



GMF Eligible and Ineligible Costs – Sustainable Affordable Housing 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, you must keep all invoices, receipts and backup documents for seven years after the final FCM disbursement.

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 project and required to help achieve the environmental objective of the project;
- actually and reasonably incurred in accordance with applicable industry standards.

Cost category	Eligible costs	Ineligible costs
Section A: Costs incurred prior to date application received by FCM		
Pre-application	Costs to write the GMF 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

Administrative	Administrative costs that are directly linked to and have been incurred for the project.	Office space, supplies and general overhead costs incurred in the ordinary course of business.
Advertising	Advertising costs essential to communicating the project to the public, as well as project evaluation.	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 or promotional items.
Capital	N/A	<ul style="list-style-type: none"> • Capital costs incurred to acquire, build, or improve a long-term asset, such as land, buildings, or equipment • Purchase or lease of real property
Equipment rental	Rental of tools and equipment related to the project.	Rental of tools or equipment related to ongoing or other business activities.
In-kind	N/A Note: See “Staff Remuneration” for eligible costs.	Any goods and services that are received through donation or in-kind contribution.
Meetings and public gatherings	<p>Costs related to meetings and public gatherings held to communicate the project to the public and collect feedback.</p> <p>Including:</p> <ul style="list-style-type: none"> • Venue and 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 	Any hospitality expenses (e.g. food, beverages, entertainment, decorations etc.) for meetings or public gatherings unless part of a specific cultural protocol.

	<p>interpretation, shuttle service, babysitting service, etc.)</p> <ul style="list-style-type: none"> • 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) 	
Services	Fees for professional or technical consultants and contractors.	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.
Staff remuneration	<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 FCM-led capacity building activities related to the eligible project). 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 	<ul style="list-style-type: none"> • Overtime pay • Bonuses/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

	<p>with the eligible recipient's pay scales as regular salary excluding overtime pay and bonuses.</p> <ul style="list-style-type: none"> • Fringe benefit, in accordance with the eligible recipient's policies, as follows: <ul style="list-style-type: none"> 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 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 <p>Note: For private (for-profit) entities only, as determined by FCM, the value of total staff remuneration cannot exceed 10% of the project's eligible costs.</p>	<p>attending learning events, except staff wages required for attending FCM-led SAH Capacity Development initiatives</p> <ul style="list-style-type: none"> • Professional membership fees or dues • Staff remuneration for which a grant or contribution are provided by or committed to be provided by the FCM
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	<p>Note: The maximum amount eligible to participate in online AND in-person FCM-led SAH CD initiatives would be the lesser of \$10,000 or 10% of eligible project costs.</p>	
Supplies and materials	Supplies and materials that are specifically needed to undertake the project.	Costs related to ongoing or other business activities that are not a specific requirement of the project.
Transportation, shipping and courier charges	Transportation costs for delivery of materials and services essential for the project.	Any transportation expense related to ongoing or other business activities.
Travel and accommodation	Travel and project-associated expenses for the recipient and consultants are 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. This includes travel and accommodation costs to attend FCM-led SAH capacity building activities related to the eligible project (up to a maximum of \$10,000 or 10% of eligible project costs, whichever is lower).	<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., except those incurred for attending in-person FCM-led SAH Capacity Development initiatives
Taxes	The portion of taxes for which the recipient is not otherwise eligible for rebate.	The portion of taxes for which the recipient is eligible for rebate (provincial, territorial or federal).