the Fair Value attributed to Eligible Costs goods and/or services required to complete the Project that are provided by the Recipient, or other project supporters (such as governments and/or industry supporters, partners or association members). In-kind contributions do not require a cash outlay and count towards the Recipient's contribution to the Project.

Per Diem – is an allowance or payment made for each day.

Recipient - is an entity that either has been authorized to receive a transfer payment or that has received that transfer payment.

Transfer payment - is a monetary payment, or a transfer of goods, services or assets made, on the basis of an appropriation, to a third party, including a Crown corporation, that does not result in the acquisition by the Government of Canada of any goods, services or assets. Transfer payments are categorized as grants, contributions and

other transfer payments. Transfer payments do not include investments, loans or loan guarantees.

Travel status - occurs when a person, conducting Project activities, is more than 50 km away (one way) from their assigned workplace using the most direct, safe and practical route, usually for more than one day.

APPENDIX E: COST CATEGORIES

Financial Reporting

If your organization enters into a Contribution Agreement (CA) with AAFC, you will be required to submit Financial Reports for eligible costs incurred and paid in accordance with the terms and conditions of your CA. Each Financial Report must be certified by an authorized official of your organization and, upon request, you will need to provide supporting documents, such as invoices and proofs of payment, for the eligible costs being reported. AAFC will only issue payments based on expenses deemed to be eligible as per this Annex.

Advances may be made available based on AAFC's assessment of your Project risk, and where the need for the funds is substantiated.

AAFC's financial reporting process will involve sampling of expenditures. Invoices (where applicable) or other supporting documentation must provide the following details, at a minimum:

- Salaries and Benefits: the time period worked for the Project, the number of hours worked for the Project, the employee's hourly rate (before benefits), the total benefits related to the Project, a brief description of the work done by each employee;
- Contracted Services: a description of the work done, details of costs, the time period;
- Travel: the destination, time period of travel, and # of people travelling, proof of travel, invoices for transportation costs;
- Capital Assets: a description and the cost of each item (must be previously approved if over \$10,000).

Timing limitations for costs:

If your Project is approved, AAFC may consider costs incurred during the review period, to be eligible. However, only eligible costs incurred after an full application package has been deemed complete by AAFC will be considered. AAFC will review these details with applicants once projects have been deemed complete.

It is very important that you understand that if costs are incurred before a CA is signed by both parties, you assume the risk of not being reimbursed in the event a CA is never executed.

Cost categories

The following Cost Categories provide details on costs and requirements that will be necessary at the application stage and the financial reporting stage, should your application be approved and a CA signed.

Administrative Costs

Administrative costs will be calculated automatically at a flat rate of 8%, based on the total eligible activity costs* in the CA budget. This flat rate will cover costs of project management and administrative staff salaries (managing and reporting), use of office accommodations, use of office equipment and use of office materials.

These administrative costs will be subject to the cost-sharing ratio of the Project. The 8% flat rate will be applied proportionally to your actual AAFC and recipient eligible activity costs* when you submit your Financial Reports.

*Capital asset costs for items with a value of \$100,000 or more are excluded from the 8% flat rate calculation.

The following list identifies costs that are included in the flat rate. These costs cannot be charged under Salaries and Benefits, Contracted Services or Other Direct Project Costs.

The costs include, but are not limited to the following:

Administrative cost items	
Eligible cost items	Limitations/ineligible costs
<p>Project management and administration salaries and benefits:</p> <ul style="list-style-type: none"> salaries, including contracted services, for project management and administration staff who perform tasks such as pay the Project related invoices, negotiate service contracts, manage the Project budget, and/or prepare any financial and/or performance/progress reports for the Project benefits for project management and administration staff, such as Employment Insurance (EI), Canada Pension Plan (CPP), Quebec Pension Plan (QPP), vacation pay, statutory holidays <p>Administrative office supplies and expenses:</p> <ul style="list-style-type: none"> basic telephone fees (including fax lines) 	<p>Administrative costs related to the following are not eligible:</p> <ul style="list-style-type: none"> audit fees related to the organization's financial statements bank fees insurance (fire, theft, liability) membership fees legal fees property taxes

<p>and cell phones</p> <ul style="list-style-type: none"> • hydro • materials and office supplies (such as pens, pencils, paper, envelopes, cleaning supplies, subscriptions) • monthly internet fees • postage and courier fees • office equipment (like computers, printers, photocopiers) • office administrative space (that is, rent for administrative space) and related utilities, maintenance • use of administrative information technology (IT) products and services, including maintenance • other overhead type expenditures relating to the organization's office 	
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Cost Categories

Other costs beyond Administrative costs must fall under one of these categories:

- Salaries and Benefits
- Contracted Services
- Travel
- Capital Assets
- Other Direct Project Costs

Salaries and Benefits	
Eligible cost items	Limitations/ineligible costs
<p>Salaries and benefits directly related to completing the activities in the Work Plan, other than those covered under Administrative costs.</p> <p>Timesheets:</p> <ul style="list-style-type: none"> • <u>will not</u> be required for an employee who is 100% devoted to the Project • <u>will not</u> be required for people under contract • <u>are</u> required for an employee of the recipient organization who share their time between Project specific work and 	<ul style="list-style-type: none"> • benefits will be considered up to 25%, and include the employer's portion of CPP, QPP; EI; group insurance, vacation pay and pension benefits, statutory holidays, etc. • losses to investments or pensions due to stock fluctuations or other unforeseen events are not eligible • performance pay (such as a bonuses), severance pay and retiree settlements are not eligible • discretionary employee benefits (for example, parking at employer's location, gym membership fees, daycare costs, etc.) are not eligible

organizational work	<ul style="list-style-type: none"> • relocation costs for employees hired for the Project are not eligible • for Provincial, Territorial and Municipal government employees, only incremental salaries/benefits are eligible (full-time employee salaries/benefits are not eligible); other restrictions may apply
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Contracted Services	
Eligible cost items	Limitations/ineligible costs
<p>Professional or specialized services for which a contract is entered into, such as:</p> <ul style="list-style-type: none"> • consultant/expert services • science co-ordination services 	<ul style="list-style-type: none"> • all services, including research work, should be established under a contract • Recipients must use a fair and competitive or otherwise justifiable and generally accepted sound business process that results in competent and qualified contractors working on the Project activities • all such contracts should include a description of the work, due date(s) for deliverables, detailed budgets, and payment terms • overhead costs cannot exceed 15% of total other eligible costs invoiced • contracts for project management and administration services may be used, however, these costs will be considered Administrative costs (in other words, they are included in the 8% flat rate and are not eligible for additional reimbursement) • hospitality costs incurred by service providers, Partners or Other Government are not eligible for reimbursement by AAFC <p>Refer to the Contracted Services section below for more information</p>

Travel (based on the AAFC Directive – subject to periodic revisions)	
Eligible cost items	Limitations/ineligible costs
<p>Travel costs directly related to the Project, such as:</p> <ul style="list-style-type: none"> • accommodations, meals, local or in-city transportation (buses, taxis, vehicle rentals, etc.), ground transportation (including parking, transportation to and from the public carrier terminal), and incidentals up to the authorized per diem amounts • transportation (e.g. , air, train) <p>Travel costs are eligible for:</p> <ul style="list-style-type: none"> • personnel travelling for Project activities, who are on travel status (see 'Lexicon of frequently used terms') • visitors to Canada for the purpose of Project activities <p>Note: transportation costs incurred for Project activities are eligible, even if the individual is not on travel status.</p>	<ul style="list-style-type: none"> • only economy airfare for travel is eligible; bookings should be made as far in advance as possible; seat selection and baggage costs are eligible (upgrades are not eligible) • if a higher class is purchased, proof of the flight's economy rate must be obtained for reimbursement purposes • for transportation by private vehicle (e.g., personal or fleet), a rate of up to \$0.55 per km will be accepted, regardless of the province or territory • travel insurance (such as medical, accident, cancellation) is not eligible • non-essential options for rental vehicles (such as GPS and roadside assistance) are not eligible • travel and accommodation expenditures for federal government employees are not eligible <p>Refer to the Travel section below for more information</p>

Capital Assets (based on the AAFC Directive – subject to periodic revisions)	
Eligible cost items	Limitations/ineligible costs
<p>Capital Assets are tangible assets that are purchased, constructed, developed or otherwise acquired and:</p> <ul style="list-style-type: none"> • are required for the execution of the Project • have a useful life extending beyond one year and are intended to be used on a continuous basis • are not intended for resale during the life of the Project • require AAFC pre-approval for capital asset purchases over \$10,000 • includes the purchase price plus other acquisition costs, such as 	<ul style="list-style-type: none"> • the purchase of land or buildings is not eligible • the purchase or lease of private/personal vehicles is not eligible • assets and capital items not specifically required for the execution of the Project are not eligible • each capital asset estimated at \$10,000 or more to be included in the Project budget must be accompanied by a pre-approval form at the time of application • pre-approval by AAFC applies regardless of how the purchase is

<p>installation costs, freight charges, transportation insurance costs, duties, and the non-refundable portion of provincial sales taxes, GST\HST or other value-added taxes</p> <p>Examples specific to this program:</p> <ul style="list-style-type: none"> • equipment • computers and specialized software • prototypes 	<p>cost-shared between AAFC and other sources</p> <p>Refer to the Capital Assets section below for more information</p>
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Other Direct Project Costs	
Eligible cost items	Limitations/ineligible costs
<ul style="list-style-type: none"> • shipping • translation • conference or registration fees • knowledge transfer associated costs • stipends 	<ul style="list-style-type: none"> • any Canadian government related fees such as visas, patents, etc. are not eligible • hospitality costs are not eligible for reimbursement by AAFC under this program • Costs associated with the hosting of conferences or AGMs are not eligible for reimbursement, but are eligible for recipient contributions

Other ineligible costs include, but are not limited to:

- normal costs of establishing a commercial operation
- costs for activities that are deemed to be part of normal business practice for any Recipient
- costs for activities intended to directly influence/lobby governments
- costs related to marketing activities and business promotion
- refundable portion of the GST/HST, value added taxes, or other items for which a refund or rebate is received
- depreciation charges for capital assets
- other costs not specifically required for the Project

Contracted Services

Requirements

1. Invoices from contractors, which are paid by the Recipient or a Partner, must be reported under the “Contracted Services” category. The invoices must contain sufficient detail to establish the nature of the expenses and alignment with the contract signed.

2. Overhead costs under contract

- overhead cannot exceed 15% of the total eligible costs invoiced by the University or service provider
- overhead is calculated as an additional 15% cost on goods/services (e.g., \$10,000 cost of services x 0.15 = \$1,500; for a total invoice, including overhead, of \$11,500)
- overhead costs are indirect expenditures incurred by a University or service provider, which are required for the activities, but are not specifically identified as Project activity costs; these costs relate to the use of the organization's resources, which may include, but are not limited to:
 - information technology support
 - internet, telephone
 - use of photocopiers, fax machines, and other office equipment
 - use of existing workstations, including furnishings and equipment (for example, computers or scanners)
 - normal office software (not including software specifically required to conduct Project activities)
 - memberships and subscriptions
 - staff recruitment and training
 - routine laboratory and field equipment maintenance (such as oil changes)
 - building occupancy and operating costs (that is, the use of the workspace)
 - facilities maintenance
 - administrative support (such as accounting, payroll administration, meetings)

3. Down payments or advance payments in contracts

- down payments or advance payments due to contractual obligations may be reported in the period in which the funds are disbursed

4. Contracts

- should be rigorous enough to ensure that payments will be subject to costing details and timing of incurred costs
- to assist with the verification of expenditures, Recipients may be required to share with AAFC, a copy of service contracts for work conducted under the Project.

Guidance

For many approved Projects, a significant portion of the work will be completed, under contract, by Universities or other organizations on behalf of the Recipient. To better ensure that the work is aligned with the requirements of the CA, it is recommended that the following points be considered before putting in place a contract/agreement with a service provider:

- the Recipient is not an agent of Her Majesty the Queen or the Government of Canada

- the Recipient is fully responsible for funds disbursed, including costs paid to service providers (such as Universities)
- it is the responsibility of the Recipient to ensure that both the Recipient and AAFC are only paying for eligible costs for the Project
- work required to complete the Project is considered to be work under contract, if it is not work performed by your organization
- as the CA is an agreement between the Recipient and AAFC, and not with any other organization (such as service providers), there should be no reference to “the Minister”, “AAFC”, “Her Majesty the Queen” or “the Crown” anywhere in your contract/agreement between the Recipient and any other party who performs work for the Project
- while the CA lists requirements, terms and conditions that the Recipient must follow, it should not be used as a template for the Recipient’s contracts/agreements with other parties
- there is a difference between an agreement to fund a Recipient and an agreement to allow a Recipient to further distribute funds to other ultimate Recipients. To be clear, the CA is an agreement between AAFC and the Recipient. AAFC has no legal obligation to the Recipient’s service provider; therefore, accountability for the Project and its activities rests with the Recipient.
- AAFC may only undertake a Recipient audit with the Recipient, as per the agreement, not with the service provider; again, the service provider is the Recipient’s responsibility
- it is recommended that the Recipient keep written procedures of their contracting or procurement practices and of the process regarding validation of expenses (such as sampling) of other service providers; these documents may be helpful in satisfying an auditor that the practices of the Recipient are clear, understood and followed by their employees
- sampling done by the Recipient to verify details of a service provider’s invoice should be done on a risk-based approach (as an example, a 10% sampling of details of costs on an invoice)

What to include in a contract or agreement*

The terms of written contracts between the Recipient and service providers who conduct work on behalf of the Recipient should address the following:

- specific details of the work being done, who is doing the work and what will be delivered
- clear milestones and timelines for the completion of the work
- detailed breakdown of the budgeted costs (such as hourly/daily rates for salaries and number of positions, list of required supplies and related costs)
- invoicing details, including when invoices are to be submitted and the level of detail they should contain to ensure that the costs invoiced can be verified by the Recipient for eligibility and reasonableness
- the sampling process to be used to confirm costs; it is recommended that the

- Recipient establish a sampling process based on risk
- reporting requirements (such as financial, progress and performance reporting)
 - the right to access all Project related documentation
 - other responsibilities agreed upon between parties, including financial roles and contact information
 - the provisions, as deemed appropriate, for oversight such as reviews and audits to be conducted by the Recipient and the right of the Recipient to provide copies of any review, evaluation or audit reports to third-parties

*Note, in all cases, we recommend that the Recipient seek the advice of legal counsel to ensure that all contracts/agreements are appropriate.

Proof of payment may also be requested for expenditures incurred by the Recipient.

As noted above, the responsibility for verifying services contractor's invoices lies with the Recipient, and should be done on a sampling basis.

AAFC may request additional information, to verify the eligibility or reasonableness of the costs.

Travel Costs

The following requirements are based on an internal AAFC directive that is subject to change periodically.

Requirements

- Per diems will contribute to covering the costs for daily accommodation, meals, local or in-city transportation (buses, taxis, vehicle rentals, etc.), ground transportation (including parking, to and from the public carrier terminal), entry documents (including passports and visas), insurance (all types), vaccinations and incidentals (personal phone calls, laundry, gratuities, currency exchange fees, etc.) for individual travel.
- Recipients may:
 - a) claim the established per diem; or
 - b) claim an amount less than the established per diem (based on actual costs).

Whether using option (a) or option (b), individual invoices and proof of payment for these incurred travel costs will not be required for claims, however, proof of travel is required (for example, boarding pass, hotel invoice, trip report) and recipients are obliged to keep all invoices and proof of payment, as per the terms of their CA.

If using option (a) per diems are payable for every day on travel status as follows:

- i. day trip within Canada with no overnight stay: \$70 CAD/day
- ii. day trip outside Canada with no overnight stay: \$100 CAD/day
- iii. travel within Canada with an overnight stay: \$300 CAD/day
- iv. travel outside Canada with an overnight stay: \$425 CAD/day

- The recipient may claim costs for air, rail and ground transportation (to an out-of-city destination) for individual travel as follows:
 - a) air: economy rate (not Business or First Class) fare
 - b) private vehicle: kilometric rates (at a rate of up to \$0.55 per km) as well as costs for parking at the destination
 - c) rental vehicle: the cost for a mid-size vehicle (or the cost of a larger vehicle, based upon factors such as, but not limited to, safety, the needs of the traveler, and the bulk or weight of goods transported), gas, and parking at the destination

Recipients are obliged to keep all invoices and proofs of payment, as per the terms of their CA.

Capital Assets

The following requirements are based on an internal AAFC Directive, which is subject to revision, periodically.

Requirements

1. All capital assets required for a Project must be eligible under program criteria.

Purchase of Capital Assets over \$10,000

2. All capital asset purchases over \$10,000 must be pre-approved by the Program using an AAFC form intended for that purpose.
3. The pre-approval process for acquisitions over \$10,000 will consider:
 - alignment with program and Project objectives
 - the necessity and the cost of the asset as well as timing of the purchase (i.e., beginning vs. the end of the CA)
 - the residual value of the asset at the end of the CA
 - the possibility of resale (i.e., presence of a market for specified equipment)
 - the future need of the asset for the sector or recipient
 - the benefits of transferring the asset to another organization
 - the retention/disposition mechanism for the asset
4. Capital asset pre-approvals must include a rationale for the purchase and proposed retention or disposal.
5. This pre-approval requirement applies to any capital asset in a Project's budget, including those purchased by the Recipient, a service provider (e.g., a university) working on the Project, or a Partner listed as part of a Recipient's contribution.

6. Pre-approval is required for any capital asset purchase made by a Recipient, which is intended to enhance capacity in another agriculture, agri-food and agri-based sector (for example, by modifying or retrofitting a piece of equipment that would benefit another industry). Pre-approval for such purchases will consider the purchase cost, the residual value, retrofitting costs and the usefulness of the asset at the end of the CA term.
7. Where several similar or related assets are purchased within a Project, the cumulative cost of these assets should be considered as one and require pre-approval, if over \$10,000.
8. Materials purchased with the intention of building a capital asset (such as a prototype) must be pre-approved if the total value of materials exceeds \$10,000.
9. AAFC reserves the right to address capital asset requests on a case by case basis, when required.

Purchase of Capital Assets over \$100,000

10. Capital assets costing more than \$100,000 that are required to achieve Project outcomes should normally be leased, where possible and appropriate. Proposed leasing costs should be included in the application budget and must be pre-approved by the Program before they will be deemed eligible.
11. Capital asset purchases over \$100,000 will normally be considered when the Applicant includes the proposed acquisitions in the application budget. Applicants are required to submit in their application a rationale for the proposed purchases and outline future plans for retention or disposal. These purchases, including proposed retention or disposal, will be reviewed by the Program during assessment and will require AAFC approval.
12. Capital asset purchases over \$100,000 that are not approved at the time of Project approval may be considered at a later date, in exceptional cases, and will require approval by AAFC.

Retention or Disposal of Capital Assets

13. Capital asset purchases with a residual value of under \$25,000 at the end of the CA will normally be retained by the Recipient, service provider or partner, but will still require pre-approval by AAFC.
14. Where disposal of the asset is required, the residual value of the asset will be returned to AAFC or will be offset on the final claim or holdback, taking into account the cost-sharing ratio for the Project and the asset being disposed.
15. The Recipient will be required to provide an estimate of fair value for the

proposed assets (at the end of the CA) using a method agreeable to both the Recipient and AAFC. The Canada Revenue Agency (CRA) provides an acceptable depreciation model to determine the decrease in the value of an asset through age, use, and deterioration over time. Information on classes of depreciable property and rates are available on the [CRA website](#).

AAFC reserves the right to require disposal of an asset if the Project or Project activity is ended prematurely, or is terminated by default, regardless of the disposal or retention plan approved at the time of pre-approval.

APPENDIX F: PERFORMANCE MEASURES

You will be required to complete a Performance Measures Table (PMT) when you develop your work plan under the Contribution Agreement (CA) and when you complete your annual and final performance reports.

Requirements for Performance Reporting

You will be required to complete an Annual Performance Report (APR) during the course of the Project to provide performance and progress updates. A Final Performance Report (FPR) will be required for the last year of the Project and will cover the entire Project.

- The Performance Measures Table (PMT) is part of the performance and progress update information required when completing the APR and FPR, along with sections such as project highlights, issue identification, success stories and lessons learned. In the PMT, information including results achieved, description for each result and explanation of variance will be required for the APR and FPR.
- You will be provided standard templates with guides for completing the APR and FPR.

Completing a Performance Measures Table

- The list of performance measures is standard across all LLI:CP projects. You will be able to select “Not Applicable” if a particular measure does not apply to your Project. However, if a result is achieved during the life of your Project and had not been included in the work plan, it can still be reported in the APR/FPR.
- For each applicable measure, you will be asked to provide an estimated target. The targets identified are for the life of the Project. A brief description for each target is also required and should explain what is expected to be achieved during the life of the Project. This provides AAFC with context for the targets identified and helps avoid duplication.

Note: These requirements are for your information only at this time. The attached PMT is provided only as an example and does not need to be completed at the time of application.

Performance Measures Information

- Identify targets for the Performance Measures that apply to the project and provide a brief description for each target.
- The targets identified are for the duration of the project.

- Indicate “N/A” if the Performance Measure does not apply to the project.
- Do not double count any items, i.e. do not identify the same item in two categories.

Performance Measures Table		
Performance measures	Targets (Targets are required and will be reported annually)	Brief description of each target (What is the target?)
Information Items		
<p>Number of presentations of results of projects (e.g., at pre-publication stage) shared at producer outreach events</p> <ul style="list-style-type: none"> • This category includes knowledge transfer activities to share the project results. Examples could include giving a presentation during a producer event, and organizing field days, seminars, workshops or webinars. 	<p><i>Add in the number of targets planned for the duration of the entire project. Indicate “N/A” if the Performance Measure does not apply to the project.</i></p>	
<p>Number of producers who participate in knowledge transfer outreach events</p> <ul style="list-style-type: none"> • This category includes producers who attend knowledge transfer outreach events listed in the above categories. 	<p><i>Add in the number of targets planned for the duration of the entire project. Indicate “N/A” if the Performance Measure does not apply to the project.</i></p>	

<p>Number of information products produced and available for knowledge transfer to the sector</p> <ul style="list-style-type: none"> • These are knowledge transfer products produced under the project to transfer knowledge to farmers who may use that knowledge in the future. Examples could include brochures, factsheets, flyers, guides, articles in trade magazines, technical bulletins and social media items. 	<p><i>Add in the number of targets planned for the duration of the entire project. Indicate “N/A” if the Performance Measure does not apply to the project.</i></p>	
Technologies and BMPs		
<p>Number of new technologies, products, practices, processes or systems that are available for transfer to the sector</p> <ul style="list-style-type: none"> • This category includes new/improved technologies such as beneficial management practices (BMPs), products, processes or systems that are developed and available for transfer to the sector. 	<p><i>Add in the number of targets planned for the duration of the entire project. Indicate “N/A” if the performance measures does not apply to the project.</i></p>	

As part of the Final Performance Report, you will also be asked to report the following:

- Partners who contributed to the project and the nature of their contribution
- Implementation by the sector of tools and strategies developed under the project, and sector impact (to the extent that it is known)