

CIF Windup Report – May 2025

1. Overview

The Continuous Improvement Fund (CIF) was a partnership between the Association of Municipalities of Ontario (AMO), the City of Toronto, Stewardship Ontario (SO) and the Resource Productivity and Recovery Authority (RPRA) (previously Waste Diversion Ontario). The CIF began operations in 2008 with a mandate to undertake research and development programs designed to improve the effectiveness and efficiency of municipal blue box programs.

The CIF supported the implementation of municipal recycling best practices through funding of various initiatives, including research projects, new technology investments and training and technical resources. Over the course of its operations, the CIF administered the completion of 826 projects providing over \$51.3 million in funding to projects with a combined value of ~\$142.1 million (including municipal and other partner contributions).

The CIF operated as a committee of RPRA, under a Memorandum of Agreement (MOA) signed by its other partners: AMO, SO, and the City of Toronto. Funding for the CIF was derived from a portion of the annual financial obligation paid by stewards to municipalities under the Blue Box Program.

CIF strategic funding priorities were outlined in strategic plans approved by its Governance Committee and submitted to the RPRA. The CIF Governance Committee(s) also approved annual Operational Plans which included a summary of past activities and the proposed operating budget and priorities for the upcoming year prior to submission to the RPRA.

CIF projects were budgeted, and funding allocations were disbursed, in accordance with approved CIF procurement policy and financial controls.¹ CIF funds were held, and transactions processed, by SO which included a summary of CIF finances in its annual audited financial statements. RPRA reviewed and approved any transfers from the CIF Fund made to the Municipal Collective Transition Fund (MCTF) overseen by AMO (see Section 5: CIF Wind Up Budget below for further discussion).

On August 15, 2019, the Minister of Environment, Conservation and Parks (MECP) issued letters to RPRA and SO with direction to begin the transition of the Blue Box Program Plan (BBPP) to full producer responsibility under the *Resource Recovery and Circular Economy Act* (RRCEA). The Minister's instructions included direction to end the CIF as soon as practical prior to December 31, 2025 and for SO to develop a windup plan for the BBPP by June 30, 2020 with the expectation that RPRA approve a final windup plan by year end 2020. With respect to the CIF, Ministerial direction also indicated that the CIF should receive no additional funding contributions.

The CIF year-end reserves in 2019, its final year of operations prior to receiving windup direction, were \$17.6 million. At the time of its Windup Plan (WUP) submission (November 2020) the CIF had a total of 59 open projects and initiatives to which it had made financial and/or resource commitments.

¹ CIF procurement policy, updated in June 2019, outlined project amounts which could be sole sourced, awarded through a limited bidding process or awarded through an open Request for Proposal process and identified a number of service provider conditions associated with the award of CIF contracts. As noted above, annual CIF project priorities and budgets were approved by its Governance Committee(s).

Over the course of 2020, both SO and the RPRA undertook public consultation processes to inform the development of SO's windup plan for the BBPP and RPRA's subsequent approval of that plan. This consultation process included a component pertaining to the CIF WUP. In addition, CIF engaged directly with stakeholders through its website, bulletins and annual workshops to obtain feedback on proposals to wind up the CIF.

Stakeholders were generally supportive of CIF wind up proposals with three key recommendations:

- Efforts be made to ensure the CIF's intellectual assets remain available to municipalities;
- The CIF WUP reflect the collective administrative oversight role by both AMO and the City of Toronto; and
- The CIF continue until the end of the BBPP transition period.

CIF submitted a WUP to RRRA in November 2020 which outlined steps and a timeline to wind up the CIF in accordance with the Minister's direction. The submitted WUP included provisions which addressed the top two stakeholder comments above, with timing of the CIF operations subject to financial and other contingencies.

Key CIF WUP proposals included the following:

- Establish two committees, chaired by RPRA, to govern CIF operations:
 - Convert the existing CIF Governance Committee to a CIF Transition Services Committee (TSC) to develop annual budgets and oversight for CIF transitional and program supports; and
 - Establish a new CIF Windup Committee (WUC) to ensure CIF compliance with the CIF WUP.
- Cease the provision of new grants by September 30, 2021;
- Continue delivery of transitional and program support services with emphasis placed on transitional support services until CIF termination;
- Transfer CIF records and intellectual data to the RPRA;
- Disburse surplus CIF funds back to municipalities with an initial disbursement in 2021.

With respect to timing, the CIF WUP projected expenditures assuming a termination date of December 31, 2023 but noted that a potential one-year extension of the CIF would be reviewed as part of the windup process.

As noted in this report below, the CIF was wound up in accordance with the CIF WUP approved by the RPRA. Throughout the windup process, CIF transitional windup decisions, as per the approved plan, involved ongoing and detailed municipal involvement subject to RPRA oversight and approvals. Representatives from the City of Toronto and AMO sat on both the CIF TSC and the WUC, and the CIF Transition Working Group (TWG) included representation from a wide range of communities across Ontario. As per the approved CIF WUP, both committees were chaired by a RPRA representative.

Two noteworthy CIF WUP plan decisions were the consideration of a CIF WUP amendment and the extension of the CIF for an additional year.

In 2022, the CIF submitted a WUP Amendment Proposal to end operations early and transfer approximately \$9.6 million in surplus funds to AMO in order for AMO to provide transitional support to communities for a longer period than the anticipated termination of the CIF. Although that

amendment received RPRA conditional approval in late 2022, there was not sufficient municipal support for the initiative to proceed and the initiative was dropped in early 2023.²

Throughout the transition period, the CIF continued to produce annual Operation Plans summarizing project outcomes and priorities, transitional services and other support initiatives. Annual CIF Operating Plans from 2020 to 2024 are available on the CIF archival website (referenced below) at <https://thecif.ca/>.

2. Windup Plan Governance

As described, the CIF introduced a new governance structure through the creation of two committees, the CIF Transition Services Committee (TSC) to oversee operations and the CIF Windup Committee (WUC), both chaired by RPRA, to ensure compliance with the CIF WUP.

The TSC included representation from AMO, the City of Toronto, the Municipal Waste Association (MWA) and the Regional Public Works Commissioners of Ontario (RPWCO). TSC work was supported by CIF staff. An RPRA representative acted as a non-voting Chair. The TSC began its work in October 2021. Its primary responsibility was to approve annual priorities and budgets for CIF transitional and program support.

The WUC was tasked with ensuring compliance with the CIF WUP. In addition to the non-voting RPRA chair, the Committee included representatives from AMO, the City of Toronto and SO, and was supported by CIF staff. It began meeting in October 2021.

Feeding into the CIF Governance Committees, CIF staff, in collaboration with AMO's Municipal Resource Recovery and Research Collaborative (M3RC), created a Transition Working Group (TWG) in May 2021. The TWG was comprised of a steering committee and five subcommittees:

- Contracts;
- Fair Compensation;
- Change Management and Communications;
- Post Collection;
- Data Monitoring and Reporting.

The subcommittees were made up of a broad range of waste management specialists from local communities. The subcommittees met regularly to:

- Suggest priority needs and projects to support blue box transition;
- Ensure broad support for proposed workplans attuned to local needs;
- Ensure initiatives aligned with CIF WUP directives;
- Ensure coordination of activities and communication with M3RC, RPWCO and MWA;
- Share locally developed best practices to assist other communities;
- Participate in beta testing of CIF surveys and initiatives.

The subcommittees were consolidated down to four in 2023 and to three in 2024 as the number of transitioned communities increased.

² More information on consideration of the potential CIF WUP amendment can be found in the 2023 CIF Interim Operations Plan, December 2022.

This robust stakeholder engagement process ensured that municipal stakeholders had constant input into CIF priorities and the provision of CIF transitional supports throughout the transition period.

The CIF Governance Committees met throughout the transition period and ensured that CIF transitional and windup activities were conducted in accordance with the approved CIF WUP. Annual CIF Operating Budgets and priorities were reviewed and approved by CIF Governance Committees prior to submission to RPRA on an annual basis.

The CIF WUP committed to providing RPRA with a consolidated financial statement by September 2023 which would include a budget for the final administrative windup of the CIF in 2024. Due to the one year extension of the Fund, a consolidated financial statement was provided in September 2024. The final Committee meetings were held in December 2024 approving the 2025 CIF Windup budget and final 2025 operational steps to terminate the Fund.

3. Transition Project Management and Transitional Supports

As per the CIF WUP, CIF continued to administer previously approved projects during the transition period as well as approving select new projects and transitional support services. Projects and support services continued to be managed in accordance with CIF procurement policies and financial and operational controls with extensive input from CIF stakeholders.

At the time of the CIF WUP submission, the CIF had a total of 59 open projects to which it had made financial and/or resource commitments. The CIF WUP included a tentative schedule to complete open projects, noting that it was relatively common for projects to encounter delays, an issue exacerbated by the pandemic.

In addition to administering the completion of previously approved projects, as per the WUP, the CIF continued to approve transitional projects. New projects approved during the transition period included traditional CIF focus areas such as waste diversion audits and market research and analytics and were all designed to be completed within WUP timelines. The CIF also supported projects to help municipalities prepare for transition to the new regulatory framework. The CIF's traditional approach of issuing an annual Request for Expressions of Interest was replaced by a review of projects on an ongoing basis to help ensure that any new projects focused on high priority areas for stakeholders.

CIF worked with municipal stakeholders, its TWG subcommittees and Governance Committees to ensure that project selection during the transition period had strong stakeholder support and that funding priorities focused on areas with benefits for a broad base of communities.

Table 1 below summarizes the CIF completion of projects during the transition period. In addition to the 59 ongoing projects that were underway at the start of the transition period³ the CIF approved an additional 54 projects during the transition period (2021 to 2024). Annual Operating Plans included a summary of projects completed the previous year with an overview of project areas approved for funding in the upcoming operating year. All CIF projects were completed by December 31, 2024 with administration of project procurement and spending managed in accordance with

³ As of November 2020.

CIF protocols and controls to ensure proper oversight of project costs and completion in accordance with approved budget parameters.

Table 1: Summary of CIF Projects Completed During the Transition Period

CIF Operating Year	2020*	2021	2022	2023	2024	Total
CIF Projects Completed	33	21	30	26	19	129

**2020 projects completed includes projects closed prior to the submission of the CIF Windup Plan*

2024 Operating Year

During its final year of operations, CIF completed the following projects which fell into two categories – projects initiated prior to 2024 and projects initiated in 2024.

Projects initiated prior to 2024 and completed in 2024:

Project #	Proponent	Project Title
1088	London	Flexible Film & Difficult to Recycle Plastics Recovery Pilot
1100	Ottawa	Solid Waste Master Plan
1113	CIF	Waste Composition Study Management
1138	CIF	SO Waste Composition Studies - Year 7
1147	CIF	Waste Analysis Management Tool Hosting and Maintenance
1173	CIF	CIF Price Sheet – 2023
1175	CIF	Community Co-operation Tools for Blue Box Recycling
1179	CIF	Yr 7 WCS Summary Sheets
1183	CIF	Municipal Waste Composition Audit Guideline

Projects initiated and completed in 2024:

Project #	Proponent	Project Title
1184	CIF	Transition Project Support
1185	CIF	First Nation Support Lead
1186	CIF	Transition Outreach Support
1187	CIF	Transition Outreach & Project Support
1188	CIF	Transition Implementation Checklist
1189	CIF	Non-Eligible Sources Cooperative Procurement Guidance & Workshops
1190	CIF	Non-Eligible Source Workshop Re-Delivery
1191	CIF	Medium to High Density Building Code Improvements
1192	CIF	Database of Processors & Service Availability Gaps for Non-Eligible Source BB Materials
1193	CIF	Litter Audit Support and Analysis

More detailed information on these and other completed CIF projects is available on the CIF archival website.

4. Communications During CIF Wind Up

Information about CIF activities was communicated to stakeholders through a variety of means including an annual conference known as the Ontario Recyclers Workshop (ORW) and a series of outreach sessions as well as weekly blogs, bulletins and announcements to program subscribers.

As per the CIF WUP, CIF provided stakeholder notification of windup activities through several activities, including CIF's Connections blogs, bulletins, e-news notifications, website postings and direct notifications to program partners. Communications ensured an orderly closure of the Fund and appropriate notification to the public and stakeholders of the Fund's termination as of December 31, 2024. ORW workshops were held up until 2021 and throughout the transition period CIF hosted a number of information sessions for municipalities designed to assist them with transitioning to the RRCEA regulatory framework. A complete record of CIF ORW workshop presentations, blogs and bulletins are available on the CIF archival website at <https://thecif.ca/> (see Section CIF Data and Intellectual Assets below).

5. Windup Budget

Throughout the transition period CIF maintained business as usual monetary controls to ensure responsible administration of funds. As noted above, existing and new CIF projects were monitored in accordance with CIF financial and procurement policies. Annual Operation Plans including budgets were reviewed by the CIF TSC and recommended for approval to the CIF WUC prior to submission to the RPRA for approval.

The CIF WUP included initial projected expenditures for the transition period which were subject to the CIF's annual budgetary process. Certain contingencies prevented precise financial forecasting at the time of the CIF WUP submission in 2020.

The first variable affecting CIF transition financing was the timeline associated with CIF operations. Initial projected WUP expenditures assumed the CIF would cease operations on December 31, 2023 with the WUP referencing that program operations were subject to potential extension. As noted, a decision was made to extend CIF operations for an additional year to provide ongoing transitional support for municipalities.

With respect to dedicated project funds, the initial WUP projected expenditures needed to account for monies committed to existing projects, many of which were multi-year and approved prior to the government's decision to transition waste diversion programs to the RRCEA regulatory framework. During the transition period, some of these previously allocated project funds were adjusted as various projects were terminated early, cancelled or modified to account for the new regulatory framework. Eventually, the CIF identified \$4.66 million of previously earmarked funds which were returned to its operating reserve.

Finally, a couple of key financial estimates associated with the CIF WUP budget sat outside the control of the CIF governance process. The most significant of these were transfers directed to the MCTF. While the CIF WUP projected initial amounts related to this funding, in practice MCTF funding requests were generated by AMO in consultation with the City of Toronto, RPWCO and MWA and recommended by CIF Committee for approval by RPRA. Final amounts related to these expenditures were beyond the control of CIF staff and CIF Governance Committees.

Given the significant financial variables associated with initial CIF projected estimates, Table 2 below highlights CIF financial actuals in relation to both initial CIF WUP projected expenditures and annually approved CIF budgets. Commentary on each budget line item is provided below the Table.

Table 2: CIF Projected Expenditures and Actuals (2020 - 2025)							
Wind Up Plan CIF Projected Expenditures from Table 5 of Approved Windup Plan							
Approved CIF Annual Budgets							
Actual CIF Expenditures							
	2020	2021	2022	2023	2024	Windup 2025	Transition Period Totals
Balance Forward							
WUP Projections	\$12,552,202	\$10,235,190	\$3,319,623	\$2,265,617	\$537,872		
Annual Budget	\$10,007,137	\$10,235,190	\$11,150,000	\$9,640,000	\$8,670,000	\$3,030,000	
Actual	\$17,553,275	\$14,965,065	\$12,713,937	\$10,974,679	\$8,601,712	\$3,092,074	
Revenue							
WUP Projections	\$277,676	\$76,764	\$33,196	\$33,984	\$10,757		\$432,377
Annual Budget	\$356,250	\$76,764	\$160,000	\$200,000	\$290,000	\$307,771	\$1,390,785
Actual	\$249,619	\$131,938	\$306,902	\$563,145	\$376,197	\$323,552	\$1,951,353
Transitional Project Support							
WUP Projections	-\$799,129	-\$1,320,000	-\$185,000	-\$120,000	\$0		-\$2,424,129
Annual Budget	-\$1,250,000	-\$1,320,000	-\$1,250,000	-\$900,000	-\$552,000	\$0	-\$5,272,000
Actual	-\$618,050	-\$866,619	-\$908,084	-\$747,193	-\$529,988	\$0	-\$3,669,934
Centre of Excellence							
WUP Projections	-\$197,655	-\$200,000	-\$200,500	-\$201,010	-\$154,477		-\$953,642
Annual Budget*	-\$250,000	-\$200,000	0*	0*	0*	\$0	-\$450,000
Actual	-\$398,968	-\$279,934	-\$30,759	-\$4,365	\$0	\$0	-\$714,026
MCTF (AMO Transfers)							
WUP Projections	-\$1,000,000	-\$1,700,000	\$0	-\$800,000	-\$200,000	\$0	-\$3,700,000
Annual Budget		-\$1,700,000	-\$500,000	-\$500,000	0	\$0	-\$2,700,000
Actual	-\$1,000,000	\$0	-\$500,000	\$0	\$0	\$0	-\$1,500,000
Administration							
WUP Projections	-\$597,904	-\$772,330	-\$701,702	-\$640,719	-\$194,153		-\$2,906,808
Annual Budget	-\$730,352	-\$772,330	-\$650,000	-\$650,000	-\$458,000	-\$163,416	-\$3,424,098
Actual	-\$603,891	-\$469,059	-\$453,349	-\$348,252	-\$355,848	-\$93,972	-\$2,324,371
AMO Admin Res Bal	-\$216,918	\$232,545	-\$153,968	\$163,699	\$0	\$0	
Municipal Transfers							
WUP Projections		-\$3,000,000		TBD	TBD		-\$3,000,000
Annual Budget		-\$3,000,000		-\$2,000,000	-\$5,000,000	TBD	-\$10,000,000
Actual		-\$1,000,000		-\$2,000,000	-\$5,000,000	-\$3,321,653	-\$11,321,653
Balance Year End							
WUP Plan	\$10,235,190	\$3,319,623	\$2,265,617	\$537,872	\$0		
Annual Budget	\$8,133,035	\$3,319,624	\$8,910,000	\$5,790,000	\$2,950,000	\$0	
Actual	\$14,965,065	\$12,713,937	\$10,974,679	\$8,601,712	\$3,092,074	\$0	

*Centre of Excellence amounts were included in Transitional Support Budgets for 2022, 2023 & 2024.

Balance Forward:

CIF ended 2019, the last operating year prior to receiving windup direction, with a cash reserve of approximately \$17.6 million. However, for WUP expenditure forecasting a significant portion of this reserve was allocated to projects approved in prior years and as such was unavailable for future CIF budgetary forecasts pending adjustment of project amounts. Consequently, CIF WUP expenditure estimates of the balance forward are much lower than actual CIF Year End Balances throughout the windup period. CIF's Annual Operating Budgets for both 2019 and 2020 also reflect the fact that ongoing projects included previously allocated amounts. As noted above, as the CIF moved toward completion of several existing projects in the context of the anticipated transition of the Blue Box Program to the new RRCEA regulatory framework, it was able to reallocate these monies back into its general reserve. In 2021, CIF identified \$4.66 million of monies related to previously approved projects that could be released bringing future operational budget year end balance forecasts into better alignment with actual CIF financial results.

Revenue:

As per the CIF WUP and Ministerial Direction, annual municipal financing of the CIF fund ended during the transition period. CIF revenues during the transition period were comprised primarily of interest accrued on CIF's operating reserves (with some minor municipal contributions related to the return of unused funding and late Datacall submission penalty fees). Given that the Bank of Canada's prime lending rate was relatively low at the time of the CIF WUP submission (less than 2%), initial CIF WUP revenue estimates were significantly lower than actual interest accrued on operating reserves as both inflation and interest payments increased significantly in the post-pandemic period. The 2025 revenue budget and actual revenue include the return of \$269K in remaining MCTF funds. Over the course of the windup period, CIF revenue contributions were approximately \$1.2 million more than initial WUP revenue estimates. These additional revenues eventually contributed to the CIF surplus fund Municipal Transfers.

Transitional Project Support/Centre of Excellence:

Centre of Excellence funding, initiated in 2012, was to create a clearinghouse for the consolidation and dissemination of the learnings from all CIF projects. The funding priority was subsequently changed to focus on projects that were of strategic value to municipalities in preparation for the transition to Full Producer Responsibility. To reflect this changing funding priority, the Centre of Excellence was renamed Transitional Project Support.

Decisions related to CIF funding for transitional project supports throughout the transition period were managed in accordance with historic CIF administration protocols which involved extensive consultation with municipal CIF stakeholders and approval by the CIF TSC. Actual CIF combined windup spending of \$4.76 million on Transitional Project Supports was slightly higher than initial CIF WUP expenditure estimates of \$3.35 million reflecting the fact that the CIF was extended for an additional year and that municipalities had an ongoing interest in receiving transitional support services from the CIF during this time.

MCTF (AMO Transfers):

As noted above, the process for determining the amount of CIF funding transferred annually to AMO for MCTF was determined outside of the CIF governance structure. Requests for funding were

generated by AMO in consultation with the City of Toronto, RPWCO and MWA and recommended by CIF Committee for approval by RPRA. The actual amount of requested funding and approved transfer amounts over the transition period was \$1.5 million, which included \$200,000 set aside as a windup reserve. The windup reserve remained intact during the transition period and was returned to the CIF. Total MCTF transfer amounts were significantly less than the \$3.7 million expenditure forecast included in the CIF WUP. A lower MCTF transfer amount during the CIF transition period resulted in a higher level of MCTF surplus funds being returned to the CIF in 2025 to be included with the final disbursement to municipalities.

Administration:

Administration refers to the costs of managing the CIF during the transition period. This includes staffing costs associated with supporting Governance Committees, processing and managing CIF transitional projects and providing transitional support services to municipalities. Annual CIF RPRA expenses are also included in this budget line item.

In general, despite a one-year extension of the CIF, administrative costs were managed for significantly less than initial CIF WUP expenditure forecasts (approximately \$2.3 million versus an initial WUP expenditure forecast of \$2.9 million). Efficient administration of CIF activities during the transition period resulted in additional surplus monies available to transfer to individual municipalities.

The AMO Administrative Reserve Balance line shown above relates to costs associated with the CIF Managing Director and former Project Manager. At the start of the transition period the CIF's Managing Director and former Project Manager's salaries were paid by AMO. These payments were made through a dedicated AMO CIF Administrative reserve which drew from transferred CIF funds provided on the particular operating year. In 2024, the CIF assumed responsibility for submitting the new CIF Managing Director's monthly consulting fees directly to SO for payment after approval by RPRA. The payment amount was included in the annual CIF Administration forecasts shown above and AMO's withdrawals from their CIF Administrative reserve generally balanced out during the transition period. The AMO CIF Administrative Reserve was wound up in 2024. A positive balance of \$35,055.49 was transferred back to the CIF and is included in 2024 actual revenues shown in Table 2. This amount was included in the final disbursement amounts provided to municipalities.

Municipal Transfers of Surplus Funds:

The CIF projects a total of \$11.3 million in surplus funds will be transferred to municipalities as part of the windup process. As noted above, higher interest revenues, lower AMO transfers and lower CIF administrative costs during the transition period all contributed to the pool of monies available for transfer to municipalities during windup.

In 2021 an initial CIF Municipal Transfer of up to \$3 Million was reduced by the CIF WUC to \$1 million to reflect the fact that two options with financial implications were under consideration. The first was a potential extension of the CIF for an additional year which was implemented. The second was consideration of a CIF WUP amendment which would transfer all CIF surplus funds to AMO in order for AMO to provide transitional support to communities over a longer period (than the end date of the CIF). As noted earlier, this potential plan amendment did not receive sufficient support from municipal stakeholders to proceed.

Subsequent municipal transfers were made directly to municipalities based on annual approvals by the CIF WUC. Two million in surplus funding was transferred to municipalities in 2023 with a further \$5 million transferred to municipalities in 2024 once the final timelines for CIF windup operations had been finalized. In May 2025, CIF transferred a further \$3.3 million to municipalities following resolution of its financial and operational obligations.

The initial \$1 million 2021 surplus fund transfer was disbursed among municipalities using the same methodology used for disbursement of 2021 SO funding. Therefore, if a municipality received x% of total SO funding in 2021 they also received x% of the CIF \$1 million surplus fund disbursement.

The disbursement methodology was modified for subsequent surplus fund transfers to be based on the historic municipal contributions to the CIF between 2008 and 2016, as this was the period during which SO funding was diverted to the CIF. Only municipalities that contributed funds to the CIF in that period received a portion of the surplus fund distributions. The % of the total disbursement received by a municipality was based on the % of the total funding they contributed to the CIF between 2008 and 2016. Therefore, if a municipality contributed y% of the total CIF funding in this period, they also received y% of the surplus fund disbursement. This was deemed as a more accurate way to ensure that municipalities received surplus fund amounts consistent with their share of contributions to the Fund.

Balance at Year End:

As noted earlier, there was a significant difference in the reserve balances used to inform projected expenditures in the CIF WUP and the actual CIF reserve balances associated with CIF financial statements. Initial WUP projections for Year End Balances were also based on tentative timelines for the Fund windup which, as noted earlier, was extended for an additional year. The timing and amount of disbursement of CIF surplus funds to municipalities was also different than initial WUP expenditure forecasts. For these reasons, actual Year End Balances in the initial years of the transition period vary significantly from the forecast expenditures associated with the CIF WUP.

However, the general principle of managing the CIF surplus funds to zero in accordance with the CIF WUP was followed and the CIF WUP noted that final municipal surplus funds were to be determined based on decisions made throughout the transition period. As noted earlier, actual CIF surplus funds transfers to municipalities were higher than anticipated due to a number of factors.

6. CIF Data and Intellectual Assets

As noted in the CIF WUP, under its operating MOA, all intellectual property produced by the CIF is the property of RPRA. The WUP also noted that the CIF was expected to have completed over 750 projects by the time of termination. Project deliverables were typically public documents that were posted on the CIF website for use by municipalities and other stakeholders. However, most transition-related projects were posted on the Transition and First Nations Portals due to the strategic nature of many of these projects in dealing with Producer Responsibility Organizations (PROs)

In its WUP, CIF committed to working with RPRA, SO and other stakeholders to determine the best ongoing public use of CIF intellectual assets subject to confidentiality limitations. One of the key pieces of feedback the CIF received during public consultation on its WUP was stakeholder interest

in ensuring that efforts be made to continue to make CIF's intellectual assets available to municipalities.

To address these concerns, CIF staff created an archival CIF website to be maintained by RPRA to ensure ongoing public access to the important research and project work CIF facilitated during its operations. This website launched simultaneously with the shut down of CIF's previous website on January 7, 2025

The CIF archival website includes a Projects Archive webpage with information on projects supported by CIF funding completed between 2009 and 2024. The projects highlight innovative solutions and best practices to help communities reduce waste, increase recycling rates and enhance overall efficiency of blue box recycling systems. In addition, the archival website includes presentations and agendas from ORWs hosted by the CIF; CIF bulletins; CIF Connection blogs and Blue Box Resources (developed with information that is still relevant from CIF's Centre of Excellence.

With respect to other CIF information, the WUP indicated that CIF's records on its ShareFile server system would be transferred to RPRA (along with hard copy records). The WUP also noted that CIF records are managed in accordance with CIF's Records Retention Policy, including a File Retention Schedule (FRS), approved by CIF's Governance Committee in June 2019.

During the windup process, CIF received further instruction from the RPRA to transfer all records held by the CIF in ShareFile regardless of the record's retention period at the time of termination to RPRA, identifying any records that must be considered confidential. It should be noted that the transfer to RPRA of any CIF record past the record's final disposition date contravenes the CIF's File Retention Schedule.

It also should be noted that the 2020-2024 CIF Operations Plans, which were identified as records for destruction in the FRS, were publicly available on CIF's website during operations and provide a record of CIF activity during the transition period. As such, these documents have been added to the CIF archival website for continued access by stakeholders.

The final transfer of CIF data to RPRA was completed on March 20, 2025, via a secure electronic file transfer. All duplicate hard copy files were shredded with a certificate of destruction obtained and provided to RPRA.

7. Final CIF Windup Steps

With the extension of the CIF until December 31, 2024, the CIF Governance Committees approved a 2025 Budget (at their final meetings in December) to complete the final steps necessary to fully wind up the Fund in the first six months of 2025. The principal costs associated with the 2025 budget were the staff and contractor costs necessary to finalize the transfer of data and intellectual assets to RPRA, complete final financial reconciliations, ensure resolution of any remaining CIF legal or operational issues and finalize this Windup Report.

Given that the CIF is not a legal entity, there are no final corporate dissolutions or CRA tax or HST filings to complete in conjunction with the Fund's windup.

As noted earlier, all CIF projects were completed by December 31, 2024.⁴ Where appropriate, CIF project-related service providers were given six months notice of the termination of contracts. As noted in Section 6: CIF Data and Intellectual Assets, CIF launched an archival website in January 2025 to be maintained under RPRA control. Final transfer of CIF records to RPRA and destruction of remaining hard copies of CIF data was completed in March 2025.

As noted in the CIF WUP, the CIF does not have employees. Final CIF staff contractual issues were finalized in 2023 with all CIF contract support staff scheduled to be concluded by June 30, 2025 or earlier if possible.

There were no physical assets remaining with the CIF when it ended operations on December 31, 2024.

SO provided a CIF bank statement as of May 6, 2025, showing \$3.3 million of surplus funds available to be disbursed to municipalities.

With RPRA's approval, CIF and SO then proceeded to conduct the final disbursement of surplus funds to municipalities in early May.

8. Conclusion

With the final disbursement of surplus funds and transfer of intellectual property to RPRA, the CIF has been wound up in accordance with the CIF WUP approved by the RPRA Board.

The windup of the CIF was completed in accordance with the timeline and conditions set by Ministerial Direction and followed the steps and processes included in the approved WUP by the RPRA. Key CIF stakeholders were heavily involved in CIF decision making during the transition period. The CIF archival website, now owned and maintained by RPRA, will allow stakeholders to continue to benefit from the extensive research and analysis supported by CIF funding between its conception in 2008 and its termination in 2024.

⁴ One CIF 2024 project, a Preliminary Municipal Litter Analysis, involved the scheduling of an information session webinar for stakeholders in January 2025, but the project work was completed prior on the December 31, 2024 termination date for the Fund.