

# GMF Eligible and Ineligible Costs – Urban Forestry Plans and Studies

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 or advance payment must be:**

- incurred after the date the application is received by FCM (costs to write the 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 required to achieve the environmental objective; and
- actually, and reasonably incurred in accordance with applicable industry standards.

FCM reserves the right to audit financial statements or expenses incurred at a future date to verify cost eligibility.

Please keep financial accounts and records for at least seven years. These include, but are not limited to, contracts, invoices, statements, receipts and vouchers.

Financial records, including labour costs, must be documented in a manner that meets audit standards (GAAP) and enables verification of cost eligibility and level of effort.

Cost Category	Eligible costs	Ineligible costs
Section A: Costs incurred prior to date application received by FCM		
(1) Pre-application	Costs to write the GCCC-Urban Forestry Plans and Studies application up to \$5000, incurred up to 90 days prior to application receipt date.	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"> <li>• communication costs (e.g., long-distance calls)</li> </ul>	Office space, supplies and general overhead costs

	<ul style="list-style-type: none"> <li>permits, approvals and authorizations required for the projects</li> <li>printing or photocopying by outside suppliers</li> <li>acquisition of documents used exclusively for the project</li> <li>document translation</li> </ul>	incurred in the ordinary course of business.
<b>(3) Advertising</b>	<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"> <li>fees for advertising development</li> <li>fees for media distribution</li> <li>website development</li> <li>public surveys</li> </ul> <p>Design and production of communication products that meaningfully engage with rights holders and/or equity-deserving groups.</p>	<ul style="list-style-type: none"> <li>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.</li> <li>Promotional items.</li> </ul>
<b>(4) Capital expenditures</b>	<p>Purchase of urban forestry-related software</p> <p><b>Note:</b> FCM's contribution to this expense may not exceed 50% of FCM's total contribution to the project.</p>	<ul style="list-style-type: none"> <li>Purchase of urban forest-related software that is above and beyond what is required for the scale and duration of the project, or that is part of overhead or operating software needs (e.g. Microsoft Office).</li> <li>Any other capital expenditures or amortization expenses.</li> <li>Purchase or lease of real property</li> </ul>
<b>(5) Tools and equipment</b>	Purchase or rental of tools and equipment related to the project. Purchase of tools or equipment is permitted if the purchase cost is comparable to renting.	Purchase or rental of tools or equipment that are related to ongoing or other business activities.
<b>(6) Meetings and public gatherings</b>	<p>Costs related to meetings and public gatherings held to communicate the project to the public and collect feedback, such as:</p> <ul style="list-style-type: none"> <li>facility rental</li> <li>audiovisual equipment rental</li> <li>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, childcare service, etc.).</li> <li>the provision of food and drinks, when it is part of a specific cultural protocol.</li> <li>Honoraria for cultural leaders, Elders, Indigenous knowledge keepers, and/or cultural keepers. (<b>Note:</b> these honoraria should reflect the role of Indigenous Peoples as subject matter experts).</li> <li>Costs related to local cultural protocols (e.g., gifts, cultural ceremonies)</li> </ul>	<p>Any hospitality expenses such as:</p> <ul style="list-style-type: none"> <li>food and drinks, unless part of a specific cultural protocol</li> <li>alcohol</li> <li>door prizes</li> <li>entertainment</li> <li>music</li> <li>decorations, flowers, centerpieces</li> </ul>
<b>(7) Services</b>	Fees for professional or technical consultants and contractors, incurred in support of eligible activities.	<ul style="list-style-type: none"> <li>Costs for engineering studies, audit studies or feasibility studies for which grants or contributions are provided by or committed to be provided by the Government of Canada</li> <li>Expenditures associated with regular business activities not related to the project.</li> <li>Legal fees.</li> </ul>

<b>(8) Staff remuneration</b>	<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 GCCC-led capacity building activities related to the eligible initiative). The daily rate per employee shall include the following costs:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• fringe benefit, in accordance with the eligible recipient's policies, as follows: <ul style="list-style-type: none"> <li>a) 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.</li> <li>b) 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.</li> </ul> </li> </ul> <p><b>Note:</b> Labour costs must be documented in a manner that meets audit standards for verification of eligibility of cost and level of effort.</p>	<p>Regular salaries and/or benefits of applicant staff or partners including:</p> <ul style="list-style-type: none"> <li>• Overtime pay.</li> <li>• Bonuses/performance pay.</li> <li>• Fringe benefits, such as sick days, maternity leave, parental leave, pension plan and any other fringe benefits not listed as eligible.</li> <li>• Costs related to ongoing or other regular business activities and not specifically required for the project.</li> <li>• Staff wages while receiving training or attending learning events.</li> <li>• Professional membership fees or dues</li> <li>• Staff remuneration for which a grant or contribution are provided by or committed to be provided by the FCM.</li> </ul>
<b>(9) Supplies and materials</b>	Supplies and materials that are specifically needed to undertake the project.	Costs related to ongoing or other business activities that are not specifically required for the project.
<b>(10) Transportation, shipping and courier charges</b>	Transportation costs for delivery of materials and services essential for the project.	Any transportation expense related to ongoing or other business activities.
<b>(11) Travel and accommodation</b>	Travel and project-associated expenses for your staff 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 GCCC-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).	<ul style="list-style-type: none"> <li>• Travel and associated expenses of a partner in the project.</li> <li>• Travel, accommodation and fees to attend conferences, missions, trade shows, etc.</li> </ul>
<b>(12) Taxes</b>	The portion of taxes for which your organization is not otherwise eligible for rebate.	The portion of taxes for which your organization is eligible for rebate (provincial, territorial or federal).
<b>(13) In-kind</b>	<p>N/A</p> <p><b>Note:</b> 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>	Any goods and services that are received through donation or in-kind contribution.