

## **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. 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
- 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
- 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
- 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
- Hand or power tools or attachments
- Maintenance or extended warranties
- 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