

# APPLICATION GUIDE

Opportunity Budget  
2023-2028

**Société du Plan Nord**

V. March 2025

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## Promoter's Guide: Opportunity Budget

Should you have questions concerning the call for projects, please contact the Société du Plan Nord's advisors at the office closest to your community.

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## Promoter's Guide: Opportunity Budget

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### 1. OPPORTUNITY BUDGET

The Société du Plan Nord's (SPN) mission is to contribute to the integrated and holistic development of Québec's northern territory guided by sustainable development practices. It does so according to government orientations and in consultation with relevant regional representatives, Indigenous communities, and the private sector.

As part of its mission, the SPN supports several financial tools that contribute directly to the government's objective of "Living in the North." These financial tools support various projects about entrepreneurship, the environment and conservation of the territory, strategic infrastructure building, workforce training and food security.

You can find more information on Québec.ca: <https://www.quebec.ca/gouvernement/politiques-orientations/developpement-territoire-nordique/aide-financiere>.

The Opportunity Budget (hereafter "the budget") is a financial tool that makes budgetary flexibility possible to respond to new challenges identified by actors from the territory during the 2023-2028 period. It thus contributes significantly to the agility of the SPN. The use of this budget respects rigorous criteria, notably in terms of sustainable development. It aims to maximize the "leveraging effect" in collaboration with actors from the field to benefit the northern territory.

### 1.1. Project characteristics

The budget aims to support and promote projects that correspond to at least one of the four key directions of the NAP 23-28:

- Increasing connectivity within the territory;
- Building on Northern economic strengths;
- Stimulating community vitality;
- Preserving a unique environment.

In addition, the budget supports projects that align with the five guiding principles of the SPN:

- Responding to priorities expressed by stakeholders from the territory;
- Enhancing cooperation with local communities, First Nations and/or Inuit;
- Seeking to maximize the “leveraging effect” by combining partners’ efforts;
- Carrying out concrete and structuring actions;
- Synergy among the three dimensions of sustainable development.

### 1.2. Eligibility criteria

#### 1.2.1. Territory

The budget is intended for projects or initiatives in Quebec north of the 49th parallel, north of the St. Lawrence and north of the Gulf of St. Lawrence.

Exceptionally, the project may be carried out outside of the territory if it benefits communities and businesses of the territory. Where applicable, promoters must demonstrate that the project's location is appropriate.

#### 1.2.2. Eligible clientele

Eligible clients are:

- incorporated non-profit organizations (NPOs);
- cooperatives;
- municipalities, regional county municipalities and municipal bodies;<sup>1</sup>
- band councils of Indigenous communities or groupings of communities of nations recognized by the National Assembly of Quebec;
- northern village corporations, northern villages, and Inuit landholding corporations;
- mutual organizations whose activities are like those of a non-profit.
- government department or body
- businesses legally incorporated in Quebec or Canada, having headquarters or an establishment north of the 49th parallel and north of the St. Lawrence River and the Gulf of St. Lawrence.<sup>2</sup>

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<sup>1</sup>In this document, the term regional county municipalities also includes l'Administration régionale Baie-James, the Kativik Regional Government, the Cree Nation Government, and the Eeyou Istchee James Bay Regional Government.

<sup>2</sup> an establishment is a fixed location where a business undertakes its activities in a permanent manner, where resources connected to operations and management of the business have been operating regularly for at least one year

### 1.2.3. Ineligible clientele

- Businesses in the retail sector;
- Publicly traded companies.

### 1.2.4. Projects

A project is an initiative of limited duration, of a one-off and non-recurring nature, which is different from the organization's operating activities.

### 1.2.5. Ineligible projects

- Projects subject to a recurrence, whether these offer no innovation or nothing new, and which have already been financed during at least one of the three years preceding the application for financial aid;
- Projects that run counter to government policy;
- Projects already carried out or begun before the submission date of the funding application;
- The projects of an individual;
- Projects of organizations registered in the Registre des entreprises non admissibles aux contrats publics (RENA);
- Projects from applicants who have failed to meet their obligations after having been duly given formal notice in respect of previous financial assistance granted by a ministry or granting agency over the two years preceding the application for financial assistance;
- Projects whose finance package already includes an SPN program;
- Festivals.

The SPN reserves the right to refuse all applications that do not meet the criteria and conditions defined in the budget guidelines.

### 1.2.6. Ineligible costs and expenses

- Entertainment expenses, gifts, rewards and sponsorships;
- Expenses relating to a completed project;
- Expenses incurred before the project submission date;
- Reimbursed expenses eligible for another form of reimbursement, such as tax refunds;
- Expenses related to a project that runs counter to established government policy and the legislation and regulations in force;
- Expenses intended to satisfy legislative or regulatory requirements;
- An organization or business' deficit or debt payment;
- Recurring expenses (fixed expenses, excluding salaries, that an organization must take on to stay in business independent of the volume of its activities (e.g., rent, internet, phone etc.)
- Working capital;
- Expenditure planned for after December 31, 2028.

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(excluding all construction); its name clearly identifies that and that is accessible during regular business hours. If the business is a joint venture formed less than a year prior, each constituent party must have been meeting the criteria for an establishment for at least one year on the date of the receipt of offers.

### 1.2.7. Complementarity with existing programs

The funding offered must be complementary to community contributions and to other existing programs. The budget is intended to support projects that are not eligible for sufficient financial assistance through existing programs. Therefore, applicants must show that complementary financing has already been sought. Seeking complementary funding means approaching at least one of the relevant federal or provincial departments and agencies that offer a program qualifying the project, as well as at least one local or regional organization.

## 2. AVAILABLE FUNDS AND FUNDING LIMIT

### 2.1. Guidelines for the granting of financial assistance

Financial commitments will be limited to the allotted budget and subject to the annual appropriations available.

- The last possible deposit date is set for February 15, 2027.
- Financial aid agreements must be signed before December 31, 2027.
- Projects must be completed by December 31, 2028.

The SPN has set the following goals:

- A minimum attribution of 15% of the budget to each region of the territory;
- A maximum contribution by the SPN of a third of the value of each project to create a leveraging effect of 1:2;
- A maximum amount of financial aid<sup>3</sup> of 80% of eligible costs;
- Confirmation of 20% of the total project budget from a financial partner;
- A minimum contribution of \$200,000 to each project from the SPN;
- Complementarity with other sources of funding (no overlap nor replacement);
- Demonstration of the need for a non-refundable contribution;
- Coherence with other governmental interventions/plans.

Contributions in kind are accepted, subject to submitting a document justifying said contribution.

## 3. PROJECT SELECTION

### 3.1. Required information for application review

All projects received will first be screened for eligibility. This analysis covers both the applicant and the project. The following criteria must be met:

- All sections of the application for financial assistance form must be completed;
- All the documents required in section 4.2 must be attached to the application;

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<sup>3</sup> See Appendix A for additional information.

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- The promoter is included in the eligible clientele;
- The promoter is properly constituted (NEQ), where applicable;
- The project will be carried out in or benefit the northern territory;
- The project aligns with one or more key directions of the Northern Action Plan 2023-2023;
- The project supports the five guiding principles of the SPN;
- The project had never received any financing from the Société, including financial support from a department or agency to which the Société contributes;
- The project will begin after the submission of the application to the budget;
- Total public funding authorized in the framework of the budget is respected;
- The application respects the minimum financial aid permitted to be authorized as well as the maximum;
- The project demonstrates the need for a non-refundable contribution;
- The project includes confirmation of 20% of the total project budget from a financial partner.

Projects that do not satisfy these mandatory criteria will be judged ineligible during the preliminary analysis.

### 3.2. Project selection criteria

A selection committee will evaluate eligible projects according to the analysis criteria of the budget as well as sustainable development criteria (economic, social and environmental dimensions) laid out in Appendix B.

Projects with a confirmed financial structure will also be given priority.

When a project falls under a government department or body's purview, SPN's analysts will automatically request a notice of relevance from the relevant department or body.

As part of the implementation of the [Politique d'intégration du bois en construction](#) (Policy for the use of wood in construction), the Société du Plan Nord works in collaboration with the Ministère des Ressources naturelles et des Forêts to promote the use of wood in the construction of buildings and civil engineering structures and addition to these for which it provides financial support. Accordingly, the grille d'évaluation de l'utilisation du bois (wood use evaluation grid) in the preliminary phase must be sent to the Société prior to the recommendation for the promise of financial support for the project. Since this attestation is produced at the project planning stage, it does not need to be submitted at the time of application.

For projects using a wooden or hybrid (wood and other materials) main structure, the professional responsible for designing the plans and specifications must certify that the project will be carried out using such a structure. A comparative assessment of the greenhouse gas (GHG) emissions associated with the manufacture of the building's structural materials, using the Gestimat tool, is required at the preliminary stage and at the completed project stage if the project is accepted.

## 4. PROJECT PRESENTATION AND SUBMISSION

### 4.1 Forms

Promoters must complete the financial assistance application form, signed and dated. Promoters must fill out, sign and date the financial aid application form. It is available on the quebec.ca website :

Société du Plan Nord

<https://www.quebec.ca/en/government/policies-orientations/northern-territory-development/financial-support/major-northern-projects>

### 4.2 Project submission

The deadline for project submissions is March 10 to April 16, 2025. Responses to promoters should be expected within three months of the submission deadline.

Please note that for First Nations and/or Inuit entities, and federal entities, an additional response period of four to six months is required for the application (decree) of section 3.49 of the *Act respecting the Ministère du Conseil exécutif* (CQLR, chapter M-30).

A second deadline is scheduled for 2025-2026, for projects spanning fiscal years 2026-2027 and 2027-2028.

The following documents must be submitted to the SPN:

- Financial assistance form, completed, signed and dated;
- Copy of the most recent financial report of the applicant organization;
- Copy of the resolution of the board of directors authorizing the applicant to submit projects and to sign agreements;
- Commitment letters from project partners, when applicable;
- For infrastructure projects, documents relating to typical planning and implementation steps, as well as documents relating to project management. Required documents will be determined by the scope and complexity as well as the challenges and risks of the project in addition to the progression of planning for the submitted project concerning the typical steps of project planning for infrastructure projects;
- Proof of steps taken or responses received from other funding sources;
- Projects likely to generate financial benefits: three-year budget forecasts and a business plan;
- Any other document deemed to be relevant to the project's assessment.

The documents can be submitted:

- By email: [opportunite@spn.gouv.qc.ca](mailto:opportunite@spn.gouv.qc.ca)
- by fax: 418 643-3660
- by regular mail:\*

Opportunity budget  
Société du Plan Nord  
900 René-Lévesque Boulevard East, suite 720  
Québec (Québec) G1R 2B5

The postmark will serve as evidence of the submission date.

Should the funds no longer be available, the promoter will be informed that their project application may be postponed to the following fiscal year.

### 5. AGREEMENT AND ACCOUNTABILITY

A financial assistance agreement signed by the SPN and the promoter will detail obligations created by the Act. The agreement will detail disbursement procedures, financial assistance grant terms and conditions, and the accountability process.

For each payment, the promoter must produce an activity and utilization report regarding the financial assistance in keeping with the deadlines stipulated in the financing agreement.

A report must be submitted containing at least the following to receive the final payment:

- A detailed description of the project and the activities carried out through the financial assistance;
- Project total cost, including each of its activities;
- An outline of funding sources, including amounts obtained from each source;
- Total jobs created, when applicable;
- An appendix containing supporting documents for authorized expenses and a detailed financial report on project expenses;
- A report on the project's impact vis-à-vis the budget's sustainable development criteria.

### 6. CONFIDENTIALITY AND ACCESS TO INFORMATION

The SPN is subject to the Act respecting access to documents held by public bodies and the protection of personal information (CQLR, chapter A-2.1).

The financial assistance agreement between the SPN and the promoter will specify the obligations created by the Act.

The SPN may use all information provided for research, evaluation, study, inquiry, statistical or cost forecasting purposes.

### Appendix A: Calculating public funding

The calculation of total financial aid, direct and indirect, received from ministries, organizations and crown corporations, including tax credits, as well as from municipal bodies that are not direct beneficiaries of the budget, must not exceed 80% of eligible spending.

In calculating the total amount of public financial aid, the term "municipal bodies" refers to municipal organizations as understood in article five of the Act respecting Access to documents held by public bodies and the Protection of personal information (CQLR, chapter A-2.1).

The asset referred to in paragraph one of the first item of article 89 of the Act establishing the Eeyou Istchee James Bay Regional Government (CQLR, chapter G 1.04) is not considered in the calculation of the total in this standard.

In the instance of regulation of the calculation of the total amount, all forms of financial aid granted by a public organization must be calculated at 100% of their value, whether they are refundable or not.

If public financial assistance is less than 100% of eligible expenses, the beneficiary or a private partner must make a minimum contribution to ensure that government aid does not finance all eligible spending on the project.

In addition, financial assistance from the Business Development Bank of Canada, Farm Credit Canada and the Financière agricole du Québec will be considered private contributions if they offer no advantage, i.e., when agreed on market terms.

## Appendix B

### Project selection criteria

**Corresponds to at least one of the four strategic orientations of the NAP 23-28:**

1. Increasing connectivity within the territory
2. Building on Northern economic strengths
3. Stimulating community vitality
4. Preserving a unique environment

**Meets the five guiding principles of the SPN:**

1. Responding to priorities expressed by actors from the territory
2. Enhancing cooperation with local communities, First Nations and/or Inuit
3. Seeking the best "leverage effect" by combining partners' efforts
4. Carrying out concrete and structuring actions
5. Synergy among the three dimensions of sustainable development

### Sustainable development criteria

Possible initiatives are provided for each sustainable development criterion for information purposes and to help you target those that apply to your project. Please contact the Société du Plan Nord's advisors if you have questions concerning the criteria.

Economic Section	
<b>Criterion 1: Generates economic returns for northern communities</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Enhances collective wealth and promotes commercial businesses and local services creation and maintenance</li> <li>• Supports local procurement and sound business relationships</li> <li>• Enhances job quality or promotes job creation</li> </ul>
<b>Criterion 2: Supports entrepreneurship and intrapreneurship</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Involves stakeholders in project management</li> <li>• Encourages entrepreneurial action within the organization</li> <li>• Promotes an entrepreneurial culture within the organization and at the regional level</li> <li>• Promotes organizational improvement in management and administration capacity</li> <li>• Promotes innovation as well as local and regional economic diversification</li> </ul>
<b>Criterion 3: Promotes innovation and local and regional economic diversification</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Optimizes the innovation potential, diversifies options and promotes innovative solution implementation</li> <li>• Allows for the development of an area of activity that is promising for the community</li> <li>• Aims to diversify, modernize and innovate</li> <li>• Enables the region, the organization, or the business to access or develop new markets</li> <li>• Supports emerging, innovative and sustainable economic models, such as circular economy, green economy, low-carbon economy, fair trade and social economy</li> </ul>
<b>Criterion 4: Demonstrates economic viability and sustainability</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Demonstrates budget control and control of project-related risks</li> <li>• Considers costs and impacts throughout the product life cycle (e.g. manufacturing, processing, transport, sale, disposal)</li> <li>• Demonstrates the project's long-term profitability and viability and, where appropriate, the revenue that it will generate</li> </ul>
<b>Criterion 5: Makes provision for partner and funding complementarity from a financial leverage perspective</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Allows for the pooling of available financial resources and their optimal use</li> <li>• Limits the project's repercussions on the competing market of local businesses by targeting the complementarity of activities, industries, circuits, or businesses</li> </ul>

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Social Section	
<b>Criterion 6: Improving northern communities' health and quality of life</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Leads to a change in lifestyle habits and behaviour</li> <li>• Helps improve communities' quality of life, particularly by reducing poverty, improving health and increasing access to local services.</li> <li>• Improves individual and community safety by mitigating risks</li> </ul>
<b>Criterion 7: Includes targeted public engagement and involvement as well as support from local, regional or government bodies</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Complies with local planning documents, territorial orientations, or needs expressed and the community's distinctive nature</li> <li>• Enhances collaboration and the development of regional strengths</li> <li>• Relies on community adherence to the project or enhances its social acceptability</li> <li>• Fosters stakeholder participation by clearly determining when participation must and can occur</li> <li>• Demonstrates local governance</li> </ul>
<b>Criterion 8: Promotes equity, inclusion and social solidarity and meets a local need</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Creates means to foster newcomers' cultural integration</li> <li>• Reduces repercussions on certain vulnerable social groups, mainly by providing broader access to certain services</li> <li>• Promotes involvement and highlights personal and collective achievement</li> <li>• Fosters social cohesion by bolstering the values of respect, solidarity, and openness by organizing group activities in developing collective projects</li> <li>• It is designed to promote intra- and inter-generational equity</li> </ul>
<b>Criterion 9: Preserves or highlights cultural heritage</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Promotes the North's diversity in terms of cultures and attractions, such as cultural sites and built heritage</li> <li>• Considers repercussions on local cultures and, where appropriate, proposes mitigation measures.</li> <li>• Promotes availability, accessibility, diversity, or development of cultural heritage, such as heritage and natural sites, traditions, and ancestral knowledge</li> <li>• Highlights cultural practices</li> <li>• Promotes cultural expression and the use of traditional languages</li> <li>• Promotes cultural access for as many people as possible</li> </ul>
<b>Criterion 10: Fosters knowledge through research, experimentation and knowledge acquisition and sharing</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Plans to make available knowledge acquired through the projects to other organizations</li> <li>• Integrates monitoring and research activities to continuously improve projects</li> <li>• Bolsters knowledge and skills acquisition by involved stakeholders</li> <li>• Disseminates the outcomes in plain language</li> <li>• Improves access to quality educational processes</li> </ul>

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Environmental Section	
<b>Criterion 11: Reduces waste production and practises responsible consumption</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Promotes pooling for optimal resource utilization</li> <li>• Apply the 4-R approach (reduce, reuse, recycle, recover)</li> <li>• Reduces landfill waste</li> <li>• Limits pollutants (land, air, water, light, noise)</li> <li>• Utilizes more environmental resources</li> </ul>
<b>Criterion 12: Fosters environmental and biodiversity conservation</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Describes the project's impact on land, agricultural, forest, maritime, and riparian environments</li> <li>• Preserves essential life-sustaining resources without damaging the ecosystem (carrying capacity of the environment)</li> <li>• Positively impacts local ecosystems</li> <li>• Promotes environmental and biodiversity conservation</li> <li>• Protects rare, threatened, endangered and symbolic species</li> <li>• Uses an adapted methodology for northern environments (research projects)</li> </ul>
<b>Criterion 13: Provides for mitigation measures and monitoring mechanisms to offset repercussions on biodiversity and ecosystems</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Implements remedial or risk mitigation measures</li> <li>• Includes a project environmental risk management plan</li> <li>• Possesses the organizational reaction capacity to reduce risks or remediate damage</li> <li>• Takes preventive action in the event of a known or potential risk</li> <li>• Applies the polluter pays principle</li> <li>• Makes provision for rehabilitating and preventative measures costs</li> </ul>
<b>Criterion 14: Incorporates climate adaptation and mitigation measures</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Adopts the best short-, medium- and long-term climate change adaptation practices</li> <li>• Strengthens community resilience to climate change</li> <li>• Quantifies and reduces greenhouse gases (GHGs)</li> <li>• Offsets GHGs by increasing carbon sinks through voluntary or regulatory action, such as tree planting, buying emission credits on carbon markets</li> <li>• Adopts the energy sources, technologies, processes, and logistics chains that generate the least pollution and GHG</li> <li>• Favours wood materials</li> </ul>
<b>Criterion 15: Carries activities according to the best environmental practices and promotes sustainable development initiatives</b>	
Possible initiatives	<ul style="list-style-type: none"> <li>• Enhances formal sustainable development initiatives</li> <li>• Purchases goods and services that improve employees' working conditions</li> <li>• Reduces energy consumption</li> <li>• Improves waste management</li> <li>• Introduce organic farming, agroforestry and/or permaculture techniques</li> <li>• Raises awareness and educates the public on the critical relationship between humans and the environment</li> </ul>