

GMF Eligible and Ineligible Costs — Capital Projects

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 application receipt).
- invoiced directly to your organization.
- an integral and an essential component of the initiative and required to help achieve the environmental objective of the initiative (e.g. construction of the core/shell of a new energy-efficient building and not indoor furnishings or accessories).
- actually and reasonably incurred in accordance with applicable industry standards.
- listed in a statement of expenses attached to an external audit report. You must keep all invoices, receipts and backup documents for seven years after the final FCM disbursement.

Cost Category	Eligible costs	Ineligible costs
Section A: Costs incurred prior to date application received by FCM		
1) Pre-application	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
Section B: Costs incurred after date application received by FCM		
1) Administrative	Administrative costs that are directly linked to and have been incurred for the project, such as: <ul style="list-style-type: none"> communication costs (e.g. long-distance calls or faxes) permits or certifications required for the project printing or photocopying by outside suppliers acquisition of documents used exclusively for the project document translation 	Office space, supplies and general overhead costs incurred in the ordinary course of business.
2) Advertising	Advertising costs essential to communicating the project to the public, as well as project evaluation, such as: <ul style="list-style-type: none"> fees for advertising development fees for media distribution website development public surveys 	<ul style="list-style-type: none"> 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. Promotional items.
3) Audit	The cost of a financial audit for the capital project if required by FCM.	
4) Capital	Capital costs as defined and determined in accordance with generally accepted accounting principles (GAAP), including: <ul style="list-style-type: none"> costs for acquiring, developing, constructing, modernizing or leasing systems (equipment, hardware, software, etc.). 	<ul style="list-style-type: none"> Purchase or lease of real property. Waste sector only: <ul style="list-style-type: none"> Purchase of any bins used to collect waste. Acquisition or retrofit of all vehicles, such as loaders, trash compactors or collection vehicles.



Cost Category	Eligible costs	Ineligible costs
	<ul style="list-style-type: none"> costs of construction, renovation or modernization of facilities and structures such as materials and installation costs. 	<ul style="list-style-type: none"> Landfill management activities including landfill construction and expansion, landfill gas capture, and landfill reclamation. Construction of transfer stations.
5) Equipment rental	Rental of tools and equipment.	Rental of tools or equipment related to ongoing or other business activities.
6) Meetings and public gatherings	<p>Costs related to meetings and public gatherings that communicate the project to the public and that collect feedback, such as:</p> <ul style="list-style-type: none"> facility rental audiovisual equipment rental 	<p>Any hospitality expenses such as:</p> <ul style="list-style-type: none"> food and drink alcohol door prizes entertainment music decorations flowers, centerpieces
7) Services	Fees for professional or technical consultants and contractors.	<ul style="list-style-type: none"> Any 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. Costs related to baseline assessments (e.g. energy or waste audits), environmental assessments, risk assessments, risk management plans, redevelopment plans, business development plans, and marketing strategies.
8) 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.
10) Travel and accommodation	Travel and associated expenses 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 complete the project.	<ul style="list-style-type: none"> Your travel and associated expenses or those of a partner in the project. Travel, accommodation and fees to attend conferences, missions, trade shows, etc.
11) Taxes	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).
In-kind	<p>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.</p> <p>To claim this type of in-kind contribution, you will have to submit a letter from an authorized officer in your organization confirming the details of the in-kind contribution.</p>	<ul style="list-style-type: none"> In-kind contribution of goods and services other than salaries. In-kind contributions made by organizations other than yours. In-kind contribution by your organization above 10% of the eligible costs.