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# **PULP AND PAPER GREEN TRANSFORMATION PROGRAM**

## **FINAL REPORT GUIDE**

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# PULP AND PAPER GREEN TRANSFORMATION PROGRAM

## FINAL REPORT GUIDE

### 1 Introduction

This document presents the process for the submission of a final Project report to the Pulp and Paper Green Transformation Program (PPGTP). This guide is complementary to, and is to be used in tandem with, the PPGTP *Performance Measurement Guide* distributed in June 2010. Together, these guidance documents will help PPGTP recipients satisfy their requirements for final reporting as defined in Schedule C of their Contribution Agreement(s).

**Templates are provided in Appendices 1 and 2 of this Guide to clarify the PPGTP's expectations regarding all of the requirements listed in Schedule C of your Contribution Agreement(s). Final reports must be submitted based on these templates.**

**Data on performance and environmental benefits must be submitted using the spreadsheet and guidance provided in the PPGTP *Performance Measurement Guide*. The completed Environmental Benefits Reporting Template (the green sections of the Excel spreadsheet) must be submitted at the same time as the final Project report.**

### 2 What is a Final Report

A final report is an official document signed by the Proponent describing project activities completed, the goods and/or services acquired and installed during the course of the Project, and the initial outcomes achieved as a result of this work. The final report must be submitted to the PPGTP on or before the date specified in Schedule C, Part C of the Contribution Agreement.

### 3 Scope of the Final Report

Where a Contribution Agreement details terms and conditions for a single Project, i.e., it includes a single Schedule A, then the final report will follow the outline and format as presented in Appendix 1 of this Guide.

Where a Contribution Agreement specifies terms and conditions for multiple Projects, i.e., it includes more than one Schedule A, then the final report should be structured with an overall Executive Summary, and then present the information for each Project in separate sections.

### 4 Receipt and approval by the Minister

The timely submission of the final Project report is an important requirement of the Contribution Agreement, and is a pre-requisite for the release of funding held back in accordance with the Method of Payment article of the agreement. The decision to accept a final report as complete and satisfactory will rest with the PPGTP, on behalf of the Minister of Natural Resources. Proponents should ensure that the final report is prepared using the attached templates and that it includes all of the required information at an appropriate level of detail. This will assist with approval of the report and the subsequent release of held back funds.

## **5 Submitting a Final Report**

A signed copy of the final Project report must be submitted in both electronic and hard copy formats. The electronic copy must be submitted to the PPGTP at [pulpandpaper@nrcan.gc.ca](mailto:pulpandpaper@nrcan.gc.ca). The hard copy must be sent to:

Pulp and Paper Green Transformation Program  
Canadian Forest Service  
615 Booth St., Room 160-08  
Ottawa, ON  
K1A 0E9

**Should you have any questions regarding this Guide or the reporting requirements for your Project, please contact your PPGTP Program Officer.**

## **APPENDIX 1**

### **FINAL REPORT TEMPLATE**

## **SECTION 1 – EXECUTIVE SUMMARY**

**Please note that the Proponent’s name, project title, project summary, initial outcomes and total PPGTP contribution may be made available to the public. If any of this information should be designated as confidential, please explain why in the Executive Summary.**

**Please use company letterhead when formatting the Executive Summary.**

1. Project Title(s)
2. Project Proponent (legal name of company)
3. Project Location
4. a) Proposed Project Start Date(s) and Completion Date(s)  
b) Actual Project Start Date(s) and Completion Date(s)
5. Short description of the company and the pulp and paper facility where the project(s) was completed.
6. Project Summary (maximum 1 page)  
Briefly describe the work that was undertaken.
7. Initial Outcomes (maximum 1 page)  
Briefly describe whether the capital project(s) is achieving the expected results (e.g., equipment performing as expected, further optimization required, equipment underperforming, etc.) and the current projections for environmental benefits that will be achieved over the longer term.
8. a) Estimated/Proposed Total Project Cost  
b) Actual Total Project Cost
9. a) Estimated/Proposed Total PPGTP Contribution  
b) Actual Total PPGTP Contribution

On behalf of “*insert Proponent name*”, I hereby represent and warrant that all factual matters contained in this report and all supporting material submitted are true and accurate in all material respects, and any material submitted involving judgement were prepared in good faith and to the best of our ability, skill and judgement.

All claims for payment submitted to Canada for the reimbursement of Eligible Costs of the “*insert Project or Projects*” have been Incurred and Paid by “*insert Proponent name*” (“Proponent”) as of the date of this certification by the undersigned and all supporting documents to this effect have been kept in our records and will be made available to the Minister (NRCan) upon request.

I, \_\_\_\_\_, an officer of “*insert Proponent name*”, duly authorized on behalf of the Proponent hereby represent and warrant that the above noted declaration is true and accurate. I understand that if, in the opinion of the Minister, there has been a misrepresentation or a breach of this warranty, the Minister could place the Proponent in default of the terms, conditions or obligations of the Agreement, and may exercise the Minister’s right to terminate this Agreement, and direct the Proponent to repay forthwith all or any part of the monies paid by Canada pursuant to this Agreement.

<p>_____ Signature</p> <p>_____ Insert name of the Duly Authorized Office for the Proponent</p> <p>_____ Insert title</p>	<p>_____ Date</p>
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## **SECTION 2 – NARRATIVE REPORT**

The information provided in this section must provide Canada with a sound understanding of the Project that was completed. The report must demonstrate how Project activities have contributed to the achievement of both environmental and socio-economic benefits, and describe methods for recording information and tracking results.

All of the headings below must be used in preparing the report. If a section is not applicable, please insert the words “not applicable”.

### **2.1 Background**

- Describe the rationale for undertaking the Project and any other details that are required to provide adequate background information.
- Information presented in Section 2.2 of the Project proposal or Schedule A, Part 1 of the Contribution Agreement could be used to help prepare this section of the narrative report.

### **2.2 Project Objectives**

- State the objectives of the Project.

### **2.3 Project Description**

- Describe the work that was undertaken.
- Information presented in Section 2.4 of the Project proposal or Schedule A, Part 3 of the Contribution Agreement could be used to help prepare this section of the narrative report.

### **2.4 Project Results**

- Discuss the results of the Project as compared with the planned outputs and work plan, e.g., were all of the planned activities undertaken? Is the equipment operating as expected?
- Provide a description and analysis of all variances, e.g., percentage of tasks/activities completed, timing compared with proposal, major issues encountered, delays, etc.
- Discuss lessons learned and things that should have been done differently.
- If available, include before and after photos of the site, equipment, buildings, etc. These could be presented in an appendix to the report.

### **2.5 Unfinished Tasks or Activities**

- If a planned task or activity was not undertaken, explain why.
- If the Project is continuing beyond the PPGTP completion date using funds from other sources, describe the remaining and unfinished tasks/activities of the Project.
- If there are unfinished tasks/activities, provide a clear declaration regarding the timing for overall Project completion.



## 2.6 Project Benefits

- Describe how tasks/activities have contributed to the achievement of the benefits of the Project (as described in Schedule A of the Contribution Agreement).
- Projected benefits and impacts of the Project should be described in detail, and complement the data presented in “Updated Projected Results” in the *Environmental Benefits Reporting Template*<sup>1</sup>. This description should include energy efficiency, renewable energy production and other environmental and socio-economic benefits.
- If applicable, describe any unexpected benefits that were realized during the course of the Project.
- If the Project benefits were less than expected, provide an explanation and indicate if one of the risks identified in the Project proposal resulted in these shortcomings. Discuss lessons learned not already covered in Section 2.4 of this guide.

## 2.7 Financial Report

- **The financial report must be presented following the template provided in Appendix 2 of this Guide.**
- In addition to presenting financial information as specified in the template, this section of the narrative report should be used to describe any issues related to Project finances that should be brought to the attention of the PPGTP.
- If the Project was not completed on budget (either over or under budget), please describe the factors that contributed to this discrepancy.

## 2.8 Record Keeping and Accounting

- Describe how Project contributions (revenues) and expenses Incurred and Paid were recorded and tracked, i.e., how the company handles invoices, receipts, vouchers, inventory/stores of project equipment, etc.
- Describe how expenditures related to salaries and benefits were recorded and tracked.

## 2.9 Community and Aboriginal relations<sup>2</sup>

- Describe how the Project has impacted relations with the community and Aboriginal groups.
- If applicable, report on any issues related to public or Aboriginal input and complaints.
- Describe any events that took place to mark the announcement of Project funding, completion of the Project, or grand openings/ribbon cuttings.

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<sup>1</sup> As required in the PPGTP *Performance Measurement Guide* (June 2010).

<sup>2</sup> Please see Sections 2.4.4 and 2.4.5 of the PPGTP *Performance Measurement Guide* (June 2010) for more guidance on the types of issues that could be described.

## 2.10 Socio-economic Components of PPGTP Projects

- If the project resulted in job creation, provide the total number of incremental jobs created and specify job type (e.g. full-time, part-time, or temporary). Were any jobs retained as a result of this project? If so, please elaborate. Were any students, interns, or apprentices hired as a result of this project?
- Describe any new job skills that were developed as a result of this project. Was new on-the-job training developed in order to conduct the project? How many employees have benefited from these new skills?
- Was any new infrastructure established that could benefit the community as a result of this project?

## 3.0 Other

- **Provide the completed PPGTP Environmental Benefits Reporting Template.**
- Provide copies of any other reports prepared during the course of the Project relating to environmental outcomes.
- If applicable, please describe any intellectual property developed by the proponent during the course of the Project that should be made known to the Minister. Intellectual property under the contribution agreement is defined as:

**"Intellectual Property"** means any Intellectual Property right recognized by the law, including any intellectual property right protected through legislation (such as that governing patents, copyright, trade-marks, and industrial designs).

The Minister may request copies of this intellectual property, and as described under the intellectual property article in the Contribution Agreement, the Minister may use or sublicense the use of any such intellectual property for non-commercial governmental purposes.

**APPENDIX 2**  
**FINANCIAL REPORT TEMPLATE**

**PULP AND PAPER GREEN TRANSFORMATION PROGRAM**

**FINANCIAL REPORT**

The tables illustrated below are also available in Excel format and will be provided upon request.

**TABLE A: FINAL PROJECT COSTS INCURRED, PAID AND CLAIMED**

Year: (insert fiscal year)

Description of Activities	Eligible Cost Type	Milestones and Outputs	Completion Date	Initial Budget Set Out in Proposal	Initial PPGTP Contribution Requested	Total of Actual Project Expenditures (All sources)	Eligible Costs Incurred and Paid and Claimed to PPGTP	Other Sources of Funding Applied to the Tasks* (Name and Amount)
<b>Task 1:</b>								
<i>Activity A</i>								n/a
<i>Activity B</i>								
<i>etc.</i>								
Subtotal								
<b>Task 2:</b>								
<i>Activity C</i>								n/a
<i>etc.</i>								
Subtotal								
<b>Task 3: etc.</b>								
Subtotal								n/a
<b>Subtotal for Fiscal Year</b>								

\*List other sources at the task level and not activity level

Continue with separate tables for additional fiscal years, as applicable.

**TABLE B: CAPITAL COSTS INCURRED, PAID AND RECEIVED**

<b>Key Project Equipment</b>	<b>Description</b>	<b>Size/Footprint</b>	<b>Capacity/ Design Rating</b>	<b>Estimated Cost</b>	<b>Actual Cost</b>	<b>Date Received</b>
<b>Task 1:</b>						
Key Equipment 1						
Key Equipment 2						
Etc.						
<b>Task 2:</b>						
Key Equipment 3						
Etc.						
<b>Task 3: etc.</b>						
<b>Subtotal</b>						
<b>Other Project Equipment<sup>3</sup></b>	<b>Description</b>			<b>Estimated Cost</b>	<b>Actual Cost</b>	<b>Received? Yes or No</b>
<b>Task 1:</b>						
Other Equipment 1						
Other Equipment 2						
Etc,						
<b>Task 2:</b>						
Other Equipment 3						
Etc.						
<b>Task 3: etc.</b>						
<b>Subtotal</b>						
<b>TOTAL</b>						

<sup>3</sup> Descriptions of minor and miscellaneous pieces of equipment may be aggregated as appropriate. An individual line item for every purchase of small equipment (e.g., piping, electrical, valves, etc) is not required.

**TABLE C: TOTAL OF CONTRIBUTIONS OR PAYMENTS RECEIVED**

<b>Funding Source</b>	<b>Total Cash</b>	<b>Total In-kind</b>	<b>Total Cash + In-kind</b>	<b>Percentage of Project Total</b>
PPGTP				
Proponent				
Name of other contributor 1				
Name of other contributor 2				
Etc.				
<b>Subtotal</b>				
<b>TOTAL</b>				