

Industry Innovation Partnership Program - Call for Innovations

Eligible Expenses Guideline

PRINCIPLES:

1. All Funds will be administered consistent with the ethical administration of public funds;
2. The funds must be used effectively and economically, and the expenses must be essential to support the Project at the trial site organization;
3. 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 at the trial site organization;
4. An allocation of existing operating expenses to this project is not eligible expenses under the Funding Agreement;
5. The host organization provides for indirect or overhead costs, such as the costs associated with facilities and basic utilities, the purchase and repair of office equipment, administration fees, insurance for equipment, and basic communication devices such as telephones and fax machines. Indirect or overhead costs refer to the ongoing expenses of operating a host organization but cannot be associated with the direct costs of the Project for which the funds were awarded;
6. Travel will always be 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;
7. The final determination of eligibility of expenditures rests with CC-ABHI.

ELIGIBLE COSTS:

The Recipient shall use the Funds solely towards the following categories of *eligible expenses*, provided that the expenses are directly related to the Project, are incurred at or on behalf of the trial site, and achieve its milestones and deliverables, subject to the limits and conditions set out below:

1. 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;

2. Project consulting and professional services related to the project. Costs associated with consultants and professional services should not exceed fair market value;
3. Project specific supplies, services and equipment;
4. Computers, tablets, modems, emerging technology and other hardware and/or specialized software required for the Project not normally provided by the host organization, and with adequate justification;
5. 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 free of charge;
6. 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;
7. Meetings and events pertaining to the Project (e.g., meeting room rentals);
8. Fees paid for the purpose of participant recruitment and engagement;
9. Travel and subsistence costs (meals and accommodation) include reasonable out-of-pocket expenses for field work (if required) and dissemination of Project results. All out of province travel must be preapproved in writing by CC-ABHI; such approval may be granted according to a Project Travel Plan submitted by the Recipient.;
10. Safety-related expenses for field work, such as protective gear, immunizations, etc.;
11. Costs of developing web-based information, including website maintenance fees;
12. Costs associated with the dissemination of findings, including translation costs;

NON-ELIGIBLE EXPENSES:

Expenses claimed must represent an incremental increase in the Recipient's normal operating expenses. An allocation of existing operating expenses to the project is not an eligible expense. For greater certainty, the following categories of expenses are **not eligible expenses**:

1. Costs not directly associated with meeting the deliverables and milestones set out in the Agreement;
2. Costs incurred by the Recipient that Ontario, other Ontario ministries or the Federal Government have paid or committed to pay to the Recipient under another agreement;
3. Entertainment expenses and alcoholic beverages;
4. Expenses associated with lobbying or government relations activities;
5. Legal, accounting and consulting fees in connection with financial reorganization, security issues, capital stock issues, obtaining of licenses and prosecution of claims;
6. Federal and provincial income taxes, excess profit taxes or surtaxes and any special expenses incurred in relation to taxes;
7. Fines and penalties;
8. Donations in the form of goodwill and other intangibles (such as intellectual property, including licenses and patents);
9. Opportunity costs, being revenues foregone by Recipient due to it not carrying out some beneficial activity as a result of its participation in the CC-ABHI project and related programs through this Agreement;
10. Standard discounts;
11. Interest charges;
12. Losses on investments, bad debts and related collection expenses;
13. Losses on other projects or contracts;
14. Depreciation of assets paid for by CC-ABHI
15. Expenses and depreciation of excess facilities.