

**Climate Change and Emissions  
Management (CCEMC) Corporation  
("CCEMC")**

**2009 Call for Proposals Guide: Initial  
Expressions of Interest Stage Cost Guidelines**

**September 14, 2009**

The purpose of these cost guidelines (“Cost Guidelines”) is to provide guidance on eligible costs (“Eligible Costs”) to project proponents submitting Expressions of Interest (“EOIs”) under the CCEMC’s 2009 Call for Proposals – Initial Expression of Interest Stage.

Items not covered by these Cost Guidelines should be highlighted in proposal EOI submissions and brought to the attention of the CCEMC for specific direction.

## **SALARIES AND BENEFITS**

### **All Organizations**

Only actual, direct salaries are Eligible Costs.

Salary rates must correspond to base salary rate only, and cannot include any commission, bonus or pay-for-performance component

Eligible Costs do not include allowances for overhead or benefits.

In cases where the Project Proponent specifies the hiring of a contractor (“Contractor”) the rates charged by the Contractor to the Project are eligible. Contractor must document the hourly or daily rate charged on their invoice submitted to the Project.

The CCEMC may require a salary be reduced to conform to industry-sector standards, salary benchmarks or maximum salary allowances as established by the CCEMC from time to time.

### **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.

### **Employee Benefits**

Actual benefit costs of employees, including, without limitation, Employment Insurance, Canada Pension Plan, medical, vacation pay are Eligible Costs.

The CCEMC reserves the right to establish maximum benefit rates from time to time.

## **INDIRECT AND ADMINISTRATIVE COSTS**

### **Indirect Costs**

Indirect costs, including fixed or basic overhead costs and any other costs not directly related to a Project are not Eligible Costs.

## **Administrative Costs**

An administrative charge for a Project at a rate of five (5%) per cent of total actual Project costs are Eligible Costs. The 5% charge should be considered as a contribution towards administrative costs and therefore does not need to be accounted for separately.

The 5% administration charge is intended to cover all administrative costs and expenses, including:

- Costs associated with meetings with CCEMC that do not relate to specific activities identified within the Project;
- Accounting, reporting to the CCEMC and fulfilling information reporting requirements in the CCEMC Information Management System;
- Administrative costs and expenses or actual time spent on financial and performance audits conducted by the CCEMC; and
- Other general administrative expenses such as photocopying, telephone, courier, and other office materials and supplies pertaining to the Project.

Any costs or expenses listed above should not be charged to the Project as the Project has already received funding for these expenditures in the 5% allowance described above

## ***Fixed Assets and Consumables***

Only assets and actual direct expenses directly related to the Project will be considered Eligible Costs. All assets to be purchased must be itemized for approval by the CCEMC. A minimum of three (3) quotes for assets in excess of \$2,000.00 must be obtained and documented by the Project Proponent.

In cases where the life of the asset exceeds the Project funding period, only the percentage of the costs directly related to the Project duration will be approved. For example, if an asset is purchased for a Project whose funding period is one year and the asset can be effectively depreciated over a period of three years, the Eligible Cost is the depreciation cost of the asset for one year of its useful life.

Assets which cost less than \$2,000 are eligible as expenses, therefore, can be expensed in one year to the Project. Assets that are equal to or greater than \$2,000 that have a one-year life may be expensed to the Project in one year with prior approval from the CCEMC.

## ***Publications, Reports, Memberships and Tuition Fees***

Subscriptions to magazines, journals and other publications are not Eligible Costs. .

Tuition fees and membership fees are not Eligible Costs.

Costs incurred in preparing progress reports for the CCEMC are contained within the 5% administration charge.

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

### ***Personnel Hiring***

Costs of advertising, travel, or other expenses associated with hiring new personnel for a Project are not Eligible Costs.

### ***Entertainment***

Expenses in respect of entertainment are not Eligible Costs

### ***Materials and Supplies***

Materials and supplies used to carry out the proposed Project work may include raw materials, tools, and software. Expenditures in this category must be itemized and highlighted in the project proposal for consideration by the CCEMC.

### ***Marketing***

Product marketing is not an Eligible Cost unless otherwise approved by the CCEMC.

### ***Protection of Intellectual Property***

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

### ***Attendance at Conferences***

The CCEMC may support costs to a maximum of \$2,500 (\$5,000 for international conferences) for travel expenditures and attendance at conferences only 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 costs related to travel then the Project Proponent cannot also claim these amounts as Eligible Costs. Conference details and location must be documented in the Full Project Proposal \or any amendments thereto.

### ***Workshop Participants***

Some of the CCEMC funded projects are anticipated to include workshops where subject matter experts from organizations other than the Project Proponent's organization attend to provide input into the Project Proponent's Project. Travel costs and daily charge out rates for the presenters or participants at these workshops are Eligible Costs providing the individuals are listed as team members in the Project workplan. Travel rates are provided below in Section 3.

## **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 Costs.

### **Air Travel**

Project proponents traveling by air must obtain the most economical airfare. Only economy rates are Eligible Costs.

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

### **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 Costs. All expenses are to be supported by receipts and all travel costs incurred must be consistent with the Project work plan and budget schedules.

### ***Hotel Cancellation Charges***

Project proponents are responsible for cancelling hotel reservations in time to avoid "no show" charges. "No show" and cancellation costs are not Eligible Costs.

### ***Gratuities***

Tips and gratuities are Eligible Costs and must be supported by receipts.

### **Vehicle Travel**

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

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 Costs.

### ***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 costs 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 will be supported at a rate of \$0.505 per km.

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

When daily travel distance exceeds 150 km (about the cost of a daily vehicle rental) the person authorizing the travel should request travel by a rental vehicle.

***Parking***

Where privately owned vehicles are used for approved Project business, only receipted parking charges will be considered Eligible Costs.

***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.

***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 Costs, subject to usage requirements, as defined in the funded project proposal and work plan.

***Taxi Charges***

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

**MEAL REIMBURSEMENT RATES**

Meals received at public expense or without charge may not be claimed. On the date of departure, travel status must start before 7:00 a.m. to claim breakfast; before 12:00 noon to claim lunch; and, on the date of return, travel status must end after 6:00 p.m. to claim dinner. Meal and per diem allowances =are as follows:

<b>Breakfast Only</b>	<b>Lunch Only</b>	<b>Dinner Only</b>
\$9.20	\$14.75	\$20.75

**GST**

GST is not an Eligible Cost.

All questions and inquiry regarding this guidance should be directed to:

CCEMC Administrator

Attention: Heather Stephens or Ray Luchkow

Phone: 780-441-6700

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