

Eligible Expenditures Guide

Ontario Vehicle Innovation Network (OVIN)

Regional Future Workforce Program

Eligible Use of Funds:

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

Eligible Expenses:

1. Actual costs directly attributable to and necessary for the completion of the project and are not wholly or partially for another purpose.
2. 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 OCI.

Retroactive Expenses:

OCI 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. (Applicable to Academic Institutions Only).

Public leverage of OVIN contribution:

Matching contributions from partners must be from private sources. OVIN's funding and/or partners' project contributions cannot be used to leverage other public funds (at the municipal, provincial, and federal level, including directly controlled entities) to support the same project activities and milestones.

Incurring revenues during project: The resources defined and employed to deliver a project financed by OVIN cannot be used to generate concurrent revenues from operations.

Capital Costs:

Capital items (fixed assets) include program activity-related equipment that has residual values as determined by Generally Accepted Accounting Principles (GAAP) at the end of the funding period. The eligible expense items allowed by OCI are the cost of utilization/depreciation of capital item (fixed assets) specifically required for the delivery of the eligible project. Please refer to the Canada [guidelines](#) here. The prorated cost should be entered under "Materials and Regular Equipment" along with the justification.

Notes:

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GAAP is a collection of commonly followed accounting rules and standards for financial reporting. The purpose of GAAP is to ensure that financial reporting is transparent and consistent from one organization to another.

Residual Value of an asset, the estimated amount that it will be worth at the end of funding period.

Depreciation is the systematic reduction in the recorded cost of a fixed asset.

TRAVEL AND LIVING:

Eligible Expenses	Ineligible Expenses
<p>✓ Travel expenses are explicitly project-related, represent the most economical option (subway tickets, bus trips for student activity outings) *</p>	<ul style="list-style-type: none"> ⊗ Meals and incidentals expenses ⊗ Reimbursement for airfare purchased with personal frequent flyer points programs ⊗ Commuting costs between residence and place of employment ⊗ Passport and immigration fees ⊗ Travel outside the province of Ontario

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SALARIES AND BENEFITS:

Eligible Expenses	Ineligible Expenses
<p>✓ Salaries for program support staff, program instructors, post-doctoral fellows, master’s students, research assistants and students involved exclusively in eligible project activities at the academic institution or company not exceeding \$100 per hour, to a maximum of \$5,000 per month.</p> <p>Additional Limits & Conditions:</p> <p>✓ Salaries must only be claimed in proportion to the amount of time spent working directly on project activities</p> <p>✓ The applicant shall be required to maintain timesheets or appropriate records for all employees working directly on the project</p> <p>For Colleges and Non-Profits Only:</p> <p>✓ Direct project management (i.e., dedicated project management resource) expenses up to 10% of OCI contribution</p> <p>For Colleges Only:</p> <p>✓ Replacement costs associated with faculty release to enable college faculty to conduct research projects (up to \$9,000 per course load reduction, per semester, per faculty)</p> <p>✓ Cost of part time faculty hired to support the program should not exceed \$9,000 per semester (detailed justification to be provided for hiring part time faculty)</p>	<p>⊗ Costs related to proposal and application development (including staff)</p> <p>⊗ Indirect labour;</p> <p>⊗ Fringe benefits;</p> <p>⊗ Release time allowance for individuals with salaried academic research appointment</p>

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OPERATING EXPENSES:

Eligible Expenses	Ineligible Expenses
<ul style="list-style-type: none"> ✓ Professional services (consultant fees, accounting services, audit and insurance, etc.) to assist in the achievement of OLMP objectives and if approved by OCI management prior to the start of the project, and if procured in accordance with the BPSAA Procurement Directive ✓ Licenses/Permits ✓ Research or technical studies costs directly related to the project ✓ Project related computer hardware and software, including specialized hardware and software ✓ Cost of usage/lease of equipment directly related to the project ✓ Cost of direct materials, necessary for specifically identified activities and measured as having been used for the completion of the project ✓ Materials used for prototypes, configuring, testing production processes, systems, etc. ✓ Cost involved in providing staff with training and/or development in novel techniques required for their role(s) for this project ✓ Cost of moving project related equipment ✓ Cost of upgrade of project related equipment ✓ Marketing cost attributed to the project ✓ Cost related to the use of premises including rent, lease, and utilities 	<ul style="list-style-type: none"> ⊗ Costs not directly associated with meeting the deliverables and milestones as specified in the Funding Agreement with OCI ⊗ Expenses of a personal nature ⊗ Ongoing cost of production ⊗ Interest cost on capital leases ⊗ General working capital requirement ⊗ Costs related to staff awards and recognition ⊗ Bonuses, dividends, and cash incentives ⊗ Cost of merger and acquisition ⊗ Monthly parking fees ⊗ Meals and 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) ⊗ Allowance for interest on invested capital, bonds, debentures, bank, or other loans together with related bond discounts and finance charges ⊗ Infrastructure costs, except IT related ⊗ Tangible capital costs such as, but not limited to, land, buildings, and vehicles ⊗ Intellectual property protection costs ⊗ Standard monthly connection or rental costs of telephones ⊗ Amortization of unrealized appreciation of assets ⊗ Losses on other projects or contracts ⊗ Tangible capital costs such as, but not limited to, land, buildings, and vehicles