COST GUIDELINES

Direct Project Costs and Delivery Allowance

Listed below are the definitions of each cost element related to performing Forests for Tomorrow related work.

(Updated April 1, 2009)

Cost Element	Cost Basis	Type of Costs Included	Expense Category
Recipient's Staff or In-House Team Compensation and Benefits	Actual Bid Cost - As per the rates specified in the Recipient's Price Offer in their response to the RFP. Travel time for approved training/ meeting not to exceed $67.56/hr for Professional Team and $46.77/hr for Technical Team.	• Budgeting and workplan development for subsequent fiscal year. • Planning for and preparing materials for upcoming projects (e.g. researching, standard selection, priority development, information sharing, work scheduling for activities that are approved by FFT), • Preparation and delivery of professionally signed prescriptions for project treatments. • Developing, tendering and negotiating contracts for approved Activities. • Project specific work where the scope is technical or professional (including pre-work meetings, on-site crew training and travel time). • Quality Assurance work performed for approved Activities (e.g. payplots).	Labour
		• Direct supervision of project work (and travel to and from the work site). • Quality Control of project work (e.g. random plots on workers while project is still underway).	Labour
		• Safety Plan and Quality Assurance Plans. • Planning and preparing FFT Investment Schedule and Project Plans and budgets (including submission to PINES). • Program management and administration costs, such as management involvement in prioritizing projects at the Investment Schedule level and maintaining files at the project level. • Planning and preparation of PINES submissions, progress reports, amendments and completion reports and documentation required by FFT. • Financial costs to maintain the Book of Accounts, process invoices and pay contractors. • Costs incurred to attend meetings or conferences with FFT staff and other Ministry staff associated with FFT work (excluding activity specific discussion and site visits).	Administration

Cost Element	Cost Basis	Type of Costs Included	Expense Category
Audits	Actual Bid Cost - As per the rates specified in the Recipient's Price Offer in their response to the RFP.	• Costs incurred to arrange, attend and participate in financial and performance audits; must be approved by Administrator in advance.	Labour
Travel – Meals, Accommodation and Transportation	Actual cost to a maximum of the Recipient's internal travel policies and Appendix A (Expenses Payable to Service Contractors).	• All travel costs (non-labour) to and from Activity, training or meeting sites including meals and accommodation.	Material
		• Costs related to vehicle usage (should be consistent with equipment usage below).	Equipment Charges
Recipient's Equipment Usage	Eligible equipment and costs listed in Appendix A. For other Equipment, cost must be approved by Administrator. A reasonable cost basis would be the equipment usage divided by the remaining useful life of the equipment multiplied by the Recipient's net book value (historical cost minus accumulated depreciation).	• Capital equipment charges for the Recipient's equipment that is used for approved Activities.	Equipment Charges
Materials/Supplies	Actual Cost	• Cost of all consumable (project specific) operating materials and supplies used to prepare, schedule and perform approved FFT Activities.	Material
Contractors / Consulting Services	A reasonable cost basis would be the charge that is applicable to the period the personnel or equipment was used on the project. Value should be verified by tendering or direct comparison to similar market based pricing.	• Contracted or purchased services for use in project specific work. • Quality control or quality assurance work performed for approved Activities.	Contracted Material / Labour
Licences, Permits and Approvals	Actual Cost	• Cost of licences, permits and approvals required to perform approved Activities.	Material
Insurance	Actual Cost to Recipient. Not eligible for contractors.	• Cost of incremental premiums associated with approved Activities. Recipient must receive Administrator approval and show supporting documentation demonstrating level and cost of insurance carried before increasing to the FFT requirements.	Material

Appendix A

EXPENSES PAYABLE TO RECIPIENTS AND SERVICE CONTRACTORS

(While on contract travel status within British Columbia)
(as payable to B.C. Public Service Employees-Group I)

All expense claims submitted by the Recipient or Contractor shall be Goods and Services Tax (GST) EXCLUDED.

Meals:

Breakfast Only	Lunch Only	Dinner Only	Full Day	B & L Only	L & D Only	B & D Only
$11.50	$13.25	$22.25	$47.00	$24.75	$35.50	$33.75

Private Vehicle Use: When using a vehicle to attend an approved training/FFT program meeting, the mileage applicable is $0.50/km, regardless of GVW (effective April 1, 2009), unless the training or meeting is held in the field. In that case Land Base Investment Program vehicle rates shall apply.

For field activities, private vehicle usage will be reimbursed using an all-found rate, or at a maximum, based on the government's "Blue Book" rates (see the summary below). This vehicle allowance does not apply when using leased or rental vehicles. Updated truck rates are effective as of June 1, 2008.

- 4 x 2 less than 2800 kg = $0.49/km
- 4 x 2 2801 - 3600 kg = $0.60/km
- 4 x 2 3601 - 4500 kg = $0.68/km
- 4 x 4 less than 2800 kg = $0.54/km
- 4 x 4 2801 - 3600 kg = $0.68/km
- 4 x 4 3601 - 4500 kg = $0.80/km
- Trucks > 4500 kg = $0.99/km

Accommodation*: Actual amount payable for overnight hotel/motel accommodation. Where private accommodation is used, a maximum of $30.00 per day is payable - no receipts required.

Parking*: When a vehicle is utilized by a Recipient or contractor while engaged in the fulfillment of his/her obligations under the Recipient Agreement or Contract, receipted parking charges will be reimbursed at cost.

Ferry Travel*: Full cost of passenger and/or vehicle ferry travel will be reimbursed. Receipts or legible copies are required. Costs of using private boats are not reimbursable.

Air Travel*: Cost of economy class fare is payable when the passenger copy of the air ticket (or a legible copy) is submitted - a requirement even when fare is paid through a travel agency.

Bus/Taxi Costs**: Travel by bus or taxi costs when traveling point-to-point will be reimbursed. Receipts are not required, unless daily charges are in excess of $20.00.

Business Long Distance Telephone, Postage, FAXCOM, Courier and other legitimate communication expenses incurred as part of the Contract, are reimbursable when detailed by invoice or statement. For expenses where receipts have been issued (eg. courier expenses, telephone), receipts or legible copies must be submitted to substantiate these claims.

* Expense receipts or legible copies must be submitted.

** Receipts or legible copies must be submitted if expense in excess of $20.00 per day.

OTHER RELATED EXPENSES COMMON IN THE FOREST FOR TOMORROW PROGRAM

The following items are to be charged to the FFT projects at the stated rates, unless supported by receipts from a rental company or service provider:

Office Related Charges

Office supplies and rental:

- Rental of office space is not billable unless additional rental space was requested by FFT and approved by the Administrator.
- Standard office supplies are not billable. Consumed office supplies, such as binders for deliverables, are to be charged at cost recovery (supported by receipts).
- Specialized software rental may be billed if required by FFT and approved by the Administrator.
- Phone use charges may be billed for calls specific to FFT.

Mapping, Plotting and Photocopying:

- Printed maps and photocopies to be billed at cost.

Field supplies

- Consumed field supplies, such as ribbon, are to be charged at cost recovery (supported by receipts).
- Satellite phones can be charged at $10/day only when workers are alone in an area where cell phone and radio repeater communication is not available.
- Corrective GPS unit (e.g. Trimble) = $10.00/hr (max: $ 80.00 /day)
- GPS units for conducting fieldwork (e.g. Garmin) are not billable.
- All other field gear is not billable.

All Terrain Vehicles

- 2x4 = $ 65.00 /day
- 4x4 single = $ 75.00 /day (if owned by Recipient)
- 4x4 double = $ 85.00 /day (if owned by Recipient)

Snowmobiles

- Single = $ 65.00 /day (if owned by Recipient)
- Double = $ 75.00 /day (if owned by Recipient)