## Appendix C: Eligible and Ineligible Costs

The Province will contribute up to two-thirds of eligible Project Costs. Eligible Project Costs include:

- Management and professional service costs, such as accounting, communications, audit charges, GHG emission reduction and cost-per-tonne estimate verification, and results monitoring, measuring and reporting.
- Material and supplies costs.
- Printing, production and distribution costs.
- Equipment and capital assets purchase or rental, except vehicles.
- Contractors required to perform activities related to the project components.
- Any GST/HST that is not reimbursable by CRA, and any PST not reimbursable by the Province.
- Administrative and overhead administration costs, which includes incremental human resource costs, including salaries and benefits.
- Initial distribution costs of funded curbside collection program materials, such as collection bins, and communication and educational outreach packages and/or programs to residents.
- Other costs that, in the opinion of the Province, are direct and necessary for the successful implementation of a project and have been approved by the Province in writing prior to being incurred.

The PRRD will be responsible for the remaining one-third of eligible costs and any ineligible costs. Ineligible costs include:

- Costs incurred prior to contract being signed with Province for funding.
- Amounts previously reimbursed under other federal and/or provincial funding programs.
- Costs incurred for withdrawn or cancelled project components.
- Land acquisition, leasing land, buildings and other facilities, leasing equipment other than equipment directly related to the construction of a project, real estate fees and related costs.
- Financing charges, legal fees, and loan interest payments, including those related to easements (e.g. surveys).
- PST and GST/HST, for which the recipient is eligible for a rebate and any other cost eligible for rebates.
- Any good or service received as a donation or in-kind contribution.
- Insurance.
- Professional membership dues or licenses.
- Depreciation / amortization expenses.

- Office rent, maintenance expenses, and utilities.
- Business meeting expenses.
- Travel costs.
- Vehicle rental, purchasing, operation, maintenance, and repair costs.
- Facility and/or residential organic curbside collection program operational, maintenance and/or repair costs.
- Feasibility studies and pilot projects.
- Eligible costs incurred after March 31, 2024