

Eligible Expenses	Ineligible Expenses
<p><b>Salaries and Benefits</b></p> <ul style="list-style-type: none"> <li>• Salary and Labour               <ul style="list-style-type: none"> <li>○ Actual incremental direct salaries</li> <li>○ Contractor rates (hourly or daily rate and number of hours or days worked must be included on invoice submitted to the project). Alberta Environment and Parks (AEP) reserves the right to review contractor payments.</li> <li>○ Student labour may be paid in the form of a bursary so long as the hourly or daily rate and number of hours or days worked can be supported by appropriate documentation.</li> <li>○ Salary costs for work performed at government funded labs may be eligible with prior approval of AEP.</li> </ul> </li> <li>• Employee Benefits               <ul style="list-style-type: none"> <li>○ Actual incremental benefits costs of employees including but not limited to Employment Insurance, Canada Pension Plan, medical, and vacation payment are eligible expenses up to 20% of base salary.</li> </ul> </li> </ul> <p><b>Indirect and Admin Expenses</b></p> <ul style="list-style-type: none"> <li>• Admin / Overhead               <ul style="list-style-type: none"> <li>○ Company overhead directly related to project expenses up to 15% of total project costs (e.g. administrative salary, office supplies, information technology costs, liability insurance, and utilities)</li> </ul> </li> </ul>	<p><b>Salaries and Benefits</b></p> <ul style="list-style-type: none"> <li>• Salary and Labour               <ul style="list-style-type: none"> <li>○ Commission or bonuses</li> <li>○ Compensation for personnel of public bodies (e.g. Government of Alberta, or its agencies, board, commissions, or corporations)</li> </ul> </li> <li>• Employee Benefits               <ul style="list-style-type: none"> <li>○ Any benefits in excess of 20% of base salary are not eligible.</li> </ul> </li> </ul> <p><b>Indirect and Admin Expenses</b></p> <ul style="list-style-type: none"> <li>• Admin / Overhead               <ul style="list-style-type: none"> <li>○ Greater than 15% of eligible project expenses.</li> <li>○ Administrative costs associated with development of grant agreement with AEP.</li> </ul> </li> <li>• Project Development               <ul style="list-style-type: none"> <li>○ Cost incurred prior to project grant approval</li> <li>○ Cost incurred while seeking additional funding</li> </ul> </li> <li>• Foreign Currency Risk               <ul style="list-style-type: none"> <li>○ Adjustments to foreign currency fluctuations</li> </ul> </li> <li>• Land               <ul style="list-style-type: none"> <li>○ Purchasing or leasing land (unless approved by AEP).</li> </ul> </li> <li>• Publications, Reports, Memberships, Tuition               <ul style="list-style-type: none"> <li>○ Subscription to magazines, journals, or tuition fees or membership fees.</li> </ul> </li> <li>• Costs of GHG Validation and Verification</li> </ul>

attributable to the project). Detailed and itemized costs must be shown in project budget, expenses, and invoices and must be supported by a consistent and reasonable allocation methodology.

- Equipment and Capital Assets
  - Purchase or rental of capital assets (e.g. property, PPE, etc) supported by invoices and which include a description of the useful life of the asset.
- Consumables
  - Consumables used during the project (e.g. industrial gases, construction supplies, etc).
- Publications, Reports, Memberships, Tuition
  - Expenses incurred in preparing progress reports are considered a project expense and are eligible including printing, production, and distribution costs.
- Materials and Supplies
  - Materials and supplies used for project work (e.g. raw materials, tools, software, etc)
- Workshop Participants
  - Workshops attended by subject experts, outside of the proponents organization, who will provide insight on the project (e.g. costs for speaking fees, travel expenses)
- Eligible Cash Contributions
  - Expenses for the direct costs of project-related activities related to achieving project objectives.
- Eligible In-Kind Contributions

- Any validation or verification of emission reductions required/requested by AEP.
- Regulatory Approval
  - Costs associated with regulatory approval or permitting
- Personnel Hiring
  - Expenses incurred with attracting and hiring new personnel
- Marketing
  - Product marketing.
- Protection of Intellectual Property
  - Expenses associated with protecting project (e.g. patenting, licensing, copyrighting, etc).
- Entertainment
  - Expenses in respect of entertainment.
  - Hospitality expenses used to disseminate project results (e.g. workshops or seminars)
- Attendance at Conferences
  - Claiming expenses already paid for by other parties (e.g. conference host).
  - All travel expenditures and conference attendance when proponent is a presenter and presentation is directly related to project.
- In-Kind Contributions
  - Any existing assets utilized by project

#### **Approved Travel Rates**

- Air Travel
  - Flight changes or cancellation fees
  - To charter or fly personally rented aircrafts
- Other Travel Expenses (meals, accommodation, parking)

- Non-monetary resources provided by a third party to support the project (e.g. cash equivalent goods or services). These costs must be supported by invoices, documents, or payroll records.

### Approved Travel Rates

- Air Travel
  - Only economy airfares.
- Other Travel Expenses (meals, accommodation, parking)
  - Reasonable out-of-pocket expenses while performing project work in accordance with the Government of Alberta's travel, meals, and hospitality expenses policy.<sup>1</sup> Must be supported by receipts and all expenses must be consistent with project work plan and budget schedules.
- Gratuities
  - Tips and gratuities to a maximum of 20%
- Vehicle Travel
  - Toll charges for travel
- Vehicle Particulars
  - Fuel and vehicle maintenance costs associated with project as a "vehicle allowance"
  - "Vehicle allowance" towards company or personal vehicles
  - Charging mileage up to \$0.505 per km on project related duties. Details regarding the locations travelled to/from must be included in the mileage claim.

- Expenses in conflict with Alberta Government's Travel, Meal and Hospitality Expenses Policy
- Hotel Cancellation Charges
  - Fees for cancellations or "no show"
- Vehicle Travel
  - Vehicle infractions (e.g. parking fines, traffic violations, impoundments, towing)
- Vehicle Particulars
  - "Vehicle Allowance" towards rental or leased vehicles
  - Company or personal vehicles where "Vehicle Allowance" would exceed rental costs
- Vehicle Rentals
  - Private vehicles when rental vehicles present a lower-cost alternative
- GST and PST
  - Sales taxes are not eligible for reimbursement

<sup>1</sup> Can be found here: <https://open.alberta.ca/publications/travel-meal-and-hospitality-expenses-policy-expenses-policy>

- Charging commercial vehicle mileage at a rate consistent with the type of vehicle used.
- Parking
  - Fees where privately owned vehicles are used for approved Project business
- Vehicle Rentals
  - Rental rates equivalent to compact or mid-sized vehicles only
- Taxi Charges
  - Taxis when other more economical means of transportation are unavailable.

**Other Costs**

- Any other costs that in opinion of Alberta Environment and Parks (AEP), are considered to be direct and necessary for the successful implementation of the project and have been approved in writing by AEP prior to being incurred.

\* This document is to serve as an expense guideline only. All expenses are subject to the discretion of AEP. AEP reserves the right to query any project expense for legitimacy. Only well documented expenses having receipts showing a time and date of purchase will be reimbursed as an Eligible Expense. If you have questions concerning eligible project expenses please contact your IEE CCUS Grant Administrator.