

Instructions - Detailed Claim and Advance Form (PDF)

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.
- 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**.

Instructions to complete PDF Form:

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.

At the top of the page select the action that aligns with the request (e.g., Claim, Advance Request, Revised Budget, Cash Flow Forecast). By selecting an action, it will expand worksheets that can be completed. Under each worksheet the + sign is to add line items, the – sign is to reduce or delete line items.

Select Claim if it is a claim for reimbursement and worksheets by cost category will appear for completion.

Select Advance Requests to request for an advance. This worksheet will appear for completion.

Select Revised Budget to request approval to move funds between cost categories. This worksheet will appear for completion.

Select CashFlow Forecast to provide an annual and ongoing forecast expenditures of the project. This worksheet will appear for completion.

Blue entry fields on the left hand side of this page is for departmental use only and will be completed by the project officer.

The only entry field that can be completed by the recipient is the Total to Date field. This field is for the cumulative total claimed amount to date, prior to the current claim request.

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.

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 percentage that will be claimed under Mandatory Employment Related Costs (MERC) benefits (e.g., CPP, IE, OAS...etc.).

A summary of MERC's benefits is also acceptable in the spreadsheet.

A MERC calculation tool is included on this worksheet. It is not mandatory to complete this tool. Use it only if you need assistance determining MERC benefits.

5. Labour and Salaries - Admin (*Note: This item will be added to the Administration Costs on the Summary Worksheet*)

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 percentage that will be claimed under Mandatory Employment Related Costs (MERC's) benefits (e.g., CPP, IE, OAS...etc.)

A MERC calculation tool is included on this worksheet. It is not mandatory to complete this tool. Use it only if you need assistance determining MERC benefits.

Note: Total Administration Cost cannot exceed 10% of ISED's contribution amount. Salaries and Wages that are considered administration costs will be considered under the Administration cost category.

6. Material Costs

Examples of material costs may include materials for the delivery of training, computer parts, software and applications, marketing and promotional materials (e.g., training material, manuals, posters, ads, website design, etc.)

7. Sub-Contractor and Consultant Costs

Enter costs incurred related to subcontractors and consultants. The Third Party Financial Report must be completed for each ultimate recipient delivering program activities. The purpose is to ensure maximum thresholds under schedule B of the contribution agreement are not exceeded.

The amounts claimed for third parties must exclude travel cost, equipment costs and instructor training and professional development costs. These costs must be separated and reported under their appropriate cost categories.

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

8. Technological Equipment and Material Costs

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

Examples of equipment costs may include phones, laptops, computers, tablets, hardware upgrades, 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 Eligible Costs**.

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.

9. Instructor Training and Professional Development Costs

Enter costs that contribute to the development and delivery of training for instructors to develop the skills needed to deliver technical skills training (e.g., in classroom, seminars, conferences, etc.). Instructor training and professional development costs **may not exceed 15% of Eligible Costs**.

Note: Instructor Training and Professional Development 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.

10. Administrative 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 Summary tab, **Administration Costs** includes **Labour and Salaries - Admin** and **Travel Costs - Administration**. Total Administration expenses **may not exceed 10% of total Eligible Costs**. Exceptions for recipients delivering initiatives in Canada's North (YT, NT, NU) will be given up to a maximum of 30% of Eligible Costs.

11. Travel Costs - Administration (*Note: Admin related travel costs will be added to the Administration Costs on the Summary Worksheet*)

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....)

Note: 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.

12. Travel Costs - Direct Delivery (*Note: Direct Delivery related travel costs will be added to the Other Costs on the Summary Worksheet*)

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....)

Note: 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.

13. Other Costs

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

14. Advance Request

Complete request 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.

15. Revised Budget

Enter information related to any revisions to the project budget.

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.

16. Cashflow 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 **forecast must be updated** accordingly to reflect the revised planned expenditures up to the end of the fiscal year. In updating the cashflow forecast, please ensure that the 'forecast' and 'actual' fields match for quarters that have elapsed.

Variances 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.