

GUIDELINES FOR ACCEPTABLE EXPENDITURES

1. Wages of the prospector and employees of the prospector for each full working day they are directly engaged in the approved program or while travelling to and from the nearest established Manitoba community and the program area:
 - (a) for the prospector at a rate of \$325.00 per day; and
 - (b) for the employees (maximum 2) of the prospector at a rate of \$275.00 per day.

2. Daily Living Allowance for the prospector and employees of the prospector:
 - (a) For each full working day they are directly engaged in the approved program or while travelling to and from the nearest established Manitoba community and the program area at a *per diem* rate of \$100.00 per person; and including if a field camp has been established in the program area. This allowance covers all costs relative to the operation of a field camp and includes camping equipment and cooking fuel. This *per diem* rate also includes any hotel accommodation costs.

3. (1) Transportation of the prospector, employees of the prospector, equipment and supplies;
 - (a) at the commencement of the program to the program area;
 - (b) at the completion of the program, from the program area to home base;
 - (c) during the program, to and from the nearest established Manitoba community and the program area on a daily basis if the distance is reasonable and if no field camp is established, or at reasonable intervals to obtain supplies if a field camp is established; and
 - (d) during the program within the program area.

(2) Regardless of whether the transportation equipment is owned by the prospector or rented from a third party, the following rates will apply:

<u>Equipment</u>	<u>Rate</u>
Vehicles (including automobiles, trucks, etc.)	\$0.40 per km
Canoes or non-powered boats	\$10.00 per operating day
Boats equipped with motors	\$40.00 per operating day
Power toboggans/all terrain vehicles	\$50.00 per operating day

These allowances cover all costs relative to the operation of the equipment including depreciation, insurance, fuel, oil, repairs.

- *4. Operating Supplies are those that are required to carry out the program and are consumed during the course of the program may be allowed (e.g. sample bags, dynamite, flagging tape, bug spray, etc.).
- *5. Rental of geophysical, geochemical, trenching and other prospecting equipment may be allowed (e.g. magnetometer, VLF unit, jackhammer).
- *6 During the prospecting program, rental of prospecting equipment, or rental charges for purchased prospecting equipment at industry standards may be allowed.
- * Any rental fees, or costs for operating supplies, that are claimed (and deemed eligible) will be restricted to the field component of the prospecting program.

7. The actual and reasonable cost of contractors and/or consulting services related to the approved program. Consultants practicing geoscience in Manitoba must be registered with the Association of Professional Engineers and Geoscientists of Manitoba (APEGM).
8. Diamond drilling at a rate of current and reasonable cost. This allowance covers all costs relative to the operation of the diamond drill including depreciation, insurance, fuel, oil, repairs and labour.
9. Heavy machinery costs for road building or stripping at a rate similar to the going industry rate for comparable equipment.
10. Assays and/or other analyses of materials from the program area and transportation of said materials.
11. An administration fee of 10% of the program costs may be claimed by the prospector.