

Ineligible Expenses

Expenses are **ineligible** if they are:

- Not directly tied to the funded project
- Primarily for ongoing core operations, capital acquisition, or unrelated initiatives

Examples include:

A. Capital and Infrastructure

- Construction, renovation, or major building improvements
- Purchase of land or buildings
- Major capital equipment (e.g., HVAC systems, permanent fixtures)

B. Operating or Core Costs

- General organizational overhead unrelated to the project
- Salaries of staff not working on the funded project
- Membership fees, fundraising costs, or lobbying activities

C. Financial or Legal

- Debt repayment, bank charges, or interest fees
- Legal fees not related to project delivery
- Contingency funds or reserves

D. Hospitality and Gifts

- Alcoholic beverages, entertainment, or luxury catering
- Gifts, prizes, or personal items not tied to program outcomes

E. Other Non-Eligible Items

- Retroactive costs incurred before funding approval
- Expenses covered by another funding source
- Costs that cannot be substantiated with receipts or documentation

Eligible Expenses

Eligible expenses must be:

- Directly related to the delivery of approved project activities
- Reasonable and necessary for achieving project outcomes
- Incurred within the approved funding period

Examples include:

A. Personnel Costs

- Salaries and wages for project staff (e.g., coordinators, program leads, facilitators)
- Employer-paid benefits (CPP, EI, vacation pay, health/dental premiums)
- Contracted services (e.g., consultants, facilitators, trainers)

B. Program Delivery Costs

- Materials and supplies used for direct program delivery
- Equipment and tools required for service delivery (e.g., tablets for data entry, accessibility aids, minor furniture)
- Rental or venue costs for workshops, community gatherings, or outreach events
- Transportation costs related to service delivery (e.g., mileage reimbursement, vehicle rentals, volunteer driver honoraria)
- Communication and outreach materials (e.g., printing, advertising, translation, accessibility supports)

C. Evaluation and Reporting

- Staff time for data entry
- Translation, interpretation, or accessibility supports for surveys/interviews

D. Administrative and Overhead

- Office supplies, phone, internet, and printing directly related to the project
- Reasonable share of organizational overhead (e.g., rent, utilities, insurance, accounting) — typically capped at **10–15%** of total funding

E. Community Engagement

- Honoraria for community members, Elders, or knowledge keepers participating in project activities

- Modest catering for community sessions or engagement events (e.g., light meals, refreshments)
- Travel for community engagement, training, or knowledge exchange