

Instructions - Detailed Claim and Advance Form

GENERAL INFORMATION:

- Refer to Schedule B of the Contribution Agreement for details on eligible and ineligible expenses.
- For further assistance on the claims process and requirements, refer to the Recipient Guide on Claims for Reimbursement and Advance Requests
- Fill in all applicable information.
- Yellow cells are fillable.
- For each claim, the dedicated Program Officer will request specific documents, supporting amounts claimed (invoices, timesheets, etc.), that you will be required to submit for verification. Note that your Program Officer will be requesting documents for a sample of costs claimed. The nature and extent of the sample will be based on the programs risk framework.

• Sales Taxes fields

Only the portion of HST,GST,PST and/or QST which is not refundable/ recoverable by the Canada Revenue Agency or provincial tax authority can be claimed as an eligible cost.

Generally, the Canada Revenue Agency provides a rebate of 50% of the federal tax .This amount varies depending on the recipient organization's tax designation.

Leave blank if not applicable.

• Travel Expenses/Rates

Receipts must be kept for all travel expenses with the exception of private accommodations, meals, mileage used for a personal vehicle and transportation costs below \$12.

The **Claim Amount** for travel related costs must adhere to the travel rates and allowances designated under the National Joint Council Directive for the period of travel.

[National Joint Council Travel Directive](#)

[Visit the National Joint Council site for the most recent travel rates.](#)

[APPENDIX B: Kilometre Rates](#)

[APPENDIX C: Meals, Incidentals, and Private Accommodation Rates](#)

[APPENDIX D: International Meals, Incidentals, and Private Accommodation Rates](#)

You may only claim the applicable rate. Any expenses over and above the rate will not be reimbursed.

"Note: Due to an adjustment made to the National Joint Council Travel Directive in July 2017, non-public servants are no longer eligible for the incidental expense allowance when they travel at the request of the government.

Air, Rail, Taxi, Rental Cars

The standard for **air travel** is economy class. The lowest available airfares appropriate to particular itineraries shall be sought and bookings shall be made as far in advance as possible. The standard for **rail travel** is the next highest class after the full economy class. The standard for **rental vehicles** is intermediate. **Taxis, shuttles and local transportation** services are alternatives for short local trips. Actual expenses, including gratuities, shall be reimbursed.

Meals and Private Accommodations

A traveller shall be reimbursed, up to the maximum meal allowance available, for each breakfast, lunch and dinner while on travel status as per **APPENDIX C or D** as applicable.

When submitting a claim you must provide details for each traveller including the dates of travel. Include the total expenditure and the NJC rate being used for the claim.

A traveller shall be paid the applicable Private Non-commercial Accommodation allowance, as per **APPENDIX C or D**, where applicable.

Private Vehicle

The kilometric rates payable for the use of privately owned vehicles driven on authorized government travel are prescribed in **APPENDIX B**.

WORKSHEET DESCRIPTIONS:

1. Recipient Information

Enter the appropriate general project details and information specific to the claim or advance request. Information entered in this worksheet will be populated across the workbook.

2. Recipient Claim Summary and/or Advance Claim Form

For each claim for reimbursement or advance request the PROGRAM CLAIM SUMMARY and/or ADVANCE CLAIM FORM must be completed, signed electronically or printed, signed and sent electronically.

Yellow shaded areas are to be completed by recipient.

Grey shaded areas are for Departmental use only

Purple shaded areas are brought forward from schedules/Totals

3. Summary of Request

A summary of costs incurred to be reimbursed or to account for any outstanding advances. The summary also includes the total requested amount for an advance.

Enter the portions of the "Total Claimed" to be allocated to the delivery of programming to Students and or Teachers in the fillable area. These amounts should equal the total being claimed for reimbursement AND, in the event of an audit, must be supported by the recipient's own records.

4. Labour and Salaries - Direct

Include salary and wage costs directly related to the delivery of the project.

Enter costs incurred related to each employee including the amount that will be claimed under Mandatory Employment Related Costs (MERC) benefits (e.g., CPP, IE, OAS...etc.). **Mandatory Employment Related Costs (MERC)** means payments that the Employer is required by law to make to an employee, but not restricted to, those required for Employment Insurance premiums, Canada or Quebec Pension Plan contributions, vacation pay, statutory holiday pay, Workers' Compensation Premiums or equivalent liability insurance (if applicable), Health Services Fund contributions, Quebec Parental Insurance Plan premiums, Commission des normes, de l'équité, de la santé et de la sécurité du travail in Quebec, Health and Post-Secondary Education Tax in Newfoundland and Labrador, the Health and Post-secondary Education Levy in Manitoba, and Employer Health Taxes where applicable.

5. Labour and Salaries - Admin

Include salary and wage costs that are not directly related to the delivery of the project and where the primary benefit is to the organisation. These costs may include CEO, Management, Executive Assistant etc....

Enter costs incurred related to each employee including the amount that will be claimed under Mandatory Employment Related Costs (MERC's) benefits (e.g., CPP, IE, OAS...etc.) **Mandatory Employment Related Costs (MERC)** means payments that the Employer is required by law to make to an employee, but not restricted to, those required for Employment Insurance premiums, Canada or Quebec Pension Plan contributions, vacation pay, statutory holiday pay, Workers' Compensation Premiums or equivalent liability insurance (if applicable), Health Services Fund contributions, Quebec Parental Insurance Plan premiums, Commission des normes, de l'équité, de la santé et de la sécurité du travail in Quebec, Health and Post-Secondary Education Tax in Newfoundland and Labrador, the Health and Post-secondary Education Levy in Manitoba, and Employer Health Taxes where applicable.

Note: This item will be added to the associated Administration Costs on the Tab 3. Summary of Request worksheet. Total Administration Costs cannot exceed 10% of ISED's contribution amount. Exceptions for recipient organizations headquartered in Canada's North (YT, NT, NU) will be given up to a maximum of 30% of the Contribution Amount. Salaries and Wages that are considered administration costs will be considered under the Administration cost category.

6. Subcontractors & Consultants

Enter costs incurred by subcontractors, consultants, and ultimate recipients.

The amounts claimed here by all third parties must exclude Technological Equipment and Technological Materials costs. These costs must be separated and reported in the Technological Equipment and Technological Materials Cost Category (Tab 7). Include the name of the Third Party in the Item/Description field.

Contracts/ agreements with third parties must be submitted to the project officer.

7. Technological Equipment and Technological Materials

Enter costs associated with the purchase of technological equipment and materials used for the delivery of the project.

Examples of eligible costs: phones, laptops, computers, tablets, programmable robots, hardware upgrades, coding software, rental of equipment, assistive devices and any other equipment which can be specifically identified and measured as having been used or to be used in the performance of the Project, Costs associated with purchase or repair of technological equipment and materials **may not exceed 20% of the Contribution Amount.**

Note: Equipment costs incurred by a third party must be included under this cost category. One line item per third party delivery is acceptable. Include the Name and the amount that they are claiming which matches the amount included on the Third Party Financial Report.

8. Administration Costs

Enter costs incurred for the administration of the project that may include rental of accommodation, accounting expenses, IT maintenance, stationary and office supplies, training and professional development, utilities, telecommunication and other administrative costs related to the project.

Note: On the Tab 3. Summary of Request worksheet, Administration Costs includes Administration related salaries and travel costs. Total Administration Costs cannot exceed 10% of ISED's contribution amount. Exceptions for recipient organizations headquartered in Canada's North (YT, NT, NU) will be given up to a maximum of 30% of the Contribution Amount.

9. Travel - Admin

Enter travel expenses directly related to the administration of the project.

(See the General Note on Travel Expenses/Rates above.)

Claimed Amounts must adhere to the travel rates and allowances designated under the National Joint Council Directive for the period of travel.

Where applicable, indicate applicable travel rates and allowances designated under the National Joint Council Directive for the period of travel. (Meals, Km rates, etc....)

Travel Costs incurred by a third party must be included under this cost category. One line item per third party delivery is acceptable. Include the Name and the amount that they are claiming which matches the amount included on the Third Party Financial Report.

Note: This item will be added to the associated Administration Costs on the Tab 3. Summary of Request worksheet. Total Administration Costs cannot exceed 10% of ISED's contribution amount. Exceptions for recipient organizations headquartered in Canada's North (YT, NT, NU) will be given up to a maximum of 30% of the Contribution Amount. Salaries and Wages that are considered administration costs will be considered under the Administration cost category.

10. Travel - Direct Delivery

Enter travel expenses directly related to the direct delivery of the project.

(See the General Note on Travel Expenses/Rates above.)

Claimed Amounts must adhere to the travel rates and allowances designated under the National Joint Council Directive for the period of travel.

Where applicable, indicate applicable travel rates and allowances designated under the National Joint Council Directive for the period of travel. (Meals, Km rates, etc....)

Travel Costs incurred by a third party must be included under this cost category. One line item per third party delivery is acceptable. Include the Name and the amount that they are claiming which matches the amount included on the Third Party Financial Report.

Note: This item will be added to the associated Other Costs on the Tab 3. Summary of Request worksheet.

11. Other Costs

Enter costs associated with the project that do not fall under any other cost categories.

12. Advance Request

Complete requests for no more than 3 consecutive months at a time, including a detailed justification as to why an advance is required, how the funds will be spent and how it aligns with projects deliverables and timelines.

13. Revised Budget

Enter information related to any revisions to the project budget.

Enter the date that the budget is revised.

Enter total project authorised assistance amount at the top.

Ensure expenditures in previous fiscal years reflects actual expenditures and the total project authorised assistance is not exceeded.

Note: this table is intended to reallocate funds between cost categories with the exception of obtaining prior approval from ISED. Provide rationale for each change.

If requested changes will impact the scope of the project a formal amendment to the budget must take place.

14. Cash flow Forecast

This worksheet contains information related to the estimated cashflow forecast tool. A cashflow forecast is requested at the commencement of the project and subsequently at the beginning of each fiscal year. The Cashflow Forecast is a tool used by ISED to understand a funded organization's projected spending plan in order to better track the possibility of lapses in funding. Should there be a variance between the "Forecast" and the "Actual" expenditures in a given quarter, the **reforecast must be updated** accordingly to reflect the revised planned expenditures up to the end of the fiscal year.

Variences of more than 10% should include an explanation in the comments box.

Requested advance amounts should be entirely informed by the estimated forecasted amount for the upcoming quarter.