

Submitting Your Electronic Municipal Annual Expenditure Report for the Canada Community-Building Fund Program

November 2024

Electronic Customized Municipal Annual Expenditure Report for Use by Saskatchewan Municipalities with a 2021 Census Population Greater than 1,500

1. Open the customized Municipal Annual Expenditure Report (MAER) Excel document you received from the Ministry of Government Relations (the Ministry).
2. Verify that the Opening Balance is correct. It should match the Ending Balance reported on last year's MAER, and as verified by the Ministry.
 - If you believe your Opening Balance is incorrect, it is very important to contact the Municipal Infrastructure and Finance branch and have it investigated.
3. Fill in the highlighted areas of the report, along with the Certification by Municipality. Before entering the data, remember the following:
 - All numbers must be entered as positive. The formulas in the spreadsheet take care of addition and subtraction.
 - No field may be left blank. If no dollar amount is being claimed, a "0" (zero) must be entered.
4. Click in the box beside Interest Earned and enter the amount if you have any interest to report. If you do not have interest to report, enter a "0" (zero). Note that if a Municipality did not have to submit a MAER for one or multiple years prior to the current MAER, the Municipality should report a catch-up amount of Interest Earned when it next files a MAER.
5. The Infrastructure Investment Plan (IIP) number(s) and Plan Title(s) you are required to report on will already be filled in, along with their respective Canada Community-Building Fund (CCBF) Budget, Expenditures Previously Approved, and CCBF Budget Remaining amounts. These are projects that have been previously approved and have not been reported as "Complete" on a prior year's MAER. If an IIP is not listed on your MAER, then it has not been approved as of December 31 of the reporting year and, as a result, project expenditures cannot be reported.
6. On page 1, for each IIP and Plan Title listed:
 - Click in the highlighted box beneath the column Claim for Current MAER and enter the total actual expenditures being claimed for the year.
 - This figure may exceed the CCBF Budget Remaining for the project¹. If your claim exceeds the CCBF Budget Remaining, you must request a revised CCBF allocation for the project. Refer to step 8 below regarding Revision of Estimated Cost. If you do not know your total CCBF Budget Remaining, please contact ccbfprogram@gov.sk.ca.
 - If there are no expenditures to claim, enter "0" (zero). If you report "0" (zero) expenditures, you must provide a detailed explanation by email or mail as to why no work was completed on the project.

¹ Consider maximizing expenditures within the available CCBF allocation under one IIP and the MAER to minimize the administrative burden of submitting several IIPs and MAERs, if/where possible.

- If an IIP is a regional project, report only the portion of the expenditure your Municipality is responsible for and that is being funded under the CCBF, not the total cost of the whole project.
 - If expenditures were incurred in a previous year for an IIP that was approved in this reporting year, accumulate and report all those expenditures you wish to claim on this year's MAER. Expenditures incurred in years before the IIP was approved can only be claimed in the reporting year that the IIP was approved.
7. On page 2 – Project Status Information, answer the following for each IIP and Plan Title listed:
- Is the project complete and ready for use? Select “Yes.” Otherwise, select “No.”
 - Is this the final claim for this project? Select “Yes.” Otherwise, select “No.”
 - If you answered “Yes” to the above two questions, the project status will default to “Complete.” Otherwise, it will default to “Incomplete”.
 - Enter the Date Completed or Estimated Date to be Completed.
 - If the Project Status defaulted to “Complete,” this date cannot be greater than December 31 of the reporting year.
 - If the Project Status defaulted to “Incomplete,” this date must be greater than December 31 of the reporting year.
8. On page 3 – Revision of Estimated Cost (Complete in Excel format), answer for each IIP and Plan Title listed:
- Cost change? Indicate if the estimated costs of the project have changed since the previous year by choosing “Yes” or “No.” If “Yes”:
 - Select an explanation from the drop-down menu (Scope Change, Revised Cost, CCBF Allocation, or Other Funding).
 - Complete the Revised Estimate fields in the next row for Cumulative CCBF Funding, Cumulative Municipal Funding and Cumulative Other Funding.
 - Send a detailed explanation of the reasons for the cost revision by email or mail.
 - Note that the project status column will be pre-populated as “Complete” or “Incomplete” based on the information you entered on page 2. If you wish to change the project status, you must do so on page 2 using the instructions within step 7.
9. Under Certification by Municipality, the duly authorized signing officer for the Municipality must:
- Read the certification statement.
 - If they agree that the information being submitted is correct, enter their full name, working title or position, and the full name of the Municipality.
 - Sign and date the form (it must be signed by the Municipal official, not your auditor).
 - Provide a contact phone number.
10. Submit your completed MAER with:
- A detailed explanation of the reasons for the revised costs (if applicable).
 - A detailed explanation as to why no work was completed on a project with no related expenditures claimed for the year.

- Either:
 - An auditor's report if your total project expenditures for the reporting period are more than \$15,000.
 - If your total project expenditures for the reporting period are \$15,000 or less, a completed [Invoice Listing form](#) with copies of all invoices related to the claimed expenditures and copies of the deposit advice or official documentation to verify other funding that may have been received.

If the MAER is incomplete, future Canada Community-Building Fund payments may be withheld.

Supporting documentation should be submitted via email or mail to:

Canada Community Building Fund

Mail: 5th Floor – 1855 Victoria Avenue
REGINA SK S4P 3T2

Phone: 306-787-8912

Email: ccbfprogram@gov.sk.ca