

Family and Community Support Services (FCSS)

Eligible Expense Guide

When applying for funding, it is important to know which expenses funding can and cannot be used for. The following eligible expense guidelines set parameters around City of Calgary FCSS funding.

ELIGIBLE EXPENSES

Direct program expenses

Direct program expenses are expenses that can be directly attributed to the program that funding is intended for.

Program Staff: The salaries and wages of employees who work on the program, such as intake workers, counsellors, case workers, program coordinators, and other related staff are fully eligible expenses. Mandatory Employment Related Costs (MERCs) and benefits for direct program staff are also eligible.

The City of Calgary aims to support organizations in paying employees a living wage that enables them to meet their basic needs. In 2023, Vibrant Communities Calgary calculated the Living Wage in Calgary to be \$23.70/hour. More information on the methodology behind this figure is available [here](#).

There are some instances where a position may only partially support the program you are requesting funding for. For roles that only provide occasional direct program delivery (e.g. a program manager who steps in for case managers, or a part-time accountant who provides financial skills training), only the portion of their time that is dedicated to program delivery is eligible as a direct program expense. The remaining amount would be considered an indirect/administrative expense. In this cases such as this, indicate the percentage of time the role spends on the specific program.

When completing the FCSS application and budget:

- Salaries on the budget should line up with salaries included in the Salary Information section of the application.
- Each part-time and full-time position, if applicable, should be listed by job title and grouped in the same category.
- MERCs and other benefits need to be individually listed, including the average percentage of wages they represent.

Note: Include the program staffing costs in the Personnel section of the application budget

Travel and Parking may include:

- Staff travel expenses that are necessary for the direct delivery of client service or program related activities.
- Transportation expenses for clients, if part of program delivery.

Note: Include the travel and parking costs in the Travel and Parking section of the application budget

Materials and Supplies: Program materials and supplies that are necessary for the direct provision of services for the program are eligible expenses.

Examples of materials and supplies may include:

- Technology expenses, such as computers or software used by program participants and staff communications such as cellular phones for client-serving purposes.
- Program materials, such as participant workbooks or counselling tools.
- Snacks or refreshments if part of program delivery to achieve the outcome of increased social inclusion.

Direct program expenses may also include:

- General liability insurance, as required by the FCSS funding agreement.
- Program audit and partial of the organizational audit expenses, as required by the FCSS funding agreement.
- Staff and volunteer recognition related to the program.
- Staff and volunteer training expenses related to program delivery.
- Honorariums for elders.
- Programming space and other space utilized for client-oriented activities.
- Organization's dues/memberships related to the program delivery.

Note: Include the program expenses other than staffing and travel costs in the Materials and Supplies section of the application budget.

Indirect or administrative expenses

The City of Calgary recognizes that a good program requires a healthy organization and administrative supports. Indirect or administrative expenses (also referred to as 'overhead') are expenses that are necessary for the completion of the program but cannot be directly attributed to it. These indirect/administrative expenses can be included in an organization's funding request.

Examples of indirect or administrative expenses may include:

- Salaries for management or leadership.
- Salaries for support roles (e.g. human resources, finance, information technology, etc.).
- Office space for management and support roles.
- Office supplies.
- Staff recruitment costs.
- Security costs, as required.

FCSS funds are prioritized for direct program delivery and cannot be used to sustain an organization. **For this funding opportunity, indirect or administrative expenses should not exceed 15% of the requested program funding. Funding applications that include requests beyond this threshold may not be approved for funding.**

Program administration expenses should be specific in the budget to show what requested funds will be used for. Do not bundle these expenses into a single budget line.

Note: Include the indirect or administrative expenses in the Other section of the application budget.

INELIGIBLE EXPENSES

FCSS funding **cannot** be used for the following:

- **Capital expenditures:** Expenses related to the purchase, construction, renovation, or depreciation of significant capital assets such as:
 - Land or buildings
 - Construction or renovation of a building
 - Motor vehicles
- **Municipal property taxes and levies.**
- **Any payments to a member of a board or a committee.**
- **Fundraising events or campaigns.**
- **Entertainment and hospitality:** Expenses related to organizational entertainment and hospitality, such as meals, alcohol, events, or gifts.
- **Fines, penalties, or legal fees.**
- **Pre-agreement expenses:** Expenses that were incurred prior to the beginning of the agreement term.
- **Organizational sustainment:** Any expenses required to sustain an organization that do not relate to direct service delivery under the program.
- **Programs and services that:**
 - Provide primarily for the recreational needs or leisure time pursuits of individuals;
 - Offer direct assistance, including money, food, clothing, or shelter, to sustain an individual or family;
 - Are primarily rehabilitative in nature;
 - Duplicate services that are ordinarily provided by a government or government agency.

OTHER CONSIDERATIONS

- **Eligible time frame:** Eligible expenses should be incurred within the specific time frame of the funding agreement. It is important to carefully manage expenses to ensure that they fall within the time frame specified.
- **Reasonable expenses:** Expenses must be reasonable and necessary to carry out the program that the funding is intended for. For example, purchasing a luxury item that is not directly related to the program would not be considered a reasonable expense.
- **Compliance with regulations:** Organizations must comply with all applicable laws and regulations when using funding. This includes compliance with applicable Federal, Provincial, and Municipal laws, as well as any regulations specific to the program.
- **Documentation:** All expenses must be documented, auditable, and supported by appropriate records, such as invoices, receipts, and timesheets. It is important to keep accurate records to ensure that all expenses are eligible for funding.