



GREENHOUSE GAS (GHG)

Eligible Use of Funds:

Eligible expenses include costs and activities directly related to achieving the objectives for which the OCE funding was granted. All procurement activities must conform to [Broader Public Sector Accountability Act \(BPSAA\)](#).

Eligible Expenses:

Actual costs directly attributable to and necessary for the completion of the project and are not wholly or partially for another purpose. One-time costs, directly attributable to implementation of the project; actual cash outlays that must be documented through invoices, receipts, or records - and are subject to verification by an independent auditor. Evidence of payment must be maintained for audit purposes. Costs incurred outside Ontario are ineligible unless otherwise approved by OCE.

Retroactive Expenses:

OCE will acknowledge expenses after the approval date. In cases where an application is not approved and activated, expenses are incurred at the risk of the applicant.

Institutional Overhead:

This is an ineligible expense unless otherwise stated.

Founder's Salary:

For a Start-up company, the maximum allowable compensation for a founder is \$5,000 per month (terms and conditions apply), please consult with your OCE Business Development Manager for details.

Travel outside of the province of Ontario requires a request for pre-approval from OCE which will include justification.

CAPITAL COSTS:

Eligible Expenses
<p>Demonstration Stream:</p> <ul style="list-style-type: none"> ✓ Capital cost specifically required for the delivery of the eligible project, including data collection equipment (approval of capital purchases are subject to OCE approval, OCE reserves the right to limit the capital purchase at their discretion) <p>Technology Stream:</p> <ul style="list-style-type: none"> ✓ OCE recognizes the cost of utilization/depreciation expense of capital items (fixed assets), specifically required for the delivery of the eligible project including equipment, testing tools, and instruments during the period of funding that have residual values as determined by Generally Accepted Accounting Principles (GAAP). Cost requires justification and approval by OCE



TRAVEL AND LIVING:

Eligible Expenses	Ineligible Expenses
<ul style="list-style-type: none"> ✓ Travel costs to meet with potential partners or stakeholders required in the development of the Project and in connection with activities and services relating to the Project 	<ul style="list-style-type: none"> ✗ Food and accommodation expenses ✗ Reimbursement for airfare purchased with personal frequent flyer points programs ✗ Commuting costs between residence and place of employment

SALARIES AND BENEFITS:

Eligible Expenses	Ineligible Expenses
<ul style="list-style-type: none"> ✓ Salaries and benefits of Project staff which are pro-rated to the time spent on the delivery of the activities and services relating to the Project <p>Additional Limits & Conditions:</p> <ul style="list-style-type: none"> ✓ Salaries and benefits must only be claimed in proportion to the amount of time spent working directly on Project activities ✓ The applicants shall be required to maintain timesheets or appropriate records for all employees working directly on the project 	<ul style="list-style-type: none"> ✗ Costs related to proposal development (including staff) ✗ Salaries and benefits of faculty, adjunct or visiting professors



OPERATING EXPENSES

Eligible Expenses	Ineligible Expenses
<ul style="list-style-type: none"> ✓ Professional fees including legal, audit, third-party performance validation, and insurance fees, directly related to and required for the management of the Project or to conduct the activities and services relating to the Project ✓ Office supplies and services specific to the activities in a project’s milestones table ✓ Sub-contractor and consultant fees if approved by OCE Management prior to the start of the Project and if procured in accordance with the BPSAA Procurement Directive ✓ Training/staff development ✓ Shipping costs (including customs) for materials directly related to the project ✓ Infrastructure costs associated with the demonstration required to implement the technology, (costs requires justification and approval from OCE) ✓ Rent/lease costs paid on directly related project occupied space 	<ul style="list-style-type: none"> ✗ Costs not directly associated with the delivery of the project required to meet the deliverables of the program ✗ Costs related to the development of the application for funding under this agreement ✗ Annual membership fees to associations ✗ Legal, accounting and consulting fees in connection with financial reorganization, security issues, capital stock issues, obtaining of patents and licenses and prosecution of claims against Ontario ✗ Expenses of a personal nature ✗ Costs related to staff awards and recognition ✗ Monthly parking fees ✗ Costs of moving ✗ Interest charges ✗ Losses on investments, bad debts and related collection expenses ✗ Losses on other projects or contracts ✗ Amortization of unrealized appreciation of assets ✗ Meals, entertainment expenses, gifts, and alcoholic beverages ✗ Expenses associated with lobbying or government relations activities ✗ Tax expenses (including but not limited to sales taxes, tax filing, income taxes) ✗ Any costs, including taxes, which are eligible to receive a rebate, credit or refund ✗ Cost of basic utility services ✗ Allowance for interest on invested capital, bonds, debentures, bank or other loans together with related bond discounts and finance charges