

2025

Ultimate Recipient

Annual Expenditure Report

Information Package

Canada Community-Building Fund (CCBF)
Department of Municipal and Community Affairs
Confederation Building,
P.O. Box 8700
St. John's, NL
A1B 4J6

Telephone: 1-877-729-4393
Facsimile: (709) 729-3605
E-mail: CCBF@gov.nl.ca

Table of Contents

DISCLAIMER.....	1
REPORTING BY ULTIMATE RECIPIENTS.....	1
PURPOSE AND OBJECTIVE.....	1
ULTIMATE RECIPIENT ANNUAL EXPENDITURE REPORT	1
AER AUDIT	2
PRIOR YEAR ADJUSTMENTS	2
CONFIRMATIONS OF RECEIPTS AND APPROVED PROJECTS FOR AUDITORS	3
AVAILABILITY OF FORMS.....	3
AUDITORS CHECKLIST	3
REVIEW PROCESS	4
APPENDIX A: SUMMARY OF ULTIMATE RECIPIENTS FUNDING AND CERTIFICATION....	4
APPENDIX B: ULTIMATE RECIPIENT'S PROJECT EXPENDITURE REPORT	8
TABLE A: OTHER SOURCES OF FUNDING TO DATE	8
ASSET MANAGEMENT PLAN QUESTIONNAIRE.....	10

Disclaimer

The information contained in this document is intended to serve as a reference for Ultimate Recipients that are required to complete Ultimate Recipient Annual Expenditure Reports in relation to the Ultimate Recipient Canada Community-Building Fund Agreement, as prescribed under the Canada – Newfoundland and Labrador Administrative Agreement on the Canada Community-Building Fund 2024-2034.

This document should not serve as a substitute for the actual Ultimate Recipient Canada Community-Building Fund Agreement. These Agreements were referenced during the compilation of this document.

Reporting by Ultimate Recipients

Ultimate Recipients that received allocations of Canada Community-Building Fund under the Canada – Newfoundland and Labrador Administrative Agreement on the Canada Community-Building Fund must submit annually an Ultimate Recipient Annual Expenditure Report to the Department of Municipal and Community Affairs **no later than March 31.**

Purpose and Objective

The primary purpose of the Ultimate Recipient Annual Expenditure Report (AER) Information Package is to promote consistent and full compliance with the reporting and audit requirements of the Ultimate Recipient Canada Community-Building Fund Agreement. All Ultimate Recipients are encouraged to use this information package in consultation with their auditors.

The secondary purpose of the guide is to minimize the province's compilation efforts and time when preparing its AER for the Federal Government. It is the intent that use of this information package will achieve greater consistency across Ultimate Recipients, reduce the amount of time required to satisfy Ultimate Recipients reporting requirements and improve efficiencies of reporting to the Federal Government.

Ultimate Recipient Annual Expenditure Report

For the Canada Community-Building Fund, it is the Ultimate Recipient responsibility to submit the following:

1. **Summary of Ultimate Recipient Funding (Appendix A);**
2. **The prescribed Certification signed by the Mayor/ AngajukKâk;**
3. **Ultimate Recipient Project Expenditure Report (Appendix B);**
4. **Other Sources of Funding to Date (Table A);**
5. **A copy of the auditor's letter; and**
6. **Asset Management Plan Questionnaire**

Please forward to the following address **on or before March 31, 2026**:

Canada Community-Building Fund (CCBF)
Department of Municipal and Community Affairs
Confederation Building
P.O. Box 8700
St. John's, NL A1B 4J6; or

by emailing: CCBF@gov.nl.ca; or
by fax: 1-709-729-3605; or
by uploading to MSIS (Municipal Support Information System)

AER Audit

The auditor should examine and report on the Ultimate Recipient Annual Expenditure Report:

- whether the financial information contained in the Summary of Ultimate Recipient's Funding and Certification (Appendix A) is complete and accurate and supported by Ultimate Recipient's Project Expenditure Report (Appendix B).
- whether the Ultimate Recipient is compliant with Sections 4.3 and 5.2 and Schedule C of the Ultimate Recipient Canada Community-Building Fund Agreement. Please note that Sections 4.3 and 5.2 refer to Schedules A and D respectively. To be compliant, the Ultimate Recipient must be compliant with all material provisions of the Agreement.
- **auditors must make note to whether the Ultimate Recipient:**
 - followed the Public Procurement Act;
 - whether the Ultimate Recipient has a separate CCBF bank account;
 - whether the closing balance coincides with the account balance;
 - and to any other matter that the auditor may consider of sufficient interest or importance to mention.

Prior Year Adjustments

Should a prior year adjustment be required for any reason, a note from the auditor is required to explain the adjustment. If the adjustment includes a change to the project expenditures, a revised *Ultimate Recipient's Project Expenditure Report (Appendix B)* is required as well. Prior year adjustment includes addition errors, errors in the project expenditures, wrong carry forward amount and under reported receipts, etc.

Confirmations of Receipts and Approved Projects for Auditors

A confirmation of receipts and approved projects is available to auditors. Requests should be directed to:

Canada Community-Building Fund
Department of Municipal and Community Affairs
Confederation Building
P.O. Box 8700
St. John's, NL A1B 4J6
by emailing: CCBF@gov.nl.ca; or
by fax: 1-709-729-3605

Availability of Forms

Copies of the AER forms contained in this information package are available:

1. by emailing CCBF@gov.nl.ca;
2. on Municipal and Community Affairs website <https://www.gov.nl.ca/mca/for/gta/>; or
3. by calling 1-877-729-4393.

Auditor's checklist:

1. The Audit letter is signed and attached;
2. The Summary of Ultimate Recipients Funding (Appendix A) and the Summary of Ultimate Recipients Project Expenditure Report (Appendix B) are complete;
3. All forms are in the prescribed formats and filled out completely;
4. The cumulative and annual figures are reported on the Summary of Ultimate Recipients Funding (Appendix A);
5. The correct amount is carried forward from the previous year's audit;
6. All receipts for the year are reported;
7. The cumulative and annual amounts spent on eligible projects from the Summary of Ultimate Recipients Funding (Appendix A) matches the details on Summary of Ultimate Recipients Project Expenditure Report (Appendix B);
8. Check that all projects received approval of the Canada Community-Building Fund Secretariat;
9. Check that the expenditures on any project does not exceed the approved amount;
10. Any interest spent on eligible projects is included on line 4 in Appendix A and in column I on Appendix B;

- 11. Administration costs are not eligible;**
- 12. For all projects completed within the calendar year, start/end dates and outcomes are indicated on Appendix B.**
- 13. Ensure that the Closing Balance of Unspent Funding coincides with the recipients Canada Community-Building Fund bank account balance. If deficit is reported the recipient must transfer funds to correct the difference.**

Review Process

Upon receipt of the AER, the Canada Community-Building Fund Secretariat will review. The Ultimate Recipient will be notified of any discrepancies.

Appendix A: Summary of Ultimate Recipient Funding and Certification

2025 Ultimate Recipient Annual Expenditure Report

Municipality/Inuit Community Government of _____

For the Year Ended December 31, 2025

	Annual	Cumulative
	01/01/2025– 12/31/2025	2006– 12/31/2025
1. Opening balance of unspent funding	xx	
2. Received from Government of Newfoundland & Labrador	xx	xx
3. Interest earned on the Canada Community-Building Fund	xx	xx
4. Interest spent on eligible projects	(xx)	(xx)
5. Net interest earned on the Canada Community-Building Fund	xx	xx
6. Canada Community-Building Fund spent on eligible projects	(xx)	(xx)
7. Closing balance of unspent funding	xx	xx
8. Canada Community-Building Fund bank account balance	xx	xx
9. Canada Community-Building Fund bank account surplus/deficit	xx	xx

10. Does the recipient have a separate bank account for CCBF funds? Yes No

11.

Certification by Ultimate Recipient

I, _____, _____ of the
(Name) (Mayor/ AngajukKâk)
Town/City/Inuit Community Government of

certify that the information reported is a true and accurate representation of the Town/City/Inuit Community Government's position with respect to its Canada Community-Building Fund revenues. I acknowledge and understand that any contravention of the terms and conditions of the Ultimate Recipient Canada Community-Building Fund Agreement may result in funding being withheld.

Signature: _____ Date: _____

Explanation for the Completion of Summary of Ultimate Recipients Funding

Please include values for all figures in Appendix A.

1. Opening Balance of Unspent Funding

This balance should be carried forward from the “Closing balance of unspent funding” of the previous year.

2. Received from Government of Newfoundland & Labrador

This amount is the total CCBF received in the calendar year from the Department of Municipal and Community Affairs. This figure is reported on a cash basis.

3. Interest Earned on the Canada Community-Building Fund

This figure is the total interest earned on the CCBF in the calendar year.

4. Interest Spent on Eligible Projects

Please include the total amount of interest spent on all projects for the year. This figure must match the total of Column I on Appendix B: *Ultimate Recipients Project Expenditure Report and must be included in the Cumulative Canada Community-Building Fund Spent.*

Please note that starting in 2014 interest can only be spent on eligible projects.

5. Net Interest Earned on the Canada Community-Building Fund

Net Interest Earned on CCBF equals the Interest Earned on CCBF “**MINUS**” Interest spent on eligible projects. Net Interest Earned on CCBF cannot be negative.

6. Canada Community-Building Funds Spent on Eligible Projects

Please include the total CCBF funds spent on all projects for the year. This figure must match the total of Column H on Appendix B: *Ultimate Recipients Project Expenditure Report.*

7. Closing Balance of Unspent Funding

Closing balance of the unspent funds equals the Opening Balance of Unspent Funding **PLUS** “Received from Government of Newfoundland & Labrador” **PLUS** “Net Interest Earned on CCBF” **MINUS** “CCBF Spent on Eligible Projects.”

8. Canada Community-Building Fund Bank Account Balance

Please indicate the amount of CCBF remaining in the Ultimate Recipient’s CCBF bank account for December 31, 2025.

9. Canada Community-Building Fund Account Surplus/Deficit

The surplus/deficit equals the “CCBF Bank Account Balance” “**MINUS**” the Closing Balance of Unspent Funding”. **If for any reason there is a surplus or deficit, please give an explanation. If there is a deficit the recipient must repay the funds to be compliant.**

10. Please indicate whether the recipient has a CCBF bank account.

11. Certification by Ultimate Recipients

For **Municipalities/Cities**, this section must be signed and dated by the Mayor/Deputy Mayor. For **Inuit Community Governments** this section must be signed by the AngajukKâk or designate.

Appendix B: Summary of Ultimate Recipient Project Expenditure Report
2025 Ultimate Recipient Annual Expenditure Report

**Municipality/Inuit Community Government of _____
For the Year Ended December 31, 2025**

Explanation for the Completion of Summary of Ultimate Recipient Project Expenditure Report

A - Project Number:

State project number as stated on your Canada Community-Building Fund approval letter.

B - Amount Approved by the Canada Community-Building Fund Committee:

State the amount approved by the CCBF Committee as stated on your CCBF approval letter.

C - Project Title:

State project title as it appears on your CCBF approval letter.

D - Project Description:

Briefly describe the main activities of the project.

E - Current Status:

Indicate the status as of December 31, 2025, by choosing **one** of the following: completed, in progress or not started.

F – Start & End Date (must be completed if project “in progress” or “completed”):

Indicate the start date for any in progress projects and start/end dates of all completed projects.

G – Total Project Cost:

Provide the total cost to complete the project from all sources of funding: CCBF, Municipal, Federal, Provincial and any other source of funding. All funding sources must be broken down by the Ultimate Recipient in Table A.

H - Canada Community-Building Fund spent in 2025:

Include the amount of CCBF spent on the project from January 1, 2025, to December 31, 2025. (*The total in this column should match the annual figure in Appendix A, line 6 – CCBF Spent on Eligible Projects.*)

I – Interest spent in 2025:

Include the total interest spent on the project from January 1, 2025, to December 31, 2025. (*The total in this column should match the annual figure in Appendix A, line 4 – Interest Spent on Eligible Projects.*)

J - Total Canada Community-Building Fund Spent:

This equals the cumulative amount of CCBF spent on the project.

K – Outcomes (must be completed if project completed):

The Ultimate Recipient must enter the outcome for all projects **completed** during the year. The outcome indicator is indicated on project approval letters.

Note: If a project is completed under the approved amount, the recipient must submit a motion from the council to reduce the approval amount.

Note: If a recipient decides they do not wish to move forward with an approved project, the recipient must submit a motion from the council to cancel the project.

Table A: Other Sources of Funding to Date

2025 Ultimate Recipient Annual Expenditure Report

Municipality/Inuit Community Government

For the Year Ended December 31, 2025

A	B	C	D	E	F	G
Project Number	Municipal	Provincial	Federal	Other	Total Other Sources	Program (i.e. ICIP, MCW, etc.) and Project number
Total						

Explanation for the Completion of Summary of Other Sources of Funding to Date

This table should display the amount of additional funding for each project received from sources other than the Canada Community-Building Fund. Each project listed in Appendix B: *Ultimate Recipient's Project Expenditure Report* will also be listed in Table A.

Note: If a project has no additional sources of funding, input a zero into column F for that project.

A – Project Number:

State project number as it was reported on *Ultimate Recipient Project Expenditure Report* (Appendix B).

B – Municipal:

Indicate the amount of funding spent from municipal funds.

C – Provincial:

Indicate the amount of funding spent from provincial funding programs.

D – Federal:

Indicate the amount of funding spent from federal funding programs.

E – Other:

Indicate the amount of funding spent from other programs.

F – Total Other Sources:

Equals the total of columns B to E.

G – Program (i.e. ICIP, MCW, etc.) and Project Number:

Indicate the name of the federal or provincial funding program and project number.

Asset Management Plan Questionnaire

Please answer the following questions:

- 1. Has your Local Government completed an Asset Management Plan?**
Yes ____ or No ____

- 1a. If no, please provide a brief update on the progress/if any on your Local Government's Asset Management Plan.**

- 1b. If yes, did you receive funding from other sources to complete the Asset Management Plan? Which source?**

- 2. Has your Local Government completed any training on Asset Management Planning?**
Yes ____ or No ____

- 2a. If yes, what type of training has your Local Government completed?**
