

## GMF Eligible and Ineligible Costs — Feasibility 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 must be:**

- incurred after the date the application is received by FCM (except consulting services to prepare the application undertaken 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.
- actually and reasonably incurred in accordance with applicable industry standards.
- accompanied by backup documentation (i.e. invoices) if the expense is over \$1,000. Please also include invoices submitted by subcontractors. The backup documentation must equal at least 50 per cent of the total eligible costs claimed (excluding in-kind).

Cost category	Eligible Costs	Ineligible costs
<b>Section A: Costs incurred prior to date application received by FCM</b>		
<b>1) Pre-application</b>	Consulting costs to write the GMF application incurred up to 90 days prior to application receipt date.	All other costs incurred prior to application receipt date.
<b>Section B: Costs incurred after date application received by FCM</b>		
<b>2) Administrative</b>	Administrative costs that are directly linked to and have been incurred for the study, such as: <ul style="list-style-type: none"> <li>• communication costs (e.g. long-distance calls or faxes)</li> <li>• permits or certifications required for the study</li> <li>• printing or photocopying by outside suppliers</li> <li>• acquisition of documents used exclusively for the study</li> <li>• document translation</li> </ul>	Office space, supplies and general overhead costs incurred in the ordinary course of business.
<b>3) Advertising</b>	Advertising costs essential to communicating the study to the public, as well as study evaluation, such as: <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>	Advertising costs for general education or publicity that is a result of ongoing or other business activity and not a specific requirement of the study.  Promotional items.
<b>4) Audit</b>	The cost of a financial audit if required by FCM.	

Cost category	Eligible Costs	Ineligible costs
<b>5) Equipment rental</b>	Rental of tools and equipment.	Rental of tools or equipment related to ongoing or other business activities.
<b>6) Meetings and public gatherings</b>	Costs related to meetings and public gatherings that communicate the study to the public and that collect feedback, such as: <ul style="list-style-type: none"> <li>• facility rental</li> <li>• audiovisual equipment</li> </ul>	Any hospitality expenses such as: <ul style="list-style-type: none"> <li>• food and drink</li> <li>• alcohol</li> <li>• door prizes</li> <li>• entertainment</li> <li>• music</li> <li>• decorations</li> <li>• flowers, centerpieces</li> </ul>
<b>7) Services</b>	Fees for professional or technical consultants and contractors.	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.
<b>8) Supplies and materials</b>	Supplies and materials that are specifically needed to undertake the study.	Costs related to ongoing or other business activities and not a specific requirement of the study.
<b>9) Transportation, shipping and courier charges</b>	Transportation costs for delivery of materials and services essential for the study.	Any transportation expense related to ongoing or other business activities.
<b>10) Travel and accommodation</b>	Travel and associated expenses for you and for consultants to the extent that the travel and accommodation rates comply with Treasury Board of Canada guidelines and to the extent the such travel is necessary to conduct the study.	Travel and associated expenses of a partner in the study.  Travel, accommodation and fees to attend conferences, missions, trade shows, etc.
<b>11) 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 (federal, territorial or provincial).
<b>In-kind</b>	Contribution of staff time by your organization’s employees (including permanent and contract employees). The value of the total in-kind contributions for staff salaries or other remuneration cannot exceed 10% of the other eligible costs.  To claim this type of in-kind contribution, you will have to submit a letter from an	In-kind contribution of goods and services other than salaries.  In-kind contribution made by anyone other than your organization.  In-kind contribution by your organization above 10% of eligible costs.



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ELIGIBLE & INELIGIBLE COSTS

Cost category	Eligible Costs	Ineligible costs
	authorized officer within your organization confirming the details of the in kind contribution.	