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Investment Cooperation Program (INC)

Allowable Investments Costs Form

Contribution agreement number: _____

Name of the Organization: _____

Title of the Project: _____

Contribution agreement termination date: _____

Host Country: _____

The table below describes investment costs that the Investment Cooperation Program (INC) deems allowable for the purpose of calculating contributions to an investment by a Canadian firm. Since this list is not exhaustive, other costs could be considered. **Note that a Canadian firm's contribution may not include any contribution by a provincial, federal or other agency.**

Allowable investment costs	Notes and explanations	Amount in Cdn\$
<i>PART 1: To end of viability study</i>		
1) Project development costs May include <u>the firm's financial contribution to project development costs</u> to ensure project implementation.	<ul style="list-style-type: none"> • Project development costs include the cost of a viability study. They may also include the cost of a screening. • Only the firm's actual costs may be considered. 	
<i>PART 2: After viability study and for three years after launching the project</i>		
2A) Administrative costs	<ul style="list-style-type: none"> * Project start-up costs that are not deemed permanent operating costs. * Legal costs, such as incorporation and registration costs. * Start-up accounting costs. ▪ Pre-operational insurance costs. 	
2B) Implementation costs <u>2B1) Short-term assets</u>	* The subsidiary's or joint venture's pro-forma balance sheet must reflect and state these values (such as inventory and cash flow).	
<u>2B2) Long-term tangible assets</u>	<ul style="list-style-type: none"> * The subsidiary's or joint venture's pro-forma balance sheet must reflect and state these values. For example: <ul style="list-style-type: none"> * land, building(s), furnishings; * old or new equipment, including the cost to transport the equipment to the host country; * main property improvements (construction); * equipment modification; * product adaptation; * others (hardware and software required for activities, and so on). 	

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<p><u>2B3) Long-term intangible assets</u> * In accordance with International Accounting Standard 38, intangible assets must be identifiable, be controlled by the enterprise, generate expected economic benefits, and be reliably measurable.</p>	<p>* The subsidiary's or joint venture's pro-forma balance sheet must reflect and state these values. * Copyright, licences and permits, trademarks, patents. * Other intellectual property costs (knowledge transfer, best practices). * Software ownership (not an integral part of hardware).</p>	
	Total Canadian investment:	\$

 Organization's authorized signatory

 Date of signature