



ELIGIBLE EXPENSES and COST GUIDELINES

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Program inquiries should be sent to
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1.0 Purpose

The purpose of the document is to provide guidance and instruction on eligible expenses for support with funding from Fuel Innovation Fund (“FIF”)¹(“Eligible Expenses”). Stipulations within this document apply to costs included in the Project budget at the application stage (Expressions of Interest and Full Project Proposal), as well as to expenses incurred during the lifetime of the funded Project. The FIF reserves the right to request additional information on any Project expense, at any time.

This document is subject to periodic revisions; new versions will supersede older ones. ***It is the Proponent’s responsibility to ensure they comply with the most recent version of this document which can be found at <https://www.fuelinnovationfund.ca/>.***

ERA will only reimburse and match contributions for Eligible Expenses and costs that are considered incremental to the Proponent to fulfill the Project objectives. ERA will only reimburse Eligible Expenses that are incurred between the dates specified in the Contribution Agreement². Any costs which are considered ineligible in accordance with these Cost Guidelines will not be included in the Project’s total eligible costs.

The quality of a submission is in part determined by the transparency of expenses associated with your Project. Incomplete or incorrect information will negatively impact the Project claim. All questions regarding these instructions should be directed to ERA by emailing info@fuelinnovationfund.ca.

¹ Fuel Innovations Fund is a wholly owned subsidiary of Emissions Reduction Alberta (ERA. ERA) is a legal trade name of the Climate Change and Emissions Management (CCEMC) Corporation.

² For the Contributor Reinvestment Program, the eligibility date for expenses will align with the compliance year for which funds are contributed. The [Contributor Reinvestment Program Guidelines](#) has additional details and examples. For the Future Fuels Challenge eligible expense dates are normally no earlier than the deadline of the Full Project Proposal Submission.

2.0 Summary of Eligible and Ineligible Expenses

Category	Eligible Expenses	Ineligible Expenses	Special expenses requiring ERA approval
Labour	<ul style="list-style-type: none"> • Labour costs for those individuals specifically identified as working on the Project calculated from the individual's base salary • Employee benefits up to 20% of base salary • Costs associated with preparing FIF required reports 	<ul style="list-style-type: none"> • Compensation for employees of the Government of Alberta, Provincial agencies, boards or commissions • Performance based compensation, and bonuses • Tuition and membership fees • Costs associated with negotiating funding agreements with FIF or to arrange project financing • Costs to hire personnel • Costs to obtain regulatory approvals 	<ul style="list-style-type: none"> • Work done by government funded labs
Equipment	<ul style="list-style-type: none"> • Purchase cost of Capital assets required for delivery of the project 	<ul style="list-style-type: none"> • Expenses incurred prior to eligible expense date in Contribution Agreement 	<ul style="list-style-type: none"> • Costs for the use of existing capital assets
Materials and Supplies	<ul style="list-style-type: none"> • Consumables used during the Project Period for the Project. • Raw materials, tools, and software • Feedstock 	<ul style="list-style-type: none"> • Subscriptions to magazines, journals, or other publications • Product marketing costs that are not directly associated with the project technology 	<ul style="list-style-type: none"> • Expenses relating to the extension and publication of research

Category	Eligible Expenses	Ineligible Expenses	Special expenses requiring ERA approval
Consultants & Subconsultants	<ul style="list-style-type: none"> ● Labour costs for those individuals specifically identified as working on the Project 		
Travel	<ul style="list-style-type: none"> ● Travel and attendance at relevant conferences to present on the Project (capped at \$2,500 for domestic and \$5,000 for international conferences) ● Reasonable fees and travel expenses of workshop presenters and project team participants ● Reasonable out of pocket expenses as per the Government of Alberta's Travel, Meal and Hospitality Expenses Policy³ ● Parking, Economy airfare, Taxi costs ● Vehicle rental or mileage for project required travel 	<ul style="list-style-type: none"> ● Cancellation or change fees ● Tips and gratuities over 20% ● Fines, traffic violations ● First class airfare, accommodation expenses above Government standard rates. 	
Overhead	<ul style="list-style-type: none"> ● Allocation of office space, IT, administration salaries, insurance, and utilities directly related to project activities 	<ul style="list-style-type: none"> ● Overhead expenses exceeding 15% of Total Eligible Project Expenses 	<ul style="list-style-type: none"> ● Land purchase or leasing costs
Other		<ul style="list-style-type: none"> ● GST and PST ● Foreign currency differentials ● Expenses for patenting, licensing, or copywriting ● Entertainment 	<ul style="list-style-type: none"> ● GST for Not-for-Profit or charities ● Hospitality expenses related to events to disseminate Project results.

³ Please reference the most current version of the [Government of Alberta's Travel, Meal and Hospitality Expenses Policy](#) found on the Government of Alberta's website.

3.0 Funding and Expenses

FIF has the responsibility to steward public dollars from the CFR's compliance contributions to Emission Reduction Funding Programs in order to help achieve emission reductions in Canada. With this, the expectation is that all expenses are both directly attributable to the project and have incremental value to Canada.

Directly Attributable: This means that the recipient must demonstrate that all expenses are related to the project and that all funds provided by FIF are used to pay for eligible project expenses.

Incremental Value: All funding by FIF must be incremental, meaning that any existing assets utilized by the Project may be considered in the total project costs, but not as eligible project costs. The use of previously purchased assets for eligible project costs must be pre-approved by FIF.

3.1 Funding Contributions versus Expenses

Funding Contributions may be either cash or in-kind contributions towards project expenses. FIF requires its funding to be matched on a minimum 1:1 basis with private funding from the applicant and/or project partners toward eligible expenses. In other words, for every dollar that FIF provides to a project, there must be at least one private funding dollar from the applicant and/or partners. **FIF will not match other federal, provincial, or international government funds provided directly for the proposed project.** While FIF does not have a formal "stacking" limit alongside other government funds, it is the applicant's responsibility to confirm and comply with other stacking limits that may apply under various funding programs for capital and operating cost support, including the maximum of 75% stacked funding under the Government of Canada. For clarity, any direct investments in the project made by proponents under other regulations will be considered eligible for matching.

Funding from post-secondary institutions may be eligible for matching, provided that the source of funds is not from the provincial government or other public dollars. Funding provided by municipalities is generally eligible for FIF matching so long as they can demonstrate that this funding is sourced from operational revenue (i.e. property taxes, user fees, permits and fines) rather than provincial grants.

Expenses represent the costs required to complete the project and may be cash expenses or in-kind as described below. Costs that are directly attributable to the project but do not meet eligibility criteria should still be captured to reflect the total project costs. FIF will match up to 50% of the **eligible** expenses of the project.

3.2 Cash Contributions versus Expenses

Cash Funding Contributions: include cash funding provided by either the recipient, a project partner, or grant funder used to pay for project expenses. If the recipient or partner is obtaining a loan or equity raise to finance the project, it should be the name of the recipient or partners listed as the funder.

Cash Expenses: represent the actual cash outflow for the project. Cash expenses are those that are being invoiced to the project and where payment is being made by either the recipient or project partner and can be supported by supporting cost and payment documentation. Recipient expenses (i.e. labour) are an example of cash expenses.

3.3 In-Kind Contributions and Expenses

Eligibility of in-kind contributions and expenses will be reviewed prior to execution of a contribution agreement. There are very limited situations where in-kind expenses are eligible for FIF matching and recipient funding may be reduced if FIF deems these as ineligible.

In-kind Contributions: these include non-monetary resources that partners, or sponsoring organizations provide to support the project. Non-monetary means that there is no cash payment provided to the project. Examples may include the value of the time of individuals within partner organizations (e.g. subject matter experts) spent providing direction and participating in the Project.

In-kind Expenses: these include goods or services, which, if not donated, would have to be purchased with project funds. The project is not being invoiced for these goods or services and there is no cash outflow by the project to pay for these goods or services. While in-kind expenses represent cost to the project, there are very limited situations where in-kind expenses are considered eligible for FIF matching.

Recipients must be able to demonstrate the valuation used for in-kind contributions and expenses. When assessing the value, the Recipient should consider the following:

- The value of donated new equipment, materials and supplies should be calculated based on the market value of the equipment, materials, or supplies, not the original cost.
- The rental value of equipment should be calculated based on market rental rates.
- Personnel services, such as services provided by individuals, should be calculated at actual salary rates plus eligible benefits, for time allocated to the project.

It should be noted that if FIF deems any in-kind expenses as eligible, they must be supported by partner organization invoices, payroll information and timesheets to support the dollar amounts being claimed under the project, and readily available for project audit.

The examples are for illustrative purposes:

Example 1:

The cost of a consultant would normally be \$10,000. The consultant is a project partner who has agreed to only invoice \$7,500 to the project and contribute an in-kind contribution of \$2,500. \$7,500 is an eligible expense as this represents a cash outflow from the project and is both directly attributable and incremental to the project. The \$2,500 is an ineligible expense as there is no cash outflow. The total project costs are \$10,000 but only \$7,500 is an eligible expense.

Example 2:

The recipient runs a laboratory. The recipient would normally charge \$200 per hour for use of the laboratory services. The project requires 50 hours of lab time, valued at \$10,000 for the project. This represents a real cash outflow for the recipient who is paying for lab overhead, labour and materials. The expense is directly attributable to the project and incremental as the work is being completed during the project. This is an example of an eligible expense, provided that supporting documentation is provided to validate the cost.

Example 3:

A project partner provides a data set for the project (i.e. seismic data, operations data). The recipient puts the value of this data at \$1,000,000. This data set is only partially attributable to the project as it was acquired for a purpose other than the project. It is not incremental to the project as it was acquired prior to FIF eligible expense date. This is an ineligible expense.

Example 4:

The project recipient owns specialized equipment that is required to deliver on the project outcomes. This equipment may be directly attributable to the project if the recipient demonstrates that the only use case is on project-related activities. It may be incremental if the recipient can provide supporting documentation on the description and use, equipment value and purchase date.

4.0 Labour Cost Category

4.1 Salary and Labour Cost Guidance - Applicable to all organizations

Labour costs for employees of the Project Proponent or entities that are directly responsible for the delivery of the project should be captured in the labour cost category. E.g. project managers, financial managers, executive team, staff engineers, etc.

For individuals working on project activities:

- Only actual, direct salaries are eligible expenses.
- Salary rates supplied in the project budget must equate to the individual's base salary rate only.
- Performance based compensation such as commissions, bonuses, or performance pay are ineligible expenses.
- Labour expenses should be in line with the prevailing wage of the function being performed. FIF reserves the right to limit the eligibility of executive salaries if they are not commensurate with the work they will be performing for the project or directly attributable to the outcomes of the project. Benefits are eligible in an amount up to 20% of the employee's base salary; directly attributable to the Project (refer to 4.2). The proponent must demonstrate the reasonableness of the benefit rate applied to the project (i.e. if the proponent claims 15% as benefit rate, the proponent must be able to demonstrate that the actual benefit rate of the employees is 15% or higher).
- In cases where the Project Proponent specifies that project team members are employed as a "Contractor" (e.g. their employee/employer relationship is governed by a contract), the rates charged by the employee to the Project are an Eligible Expense.
 - If the contracted employee is paid via invoice, the contracted employee must document the hourly or daily rate charged and the number of hours or days worked on their invoice submitted to the Project.
 - If the contracted employee is paid via payroll, the actual direct salary associated with the project is an eligible cost.
 - FIF reserves the right to limit the eligibility of any contractor expenses should they appear to be excessive or lack sufficient supporting documentation, including the overhead or benefit rates charged by the contractor.
- In cases where a research student is providing the labour, payment in the form of a bursary is an Eligible Expense provided it can be supported by detailed hourly or daily rates charged and the number of hours or days worked.

- In-Kind Labour: Employees who are paid a salary by the recipient for the work they complete on the project are considered a cash expense not an in-kind expense. Likewise, payment of salaries by the recipient is considered a cash contribution not an in-kind contribution.
- When the CEO of a project is performing engineering work (or in a similar arrangement for executive team), the eligible expense should be the amount that would be paid to an engineer for the project, not the higher amount that would typically be paid to the CEO. The rates used for calculating the eligible expense must be appropriately supported. This means that the recipient should provide documentation or evidence to justify the rates applied for the engineering work. If the CEO is performing tasks that would normally be done by an engineer, the expense claimed should reflect the standard engineering rate, not the CEO's salary. Proper documentation should be provided to support the engineering rate used.

4.2 Employee Benefits Expenses Guidance

Actual benefit expenses for employees, including, without limitation, Employment Insurance, Canada Pension Plan, medical, and vacation pay are eligible expenses to a limit of 20% of the employee's base salary. For Project Proponents operating in countries outside of Canada, the 20% limit of base salary for employee benefits also applies to equivalent employee benefit expenses of other countries.

Example: Recipient has one full time employee that is providing 1,000 hours to the project each year for three years. Their annual base salary is \$70,000 and the employer pays \$5,000 annually for employee benefits. Assuming full time work equals to 2080 hours per year, \$33,653/year in base salary plus \$2,403/year in benefits can be claimed each year during the project term as eligible expenses.

4.3 Employees of Canadian Public Entities Guidance

Canadian public entities include federal or provincial government departments, post-secondary institutions, and other government funded agencies.

- Compensation for full or part time personnel employed by a federal or provincial public entity (e.g. Government of Alberta and Alberta agencies, boards, and commissions) performing work on the Project is not an eligible cost.
- Salaries of individuals hired temporarily to relieve full, or part time personnel employed by a federal or provincial public entity of their regular duties, thereby allowing them more time for funded Project business, is an eligible cost (e.g. the cost of hiring a sessional instructor for course release may be classified as an eligible expense).
- Salary costs incurred for work performed by Government funded labs may be considered an Eligible Expense with prior approval of ERA.

5.0 Equipment Cost Category

Generally, any equipment purchased for the purpose of carrying out the project should be disclosed in the equipment cost category. For example, machinery, vehicles, motors, etc.

5.1 Capital Asset Purchases

Capital assets, such as property, plant, and equipment (PPE) that are required for the delivery of the project are Eligible. All assets to be purchased must be itemized at the time of project commencement and should be submitted to FIF for review during the contracting process. FIF will review the asset listing to determine reasonableness of cost and linkage to the project. The useful life of the asset must be specified. FIF reserves the right to limit capital purchases at their discretion to meet FIF objectives. Capital assets should be supported by invoices which disclose the purchase price/cost of the asset.

5.2 Existing Capital Assets

Capital assets purchased prior to the earliest date eligible expenses may occur are ineligible for FIF funding.

6.0 Materials, Feedstock, and Supplies Cost Category

Any materials and supplies purchased for the purpose of carrying out the project should be disclosed in the materials and supplies cost category. For example, raw materials, hardware (small machine), tools or software. Materials and supplies used to carry out the Project work are eligible expenses. Any expenses to purchase materials or supplies for the Project should be indicated in the budget at the time of application. Expenditures in this category that are not included in the application must be approved by FIF.

6.1 Consumables

Consumables (e.g. industrial gases, construction, or laboratory supplies) used during the course of the Project are Eligible Expenses but must be documented. These should be captured in the materials and supplies category.

6.2 Feedstock

Feedstock procured for the production of renewable or low-carbon fuels (e.g. vegetable oils, energy crops, animal fats, waste biomass) during the course of the Project are Eligible Expenses but must be documented. These should be captured in the materials and supplies category.

6.3 Publications, Reports, Memberships and Tuition Fees

- Subscriptions to magazines, journals and other publications as well as tuition fees and membership fees are ineligible..
- Expenses incurred in preparing progress reports for FIF are considered to be a part of the Project and are therefore Eligible Expenses.
- Expenses incurred to prepare the Final Financial Report, Final Outcomes Report, the Commercialization and Technology Transfer Plan, and the Non-Confidential Report are eligible.
- Expenses for extension and publication of research results may be considered eligible if prior written approval is obtained from ERA.

7.0 Consulting/Sub-Contractor Cost Category

It is recommended that labour costs of Consultant/Sub-Contractors supporting aspects of the project delivery be captured in the contractor/sub-contractor cost category. E.g., third party consulting engineers, surveyors, machine/equipment operators, etc.

- The rates charged by the Consultant/Sub-Contractor doing work directly related to the Project are an Eligible Expense.
- The Consultant/Sub-Contractor must document the hourly or daily rate charged, the number of hours or days worked, and tasks completed on their invoice submitted to the Project.
- ERA reserves the right to limit any Consultant/Sub-Contractor payments should they appear to be excessive or lack sufficient supporting documentation.

Costs associated with hiring “Engineering, Procurement and Construction” (EPC) contractors should be captured in the consulting/sub-consulting category. All invoices from the EPC should detail hours/rates/tasks that can be directly tied to the project.

Costs paid to government organizations such as Innotech Alberta *are eligible, provided they are treated as a cost recovery from lab/consulting fees for services provided by the Innotech Lab and its employees.*

7.1 Costs of GHG Verification

Any costs related to third party verification of GHG emission reductions as required by FIF are an Eligible Expense.

8.0 Travel Cost Category

The following travel policies apply on all Project related travel. Any exceptions to the policies described below must be approved in advance and in writing by FIF. All Project Proponents claiming travel expenses must maintain detailed, comprehensive travel records for review by FIF. Attached to each travel record must be all original receipts for the associated travel expenses claimed or a copy thereof. Only expenses on which a receipt is attached will be considered eligible.

8.1 Attendance at Conferences

FIF may support expenses to an aggregate maximum of \$2,500 (\$5,000 for international conferences) for all travel expenditures and attendance at conferences in the case where the Project Proponent is a presenter, and the information presented is directly related to the Project. If the conference has paid for any expenses related to travel, then the Project Proponent also cannot claim these amounts from FIF. Conference details and location must be documented in the budget at the time of application or reviewed by the Project Steering Committee and approved by FIF. A summary report of conference findings/results should be provided to FIF.

8.2 Workshop Participation

Some Projects may hold workshops attended by subject-matter experts from organizations other than the Project Proponent’s organization, who will provide input into the Project. Travel expenses and daily charge-out rates for the presenters or participants at these workshops are Eligible Expenses, provided that the individuals are listed as team members in the Project work plan, or their participation is approved by the Project Advisor. Travel rates are discussed in their own section of this document.

FIF reserves the right to limit expenses for workshops and conferences to an aggregate maximum if they appear excessive or lack sufficient justification.

8.3 Air Travel

Only economy airfares are eligible. Change and cancellation fees are not eligible. Project proponents are not authorized to fly or charter private or personally rented aircraft on Project business unless authorized by ERA. This includes international travel.

8.4 Other Travel Expenses (Meals, Accommodation, Parking etc.)

Reasonable out-of-pocket expenses incurred while performing work directly related to the approved FIF Project are Eligible Expenses, if they are consistent with the [Government of Canada Directive on Travel, Hospitality, Conference and Event Expenditures](#) that can be found on the Government of Canada's website. Further, all expenses are to be supported by receipts and all travel expenses incurred must be consistent with the Project work plan and budget schedules. Travel expenses received at public expense or without charge may not be claimed.

8.5 Hotel Cancellation Charges

Project proponents are responsible for canceling hotel reservations in time to avoid “no show” charges, therefore “no show” and cancellation expenses are not eligible.

8.6 Gratuities

Tips and gratuities to a maximum of 20% are eligible and must be supported by receipts.

8.7 Vehicle Travel

For all Project Proponents and all types of vehicles, toll charges for travel on approved project business are eligible.

Parking fines, traffic violation fines (including photo radar), and impoundment/ towing fees when driving a company, leased, rented or personal vehicle on approved Project business are not eligible.

8.8 Vehicle Particulars

Private owned vehicle allowance: The private owned vehicle allowance (“Vehicle Allowance”) is intended to cover the gas and maintenance expenses associated with operating a personal while traveling on Project business. The Vehicle Allowance does not apply when using a rental or leased vehicle. Project Proponents authorized to use their own vehicles in the performance of their Project related duties may charge up to the amount per km stipulated in [Government of Canada Directive on Travel, Hospitality, Conference and Event Expenditures](#) policy to the Project. **Details on the location traveled from/to and the purpose of the trip should be included in the mileage expense claims.**

The Vehicle Allowance is an Eligible Expense for privately owned vehicles driven to a departure location (i.e. airport or train terminal) and picked up upon return. When travel mileage exceeds the cost of a vehicle rental, the person traveling should travel by rental vehicle.

8.9 Parking

Where vehicles are used for approved Project business, only receipted parking charges may be claimed as Eligible Expenses for both private and rented vehicles.

8.10 Vehicle Insurance

Project Proponents are responsible for obtaining adequate insurance coverage for using their private vehicle for business purposes. Adequate coverage shall be determined before a privately-owned vehicle is used for FIF funded Project business.

8.11 Vehicle Rentals

Proponents are required to use rental vehicles where they represent a lower-cost alternative to the use of private vehicles. Proponents must ensure that adequate insurance coverage is in place when using rental vehicles. Proponents must obtain a competitive rate for vehicle rentals; only compact or midsize rates are Eligible Expense, subject to usage requirements, as defined in the funded Project proposal and work plan.

8.12 Taxi or Rideshare Charges

Claims for taxis or rideshares while traveling on Project business will be reimbursed at cost when other more economical means of transportation are either unavailable or unsuitable. **Details on the location traveled from/to and the purpose of the trip should be included in the taxi expense claims.**

9.0 Overhead Cost Category

Company overhead expenses that are directly related to the Project may be eligible. For greater clarity, examples of normal company overhead expenses may include, but are not limited to, the following:

- Administrative salaries for project-related activities
- Office supplies related to the Project
- Information Technology costs directly related to the Project
- General Liability Insurance costs (pro-rate to Project activities and assets)
- Utilities – including natural gas, electricity, and water (pro-rate to Project activities)
- Space rental for Project activities

These expenses must be sufficiently described, itemized, and shown separately in the Project budget, Project expense listings and invoices. Overhead expenses must be supported by a consistent and reasonable allocation methodology and there must also be a clear line-of-sight from these costs directly to the Project being funded.

Justification for overhead expenses is required, as is any allocation methodology used to charge a portion of these expenses to the Project. In the case of Post-Secondary Institutions and certain government agencies, evidence of an approved overhead policy including an allocation methodology must be available to support standard overhead allocations. In all instances, FIF reserves the right to limit any overhead payments should they appear to be excessive or lack sufficient supporting documentation. The maximum amount of overhead eligible for reimbursement shall not exceed 15% of Total Eligible Project Expenses. It should be noted that costs associated with negotiating funding agreements with FIF are considered ineligible expenses. The overhead costs charged must be properly supported by third party supporting documents, and reasonable methodology.

9.1 Legal expenses

- Costs associated with negotiating the Contribution Agreement and project financing are not considered eligible.
- Normal legal expenses incurred to negotiate procurement or supply contracts as required to execute the project scope and workplan would be eligible and should be included in the overhead category.

10.0 Other Ineligible Costs

10.1 Hiring of Personnel

Expenses for advertising, travel, or other expenses associated with hiring new personnel for the Project are ineligible.

10.2 Regulatory Approval

Any costs incurred to obtain approval from any regulatory body to commence, execute or complete a Project are ineligible.

10.3 Land

Purchase of land or costs associated with leasing land are not an Eligible Expense unless otherwise approved by FIF.

10.4 Marketing

Product marketing is not an Eligible Expense unless otherwise approved by FIF. Costs for any business development activities working towards commercial sales of products are ineligible as project costs.

10.5 Entertainment

Expenses planned or incurred for entertainment are ineligible. Hospitality expenses related to workshops and seminars designed to disseminate Project results as outlined in the project scope and workplan are eligible, with pre-approval from FIF. Please consult the Project Advisor for information in these cases.

10.6 Protection of Intellectual Property

Expenses associated with protecting a Project's results, e.g. patenting, licensing, copyrighting, etc., are ineligible.

10.7 GST and PST

GST and Provincial Sales Tax (PST) expenses are ineligible. In the event the Proponent is a public institution, qualifying as a not-for-profit organization or a registered charity, they may request approval from FIF to reimburse the portion of Project related GST costs not eligible for rebate. This does not apply to provincial sales tax or foreign sales tax amounts.

10.8 Renewable fuel procurement

Purchases of renewable fuels from an external supplier, either domestic or imported, to comply with the Clean Fuel Regulations are ineligible expenses.

10.9 Long-term purchase agreements

Costs resulting from long-term purchase agreements that extend beyond the duration of the Project Period are not eligible expenses.

10.10 Environmental attributes

The purchase of environmental attributes (e.g. offsets, REC, vPPA) to offset GHG emissions generated from the operation of the Project are ineligible expenses.

11.0 Timing of Eligible Expenses

11.1 Contributor Reinvestment Program

The eligibility date for expenses will align with the compliance year for which the funds are contributed. For example, contributions made in 2025 for the 2024 compliance year can be matched towards eligible expenses incurred starting January 1, 2024.

FIF may in its sole discretion change the length of this 12-month period or otherwise amend, add, or remove conditions respecting the transfer of available funds between the two funding streams.

For additional details on eligible timing, see Section 3 of the Contributor Reinvestment Program Guidelines.

11.2 Future Fuels Challenge

For the Future Fuels Challenge eligible expense dates are normally no earlier than the deadline of the Full Project Proposal Submission.

12.0 Other Items

12.1 Foreign Currency Risk

FIF does not accept any foreign currency risk. Any Project cost or funding changes because of foreign currency fluctuations are to be borne solely by the Project Proponent. Any Project Proponent operating in a foreign jurisdiction must make appropriate provisions to manage the risk of foreign currency fluctuations during the Project Period. Foreign currency transactions should be converted to Canadian Dollar using the exchange rate applicable at the transaction date (preferable) or the monthly average exchange rate from the Bank of Canada. Translation at the payment date will not be acceptable.