



Climate Change and Emissions Management  
(CCEMC) Corporation

## Eligible Expenses and Cost Instructions

June 2010

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The purpose of this document is to provide guidance and instruction on eligible expenses for support with CCEMC funding. Stipulations apply to expenses included in budgets at the application stage (Expression of Interest and Full Project Proposal), as well as to expenses incurred during the lifetime of the funded project. Queries on matters not addressed here should be addressed to the CCEMC.

The CCEMC reserves the right to query any expense, at any time. Furthermore, this document is subject to periodic revision; new versions will supercede older ones.

The quality of your submission is in part determined by the transparency of expenses associated with your project. Incomplete or incorrect information will negatively impact the project proposal.

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## 1. Salaries and Benefits

### a) All Organizations

- Only actual, direct salaries are Eligible Expenses.
- Salary rates must correspond to the base salary rate only, and cannot include any commission, bonus or pay-for-performance component.
- In cases where the Project Proponent specifies the hiring of a contractor (“Contractor”) the rates charged by the Contractor to the Project are eligible. The Contractor must document the hourly or daily rate charged on their invoice submitted to the Project.

### b) Public Bodies (including Government Departments, Post Secondary Institutions and Other Government-funded Agencies)

Full or part time Project personnel may not receive salaries or consulting fees from CCEMC funds. However, the salaries of individuals hired temporarily to relieve personnel of their regular duties, thereby allowing them more time for funded project business, are eligible for CCEMC support.

### c) Employee Benefits

Actual benefit expenses of employees, including, without limitation, Employment Insurance, Canada Pension Plan, medical, vacation pay are eligible expenses.

## 2. INDIRECT AND ADMINISTRATIVE EXPENSES

### a) Administrative / Overhead Expenses

Normal company overheads are chargeable to the project. However, these must be sufficiently detailed, itemized and shown separately in budgets and invoices. The CCEMC reserves the right to limit overhead payments should it deem appropriate.

### b) Fixed Assets and Consumables

Fixed assets are an eligible expense. All assets to be purchased must be itemized at the time of submission of the Full Project Proposal (FPP). A minimum of three (3) quotes for assets costing in excess of \$20,000 must be obtained and documented by the Project Proponent. The useful life of the asset must be specified. The CCEMC reserves the right to limit the capital purchases at their discretion in order to meet CCEMC objectives.

The purchase of assets for the Project during the life of the project must be approved by the CCEMC or its designated representative.

Consumables (e.g., industrial gases, construction or laboratory supplies) used during the course of the Project are eligible expenses but must be documented.

### c) Publications, Reports, Memberships and Tuition Fees

Subscriptions to magazines, journals and other publications are not eligible, nor are tuition fees and membership fees.

Expenses incurred in preparing progress reports for the CCEMC are considered to be a part of the project, and are therefore eligible.

Expenses for extension and publication of research results may be considered eligible as long as prior written approval is obtained from the CCEMC.

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**d) Personnel Hiring**

Expenses of advertising, travel, or other expenses associated with hiring new personnel for a project are not eligible.

**e) Entertainment**

Expenses in respect of entertainment are not eligible. However, hospitality expenses related to workshops and seminars designed to disseminate the project results are eligible, within standard CCEMC guidelines. Please consult the CCEMC for information in these cases.

**f) Materials and Supplies**

Materials and supplies used to carry out the proposed Project work may include raw materials, tools, and software; their costs are eligible expenses. They should be indicated in the budget at the time of application. Expenditures in this category that are not included in the application must be approved by the CCEMC or its designated representative.

**g) Marketing**

Product marketing is not an eligible expense unless otherwise approved by the CCEMC.

**h) Protection of Intellectual Property**

The CCEMC does not support proprietary project investment. Expenses associated with protecting a project's results, e.g. patenting, licensing, copywriting, etc., are not eligible.

**i) Attendance at Conferences**

The CCEMC may support expenses to a maximum of \$2,500 (\$5,000 for international conferences) for travel expenditures and attendance at conferences in the case where the CCEMC Project Proponent is a presenter and the information presented is directly related to the Project. If the conference has paid for any expenses related to travel then the Project Proponent cannot also claim these amounts from the CCEMC. Conference details and location must be documented in the budget at the time of application, or recommended by the Project Advisory Committee and approved by the CCEMC. A summary report of conference findings/results should be provided.

**j) Workshop Participants**

Some CCEMC-funded projects may hold workshops attended by subject-matter experts from organizations other than the Project Proponent's organization, who will provide input into the Project. Travel expenses and daily charge-out rates for the presenters or participants at these workshops are eligible, provided that the individuals are listed as team members in the Project work plan, or their participation is recommended by the Project Advisory Committee and approved by the CCEMC. Travel rates are discussed in the next section.

**k) Approved Travel Rates**

The following travel policies apply on all travel associated with Projects. Any exceptions to the policies described below must be approved in advance and in writing by the CCEMC. All project proponents claiming travel expenses must maintain detailed, comprehensive travel records for review by the CCEMC. Attached to each travel record must be all original receipts for the associated travel expenses claimed or a copy thereof. Only expenses where a receipt is attached will be considered eligible.

**l) Air Travel**

Only economy airfares are eligible.

Change and cancellation fees are not eligible. Project proponents are not authorized to fly or charter private or personally rented aircraft on Project business.

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**m) Other Travel Expenses (Meals, Accommodation, Parking etc.)**

Reasonable out-of-pocket expenses incurred while performing work directly related to the approved CCEMC project are eligible. All expenses are to be supported by receipts and all travel expenses incurred must be consistent with the Project work plan and budget schedules.

**n) Hotel Cancellation Charges**

Project proponents are responsible for cancelling hotel reservations in time to avoid “no show” charges, therefore “No show” and cancellation expenses are not eligible.

**o) Gratuities**

Tips and gratuities are eligible and must be supported by receipts.

**p) Vehicle Travel**

For all project proponents and all types of vehicles, toll charges for travel on approved project business are eligible.

Parking fines, traffic violation fines (including photo radar), and impoundment/ towing fees when driving a company, leased, rented or personal vehicle on approved project business are not eligible.

**q) Vehicle Particulars**

**PRIVATE AND COMPANY-OWNED VEHICLE ALLOWANCE**

The private and company owned vehicle allowance (“Vehicle Allowance”) is intended to cover the gas and maintenance expenses associated with operating a personal or company vehicle while travelling on Project business. The vehicle allowance does not apply when using a rental or leased vehicle. Project proponents authorized to use their own or company-owned vehicles in the performance of their Project related duties may charge \$0.505 per km to the Project.

The Vehicle Allowance is an eligible expense for private and company owned vehicles driven to a departure location (i.e., airport or train terminal) and picked up upon return.

When travel mileage would exceed the cost of a vehicle rental, the person travelling should travel by rental vehicle.

**r) Parking**

Where privately owned vehicles are used for approved Project business, only receipted parking charges are eligible.

**s) Insurance Requirements**

Project proponents are responsible for obtaining adequate insurance coverage for using their private vehicle for business purposes. Adequate coverage shall be determined before the use of a privately owned vehicle is used for CCEMC funded project business.

**t) Vehicle Rentals**

Proponents are required to use rental vehicles where they represent a lower- cost alternative to the use of private vehicles.

Proponents must ensure that adequate insurance coverage is in place when using rental vehicles.

Proponents must obtain a competitive rate for vehicle rentals; only compact or midsized rates are eligible expenses, subject to usage requirements, as defined in the funded project proposal and work plan.

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**u) Taxi Charges**

Claims for taxis while travelling on Project business will be reimbursed at cost when other more economical means of transportation are either unavailable or unsuitable.

**v) Meal Reimbursement Rates**

Meals received at public expense or without charge may not be claimed.

Meal and per diem allowances are consistent with those provided by the Government of Alberta; please consult the Government of Alberta website at <http://www.chr.alberta.ca/legreg/travel/travel-regulation.pdf> for details.

**w) GST**

GST and provincial sales taxes are not eligible.

All questions regarding these instructions should be directed to the CCEMC by emailing [info@ccemc.ca](mailto:info@ccemc.ca) or by calling 780-417-1920.