

What costs are NOT eligible for cost-share funding across all Project Categories?

There are ineligible costs specific to each Project Category. These are listed in the Project Category Description for each Project Category. This includes in-kind contributions, where ineligible. Ineligible costs across all Project Categories include, but are not limited to:

- Any cost not set out as an eligible cost and expenditure in the Project Category Description
- Any cost not specifically required for the execution of a project
- Normal operating costs associated with carrying out or expanding a business's current operations
- 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
- Costs of ongoing activities
- Normal commercial expansion costs
- Costs for rental of facilities, equipment or machinery for projects under the assessment, audit, planning or skills development and training Project Categories
- Costs of training and skills development that fulfill any academic requirements towards completion of a professional certificate, diploma or degree program

continued



Ineligible costs (continued)

- Costs of sponsorship of conferences and learning events or initiatives
 - Costs of travel, meals and accommodations
 - Consultant and other contractor expenses for any hospitality (e.g., provision of food or beverage at events), incidental or food
 - In-kind contributions, except where indicated in the Project Category Description
 - Permits and approvals
 - Purchase or sale of land, buildings or facilities or associated taxes or fees (e.g., land transfer tax)
 - Lease of land, buildings and facilities for the purpose of starting up a new business or as part of normal operation
 - Fertilizer or crop protection costs
 - New building construction (unless otherwise specified in the Project Category Description)
 - Typical farm equipment (e.g., tractors, skid steers, combines, livestock trailers) and related accessories or attachments (unless otherwise specified in the Project Category Description)
 - Tile drainage systems
 - Production quota
 - Crop storage facilities
 - Mentoring or coaching services (unless otherwise specified in the Project Category Description)
 - Global Positioning Systems (GPS) and associated components
 - Robotic milking systems, TMR mixers, feed pushers and automated feeding systems
 - MicroFIT or FIT green energy generation systems
- Financing charges, loan interest payments, bank fees and charges
 - Any cost, including a tax, that is eligible for a rebate, credit or refund (e.g., a refundable portion of the Harmonized Sales Tax)
 - Gifts and incentives
 - Multi-use items (e.g., items that can reach beyond the scope of the project such as computers, printers, etc.)
 - Costs related to Ontario government promotional campaigns or branding
 - Any capital item that is funded by government sources at 75 per cent or more

