

**PHAC STANDARD**

**FINANCIAL MANAGEMENT GUIDE**

*for projects receiving contribution funding from the*

**Public Health Agency of Canada**

**NOVEMBER 2004**

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# 1. General information

## A. Purpose

The purpose of this guide is to provide recipients with guidelines for

- ▶ the financial management of projects funded by the Public Health Agency of Canada;
- ▶ the retention of financial records to be accountable for the funds received; and
- ▶ the completion of the various forms required for financial reporting on your project.

It is essential that all documentation accurately reflect project activities and the timing of those activities. **If you submit incomplete forms or are late in sending required documentation, the Public Health Agency of Canada may have to withhold payments.**

If this Guide does not answer all your questions, the Public Health Agency of Canada is available to provide assistance.

**NOTE:** Since this Guide is intended for all Public Health Agency of Canada (PHAC) contribution programs, generic terms such as the Agency, the Agency's Program, and Recipient are used throughout the document.

## B. Responsibilities of the Recipient

The responsibilities of the Recipient organization with respect to project staff and project accountability, financial or otherwise, are those of employer and manager respectively. Although, in some cases, the Recipient organization may not actually perform the duties outlined below, the Recipient is still responsible for ensuring that they are performed satisfactorily. Specifically, the Recipient will be responsible for

- a) supervising and advising project staff;
- b) ensuring that standard human resources functions are carried out. These may include, but are not limited to, ensuring that the forms related to human resources are filled in, that the deductions are taken from paychecks and that the money is remitted to the appropriate government body (e.g., Human Resources Development Canada, Canada Customs and Revenue Agency, etc.);
- c) preparing and managing contracts for services;
- d) ensuring that project milestones and objectives are met;
- e) ensuring that the timetable for all reporting requirements - both narrative and financial - is adhered to; and
- f) ensuring that financial accountability for the project is totally transparent, for example, proper delegation of signing authorities, maintenance of records of expenditures/revenue, retention of financial records for audit purposes, etc.

## C. General standards for project management

The financial aspect of the project must be managed in accordance with certain basic and generally accepted accounting principles (GAAP). Some basic management practices include:

- a) establishing a sound paper trail for review purposes;
- b) no cheques should be made payable to "cash"; and
- c) the individual making payments (i.e., signing cheques) must not be the same one requisitioning or certifying receipt of goods and/or services.

Other standards are described throughout this guide; however you can find more information on GAAP through the following link:

[http://www.cica.ca/multimedia/Download\\_Library/Standards/Accounting/English/e\\_GAAPReed.pdf](http://www.cica.ca/multimedia/Download_Library/Standards/Accounting/English/e_GAAPReed.pdf)

In its management of contribution programs, the Public Health Agency of Canada must comply with the Treasury Board Policy on Transfer Payments which states that payments to recipients should not be paid in advance of need.

## D. Other financial assistance

When funding a project, all federal government departments/agencies are required to take into account other sources of funding for the same project, including anticipated funding that an organization is or will be receiving, to ensure that funding is provided at the minimum level required to achieve the expected results. In light of this requirement, recipient organizations must declare to the Public Health Agency of Canada, immediately or as it becomes known, all existing and/or anticipated sources of funding pertaining to your project, whether that funding is from the public or the private sector, as well as project activities to which the funding will be applied. This information should be reported on the Income From All Sources Form (see **Attachment 2** to this Guide).

**NOTE: If there is any doubt as to the relevance to your project of the additional funding, please contact the Public Health Agency of Canada.**

## E. Types of payment

There are two types of contribution payments, the **reimbursement method** and the **advance method**. The Public Health Agency of Canada will inform you as to which type of payment will be used for your project.

## 2. Start-up procedures

The Detailed Budget, attached to the signed Contribution Agreement as Appendix B, is the **official** budget for the project.

### A. Start date

Although the project can start at any time during the year, the activities in the Detailed Budget and the submission of the completed Quarterly Cashflow Forecast and Record of Expenditures forms must coincide with the federal government's fiscal year, April 1 to March 31.

For example, if a project begins on July 1, 2004, and runs for three years (36 months) to June 30, 2007, the Recipient must provide budget figures for four separate periods:

|                |    |                |
|----------------|----|----------------|
| July 01, 2004  | to | March 31, 2005 |
| April 01, 2005 | to | March 31, 2006 |
| April 01, 2006 | to | March 31, 2007 |
| April 01, 2007 | to | June 30, 2007  |

In the initial fiscal year of the above example, the Quarterly Cashflow Forecast and Record of Expenditures would be completed from Quarter 2 (July 1 to September 30, 2004) onward, ending on March 31, 2005, which is the end of the federal government's fiscal year.

### B. Documentation requirements

The following documents must be received by the Public Health Agency of Canada **before any payment can be made** to a newly approved project:

- ▶ signed Contribution Agreement including all appendices;
- ▶ signed and duly completed Quarterly Cashflow Forecast and Record of Expenditures form for **the first fiscal year or portion thereof** (see **Attachment 3** to this Guide); and
- ▶ signed and duly completed Financial Signing Authority form (see **Attachment 7** to this Guide).

|  |
|--|
| <b>NOTE:</b> <b>The Public Health Agency of Canada will not reimburse expenditures incurred by the Recipient in advance of all parties signing the Contribution Agreement.</b> |
|--|

## C. Records

Recipient's files must contain at least the following documents:

- ▶ signed Contribution Agreement
- ▶ any amendment (time and/or money) to the Contribution Agreement
- ▶ copy of approved proposal
- ▶ completed Detailed Budget Form
- ▶ signed and completed Financial Signing Authority Form
- ▶ completed Quarterly Cashflow Forecast and Record of Expenditures Forms
- ▶ claims submitted for reimbursement (if applicable)
- ▶ evidence of payments received from the Public Health Agency of Canada
- ▶ completed Budget Transfer Request Forms (if applicable)
- ▶ audit reports and/or audited financial statements (if applicable)
- ▶ journals used to record entries into the financial system
- ▶ ledgers used to maintain individual accounts
- ▶ copies of all invoices
- ▶ evidence of payments submitted to the Canada Customs and Revenue Agency for payroll deductions, etc.
- ▶ receipts for cash payments such as casual labour, petty cash expenses, etc.
- ▶ time records for all employees to verify salary payments.
- ▶ copies of approved travel claims itemizing transportation and living expenses paid out to project personnel (these can be of any design as long as they provide the information required by the Public Health Agency of Canada; see samples in **Attachments 5 and 6**)
- ▶ copies of any agreements for equipment rental, contractual personnel, contracted services, etc.
- ▶ duplicate bank deposit slips
- ▶ cancelled cheques
- ▶ bank statements
- ▶ other pertinent financial documents
- ▶ all narrative reports for the project
- ▶ all correspondence related to the project.

## D. Detailed Budget

**NOTE: Be sure to consult the applicable Program Funding Guidelines for eligible expenditures, maximum amounts, and other specifications which vary according to the funding program.**

Your Detailed Budget Form (see **Attachment 1**) should include all items for which an actual cash transaction will take place, i.e., any money that the project will actually pay out for goods or services. Please refer to section 3F below for information on Goods and Services Tax calculation and declaration.

"In-kind" services are goods or services provided to the project, usually by the recipient organization, for which no exchange of money takes place. Examples are use of office space or equipment, secretarial services, etc. In-kind services should not be included on the Detailed Budget Form or in the total budget figures, but they should be itemized (description and equivalent value) on the Income From All Sources Form (see **Attachment 2**).

As the project progresses, changes in your operations may require changes to your budget. Please refer to section 3B below for further details on transfers of funds between budget categories.

## Budget categories

**NOTE: All eligible expenditures should include applicable taxes.**

### a) Personnel

- i) **Full-time regular employees:** In this section of the Detailed Budget Form, include only the project employees who draw a regular salary from the project. There is another section within this category for contractual help.

Enter employees' **gross** salaries (before deductions) for time spent directly on the project under the Personnel category. In other words, if an employee is working part-time on the project and part-time on other duties with the sponsoring organization, only that portion of time allocated to the project is entered here.

- ii) **Employer's share of payroll deductions:** In this section, enter the total of the employer's share of payroll deductions such as Employment Insurance, Canada or Quebec Pension Plan, other payroll taxes (e.g., provincial health tax), etc., for full-time project employees. Contact your local Canada Customs and Revenue Agency (CCRA) office for rate tables or consult CCRA's web site:

<http://www.ccra-adrc.gc.ca/tax/business/payroll/menu-e.html>

This section should also include vacation pay for employees who will receive a lump sum payment instead of paid leave. Contact your provincial ministry of labour to determine vacation pay rates for your province.

**NOTE: Organizations should develop clear personnel guidelines regarding such things as hours of work, job descriptions, employee benefit packages including vacation pay/leave, etc., and ensure that they are fully implemented.**

- iii) **Contractual employees:** Enter the name of all persons hired on a contractual basis, as well as the nature of the services provided to the project (e.g., temporary help, script writers, translators, etc.). Also see section 3D below.

**b) Travel**

In this category, record all costs for travel related to carrying out the activities described in the project's work plan that was approved as part of your Contribution Agreement (approved proposal), and provide a detailed account of all expenses, e.g., the purpose, number of people travelling, the destination, etc.

- i) Under **Transportation**, include all costs for private vehicle mileage, air fares, bus passes, etc.
- ii) Under **Living Expenses**, include the cost of meals, accommodation, etc., while on travel status.

**NOTE:** Mileage rates and meal allowances may not exceed Federal Government Treasury Board rates in effect at time of travel. The Agency can provide you with the information needed to calculate these costs. It is recommended that the Travel Authority and Travel Expense Claims (see Attachments 5 and 6) be used for each person travelling on project business. Click on the following link for information on meals and mileage. [http://www.tbs-sct.gc.ca/hr-rh/gtla-vgcl/index\\_e.asp](http://www.tbs-sct.gc.ca/hr-rh/gtla-vgcl/index_e.asp)

**c) Materials**

- i) Under **Office Supplies**, enter the total cost of stationery, pens, envelopes, etc.
- ii) Under **Project Materials**, enter the total cost of materials such as videotapes, reference materials, films, etc.
- iii) Under **Printing**, include costs incurred for work done **by a printing firm**.
- iv) Under **Postage**, include the cost of postage, freight, messenger services, etc.

**d) Equipment**

- i) The **Office Equipment** category is used to record the costs for renting or purchasing computers, photocopiers, calculators, etc. for the project. Identify each item and cost separately. The project is allowed to purchase items such as computers, fax machines, filing cabinets, etc., if it is cost-effective. **Please consult the Public Health Agency of Canada before making such purchases.**
- ii) Under **Furniture**, include the cost of renting or purchasing furniture (if required). Identify each item and cost separately.



- iii) In the **Special Equipment** category, include the cost of renting or purchasing special types of equipment not mentioned under Office Equipment above, but necessary to carry out project activities. Identify each item and cost separately.

**NOTE:** It is not acceptable for recipient organizations to charge rent for computers they own. It is expected that organizations, as part of their in-kind contributions to the project, will give project staff access to their equipment. If the project is putting a strain on existing equipment, organizations may charge the project a fee for computer use (generally this is an hourly or daily fee) and a log must be kept to account for this time.

e) **Rent and Utilities**

- i) In the **Rent** category, include the cost of renting space, **if necessary** (see note below), as well as the cost of any utility that is included in the monthly rental fee.
- ii) In the **Utilities** category, include the cost of all utilities that are not already covered in the monthly rental fee. In most cases, it is only telephone charges, but in other cases, heat, electricity, water, etc. are not included in the rent. Identify the cost for each utility separately.

**NOTE:** It is not acceptable for recipient organizations to charge rent for space that they own as it is considered part of their in-kind contributions to the project.

f) **Evaluation**

In this section, include all costs related to the evaluation of your project, for example, contract fees for an external evaluator, costs for staff, board members or participants involved in the planning, data collection and analysis components of the evaluation, as well as printing/photocopying, postage for the dissemination of results, etc.

g) **Other**

This category is to be used to show the cost for all expenditures that are directly related to the project but do not fit within any of the specific sections. Some examples might be registration fees for a seminar, bookkeeping and audit fees, bank charges, etc.

The last portion of the Detailed Budget Form requires that you indicate the **Total Cost** for your project, including income from other sources as identified on the Income From All Sources Form.

## **E. Quarterly Cashflow Forecast and Record of Expenditures Form**

This Form is both a budget forecast and a record of expenditures (see **Attachment 3**). A completed and signed original Quarterly Cashflow Forecast and Record of Expenditures form is required at the beginning of the project in order to outline the budget planning for the current fiscal year. Please refer to Section 2A for more details.

This Form is the official statement of project expenses and it should accurately reflect project activities. To obtain the approved funds for your project, you must submit a Quarterly Cashflow Forecast and Record of Expenditures form in accordance with the terms of the Contribution Agreement. In the “actual” columns and monthly breakdown for past quarters/months, include only actual expenditures for the months in question. If you have received goods or services but have not yet paid the invoice, do not report these expenses in the “actual” column. The only exception to this rule is at year-end (please refer to Section 3H for more details).

Be as realistic and accurate as possible when forecasting or reporting the expenses for your project, since the information contained in this document will determine the amount of future payments. Also, try to be consistent by reporting expenditures on the Cashflow using the same headings that they appear under in the Detailed Budget.

As with the Detailed Budget, the Quarterly Cashflow Forecast and Record of Expenditures forms must bear the **original signature** of an individual with signing authority for payments to be processed. This applies to initial documents as well as to documents re-submitted because of changes. Copies or unsigned forms will be returned and payment will be delayed.

Please refer to **Attachment 4**, *Checklist for Completing the Quarterly Cashflow Forecast and Record of Expenditures*, if you need assistance in completing this Form.

## **F. Signing authority**

A minimum of two members of your governing body will have delegated signing authority since each cheque issued by your organization will have to bear the signature of two of these officers.

A completed Financial Signing Authority Form must be sent to the Public Health Agency of Canada (see **Attachment 7**). Only those individuals who have delegated signing authority for the project can sign official financial documents such as the Contribution Agreement, the Detailed Budget, the Quarterly Cashflow Forecast and Record of Expenditures forms, the Budget Transfer Form, for the project.

Any changes to delegated signing authorities for the project must be communicated in writing to the Public Health Agency of Canada representative identified in Section 36.1 of the Contribution Agreement.

### 3. Fiscal requirements

#### A. Reporting

Quarterly Cashflow Forecast and Record of Expenditures forms, duly completed and signed, and a narrative report on the progress of project activities, must be submitted according to the approved Reporting Plan attached to the Contribution Agreement.

**NOTE: Delays in submitting any required report will result in the late payment of funds.**

#### B. Transfer of funds between categories

As the project progresses, you may have to make changes to your project's budget. The Public Health Agency of Canada **must be informed in writing of all budget changes.**

Consequently,

- a) you may transfer monies between broad categories of your budget at any time without prior approval from the Public Health Agency of Canada, provided the total amount transferred during a given fiscal year does not exceed **10% of the category into (or from) which it is being transferred;**
- b) where the transfer of money between broad categories exceeds 10% (of the category from or to which it is being transferred), you must submit a signed request to the Public Health Agency of Canada to obtain the **prior written approval** (see **Attachment 8** for a sample request);
- c) **all** transfers of funds must be reflected in subsequent Quarterly Cashflow Forecast and Record of Expenditures forms.

**EXCEPTION: ALL TRANSFERS OF FUNDS INTO OR OUT OF THE "PERSONNEL" CATEGORY, REGARDLESS OF THE PERCENTAGE, REQUIRE PRIOR WRITTEN APPROVAL FROM THE PUBLIC HEALTH AGENCY OF CANADA.**

## C. Amendments

- a) “Amendment” is the term used for any modification to the Contribution Agreement that will affect (i) the level of funding provided for in the Contribution Agreement, (ii) the duration or terms of the Contribution Agreement, and/or (iii) the scope or goals of the Contribution Agreement and its activities.
- b) When the Contribution Agreement needs to be amended to increase or decrease the total budget of the project, or to extend the duration of the Agreement, or to change the scope or goals of the Contribution Agreement, a request must be submitted to the Public Health Agency of Canada, including a rationale with supporting evidence of how the amendment will benefit the activities of the project. In addition, the impact of the amendment on project activities must be documented in the Quarterly Progress/Monitoring/Narrative Report.
- c) Any amendment must be mutually agreed upon by the Recipient and the Public Health Agency of Canada.
- d) Once the amendment is approved, an Amending Agreement will be prepared by the Public Health Agency of Canada and sent to you, in duplicate. Sign both copies and return them to the Public Health Agency of Canada who will then return one signed copy to you for your records.

**NOTE: A revised Cashflow and a revised Detailed Budget must accompany all requests for amendments.**

## D. Sub-contracting

The Recipient may use contractual employees to perform specific functions for the project. However, the Public Health Agency of Canada must be informed and given the opportunity to review all agreements to sub-contract components of the project (e.g., opening a satellite site) for possible conflicts with the Contribution Agreement (e.g., intellectual property rights, conflict of interest, etc.). When using sub-contractors, the Recipient is still accountable for all aspects of the project in accordance with the signed Contribution Agreement.

**NOTE: Contractual employees are self-employed and have no benefits. They are also responsible for paying their own taxes.**

## E. Interest

All interest earned on contribution money must be declared in writing to the Public Health Agency of Canada. At that time, provide the Public Health Agency of Canada with a rationale for applying this income to project activities, and the Public Health Agency of Canada will then determine if the interest earned can be used to enhance the project, or if the funds must be returned to the Public Health Agency of Canada.

## F. Goods and Services Tax (GST)

To register for a GST rebate, contact your local Canada Customs and Revenue Agency (CCRA) office to obtain a copy of *GST: Information for Non-Profit Organizations* and find out if you meet the eligibility requirements. Consult the CCRA web site at: <http://www.ccra-adrc.gc.ca/E/pub/gp/rc4081/README.html>

If you receive a GST rebate, the portion of the rebate that applies to expenditures paid for with the Public Health Agency of Canada project funds must be declared in writing to the Public Health Agency of Canada. At that time, provide the Public Health Agency of Canada with a rationale for applying this income to project activities and the Public Health Agency of Canada will then determine if the rebate can be used to enhance the project, or if the funds must be returned to the Public Health Agency of Canada.

## G. Audits

The Contribution Agreement gives the Public Health Agency of Canada the right to monitor the progress of any project, examine the records and perform financial audits at any time during the project's funding period, or up to six years following the completion or termination of the project, in keeping with CCRA's records requirements.

If an audit is carried out by the sponsoring organization as part of the project or in accordance with provincial or territorial policies/laws, the organization must submit a copy of the auditor's report and recommendations to the Public Health Agency of Canada, as stated in the Contribution Agreement.

## H. Year-end requirements

**CAUTION: Unspent funds from one fiscal year do not necessarily get transferred to the next fiscal year.**

In accordance with your Contribution Agreement's Reporting Plan, you will be required to provide **actual** year-end expenditures by a certain date in April of the following fiscal year. The Public Health Agency of Canada normally sends a reminder in January to ensure that you revisit your forecasted expenditures to year-end to determine if you will require the full forecasted budget for a given fiscal year.

When submitting your final year-end Quarterly Cashflow Forecast and Record of Expenditures form for the last quarter of a fiscal year (normally in early April), remember to include goods and/or services received before March 31, but not paid for yet in the "actual" column. As explained in Section 2E above, this is the only time when you report as "actual" expenses that have not yet been paid for, but are part of the budget for the current fiscal year.

## 4. Project completion/termination

### A. Final reporting requirements

Please consult Clause 13.2 of the Contribution Agreement, as well as the Reporting Plan attached to the Contribution Agreement for detailed information on final reporting requirements.

### B. Records to keep

Please refer to Section 2C above for the list of documents that must be kept on file by the Recipient.

**NOTE:** Please contact the Canada Customs and Revenue Agency for details on document retention guidelines.

<http://www.ccr-aadrc.gc.ca/E/pub/gp/rc4081/README.html>

## 5. Other Information

### Recommended accounting practices

As soon as the Contribution Agreement has been signed by both parties, it is essential that **you establish separate accounting codes or other systems for identifying project expenses**. If there are multiple sites to the project, each site should have its own accounting identification to allow for clear tracking of expenditures.

If your organization already has a bank account, you may use it for the project; however, **it is strongly recommended that a separate bank account be opened for your project**.

#### a) Opening the project bank account

Please ensure that the bank account that you open for the project is the kind that will provide you with a monthly statement of all financial transactions (deposits, payments, balance, interest, etc.), and will return all cancelled cheques.

When opening your account, indicate a minimum of two members of your governing body who will have delegated signing authority since each cheque issued by your organization will have to bear the signature of two of these officers.

**NOTE:** Most organizations choose three members as signing officers so that cheques can be signed by any two of these three people.

**b) Cheques**

All cheques and corresponding stubs (which must never be removed from the cheque book) must bear a number. Each stub must also contain the following information:

- ▶ *date*
- ▶ *amount*
- ▶ *name of the person or company to whom the cheque is issued*
- ▶ *nature of expense*
- ▶ *invoice number* (if applicable).

**c) Deposits**

The purpose of the deposit book is to record all deposits made to your account. Each deposit slip should contain the following minimum information:

- ▶ *date*
- ▶ *amount of cash deposited*
- ▶ *name of payee and amount of each cheque deposited*
- ▶ *total amount of deposit*
- ▶ *source of income* (e.g. government grant, fundraising event, etc.).

**d) Electronic Data Information (EDI)**

If Recipients are taking advantage of EDI services offered by financial institutions, they must complete the EDI Payment Enrolment Request Form (see **Attachment 9**) and have it stamped by the Recipient's financial institution. The completed and stamped Enrolment Form must be sent to the Public Health Agency of Canada so that the electronic payments can be set up in the Agency's financial system. The Recipient will be notified once the EDI has been integrated by the system.

**NOTE:** It is the Recipient's responsibility to ensure that arrangements have been made with the financial institution. Incomplete Enrolment Forms (i.e., not stamped), will be returned and may delay payments.

**e) Bookkeeping**

To ensure accurate financial records throughout the life of the project, you should maintain an up-to-date register of all financial transactions related to the project, as this information will form the basis of the reports and forms that must be submitted to the Public Health Agency of Canada on a regular basis.

**f) Petty Cash**

Petty cash should only be used for small expenses that require immediate cash payment and all receipts for expenditures paid from the petty cash must be retained. To ensure accountability, petty cash must be kept in a secure place, and only one person should have access to it.

When using petty cash funds, a voucher must be completed with at least the following information:

- ▶ *name and signature of the person to whom the cash was given*
- ▶ *date of payment*
- ▶ *amount*
- ▶ *description of the expense*
- ▶ *signature of the person responsible for the petty cash.*

A receipt for the expense should be stapled to the voucher. If there is no cash register receipt or paid invoice, the individual receiving petty cash should provide a signed receipt. The petty cash should be reconciled yearly.





**ATTACHMENT 1**

Detailed Budget - Budget détaillé

**PROJECT #** \_\_\_\_\_

|   |         |
|---|---------|
| For the period of<br>Pour la période de | to<br>à |
|---|---------|

|  | Fiscal Year<br>2005-2006<br>Exercice<br>financier<br>Année | Fiscal Year<br>2006-2007<br>Exercice<br>financier | Fiscal Year<br>2007-2008<br>Exercice<br>financier | Fiscal Year<br>2008-2009<br>Exercice<br>financier | Total |
|--|--|---|---|---|-------|
|--|--|---|---|---|-------|

**a) Personnel**

|   |  |  |  |  |  |
|---|--|--|--|--|--|
| Full/part-time<br>employees/Employé(e)s<br>à temps partiel/ à temps<br>plein<br>Position Title/Titre de<br>position |  |  |  |  |  |
|   |  |  |  |  |  |
|   |  |  |  |  |  |
|   |  |  |  |  |  |
|   |  |  |  |  |  |
| Employer's share of<br>payroll<br>deductions/Avantages<br>sociaux   |  |  |  |  |  |
| Contractual<br>Employees/Sous-traitants   |  |  |  |  |  |
|   |  |  |  |  |  |
|   |  |  |  |  |  |
| Subtotal/Sous-total   |  |  |  |  |  |

**b) Travel/Déplacements**

|                                    |  |  |  |  |  |
|------------------------------------|--|--|--|--|--|
| Transportation/<br>Transport       |  |  |  |  |  |
| Living Expenses/Frais de<br>séjour |  |  |  |  |  |
|                                    |  |  |  |  |  |
| Subtotal/Sous-total                |  |  |  |  |  |

Detailed Budget - Budget détaillé

PROJECT # \_\_\_\_\_

|  | Fiscal Year<br>2005-2006<br>Exercice<br>financier | Fiscal Year<br>2006-2007<br>Exercice<br>financier | Fiscal Year<br>2007-2008<br>Exercice<br>financier | Fiscal Year<br>2008-2009<br>Exercice<br>financier | Total |
|--|---|---|---|---|-------|
|--|---|---|---|---|-------|

**c) Materials/Matériel**

|   |  |  |  |  |  |
|---|--|--|--|--|--|
| Office<br>Supplies/Approvisionn<br>ements de bureau |  |  |  |  |  |
| Project<br>Materials/Matériel<br>pour le projet     |  |  |  |  |  |
| Printing/Impression                                 |  |  |  |  |  |
| Postage/Frais de port                               |  |  |  |  |  |
|   |  |  |  |  |  |
| Subtotal/Sous-total                                 |  |  |  |  |  |

**d) Equipment/Équipement**

|   |  |  |  |  |  |
|---|--|--|--|--|--|
| Office<br>Equipment/Équipement<br>de bureau |  |  |  |  |  |
|   |  |  |  |  |  |
|   |  |  |  |  |  |
|   |  |  |  |  |  |
| Furniture -<br>Ameublement                  |  |  |  |  |  |
|   |  |  |  |  |  |
| Special Equipment –<br>Équipement spécial   |  |  |  |  |  |
|   |  |  |  |  |  |
| Subtotal/Sous-total                         |  |  |  |  |  |

**e) Rent and Utilities/Loyer et services publics**

|                            |  |  |  |  |  |
|----------------------------|--|--|--|--|--|
| Rent/Loyer                 |  |  |  |  |  |
| Utilities/Services publics |  |  |  |  |  |
|                            |  |  |  |  |  |
|                            |  |  |  |  |  |
| Subtotal/Sous-total        |  |  |  |  |  |

## Detailed Budget - Budget détaillé

PROJECT # \_\_\_\_\_

|  | Fiscal Year<br>2005-2006<br>Exercice<br>financier | Fiscal Year<br>2006-2007<br>Exercice<br>financier | Fiscal Year<br>2007-2008<br>Exercice<br>financier | Fiscal Year<br>2008-2009<br>Exercice<br>financier | Total |
|--|---|---|---|---|-------|
|--|---|---|---|---|-------|

**f) Evaluation/Évaluation**

|                              |  |  |  |  |  |
|------------------------------|--|--|--|--|--|
| Evaluation/Évaluation        |  |  |  |  |  |
|                              |  |  |  |  |  |
|                              |  |  |  |  |  |
| Dissemination -dissémination |  |  |  |  |  |
|                              |  |  |  |  |  |
| Subtotal/Sous-total          |  |  |  |  |  |

**g) Other (specify)/Autres (préciser)**

|                        |  |  |  |  |  |
|------------------------|--|--|--|--|--|
| 1) Insurance/assurance |  |  |  |  |  |
| 2)                     |  |  |  |  |  |
| 3)                     |  |  |  |  |  |
| 4)                     |  |  |  |  |  |
| 5)                     |  |  |  |  |  |
| Subtotal/Sous-total    |  |  |  |  |  |

**Total Cost of Project/Coût total du project**

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| Total PHAC Funding<br>/Financement total de l'ASPC           |  |  |  |  |  |
| Other income from all<br>sources/Autres sources de<br>revenu |  |  |  |  |  |
| Total Budget for the<br>project/budget total du projet       |  |  |  |  |  |

Signature \_\_\_\_\_

Date \_\_\_\_\_

ATTACHMENT 2

**PROJECT FUNDING/INCOME  
 FROM ALL SOURCES**

**Project Name** \_\_\_\_\_  
**Sponsor Agency** \_\_\_\_\_

**Project Number** \_\_\_\_\_  
**Fiscal Year** \_\_\_\_\_

| Name of Funder  | Public Health Agency of Canada Funding | Interest Income | In-kind Contributions | GST Rebate | Other Sources |
|-----------------|--|-----------------|-----------------------|------------|---------------|
| Amount Approved |  |                 |                       |            |               |

**Expenses  
 Offset**

|                             |  |  |  |  |  |
|-----------------------------|--|--|--|--|--|
| <b>Personnel</b>            |  |  |  |  |  |
| Wages (as per budget)       |  |  |  |  |  |
| Benefits (as per budget)    |  |  |  |  |  |
| Contractual (as per budget) |  |  |  |  |  |
| Other                       |  |  |  |  |  |
| Total                       |  |  |  |  |  |
| <b>Travel</b>               |  |  |  |  |  |
| Transportation              |  |  |  |  |  |
| Living Expenses             |  |  |  |  |  |
| Other                       |  |  |  |  |  |
| Total                       |  |  |  |  |  |
| <b>Materials</b>            |  |  |  |  |  |
| Office Supplies             |  |  |  |  |  |
| Program Materials           |  |  |  |  |  |
| Printing                    |  |  |  |  |  |
| Postage                     |  |  |  |  |  |
| Other                       |  |  |  |  |  |
| Total                       |  |  |  |  |  |
| <b>Equipment</b>            |  |  |  |  |  |
| Office Equipment            |  |  |  |  |  |
| Furniture                   |  |  |  |  |  |
| Special Equipment           |  |  |  |  |  |
| Other                       |  |  |  |  |  |
| Total                       |  |  |  |  |  |

**Rent and Utilities**  
(facilities costs)

|                                    |  |  |  |  |  |
|------------------------------------|--|--|--|--|--|
| Rent                               |  |  |  |  |  |
| Utilities                          |  |  |  |  |  |
|                                    |  |  |  |  |  |
| Other                              |  |  |  |  |  |
| Total                              |  |  |  |  |  |
| <hr/>                              |  |  |  |  |  |
| <b>Evaluation</b>                  |  |  |  |  |  |
| Evaluation                         |  |  |  |  |  |
| Other                              |  |  |  |  |  |
| Total                              |  |  |  |  |  |
| <hr/>                              |  |  |  |  |  |
| <b>Other</b>                       |  |  |  |  |  |
|                                    |  |  |  |  |  |
|                                    |  |  |  |  |  |
|                                    |  |  |  |  |  |
|                                    |  |  |  |  |  |
|                                    |  |  |  |  |  |
|                                    |  |  |  |  |  |
|                                    |  |  |  |  |  |
|                                    |  |  |  |  |  |
| Sponsor Admin Fees (as per budget) |  |  |  |  |  |
|                                    |  |  |  |  |  |
| Other                              |  |  |  |  |  |
| Total                              |  |  |  |  |  |
| <hr/>                              |  |  |  |  |  |
| <b>Overall Total Expenses</b>      |  |  |  |  |  |
|                                    |  |  |  |  |  |

**Net Income (Revenues – Expenses)**



ATTACHMENT 3

|  |                  |                  |                          |   |                  |                          |  |                      |                          |                                   |                     |                          |  |   |                              |  |
|--|------------------|------------------|--------------------------|---|------------------|--------------------------|--|----------------------|--------------------------|-----------------------------------|---------------------|--------------------------|--|---|------------------------------|--|
| Public Health Agency of Canada (PHAC)<br>Agence de santé publique du Canada (ASPC)                                   |                  |                  |                          |   |                  |                          |  |                      |                          |                                   |                     |                          | PROGRAM NAME / NOM DU PROGRAMME  |   | PHAC OFFICE - Bureau de ASPC |  |
| QUARTERLY CASHFLOW FORECAST AND RECORD OF EXPENDITURES<br>PRÉVISIONS DE COMPTANT ET ÉTAT DES DÉPENSES TRIMESTRIELLES |                  |                  |                          |   |                  |                          |  |                      |                          |                                   |                     |                          | SIGNATURE  |   |                              |  |
| Project number / Numéro du projet  |                  |                  |                          | Organization Name / Nom de l'organisme  |                  |                          |  |                      |                          |                                   |                     |                          | Fiscal year / Exercice financier   |   |                              |  |
| 1st Quarter - 1er trimestre  |                  |                  |                          | 2nd Quarter - 2e trimestre              |                  |                          | 3rd Quarter - 3e trimestre               |                      |                          | 4th Quarter - 4e trimestre        |                     |                          | Total expenses this fiscal year  | Total amount requested from program this fiscal year                  |                              |  |
| APRIL - JUNE<br>AVRIL - JUIN   |                  |                  |                          | JULY - SEPTEMBER<br>JUILLET - SEPTEMBRE |                  |                          | OCTOBER - DECEMBER<br>OCTOBRE - DÉCEMBRE |                      |                          | JANUARY - MARCH<br>JANVIER - MARS |                     |                          | Dépenses totales pour l'exercice financier en cours  | Montant total demandé au programme pour l'exercice financier en cours |                              |  |
| Budget Items<br>Détail   | Planned<br>Prévu | Actual<br>Actuel | Difference<br>Différence | Planned<br>Prévu                        | Actual<br>Actuel | Difference<br>Différence | Planned<br>Prévu                         | Actual<br>Actuel     | Difference<br>Différence | Planned<br>Prévu                  | Actual<br>Actuel    | Difference<br>Différence |  |   |                              |  |
| Personnel  |                  |                  | 0                        |   |                  | 0                        |  |                      | 0                        |                                   |                     | 0                        | 0  | 0   |                              |  |
| Travel<br>Déplacements   |                  |                  | 0                        |   |                  | 0                        |  |                      | 0                        |                                   |                     | 0                        | 0  | 0   |                              |  |
| Materials<br>Matériel  |                  |                  | 0                        |   |                  | 0                        |  |                      | 0                        |                                   |                     | 0                        | 0  | 0   |                              |  |
| Equipment<br>Équipement  |                  |                  | 0                        |   |                  | 0                        |  |                      | 0                        |                                   |                     | 0                        | 0  | 0   |                              |  |
| Rent/Utilities<br>Locations/Services   |                  |                  | 0                        |   |                  | 0                        |  |                      | 0                        |                                   |                     | 0                        | 0  | 0   |                              |  |
| Evaluation<br>Évaluation   |                  |                  | 0                        |   |                  | 0                        |  |                      | 0                        |                                   |                     | 0                        | 0  | 0   |                              |  |
| Other (Specify)<br>Autre (Préciser)  |                  |                  | 0                        |   |                  | 0                        |  |                      | 0                        |                                   |                     | 0                        | 0  | 0   |                              |  |
| <b>TOTAL</b>   | 0                | 0                | 0                        | 0                                       | 0                | 0                        | 0  | 0                    | 0                        | 0                                 | 0                   | 0                        | 0  | 0   |                              |  |
| Monthly forecasts /<br>Actual expenditures<br>Prévisions mensuelles /<br>Dépenses réelles                            | April<br>avril   | May<br>mai       | June<br>juin             | July<br>juillet                         | August<br>août   | September<br>septembre   | October<br>octobre                       | November<br>novembre | December<br>décembre     | January<br>janvier                | February<br>février | March<br>mars            | Total  |   |                              |  |
|  | 0                | 0                | 0                        | 0                                       | 0                | 0                        | 0  | 0                    | 0                        | 0                                 | 0                   | 0                        | 0  |   |                              |  |
| Budget category "Other" (specify) - Budget "Autre" (préciser)  |                  |                  |                          |   |                  |                          |  |                      |                          |                                   |                     |                          | AUTHORIZED SIGNATURE - SIGNATURE DE LA PERSONNE AUTORISÉE  |   |                              |  |
|  |                  |                  |                          |   |                  |                          |  |                      |                          |                                   |                     |                          | I certify that the amounts indicated accurately reflect project forecasts and expenditures for the period specified and that the Public Health Agency of Canada may at any time request supporting documents for audit purposes.   |   |                              |  |
|  |                  |                  |                          |   |                  |                          |  |                      |                          |                                   |                     |                          | Je certifie que les montants indiqués ci-dessus constituent un compte exact des dépenses encourues et/ou des dépenses prévues du projet pour la période mentionnée et que l'Agence de santé publique du Canada peut, au moment qu'il juge opportun, exiger des pièces justificatives aux fins de vérification. |   |                              |  |
|  |                  |                  |                          |   |                  |                          |  |                      |                          |                                   |                     |                          | Signature  |   |                              |  |
|  |                  |                  |                          |   |                  |                          |  |                      |                          |                                   |                     |                          | Date   |   |                              |  |

**CHECKLIST FOR COMPLETING THE  
QUARTERLY CASHFLOW FORECAST AND RECORD OF EXPENDITURES**

1. Top section completed: project number, program name, organization, fiscal year.
2. All **Planned** amounts are included and are correct.
3. There are no negative **Planned** amounts.
4. **Actual** amounts for past quarters are included and are correct.
5. **Actual** amounts for current quarter are included and are correct.
6. All figures have been rounded to the nearest dollar.
7. The total of each row adds up to the total budgeted amount for the corresponding category.
8. The **Total expenses this fiscal year** column has been filled out and is accurate.
9. The **Monthly Forecast/Actual Expenditures** row contains the correct **Actual** and **Planned** amounts.
10. The total of the **Monthly Forecast/Actual Expenditures** row is equal to the **Total amount requested from program this fiscal year** column.
11. Any expenses included in the **Other** category have been itemized in the space allotted.
12. The cashflow has been signed by an authorized person within your organization.
13. If applicable, a written request for transfer between budget categories has been sent to the Public Health Agency of Canada.



## ATTACHMENT 5

### SAMPLE TRAVEL AUTHORIZATION

**PROJECT NAME/NUMBER:** \_\_\_\_\_

**TRAVELLER:** \_\_\_\_\_

**REASON FOR TRAVEL:** \_\_\_\_\_

**ESTIMATED EXPENSES:**

**Travel**

- Airfare \$ \_\_\_\_\_
- Mileage \$ \_\_\_\_\_
- Car Rental \$ \_\_\_\_\_
- Taxis \$ \_\_\_\_\_

**Accommodations** \$ \_\_\_\_\_

**Meals** \$ \_\_\_\_\_

**Miscellaneous** \$ \_\_\_\_\_  
(please explain)

**TOTAL** \$ \_\_\_\_\_

**Request for Travel Advance** \$ \_\_\_\_\_



\_\_\_\_\_  
Trip Authorization  
{ Authorized Project Authority }

\_\_\_\_\_  
Date

\_\_\_\_\_  
Advance Received  
{ Traveller's Signature }

\_\_\_\_\_  
Date

\_\_\_\_\_  
Cheque No.



### SAMPLE TRAVEL EXPENSE CLAIM

PROJECT NAME/NUMBER: \_\_\_\_\_

CLAIMANT: \_\_\_\_\_

REASON FOR TRAVEL: \_\_\_\_\_

**EXPENSES: (invoices/receipts must be attached)**

Travel - Airfare \$ \_\_\_\_\_

- Mileage \$ \_\_\_\_\_

- Car Rental \$ \_\_\_\_\_

- Taxis \$ \_\_\_\_\_

Accommodations \$ \_\_\_\_\_

Meals \$ \_\_\_\_\_

Miscellaneous \$ \_\_\_\_\_  
(please explain)

**TOTAL** \$ \_\_\_\_\_

LESS ADVANCE \$ \_\_\_\_\_

OWING PROJECT \$ \_\_\_\_\_

OWING TRAVELLER \$ \_\_\_\_\_

\_\_\_\_\_  
Expenses Verified/Authorized  
{ Authorized Signing Authority }

\_\_\_\_\_  
Date

\_\_\_\_\_  
Reimbursement Received  
{ Traveller's Signature }

\_\_\_\_\_  
Date

\_\_\_\_\_  
Cheque No.



**FINANCIAL SIGNING AUTHORITY**

Project Number: \_\_\_\_\_

Recipient Name: \_\_\_\_\_

Project Title: \_\_\_\_\_

The following people have signing authority for the project regarding budgets, cashflows and other financial reporting:

|                   |             |
|-------------------|-------------|
| Name (print):     | Title:      |
| Telephone: (____) | Fax: (____) |
| Signature:        |             |

|                   |             |
|-------------------|-------------|
| Name (print):     | Title:      |
| Telephone: (____) | Fax: (____) |
| Signature:        |             |

The following people have signing authority for the project regarding the Contribution Agreements, Requests for Amendments, etc.:

|                   |             |
|-------------------|-------------|
| Name (print):     | Title:      |
| Telephone: (____) | Fax: (____) |
| Signature:        |             |

|                   |             |
|-------------------|-------------|
| Name (print):     | Title:      |
| Telephone: (____) | Fax: (____) |
| Signature:        |             |

Approved by the Board

\_\_\_\_\_  
 Name (Print)

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date

**N.B.:** The Public Health Agency of Canada will not issue any payments to your project before receiving this form properly completed.

**\*\*\*** Please notify the Public Health Agency of Canada of any changes to the Organization's signing authorities.



### BUDGET TRANSFER REQUEST FORM

***PART A: To be completed by Project***



Please forward *original* completed form to the Public Health Agency of Canada

Name of Project: \_\_\_\_\_

Name of Recipient: \_\_\_\_\_

Project Number: \_\_\_\_\_

| Budget Category Transferring From<br>(Please enter \$ amount and appropriate quarter) |           |         | Budget Category Transferring To<br>(Please enter \$ amount in the appropriate quarter) |    |    |    |    |
|---|-----------|---------|--|----|----|----|----|
| Category  | \$ Amount | Quarter | Category   | Q1 | Q2 | Q3 | Q4 |
| Personnel   |           |         | Personnel  |    |    |    |    |
| Travel  |           |         | Travel   |    |    |    |    |
| Materials   |           |         | Materials  |    |    |    |    |
| Equipment   |           |         | Equipment  |    |    |    |    |
| Rent/<br>Utilities  |           |         | Rent/<br>Utilities   |    |    |    |    |
| Evaluation  |           |         | Evaluation   |    |    |    |    |
| Other   |           |         | Other  |    |    |    |    |

***Note: Prior written approval and rationale\*\* is required for all Budget transfers to and from the Personnel category and for Budget transfers that are greater than 10% of the annual budget category from or to which funds are being transferred.***

**\*\*Rationale**

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➡ *A separate sheet attached to this Form can be used for the rationale..*

**Budget Transfer Request:**

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

***PART B: To be completed by the Public Health Agency of Canada***

**Budget Transfer Approval:**

\_\_\_\_\_  
Program Consultant Signature

\_\_\_\_\_  
Date

**Program Consultant Comments:**

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➡ *Additional comments can be noted on a separate sheet attached to this Form.*



**EDI Payment Enrolment Request**  
**Demande de paiement par EDI (Échange de documents informatisés)**

This form is to be used by organizations that wish to receive payments by Electronic Data Interchange (EDI)  
Le présent formulaire est destiné aux organismes qui souhaitent recevoir leurs paiements par échange de documents informatisés (EDI)

|  |  |
|--|--|
| <b>Part A - Identification / Partie A - Identification</b> |  |
| Organization Name - Nom de l'organisme                     |  |
| Complete Address - Adresse complete                        |  |

**Check one - Cochez une case**

- Start EDI Payment(s)  
Commencer le paiement par EDI
  Change Banking Information  
Modification renseignements bancaires
  Stop EDI Payment(s)  
Arret paiement EDI

|  |  |  |
|--|--|--|
| <b>Part B - EDI Routing Number / Partie B - Numero d'acheminement du EDI</b> |  |  |
| Branch Number / Numero de la succursale                                      | Institution Number / Numero de l'institution | Account Number / Numero de compte  |
| Name(s) of account holder(s)<br>Nom(s) du(des) titulaire(s) du compte        |  | Telephone Number of Financial Institution<br>Numero de telephone de l'institution financiere |
| Bank Stamp / Etampe bancaire   |  |  |

|   |                                |                                       |
|---|--------------------------------|---------------------------------------|
| <b>Part C - Authorization by applicant / Partie C - Atomisation du demander</b> |                                |                                       |
| Signature   | Telephone No - No de telephone | Printed Name - Nom en lettres moulées |
| Title   |                                | Date                                  |

I, as a properly authorized individual for this organization, and in lieu of receiving a cheque and cheque stub for the above mentioned payment(s), hereby authorize the Receiver General for Canada to issue an electronic payment instruction to be credited to the account indicated above. I attest that all necessary arrangements have been made with the above noted financial institution to accept all electronic issued to the credit of the above account.

Je, représentant dument autorisé de cet organisme, autorise par la présente, le Receveur général du Canada a donner instruction de porter un paiement électronique au crédit du compte susmentionné, relativement au(x) paiement(s) susmentionné(e), plutot que d'émettre un cheque ou un talon do cheque. J'atteste que tous les arrangements nécessaires ont été pris avec l'institution financiere nommée ci-dessus pour qu'elle accepte toutes les instructions de paiement électroniques portées au crédit du compte susmentionné.