

## Eligible Expenses

Eligible expenses include any business expenses incurred since April 12th 2021.

- Capital costs: capital/site-specific infrastructure, cost of equipment, including acquisition or rental of equipment, and other related capital costs directly related to, or necessary for, the completion of the project.
- Non-capital costs: costs involved in providing training to personnel, licenses/software upgrades, project management costs (costs associated with the oversight and administration of the project such as the costs of a public announcement or required temporary or permanent signage), or costs related to intellectual property.
- Labour: incremental salaries and benefits for individuals employed for the project may be eligible should they meet the following conditions:
  - The recipient confirms and substantiates that it is not economically feasible to tender a contract
  - Costs are for those employed directly in respect of the work that would have been the subject of the contract; or
  - Labour hired to work exclusively on the project (i.e., not existing employees of the recipient)
- Expertise: incremental fees paid to professional and/or technical personnel, consultants, or contractors
- Materials: costs of materials and supplies, including costs associated with production and distribution of promotional materials.

Note: All costs are approved in advance and are included in the contribution agreement. FedDev Ontario reserves the right to make the final determination on the value of contributions and to exclude expenditures deemed to be ineligible or outside the scope of the project.