



GMF Eligible and Ineligible Costs— Capital Projects

This table outlines what costs can be partially reimbursed by FCM. **Please pay particular attention to any costs that may be ineligible.**

Note: If your application is approved, expenses that are eligible for partial reimbursement must be:

- incurred after the date the application is received by FCM (except for costs to prepare the full application incurred up to 90 days prior to receipt of the application by FCM);
- invoiced directly to your organization;
- an integral and an essential component of the initiative and required to help achieve the environmental objective of the initiative (e.g. construction of the core/shell of a new energy-efficient building and not indoor furnishings or accessories);
- actually and reasonably incurred in accordance with applicable industry standards; and,
- listed in a statement of expenses attached to an external audit report. You must keep all invoices, receipts and backup documents for seven years after the final FCM disbursement.

Cost Category	Eligible costs	Ineligible costs
Section A: Costs incurred prior to date application received by FCM		
1) Pre-application	Costs to write the GMF application, including inserting information into the Project Workbook, incurred up to 90 days prior to application receipt date. (maximum \$5,000). Costs can also be incurred for completing required assessments relevant to each GMF application (maximum \$25,000). Assessments must have been completed in the 90 days prior to application receipt.	All other costs incurred prior to application receipt date, including any stakeholder engagement or research that took place to support the writing of the full application or insertion of information into the Project Workbook.
Section B: Costs incurred after date application received by FCM		
2) Administrative	Administrative costs that are directly linked to and have been incurred for the project, such as: <ul style="list-style-type: none"> • communication costs (e.g. long-distance calls or faxes) • permits or certifications (e.g., CaGBC, LEED, PIEVC, Passive House, Envision, SITES) required for the project • printing or photocopying by outside suppliers • acquisition of documents used exclusively for the project 	Office space, supplies and general overhead costs incurred in the ordinary course of business.

	<ul style="list-style-type: none"> document translation 	
3) Advertising	<p>Advertising costs essential to communicating the project to the public, as well as project evaluation, such as:</p> <ul style="list-style-type: none"> fees for advertising development fees for media distribution website development public surveys 	<ul style="list-style-type: none"> Advertising costs for general education or publicity that is a result of ongoing or other business activity and not a specific requirement of the project. Promotional items.
4) Audit	<ul style="list-style-type: none"> The cost of a third-party financial audit for the capital project if required by FCM. The cost of a third-party environmental audit for the triple bottom line results report. 	
5) Capital	<p>Capital costs as defined and determined in accordance with generally accepted accounting principles (GAAP), including:</p> <ul style="list-style-type: none"> costs for acquiring, developing, constructing, modernizing or leasing systems (equipment, hardware, software, etc.). costs of construction, renovation or modernization of facilities and structures such as materials and installation costs. 	<ul style="list-style-type: none"> Purchase or lease of real property.
6) Servicing costs and road costs [Instruction: Land-use (brownfield) projects only]	<p>For Land-use (Brownfields) projects only:</p> <ul style="list-style-type: none"> Servicing costs – whether they are for the immediate site or for the street. Road costs – as part of an eligible remediation and redevelopment project. Primary costs need to be for remediation of the land (i.e. linked to reducing greenfield development). The above costs are only eligible if they are tied to a remediation project and cannot be higher than the remediation costs. 	<ul style="list-style-type: none"> Strictly replacing a road (i.e., road to road) is <u>not</u> considered eligible.
7) Equipment rental	Rental of tools and equipment related to the project.	Rental of tools or equipment related to ongoing or other business activities.
8) Meetings and public gatherings	<p>Costs related to meetings and public gatherings that communicate the project to the public and that collect feedback, such as:</p> <ul style="list-style-type: none"> facility rental audiovisual equipment rental services to support people with specific needs, where such services contribute to the equity and inclusion objectives of the project (e.g., simultaneous interpretation, shuttle service, babysitting service, etc.). the provision of food and drinks, when it is part of a specific cultural protocol. Honoraria for cultural leaders, Elders, Indigenous knowledge keepers, and/or cultural keepers. (Note: these honoraria should reflect the role of Indigenous Peoples as subject matter experts). Costs related to local cultural protocols (e.g., gifts, cultural ceremonies) 	<p>Any hospitality expenses such as:</p> <ul style="list-style-type: none"> food and drinks, unless part of a specific cultural protocol alcohol door prizes entertainment music decorations flowers, centerpieces

<p>9) Services</p>	<p>Fees for professional or technical consultants and contractors.</p>	<ul style="list-style-type: none"> Any costs associated with person(s) enrolled on your organization's payroll, except for those defined under the category listed as "in-kind." Costs for engineering studies, audit studies or feasibility studies for which grants or contributions are provided by or committed to be provided by any program of the Government of Canada.
<p>10) Transportation, shipping and courier charges</p>	<p>Transportation costs for delivery of materials and services essential for the project.</p>	<p>Any transportation expense related to ongoing or other business activities.</p>
<p>11) Travel and accommodation</p>	<p>Travel and project-associated expenses for you and consultants, to the extent that the travel and accommodation rates comply with Treasury Board of Canada guidelines and to the extent that such travel is necessary to complete the project and to the extent that such travel is necessary. This includes travel and accommodation costs to attend FCM-led capacity building activities related to the eligible initiative (up to a maximum of \$10,000 or 10% of eligible project costs, whichever is lower)</p>	<ul style="list-style-type: none"> Travel and associated expenses of a partner in the project. Travel, accommodation and fees to attend conferences, missions, trade shows, etc.
<p>12) Taxes</p>	<p>The portion of taxes for which your organization is not otherwise eligible for rebate.</p>	<p>The portion of taxes for which your organization is eligible for rebate (provincial, territorial, or federal).</p>
<p>13) Staff remuneration</p>	<p>Daily rates actually paid by the eligible recipient to its employees (including permanent and contract employees) in Canada for time actually worked on the implementation of the project (including staff time to participate in capacity-building activities led by or on behalf of FCM). The daily rate per employee shall include the following costs:</p> <ul style="list-style-type: none"> direct salaries: actual and justifiable sums paid by the eligible recipient to employees in accordance with the eligible recipient's pay scales as regular salary excluding overtime pay and bonuses. fringe benefit, in accordance with the eligible recipient's policies, as follows: <p>Time-off benefits (prorated to the annual percentage of time actually worked on the implementation of the project): allowable number of days to be paid by the eligible recipient for the payable absences of statutory holidays and annual vacation.</p> <p>Paid benefits: actual sums paid by the eligible recipient for paid benefits (prorated to the annual percentage of time actually worked on the implementation of the project); this includes the eligible recipient's contribution to employment insurance and workers' compensation plans (where applicable), health and medical insurance, group life insurance, or other mandatory government benefits.</p>	<ul style="list-style-type: none"> Overtime pay. Bonuses or performance pay. Fringe benefits, such as sick days, maternity leave, parental leave, pension plan and any other fringe benefits not listed as eligible. Costs related to ongoing or other regular business activities and not specifically required for the project. Staff wages while receiving training or attending learning events. Professional membership fees or dues. Staff remuneration for which a grant or contribution is provided by or committed to be provided by FCM.

	Note: For private entities only, as determined by FCM, the value of total staff remuneration cannot exceed 10% of eligible costs for the project.	
14) In-kind	<p>N/A</p> <p>Note: Lead applicants can include costs for staff time for time actually worked on the implementation of the project and list this as “staff remuneration.” See Staff Remuneration category above.</p>	<ul style="list-style-type: none"> Any goods and services that are received through donation or in-kind contribution.