

## **What costs are NOT eligible for cost-share funding across ALL project categories?**

There are ineligible costs specific to each Project Category listed in the Project Category Description. Ineligible costs that apply across all Project Categories include, but are not limited to:

- Costs incurred before the approval of the project by OMAFRA or after the project completion date identified in the Contribution Agreement between the applicant and the Province of Ontario
- Costs incurred in preparing an application
- Any cost not specifically required for implementation of the project
- Normal costs of establishing, expanding or operating a business
- Normal costs of implementation of a facility expansion
- Deposits (prepayments) for which goods or services are not yet fully received
- Costs for training and skills development projects that fulfill any academic requirements towards completion of a diploma or degree
- Mentoring and coaching, unless otherwise indicated in a Project Category Description
- Sponsorship of conferences and learning events or initiatives
- Honorariums
- Membership costs
- Any travel, meal or incidental cost, including for consultants and other contractors' expenses
- Gifts and incentives
- Hospitality (e.g., venue rental, food, beverages, AV, etc.)
- Purchase or lease of land, building or facilities

- Costs of vehicles, transportation equipment, mobile material handling equipment (powered or unpowered), and construction and agriculture machinery (e.g., farm equipment)
- Financing charges, loan and lease interest payments, bank fees and charges as well as debt restructuring or fundraising
- Permits and approvals
- Legal fees
- Costs related to activities that promote Ontario products explicitly over those of another province or territory
- Costs related to activities that directly influence or lobby any level of government
- Costs of basic research
- Taxes, including Harmonized Sales Tax
- Any refund or rebate the applicant receives or is eligible to receive
- Any capital item that is funded by government sources at 75 per cent or more

## **Can I stack cost-share funding for the same project?**

Applicants can only access one funding source under the Partnership for a single project. However, applicants may access other government funding as long as those other programs also allow stacking. The maximum level of total assistance provided from all sources is 100 per cent of the total eligible costs. All funding for a project, including from additional sources, must be listed on the application.