

CABHI Program - Call for Innovations

Eligible Expenses Guideline

PRINCIPLES:

1. All funds must be used effectively, economically, and will be administered consistent with the ethical administration of public funds;
2. Funds must contribute towards the direct costs of the Project for which the funds were awarded, and the benefits should be directly attributable to the Project;
3. Allocation of existing personnel or operating expenses to the Project are not eligible expenses, unless they are clearly identifiable and attributable to the Project;
4. The host organization provides for indirect or overhead costs, such as the costs associated with providing facilities and basic utilities, the purchase and repair of office equipment, administration costs, insurance, and the provision of basic communication devices such as telephones, computers and fax machines. Indirect or overhead costs refer to the ongoing expenses of operating a host organization and cannot be associated with the direct costs of the Project for which the funds were awarded;
5. All travel must always be undertaken by the most practical and economical method. When air is the most practical and economical method, only the cost of an economy class flight will be paid for with the provided funds. All travel must be pre-approved in writing by CABHI, such approval may be granted according to a Project Travel Plan submitted by the Recipient or reflected in the Final Project Charter;
6. Capital equipment required to support the Project cannot exceed 20% of total Project costs;
7. Site preparation, pre-development work or product readiness testing cannot exceed 20% of total Project costs;
8. The Recipient shall keep and maintain all financial records (including itemized invoices) and all other non-financial documents and records relating to the Project in a manner consistent with generally accepted accounting principles;
9. The final determination of eligibility of expenditures rests with CABHI.

If further clarifications are required, please reach out directly to the CABHI office at info@cabhi.com.

ELIGIBLE EXPENSES:

Actual costs must be directly attributable to, and necessary for, the completion of the Project. Project expenses claimed must represent an incremental increase in the Recipient's normal operating expenses, any allocation of existing indirect operating expenses to the Project is not an eligible expense. The Recipient shall use the funds solely towards the following categories of **eligible expenses**, provided they achieve its milestones and deliverables, subject to the limits and conditions set out below:

SALARIES & BENEFITS

Eligible Expenses	Ineligible Expenses
<ul style="list-style-type: none"> ✓ Salaries and benefits of personnel, or personnel from other organizations seconded to carry out the Project and/or new staff, permanent or temporary hired to carry out the Project, including fees paid to individuals engaged on employment contracts. This includes any cost to replace/backfill clinical or front-line staff tasked with carrying out the Project at the trial site. ✓ Salaries, wages and benefits expenditures may only be claimed in proportion to the amount of time spent working directly on the Project and that the proponent is required to maintain timesheets or appropriate records for all employees working directly on the Project. ✓ For greater certainty, only staff salaries and benefits and contractor fees that are not funded by monies received from any other provincial or federal grants are eligible. 	<ul style="list-style-type: none"> • Payments to the project lead(s), co-applicant(s) and/or collaborators as consulting fees or honoraria (over and above the individual's normal salary). • Salaries paid at consultancy rates or in excess of fair market value within the not-for-profit sector. • Costs related to proposal development.

INDIRECT COSTS & OVERHEAD

- **Ineligible**

TRAVEL & ACCOMMODATIONS

Eligible Expenses	Ineligible Expenses
<ul style="list-style-type: none"> ✓ Travel and subsistence costs (meals and accommodation) include reasonable out-of-pocket expenses for field work (if required) and dissemination activities. Travel by automobile will be reimbursed at \$0.48 per kilometer. Meals are limited to \$50 per day per person. Claims must be accompanied by itemized receipts. ✓ All travel must be pre-approved in writing by CABHI; such approval may be granted according to a Project Travel Plan submitted by the Recipient. 	<ul style="list-style-type: none"> • Alcohol • Non-project specific food and accommodation expenses. • Reimbursement for airfare purchased with personal frequent flyer points programs. • Commuting costs between residence and place of employment.



OPERATING EXPENSES

Eligible Expenses	Ineligible Expenses
<ul style="list-style-type: none"> ✓ Cost of direct materials and supplies, prorated for the duration of the Project, necessary for specifically identified and measured as having being used for the completion of the Project. ✓ Materials used for prototypes; configuring, testing production processes, systems, and training employees. ✓ Hardware and software implementation, installation, and setup cost required for the Project not normally provided by the host organization, and with adequate justification. ✓ Monthly charges for the use of the internet from the host organization, only when this service is required for the purpose of the Project and not normally provided by the host organization. ✓ Cellular phones, smartphone or other electronic devices when they are necessary for Project purposes only (e.g., data collection), and/or for personnel safety reasons with adequate justification. ✓ Cost of acquisition or usage of equipment pro-rated for the duration of the Project (up to maximum 20% of the Project cost). ✓ Fees paid for the purpose of participant recruitment and engagement. ✓ Safety-related expenses for field work, such as protective gear, immunizations, etc. ✓ Cost involved in providing personnel with training and/or development in novel techniques required for the Project for their role(s). ✓ Meetings and events pertaining to the Project (e.g., meeting room rentals). Catering is <u>not</u> an eligible expense, excluding minor refreshments. ✓ Costs of developing web-based information, including website maintenance fees. ✓ Costs associated with the dissemination of findings, including translation costs. 	<ul style="list-style-type: none"> • Costs not directly associated with meeting the deliverables and milestones set out in the funding agreement. • Expenses of a personal nature. • Costs related to staff awards and recognition. • Entertainment expenses, gifts and alcoholic beverages. • Expenses associated with lobbying or government relations activities. • Tax expenses (including but not limited to sales taxes, tax filing, income taxes). • Legal, accounting and consulting fees in connection with proposal development. • Fines and penalties. • Cost of basic utility services. • Donations in the form of goodwill and other intangibles (such as intellectual property, including licenses and patents). • Opportunity costs, being revenues foregone by Recipient due to it not carrying out some beneficial activity as a result of its participation in the CABHI Project and related programs through this Agreement. • Standard discounts and interest charges. • Losses on investments, bad debts and related collection expenses. • Losses on other Projects or contracts. • Tangible capital costs such as, but not limited to, land, buildings, vehicles, and infrastructure costs - including depreciation of assets paid for by CABHI.