



Accessible Technology Program

Recipient Guide for Reimbursements and Advances

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1. PURPOSE

The Recipient Claims Guide provides instructions on: preparing claims for reimbursement of eligible project costs, submitting a request for advance payments, revising a budget and completing a Cash flow Forecast form.

This document outlines the minimum requirements recipients must meet when preparing claims for the reimbursement of eligible project costs and/or advances. The information contained herein is provided for ease of reference only and is subject to change without notice at the sole discretion of the Minister of Innovation Science and Economic Development (ISED). The Contribution Agreement (CA) takes precedence over this document in instances of conflict or discrepancy.

2. THE CONTRIBUTION AGREEMENT

The Contribution Agreement is a binding document that sets out the terms and conditions to be met by the recipients for carrying out projects funded through the Accessible Technology (AT) Program. Recipients should familiarize themselves with all clauses and schedules contained in the CA with focus given to claims, such as the following:

Article 4: Contribution and Project Budget;

Article 6: Claims and Payments;

Schedule A: Annex A: Project Budget;

Schedule B: Costing Memorandum of Eligible and Ineligible Costs; and

Schedule C: Reporting Requirements.

3. THE CLAIMS PROCESS

A series of steps are followed by the AT Program to process a claim for payment before it can be approved. Once claims are processed and approved, payments are made through an electronic funds transfer. Cheques are no longer issued, except in exceptional circumstances.

ISED aims to process claims for payment within 45 calendar days upon receipt of a fully completed claim. This does not include the time it takes for recipients to provide supporting documents as requested by the AT Program Officer (PO) for claims verification.

The following is a summary of the steps undertaken by the AT Program to process a claim.

3.1 Completeness Check

Before a claim can be processed, a dedicated PO reviewing the claim will ensure the submitted claim and Quarterly Progress Report have been correctly completed. The claim documents must include all necessary information such as dates, invoice numbers and descriptions for expenses claimed otherwise, the PO will contact your organization seeking further information.

3.2 Submission of Supporting Documents

For each claim, the PO will request documentation to support amounts claimed (e.g., invoices, receipts, timesheets, etc.), which the recipient will be required to submit for verification. Note that the PO will be requesting documents for a sample of costs claimed. The nature and extent of the sample will be based on a risk management framework. Examples of acceptable supporting documents are included under *Section 4.3 Direct Costs and Acceptable Supporting Documents*.

3.3 Verification of Claims Document

The eligibility of costs and their corresponding supporting documents will be assessed against the terms of conditions outlined in the CA.

In addition, a Quarterly Progress Report as outlined in Schedule C of the CA must be submitted with the claim. This will be assessed against the appropriateness of costs claimed and against the milestones and deliverables set out in Schedule A of the CA.

The PO will recommend the claim for payment once the completed claim has been fully reviewed and any outstanding issues related to either the claim or the accompanying Quarterly Progress Report have been addressed to the satisfaction of the Minister.

4. PREPARING A PAYMENT REQUEST

4.1 Frequency

Recipients can submit all claim forms and supporting documents electronically. ***It is not required to submit hard copy claim forms*** unless otherwise requested by the PO.

Claims are to be submitted on a quarterly basis and not more frequently (i.e., April 1 to June 30, July 1 to September 30, October 1 to December 31 and January 1 to March 31). Claims are to be submitted no later than 30 days following the last day of the quarter, with the exception of the final claim, which is due no later than 60 days following the project completion date.

4.2 Document Requirements

The following documents must be submitted with the claims in accordance with the deadlines outlined in the CA:

- **Detailed Claim and Advance Form (Excel workbook)** (further details in 4.5)
- **Claim Summary and/or Advance Claim Form** (further details in 4.4)
- **Quarterly Progress Report** (submit with quarterly claims)
- **Annual Report** (submit annually at the Minister's fiscal year end)
- **Final Implementation Report** (submit 60 days after the project completion date or with final claim)
- **Annual Financial Statement** - (submit 120 days after the recipients fiscal year end)
- **Attestation Letter to Final Claim for Expenses Incurred** - (submit with final claim [further details in Section 4.8])
- **Attestation Letter for Other Sources of Funding** – (submit with final claim [further details in section 4.9])

4.3 Direct Costs and Acceptable Supporting Documents

Claims are based on **Direct Costs** as outlined in **Schedule B: Costing Memorandum of Eligible and Non-Eligible Costs** of the AT Contribution Agreement.

Direct Cost Categories are:

- **Salaries and Wages**, meaning that portion of gross wages or salaries incurred for work that can be specifically identified and measured as having been performed or are to be performed on the Project and that is so identified and measured consistently by the Recipient's cost accounting system, as accepted by the Minister. Costs for salary and wages must only be claimed for employees who are on the recipient's payroll.

The payroll rate to be used is the actual gross pay rate for each employee (normal periodic remuneration before deductions) working on the Project. The payroll rate excludes all premiums (e.g., overtime, workers compensation benefits, as well as payments in terms of shares, stock, stock options, discretionary bonuses or performance related payments of any kind), shift differentials and any reimbursement or benefit conferred in lieu of salaries or wages. Funds claimed in lieu of mandatory employment related benefits must be consistent with the current level of benefits paid in the recipient's province or territory.

Acceptable supporting documents:

- Project time recording system / process / method used to track, cost, record and claim Direct Labour Costs, particularly where recipients manage multiple projects and employee time is charged to multiple projects.
- Employee time sheets or time logs, clearly demonstrating the number of hours / days worked on projects.
- Employee pay stubs or other related documents to support salary rates used and demonstrate payments of salary to employees.

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- **Travel Costs**, meaning travel costs in which are deemed necessary to the performance of the Project. To be eligible, travel costs must be clearly documented as to the purpose of each trip. Travel expenses, at economy rates, shall be charged as at actual costs, but only to the extent that they are considered reasonable by the Minister.

Travel costs must be in line with the [National Joint Council Travel Directive](#). This requirement also applies to a Third Parties.

For further guidance refer to Annex A.

Acceptable supporting documents:

- Travel logs or similar documentation identifying the purpose of each trip, names of travellers, starting and ending locations, and distance travelled.
 - **Airfare** - a copy of airline tickets (E-tickets are acceptable when clearly marked e-ticket by carriers) which clearly demonstrates flight itinerary and name of passenger, class of travel, date of travel and cost breakdown, and a copy of all boarding passes if possible.
 - **Hotel Accommodation** - a copy of invoices / receipts showing all transactions making up the total cost, and evidence that accommodation charges are reasonable, with the National Joint Council Travel Directive used as a reference point.
 - **Car Rental** - a copy of invoices/ receipts.
 - **Personal Vehicle Use** - Proof that work-related travel took place (e.g., supported by travel logs), distance travelled, and kilometric rates as per recipient travel policies and/or in compliance with the National Joint Council Travel Directive.
 - **Meal Allowance** – Proof that employees incurred meals while working on projects or in transit to projects (e.g., supported by travel logs), and per diem rates as per the recipient travel policies and/or in compliance with the National Joint Council Travel Directive.
 - **Parking** - a copy of receipts for costs greater than \$12
 - **Train / Bus** - a copy of transportation tickets for costs greater than \$12
 - **Taxi** - a copy of receipts / chits for costs greater than \$12
- **Material Costs**, meaning the costs related to delivery of training, computer parts, software and applications, marketing and promotional materials (e.g., training material, manuals, posters, website design, raw materials and any other material costs that do not contain a depreciation value).

Materials charged to projects may also include those issued from the recipient's general stocks (inventory), provided that they are for direct use in projects. Materials must be taken out of inventory at "cost" in accordance with methods used consistently by recipients in pricing material inventories. Recipients should enter "Inventory" in the "Invoice Number" cell, and the date on which the item was taken out of inventory in the "Invoice Date" cell in the Cost Schedule.

Acceptable supporting documents:

- For purchases made during the project period for direct use in projects, copies of receipts, invoices, cheques made out to the vendor/supplier, financial bank/ credit card statements and any other evidence to demonstrate that the costs have been rendered. The evidence shall include suppliers name and date of purchase.

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- For materials taken out of inventory for direct use in projects, documentation demonstrating that items were taken out of inventory at “cost” such as: printouts of inventory account sub-ledger clearly identifying the description of material, the date of removal from inventory, quantity removed, and cost amount.
 - Invoices for materials at the time of purchase and when they were put into inventory.
 - **Sub-Contractors/Consultant Costs**, meaning those applicable costs that contributes to the delivery and completion of the Project. It is important to note **that any third party is not bonded to the contribution agreement and it is up to the Recipient to ensure that its own agreement with the third party is in line with the CA to enable the recipient to fulfill its obligations to the Minister.**

Acceptable supporting documents:

- Copies of agreements with subcontractors and other third parties. The agreement must show details of how costs were determined and are to be charged to projects.
- Documented evidence of tendering, contractor selection process, or sole source justification if the process is not competitive, to support the reasonableness of amounts claimed where they could be perceived as high.
- Contractor Labour – Supported by contractor invoices, and documentation to demonstrate that labour costs / rates are reasonable.
- Contractor Travel – Supported by contractor invoices, and documentation to demonstrate that travel costs are reasonable and in line with the National Joint Council Directive.
- **Capital and Equipment Costs**, meaning phones, laptops, computers, tablets, hardware upgrades, rental of equipment, assistive devices and any other equipment that can be specifically identified and measured as having been used or to be used in the performance of the Project.

The Recipient shall preserve and maintain the assets acquired with the Contribution and shall not sell, transfer or dispose of them until the expiration or early termination of the agreement with ISED, unless the recipient obtained prior written consent (*reference Article 14.4 Disposal of Project Assets in the CA*).

Equipment charged to projects may also include those issued from the recipient’s general stocks (inventory), provided that they are for direct use in projects. Equipment must be taken out of inventory at “cost” in accordance with methods used consistently by recipients in pricing equipment inventories. Recipients should enter “Inventory” in the “Invoice Number” cell, and the date on which the item was taken out of inventory in the “Invoice Date” cell in the Cost Schedule.

The residual value of equipment taken from the recipient’s inventory shall be taken into account.

Acceptable supporting documents:

- Copies of receipts, invoices, cheques made out to the vendor/supplier, financial bank/ credit card statements and any other evidence to demonstrate that the costs

have been rendered. The evidence must include suppliers name and date of purchase.

- For equipment taken out of inventory for direct use in projects, documentation demonstrating that items were taken out of inventory at “cost” such as: Printouts of inventory account sub-ledger clearly identifying the description of equipment, the date of removal from inventory, quantity removed, and cost amount.
- **Administration Costs**, meaning Eligible Costs incurred by the recipient for the administration of the Project that may include rental of space, bookkeeping, IT maintenance, stationary and office supplies, postage, utilities, training and professional development, telecommunications, legal fees, insurances, facilities maintenance, security services, and other administrative costs related to the project. Administration expenses **may not exceed 10%** of total AT Program contribution amount.

Acceptable supporting documents:

- For purchases made during the project period for direct use in projects, copies of receipts, invoices, cheques made out to the vendor/supplier, financial bank statements and any other evidence to demonstrate that the costs have been rendered. The evidence must include suppliers name and date of purchase.
- **Other Costs**, meaning those applicable costs, not clearly falling within the categories of salary and wages, material, capital or equipment costs or administrative costs, that can be specifically identified and measured as having been incurred or to be incurred in the performance of the direct delivery of the Project. This may include translation fees, conference attendance, IT waste disposal and recycling, environmental fees.

Acceptable supporting documents:

- For purchases made during the project period for direct use in projects, copies of receipts, invoices, cheques made out to the vendor/supplier, financial bank statements and any other evidence to demonstrate that the costs have been rendered. Evidence should include suppliers name and date of purchase.

Items Applicable to More Than One Cost Category.

For costs that apply to more than one of the above six cost categories, recipients should consider the following information:

- **Invoices Where a Portion of Items is Being Claimed**
Where an invoice includes some items that are being claimed for a project, and others that are not, the items and related amounts being claimed should be clearly identified on invoices.
- **Purchases from Non-Canadian Suppliers**
Goods purchased from suppliers from a country other than Canada must be reported in Canadian dollars, with the exchange rate at the date of invoice payment (the Bank of Canada rate should be used as a benchmark).

4.4 Claim Summary and/or Advance Claim form

The Recipient's Claim and/or Advance Summary form is for the Recipient's delegated signing authority to certify that costs described in the claim are considered to be eligible and incurred or are to be incurred under the agreement.

Recipients are to complete all data entry fields on **Worksheet #1: Recipient Information** located in the **Detailed Claim and Advance Form (Excel workbook)**. The information will be automatically populated in the purple shaded areas on **Worksheet #2: Claim Summary and /or Advance Form**.

Yellow shaded areas must be manually entered by the recipient and the grey shaded areas are for ISED use only.

Yellow shaded areas to be completed by recipient				PROTECTED	
Grey shaded areas are for Departmental use only					
Purple shaded areas are brought forward from schedules/Totals					

Program			Final Claim	Claim No.	Endeavour	Project No.
Accessible Technology Program			<input type="checkbox"/> Yes <input type="checkbox"/> No		333	-
Project Start (yyyy-mm-dd)	Project Completion (yyyy-mm-dd)	Effective Date (yyyy-mm-dd)	CONTROL POINTS			
-	-	-	FCF 20__ / 20__	\$		
Name of Applicant(s) and Joint Payee (if applicable)			Less: current year payments to date \$			
Organization's Address			FCF Free Balance \$ DS4Y			
Street						
City			Other Controls			
Province/Territory						
Postal Code						
Contact Name			Telephone No.			
-			-			

CLAIM					
1. ELIGIBLE COSTS <input type="checkbox"/> Incurred <input type="checkbox"/> Paid	ELIGIBLE COSTS CLAIMED		PAYMENT CALCULATION		
	Current Claim	Total to Date	Approved Eligible Costs	Current	Cumulative
Period Covered by Claim	From	From		\$	\$
	-	-			
	To	To	Gross Approved Assistance %	\$	\$
Total Eligible Costs - (as per "Detailed Claim")	\$ -		Holdback %	\$	\$
Industry Canada Share % 80%	\$ -		NET APPROVED ASSISTANCE	\$	\$
2. ADVANCES	(only when provided for in the letter of offer - attach "Applicant's Cost Forecast")		Outstanding Advance	\$	
Period Covered by Advance	From		Amount Owning (receivable)	\$	
	-		ADVANCE	\$	\$
	To		Adjustments or Recoveries (explain below)	\$	\$
Industry Canada Share - estimated cash requirements for period specified	\$ -		REQUESTED PAYMENT	\$	\$

Once the entire claim has been completed, the authorized official of the recipient is to sign the Claim Certification using an electronic signature system or print the form, sign and submit electronically with the remaining claim package.

<p>CERTIFICATION (by applicant for each claim)</p> <p>I certify that:</p> <p>a) the costs described in this claim and considered eligible were or will be incurred under the agreement;</p> <p>b) generally accepted and consistently followed accounting practices have been used;</p> <p>c) Her Majesty's payment will be applied to the project in accordance with the agreement and costing memorandum;</p> <p>d) if applicable, disclosure has been made of assets involved in or resulting from the project which ceased to be used or which were transferred to productive use, sold leased or otherwise disposed of;</p> <p>e) if applicable, environmental protection measures have been implemented and are maintained; requirements of all regulatory bodies have been satisfied.</p> <p>f) all representations, warranties and undertakings pursuant to the agreement remain applicable and in force;</p> <p>g) there are no events of default under any of the provisions of the agreement and no state of facts exist which, with the giving of notice or the passing of time, or both, would constitute such an event of default;</p> <p>h) no amounts payable are outstanding in connection with the agreement</p>	
<p>_____</p> <p>Signature of Authorized Official</p>	
<p>Name/Title of Authorized Official</p>	<p>Date</p>

4.5 Detailed Claim and Advance Form (Excel workbook)

Recipients should implement a project cost accounting system to track, record and report on eligible costs incurred related to their AT project in an accurate, detailed and complete manner. The ***Detailed Claim and Advance Form (Excel workbook)*** is a tool provided to help recipients calculate eligible costs according to the program's Eligible Cost Categories as identified in Schedule B of the CA.

Recipients are to complete all data entry fields highlighted in yellow in each worksheet. Data entry requirements are described in column headings in the worksheets and further explanations are provided, where appropriate. Grey highlighted fields in grey are automatically calculated. Only those eligible costs incurred for the purpose of carrying out projects that meet requirements set out in Annex A and Schedule B of the CA, should be entered.

As noted in Section 4 of this guide, the PO will be requesting supporting documents for a sample of project costs claimed.

Should the Detailed Claim and Advance Form cause constraints for the recipient, an alternative solution that aligns with the Program template shall be presented by the recipient and approved by the Program.

The AT ***Detailed Claim and Advance Form (Excel workbook)*** contains the following worksheets (denoted by tabs located at the bottom of each worksheet) that must be completed:

- **Instructions**
- **Worksheet # 1: Recipient Information** contains overall claim information, including Recipient Name, Project Number, applicable Claim Period start and end dates, and/or the Advance period start and end dates. The information on this worksheet shall be filled at all times as it auto populates the information on other worksheets within the workbook.
- **Worksheet #2: Claim Summary and/ or Advance Claim Form** is a certification form to certify that costs being claimed are considered eligible, have been incurred or paid and are in line with the terms of the CA.
- **Worksheet # 3: Summary** is a summary of costs incurred to be reimbursed or used to account for any outstanding advances. This worksheet may also include the total requested amount for an advance, if applicable. Results from worksheets 4 through 12, are automatically calculated and populated on this worksheet.

IMPORTANT: 100% of all project costs incurred including costs covered by other funding sources, should be listed in the cost category worksheets 4 through 12. **Recipients must manually enter the portion of eligible costs they wish to claim from ISED in the “Requested Reimbursement from ISED” column.** ISED cost sharing ratio of (50% or 80%) for the project shall be taken into consideration and **MUST be managed to ensure that the overall percentage of the Contribution paid in support of the Total Eligible Costs does not exceed the ratio (50% or 80%, as indicated in the Contribution Agreement) of the Total Project Costs by project completion.**

- **Worksheet # 4: Salaries and Wages – Direct.** Enter salary and wage costs **directly** related to the delivery of the project.
- **Worksheet # 5: Salaries and Wages – Admin.** Enter salary and wage costs that are **not directly** related to the delivery of the project and where the primary benefit is to the organization (e.g., CEO/ Executive Director, Finance Manager, Executive Assistant etc.)

Note: These costs will be calculated into the Administration Costs on Worksheet #3: Summary.

- **Worksheet # 6: Travel Costs.** Enter travel expenses directly related to the delivery of the project. See ***Annex A: Travel Costs*** for more details on submitting claims for travel.
- **Worksheet # 7: Material Costs.** Enter costs that may include training materials, software and applications, marketing and promotional materials (e.g., manuals, posters, website design, etc.) and any other material costs that do not contain a depreciation value.
- **Worksheet # 8: Sub-Contractors/Consultant Costs.** Record costs related to third parties that contribute to the delivery and completion of the Project.

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- **Worksheet # 9:- Capital and Equipment Costs.** Enter costs associated with the purchase of technological equipment for the delivery of the project. Examples of equipment costs may include phones, laptops, computers, tablets, hardware upgrades, rental of equipment, assistive devices and any other equipment that can be specifically identified and is used in the performance of the Project.
 - **Worksheet # 10: Administration Costs.** Enter costs incurred for the administration of the project that may include rental of accommodation, accounting expenses, bookkeeping, IT maintenance, stationary and office supplies, utilities, training and professional development, telecommunication and other administrative costs related to the project. (Note: In *Worksheet #3 Summary*, “Administration Costs” includes salary and wages that are considered administrative.) Total Administration Costs shall **not exceed 10% of total AT contribution amount.**
 - **Worksheet # 11: Other Costs.** Enter costs, that do not fall within the other categories that can be specifically identified and measured as having been incurred or to be incurred in the performance of the direct delivery of the project.
 - **Worksheet #12: Request for Advance.** Complete request for no more than 3 consecutive months at a time, including a detailed justification as to why an advance is required, how the funds will be spent and how it aligns with projects deliverables and timelines. *For further details refer to Section 4.6 Submitting Requests for Advances.*
 - **Worksheet #13: Revised Budget** contains information related to any revisions to the project budget. This table is intended to reallocate funds between cost categories with the exception of obtaining prior approval from ISED. Provide a rationale for each requested change. For Further details refer to *Section 4.10 Project Budget.*
 - **Worksheet #14: Cash Flow Forecast** This worksheet contains information related to the estimated cash flow forecast tool. A cash flow forecast is requested at the commencement of the project and subsequently at the beginning of each fiscal year. The cash flow forecast is a tool used by ISED to understand a funded organization’s projected spending plan in order to better track the possibility of lapses in funding. Should there be a variance between the “Forecast” and the “Actual” expenditures in a given quarter, the forecast must be updated accordingly to reflect the revised planned expenditures up to the end of the fiscal year. In updating the cash flow forecast, please ensure that the ‘forecast’ and actual’ fields match for quarters that have elapsed.

Variances of more than 10% should include an explanation in the comments box.

Requested advance amounts should be entirely informed by the estimated forecasted amount for the upcoming quarter.

4.6 Submitting Requests for Advances

According to the Treasury Board of Canada Policy on Transfer Payments, advance payments have to be essential to the achievement of projects and based on the recipient's cash flow requirements in order to be issued. To request advance payments to meet immediate cash flow requirements for projects, recipients must complete section "2. Advance" on the **Recipient's Claim and/or Advance Summary** form (pdf) (refer to Section 4.4) and have an authorised representative of the organisation sign and date the "CERTIFICATION" section in the space provided on the bottom of the form. The recipient must also complete **Worksheet #12: Advance Request** in the **Detailed Claim and Advance (Excel workbook)** (Refer to Section 4.5 and Article 6.2 Request for Advance Payment of the CA).

Advance requests shall include:

Monthly forecasts of eligible project costs for up to three months for each of the seven Eligible Project Cost categories, where applicable; and,

A detailed justification as to why an advance is required and how it aligns with project deliverables and timelines as set out in Schedule A of the CA.

A request for an Advance shall be submitted no later than **15 days** from the commencement of the advance period in order to receive a timely advance payment. Accounting for advances, both expended and unspent, must be provided by recipients within 30 days of the end of each advance period through the submission of a report detailing the actual amounts of eligible costs incurred during the advance period.

At no time shall more than one advance period be unaccounted for. An advance must be fully accounted for prior to a subsequent advance payment.

Each advance payment shall not exceed the immediate cash requirements of the Recipient for that period and shall take into account any holdback that may be applied.

Advances must be spent in the fiscal year the advance was made. Any unspent amounts may not be carried over between fiscal years. Amounts unspent by March 31 will be considered an overpayment and the recipient will be required to reimburse the Minister.

Exceptions

Outstanding advances:

If an advance request is submitted and there is an outstanding balance that is not accounted for from the previous advance, the unspent balance will be deducted from the subsequent advance request.

If a claim cannot be submitted at the time of a subsequent advance request, evidence must be provided to demonstrate that the previous advance was expended. Evidence includes:

- **Worksheet #2: Claim Summary and/ or Advance Claim Form** is completed including

the total amount of costs incurred at the time of the request, and signed by an authorised officer of the organization attesting that the amount has been expended.

- **Worksheet # 3: Summary** is completed with the costs incurred by cost category at the time of the request.
In order for the Summary worksheet to be auto populated, Enter the total amount spent under each cost category it applies to. No further details are required at that time until the claim is submitted.

4.7 Final Claims

Final payments of contributions are made after projects are completed and final claims have been received and approved for reimbursement. The amount of final contributions are calculated based on actual total eligible costs incurred for projects up to the project completion date and are subject to the provisions of the CA. Final contribution payments are limited to the maximum allowable program funding share of eligible costs or the maximum amount, whichever is lower. (Refer to Article 6.3 and Schedule C of the CA).

4.8 Attestation Letter to Final Claim for Expenses Incurred

The ***Attestation Letter to Final Claim for Expenses Incurred*** must be submitted with the final claim including the final implementation report, certifying that all eligible costs are incurred and paid and all obligations as set out in the CA have been met.

Final payments of contributions are made after projects are completed and final claims have been received and approved. Subject to the provisions of the CA, the amount of final contributions are calculated based on actual total eligible costs incurred for projects up to the completion date. Final contribution payments are limited to the maximum allowable program funding share of eligible costs or the maximum amount, whichever is lower.

4.9 Attestation Letter for Other Sources of Funding

The ***Attestation Letter for Other Sources of Funding*** is to certify that other government sources of funding were received towards the project as described in Schedule A of the CA.

An adjustment to the AT contribution amount shall be made when other sources of government funds received exceed the stacking limit of the AT Program.

4.10 Project Budget

Throughout the life of the project, should a transfer of funds between cost categories be required, prior written approval shall be obtained by the Minister. The ***# 13 Revised Budget*** worksheet must be completed and submitted to the designated PO of the Program.

When revising the budget, include the amounts under each fiscal year of the project even though the revision pertains to only one of the fiscal years.

Ensure that budgeted amounts in previous fiscal years reflect actual expenditures.

Ensure that the total budgeted amounts do not exceed the total project authorised assistance (refer to the signed CA).

The only exception is when a transfer of funds within a cost category results in a change of scope to the project at which point a formal amendment would need to be undertaken.

A transfer of funds between fiscal years is non-eligible, unless prior written approval by the Minister is obtained.

The terms and conditions of the AT Program limit Administration costs **to a maximum of 10% of total AT Program contribution amount.** This shall be taken into consideration when the budget needs to be revised. Any eligible costs that exceed the maximum threshold shall be absorbed and paid for by the recipient.

The recipient will be in an overpayment situation when an advance is provided to the recipient and the recipient exceeds the maximum threshold. The recipient will need to repay any amounts owing to the Minister (*refer to Overpayments clause 6.9 in the CA*).

AT Program Sharing Ratio

Take the following consideration into account when revising a project budget:

The contribution from the AT Program to a recipient will be up to a maximum of 80% for not-for-profit organisations and a maximum of 50% for for-profit organisations.

At the Minister's discretion, the AT Program may make individual payments of the Contribution that represent a higher percentage than specified in the CA provided that the overall percentage of the Contribution paid in support of the total Eligible Costs does not exceed the ratio (50% or 80%, as indicated in the Contribution Agreement) of the Total Project Costs by project completion.

4.11 Holdbacks

At the sole discretion of the Program, a holdback may be taken from any claim at any time during the life of the project. The amount to holdback shall be determined by the Program.

Not more than ninety percent (90%) of the total contribution shall be paid prior to the approval of the final claim mentioned above.

4.12 Sales Taxes

Only the portion of HST, GST, PST and/or QST that is not refundable / recoverable by the Canada Revenue Agency or provincial tax authority can be claimed as an eligible cost. Note that the HST, GST, PST and/or QST are to be entered separately for each purchase in the cost schedules. The treatment of HST, GST, PST and QST is complex, and rules vary among provinces and territories. It is encouraged that recipients seek advice either from a tax advisor or their Program Officer in advance of submitting their first claim, if there is any uncertainty.

ANNEX A - TRAVEL COSTS

Travel costs must be in line with the minimum requirements as set out in the National Joint Council Directive to be eligible. Travel expenses, at economy rates, shall be charged at actual costs but only to the extent that they are considered reasonable by the Minister.

Receipts must be retained for all travel expenses with the exception of private accommodations, and mileage used for a personal vehicle and transportation costs below \$12.

Travel costs must not exceed the travel rates and allowances designated under the National Joint Council Directive for the period of travel.

Each travel claim shall include the date of travel, the reason for travel and the name of the traveller.

All travel policies and requirements also apply to Third Party Contracts.

Visit the National Joint Council Travel Directive for the most recent travel rates:

- [National Joint Council Travel Directive](#)
- [APPENDIX B: Kilometre Rates](#)
- [APPENDIX C: Meals, Incidentals, and Private Accommodation Rates](#)
- [APPENDIX D: International Meals, Incidentals, and Private Accommodation Rates](#)

Only the applicable rate may be claimed. Any expenses over and above the rate will not be reimbursed.

All alcoholic beverages are ineligible costs and must be deducted from the travel claim.

Note: Due to an adjustment made to the National Joint Council Travel Directive in July 2017, non-public servants are no longer eligible for the incidental expense allowance when they travel at the request of the government.

Air, Rail, Taxi, Rental Cars

The standard for air travel is economy class. The lowest available airfares appropriate to particular itineraries shall be sought and bookings shall be made as far in advance as possible.

The standard for rail travel is the next highest class after the full economy class.

Taxis, shuttles and local transportation services are alternatives for short local trips. Actual expenses, including gratuities, shall be reimbursed.

The standard for rental vehicles is intermediate.

Meals and Accommodations

A traveller shall be reimbursed, up to the maximum meal allowance available, for each breakfast, lunch and dinner while on travel status as per Appendix C or D as applicable. When making the claim details must be provided for each traveller and meal. Include the total expenditure and the NJC rate being used for the claim.

A traveller shall be paid the applicable Private Non-commercial Accommodation allowance, as per APPENDIX C or D, where applicable. If the traveller uses Commercial Accommodations, please refer to 3.3.1.

Only the applicable allowance rate may be claimed. Any expenses over and above the rate will not be reimbursed.

Private Vehicle

The kilometric rates payable for the use of privately owned vehicles driven are prescribed in APPENDIX B. You may only claim the applicable allowance rate. Any expenses over and above the rate will not be reimbursed.