

*Annex “A” – Itemized Budget Template- Supporting Details*  
**Work Activity Program**  
*April 1, 2020 – March 31, 2023*

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
<b>Program Delivery – Salaries &amp; Benefits</b>		
<b>Salaries of Program Related Staff</b>	<ul style="list-style-type: none"> <li>• Please provide a breakdown by position to reflect rate per hour, number of hours per week, and number of weeks per year over 3 years.</li> <li>• Positions included should only be those directly linked to the activities and direct delivery of the project.</li> <li>• If requesting a change to staff complement or compensation from previous agreement, please provide rationale</li> <li>• Include a 1% cost of living allowance salary increase per year</li> <li>• Please include a job description for each position as per guidelines.</li> </ul>	Totals per year per position & rationale (if applicable)
<b>MERC Mandatory-employment related costs</b>	<ul style="list-style-type: none"> <li>• Includes benefits; CPP, EI, Vacation Pay.</li> <li>• Please provide breakdown by position for all staff involved in the project, per Labour Standards Code &amp; Canada Revenue Agency.</li> </ul>	Totals per year (breakdown can be included in excel spreadsheet)
<b>Health &amp; Dental Benefits</b>	<ul style="list-style-type: none"> <li>• 100% of the employer costs but no more than 50% of the employee costs.</li> <li>• Please provide a breakdown by position.</li> </ul>	Totals per year:
<b>Pension Benefits</b>	<ul style="list-style-type: none"> <li>• 100% of the employer costs but no more than 50% of the employee costs.</li> <li>• Please provide a breakdown by position.</li> </ul>	Totals per year:

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
<b>Program Delivery – Salaries &amp; Benefits</b>		
<b>Other HR Related Benefits</b>	<ul style="list-style-type: none"><li>Workers compensation coverage is the only eligible item in this category.</li></ul>	Totals per year:
<b>Professional Development</b>	<ul style="list-style-type: none"><li>Can include conferences and short-term training courses/programs for staff</li><li>Must be relevant and reasonable according to the duration of the project.</li><li>Includes associated registration, mileage, meal allowances &amp; accommodation</li></ul>	Totals per year & rationale
<b>Travel</b>	<ul style="list-style-type: none"><li>Includes travel for staff for purposes of service delivery. Must be supported by HR/Travel Policy.</li><li>Include mileage rate &amp; reason for travel.</li><li>Mileage and meal allowances must not exceed provincial rates.</li></ul>	Totals per year:

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
<b>Participant Program Delivery</b>		
<b>Incremental Supports (Training Allowance)</b>	<ul style="list-style-type: none"> <li>• Incremental supports include participants' daily stipend / personal allowance</li> <li>• Indicate the number of individuals that will be participating in the program and the rate paid to them per week</li> <li>• Training allowance up to a maximum of \$150 per month per participant. Participant related special needs for non-ESIA program participants up to a maximum of ESIA special needs rate</li> <li>• Please provide a breakdown.</li> </ul>	Number of clients and totals per year
<b>Participant Related Special Needs</b>	<ul style="list-style-type: none"> <li>• Participant related special needs for ESIA Program participants should be provided through the ESIA Program. Approval outside of above is at the discretion of the Department and must not exceed ESIA special needs rates.</li> <li>• Disability supports (includes interpreter, adaptive technology) includes disability supports required to enable clients' participation in their job search. (e.g. sign language interpreters, adaptive technologies, etc.) where other alternate funding is not available.</li> </ul>	Totals per year and brief description:
<b>Program Materials</b>	<ul style="list-style-type: none"> <li>• Materials for clients, program materials. Resource material includes resource materials, tools, testing materials and periodicals necessary to deliver services to clients, also costs for graduation ceremonies.</li> </ul>	Totals per year and brief description:

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
<b>Participant Program Delivery</b>		
<b>Program Professional fees</b>	<ul style="list-style-type: none"> <li>• Purchase of professional services for specialized workshops/service offerings such as assessments &amp; workshops.</li> <li>• Includes fees and contracts for professionally designated/accredited individuals or organizations who provide professional client assessment services.</li> <li>• Includes costs of specialized workshops (e.g. WHMIS/First Aid).</li> </ul>	Totals per year and brief description:
<b>Travel</b>	<ul style="list-style-type: none"> <li>• Bus passes &amp; taxis – will only be supported for non-DCS participants and when alternate sources of funding are not available.</li> <li>• Group travel for project field trips (e.g. employer site visit)</li> </ul>	Number of clients, totals per year & brief description
<b>Other Participant Costs</b>	Approval is at the discretion of the Department.	Description and rationale:

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
<b>Operational</b>		
<b>Recurring</b>	<ul style="list-style-type: none"> <li>Banking, utilities, telephone, fax, internet, postage, courier, printing, copy costs, membership fees, as they relate to program delivery.</li> <li>Please provide a breakdown.</li> </ul>	Totals per year (breakdown can be included in excel spreadsheet)
<b>Professional Fees</b>	<ul style="list-style-type: none"> <li>IT/Web maintenance; janitorial, auditing fees, etc., that are relevant to the project.</li> <li>Please provide a breakdown.</li> </ul>	Totals per year and brief description:
<b>Equipment</b>	<ul style="list-style-type: none"> <li>Includes purchase/lease of computers, fax, photocopiers, etc. Purchases include items that are less than \$1,000 and not considered a capital asset.</li> <li>A plan for the disposal of purchased equipment must be provided.</li> <li>Please provide a breakdown.</li> </ul>	Description and rationale:
<b>Equipment Repairs</b>	<ul style="list-style-type: none"> <li>Approval is at the discretion of the department.</li> <li>Please provide a breakdown.</li> </ul>	Totals per year and brief description:
<b>Facility Lease/Rent</b>	<ul style="list-style-type: none"> <li>Within market value – please specify square footage and rate;</li> <li>Applicant Owned Assets -Costs associated with owned premises will be calculated based on 85% of fair market value. (More details may be required if the facility is owned by the organization.)</li> </ul>	Rent / Lease Breakdown:
		Applicant Owned Assets breakdown:

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
<b>Operational</b>		
<b>Advertising/Promotions</b>	<ul style="list-style-type: none"> <li>Approval is at the discretion of the Department.</li> <li>Please provide a breakdown.</li> </ul>	Totals per year and brief description:
<b>Office Supplies</b>	<ul style="list-style-type: none"> <li>Must be specific to the project and utilized for the day to day operations of the project.</li> <li>Please provide a breakdown.</li> </ul>	Totals per year and brief description:
<b>Insurance</b>	<ul style="list-style-type: none"> <li>Participant liability insurance - incremental.</li> <li>Commercial insurance must be incremental to the project in correlation to approved rent costs. (i.e., fire/theft/building/tenant's/contents insurance).</li> <li>Please provide a breakdown.</li> </ul>	Totals per year and brief description:
<b>Capital</b>	<ul style="list-style-type: none"> <li>Capital asset purchases over \$1,000 per item (disposition clause required)</li> <li>Approval is at the discretion of the Department.</li> </ul>	Total per year and Rationale:
<b>Other Operational Costs</b>	<ul style="list-style-type: none"> <li>Approval is at the discretion of the Department.</li> <li>Please provide a breakdown.</li> </ul>	Description and rationale:
<b>HST</b>	<ul style="list-style-type: none"> <li>50% of eligible costs.</li> <li>Please provide a breakdown.</li> </ul>	Totals per year (breakdown can be included in excel spreadsheet)

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
<b>Administrative</b>		
<b>Salaries of Administrative-Related Staff</b>	<ul style="list-style-type: none"> <li>Please provide a breakdown by position to reflect rate per hour, number of hours per week, and number of weeks per year over 3 years.</li> <li>Positions include those that are directly linked to the administration of this program, which could include: Executive Director, Financial Officer, etc.</li> <li>Please attach a job description for each position as outlined in guidelines.</li> </ul>	Totals per year per position & rationale:
<b>Admin -MERC Mandatory-employment related costs</b>	<ul style="list-style-type: none"> <li>Includes benefits; CPP, EI, Vacation Pay.</li> <li>Please provide breakdown by position for all staff involved in the project, per Labour Standards Code &amp; Canada Revenue Agency.</li> </ul>	Totals per year (breakdown can be included in excel spreadsheet)
<b>Health &amp; Dental Benefits</b>	<ul style="list-style-type: none"> <li>100% of the employer costs but no more than 50% of the employee costs correlates to approved salary contribution. Please provide a breakdown by position.</li> </ul>	Totals per year:
<b>Pension Benefits</b>	<ul style="list-style-type: none"> <li>100% of the employer costs but no more than 50% of the employee costs.</li> <li>Please provide a breakdown by position.</li> </ul>	Totals per year:
<b>Other HR Related Benefits</b>	Workers compensation coverage is the only eligible item in this category.	Totals per year and brief description

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
<b>Administrative</b>		
<b>Professional Development</b>	<ul style="list-style-type: none"> <li>Must be relevant to the position as it relates to the role associated with this program.</li> <li>Includes associated registration, mileage, meal allowances &amp; accommodations.</li> </ul>	Totals per year & rationale
<b>Travel</b>	<ul style="list-style-type: none"> <li>Includes travel for admin staff and board Include mileage rate &amp; reason for travel. Mileage and meal allowances must not exceed provincial rates. Must be supported by HR/Travel Policy.</li> </ul>	Totals per year:
<b>Admin- Other</b>	<ul style="list-style-type: none"> <li>Costs may include but are not limited to: audit fees, bank fees, basic telephone fees, insurance (general, fire, theft), materials and office supplies, legal fees, information technology maintenance, postage and other costs associated with the administration of the organization.</li> </ul>	Totals per year and brief description
<b>HST</b>	<ul style="list-style-type: none"> <li>50% of eligible costs.</li> </ul> <p>Please provide a breakdown.</p>	Totals per year (breakdown can be included in excel spreadsheet)