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## Advancing Water Technologies (AWT) Program Company Matching Contribution Guidelines

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Company partners are required to provide a 1:1 matching contribution to the AWT program funding provided to a project. Cash or cash-equivalent contributions, or a combination of both, will be accepted. Matching contributions must be allocated towards eligible project activities and cost categories (see AWT Program Guidelines) and should adequately reflect the project's needs.

### Attestation and Documentation of Contribution

The company partner will be required to provide attestations of all contributions on forms provided: an Eligible and Not Supported Financial Claim Statement form and a Labour Attestation Form. Supporting documents to substantiate the company's matching contributions are required.

Cash and cash-equivalent contributions from the company partner are eligible if they are directly associated with the project and reasonable and necessary expenses related to the project and meet the eligibility requirements as detailed below.

Cash contributions must be provided to the project's academic partner institution and must be expended on eligible project costs. Cash contributions made by the company will be claimed as part of the academic partner institution's quarterly financial claim statement of Eligible and Not Supported Costs.

Cash-equivalent (or "in-kind") contributions must be based on actual costs or posted rates in order to be eligible. See the below list for examples of eligible cash-equivalent contributions. This list is not exhaustive. Please contact SOWC if you have questions about the eligibility of a contribution.

### Cost Categories and Eligible Contributions

Cash-equivalent matching contributions from a company must be included in the project budget according to the following cost categories. A justification for each contribution must be provided in the application.

i) Labour

Cost of company personnel time spent on eligible project activities. Contributions must be based on actual costs. Reporting on incurred labour costs (those employed by the company partner) must include employee information, including number of hours worked on the project, salary rate and benefits. Labour contributions must be reported on the "Labour Attestation Form" provided. Please note that administrative activity on the project (e.g. reporting) is not an eligible project activity and is not considered an eligible matching contribution.

ii) Expertise

Payments for external or third-party professional services that are necessary to carry out the project are eligible. Examples include:

- analytical lab contract
- project design



- performance measurement
- specialized technical support

iii) Non-capital

Payment for expenses such as, but not limited to:

- safety equipment
- measuring tools
- software
- sensors
- testing materials
- monitors
- utility costs (water, electricity) that are directly attributed to eligible project activities and that are substantiated with documentation
- Transportation expenses towards company partner employees undertaking eligible project activities. These include:
  - Mileage: where personal automobile is used, kilometer (mileage) allowance will be based on current Treasury Board of Canada Travel Directive rates or the academic partner institution rates, whichever is lower. Please consult Appendix B of the Travel Directive for information on kilometric rates for private vehicle use: <http://www.njc-cnm.gc.ca/directive/travel-voyage/s-td-dv-a2-eng.php>
  - Train/bus fare (economy rates)
  - Parking (at a location other than the company partner's primary place of employment)
  - Vehicle rental (economy rates)

iv) Capital

The value of equipment intended to be used for eligible project activities as part of an AWT project may be used as a cash-equivalent matching contribution by the company partner, as defined in the AWT Project Guidelines. For assistance in determining the value of capital matching contributions, please contact SOWC.

**Ineligible Contributions**

Examples of ineligible contributions include:

- Overhead (indirect costs)
- Labour related to project administration (e.g. reporting activities)
- Opportunity costs
- Any contribution that is not related to the eligible cost categories (i.e., labour, expertise, non-capital and capital) and not directly related to the execution of eligible project activities

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