



GMF Eligible and Ineligible Costs – GCCC Tree Planting Funding

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 or advance payment must be:

- incurred after the date the application is received by FCM (costs to write the 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 initiative required to achieve the environmental objective; and
- actually, and reasonably incurred in accordance with applicable industry standards.

FCM reserves the right to audit financial statements or expenses incurred at a future date to verify cost eligibility.

Please keep financial accounts and records for at least seven years. These include, but are not limited to, contracts, invoices, statements, receipts and vouchers.

Financial records, including labour costs, must be documented in a manner that meets audit standards (GAAP) and enables verification of cost eligibility and level of effort.

Cost Category	Eligible costs	Ineligible costs
Section A: Costs incurred prior to date application received by FCM		
(1) 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		
(2) 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) 	Office space, supplies and general overhead costs incurred in the ordinary course of business.

	<ul style="list-style-type: none"> permits, approvals and authorizations required for the projects printing or photocopying by outside suppliers acquisition of documents used exclusively for the project document translation 	
(3) Advertising	<p>Advertising costs essential to communicating the project to the public, as well as project evaluation, such as:</p> <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.
(4) Audit	The cost of a third-party financial audit for implementation projects with GCCC grants greater than \$500K as required by FCM for non-municipal applicants.	
(5) Capital	<p>Capital costs as defined and determined in accordance with generally accepted accounting principles (GAAP), including:</p> <ul style="list-style-type: none"> costs for acquiring, developing, constructing, modernizing or leasing systems (equipment, hardware, software, etc.), costs of construction, renovation or modernization of planting sites such as site preparation, the purchase of tree stock the purchase of shrubs and herbaceous plants, up to 15 per cent of planting stock costs, as long as they will help protect trees or are an essential component of habitat restoration objectives. other supplies and materials specifically needed to undertake the project (such as soil and mulch), planting costs, lease of land for nurseries. purchase of planting or maintenance equipment and vehicles, up to a maximum of \$50,000 or 10% of eligible project costs. Purchasing of this equipment is allowed if the purchase cost is comparable to renting. <p>Note: Costs associated with the acquisition, installation, modification, or removal of permanent infrastructure (e.g. sidewalk modification, soil cell installation, irrigation systems) are eligible and must be individually listed and identified as "Infrastructure related costs" in the budget tab (Tab 4)</p>	<ul style="list-style-type: none"> Purchase of real property.
(6) Equipment rental	<ul style="list-style-type: none"> Rental of tools and equipment related to the project. 	<ul style="list-style-type: none"> Rental of tools or equipment related to ongoing or other business activities.
(7) Meetings and public gatherings	<p>Costs related to meetings and public gatherings held to communicate the project to the public and collect feedback, such as:</p> <ul style="list-style-type: none"> facility rental audiovisual 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 interpretation, shuttle service, babysitting service, etc.). 	<p>Any hospitality expenses such as:</p> <ul style="list-style-type: none"> food and drinks, unless part of a specific cultural protocol alcohol door prizes entertainment music decorations

	<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) 	<ul style="list-style-type: none"> flowers, centerpieces
(8) Services	<p>Fees for professional or technical consultants and contractors.</p> <p>Note: Service fees associated with the installation, modification, or removal of permanent infrastructure (e.g. sidewalk modification, soil cell installation, irrigation systems) are eligible and must be individually listed and identified as "Infrastructure related costs" in the budget tab (Tab 4)</p>	<ul style="list-style-type: none"> Costs for engineering studies, audit studies or feasibility studies for which grants or contributions are provided by or committed to be provided by the Government of Canada
(9) 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 including maintenance and monitoring of the project up to one year post planting (including staff time to participate in GCCC-led capacity building activities related to the eligible initiative). 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 with the eligible recipient's pay scales as regular salary excluding overtime pay and bonuses. 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>Regular salaries and/or benefits of applicant staff or partners including:</p> <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 attending learning events. Professional membership fees or dues Staff remuneration for which a grant or contribution are provided by or committed to be provided by the FCM.
(10) Transportation, shipping and courier charges	<p>Transportation costs for delivery of materials and services essential for the project.</p>	<ul style="list-style-type: none"> Any transportation expense related to ongoing or other business activities.

(11) Travel and accommodation	Travel and project-associated expenses for you and consultants 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 and to the extent that such travel is necessary. This includes travel and accommodation costs to attend GCCC-led capacity building activities related to the eligible initiative (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.
(12) Taxes	The portion of taxes for which your organization is not otherwise eligible for rebate.	<ul style="list-style-type: none"> • The portion of taxes for which your organization is eligible for rebate (provincial, territorial or federal).
(13) In-kind	<p>N/A</p> <p>Note: Lead applicants can include costs for staff time for time actually worked on the implementation of the project and list this as “staff remuneration.” See Staff Remuneration category above.</p>	<ul style="list-style-type: none"> • Any goods and services that are received through donation or in-kind contribution.