



# Achieving Innovation and Manufacturing Excellence

## *AIME Global*

Supporting the Southern Ontario Manufacturing Sector

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# Achieving Innovation and Manufacturing Excellence

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## Supporting the Southern Ontario Manufacturing Sector

### Features of the Program

- The Yves Landry Foundation is making available up to \$100,000 per company in the form of a grant to foster training that will lead to advancements in innovation within the manufacturing sector in Southern Ontario. Specific funding will be provided for two major objectives:
  - **Objective 1** --Training that will support the adaptation of new technology, new processes or procedures or a change within the company to support innovation. If a manufacturing company is adopting an innovative new process or concept in any area of its business, funding can be provided to share in the cost of retraining all involved employees. This objective must clearly be linked to innovations leading to global competitiveness or enhanced global export development.
  - **Objective 2** --Training that will support and develop Highly Skilled Personnel in any area that leads to innovation. This can include the development of new engineering skills, training in the use of new software, hardware or other tools necessary to support innovation, retraining to embrace new technologies, new manufacturing methods, or any other business area that will make a Southern Ontario manufacturing company more competitive in the global marketplace. Ultimately it should lead to a situation where the applicant develops or enhances a culture that supports constant training and development to support ongoing innovation in all areas of the business.
- This funding is open to all Southern Ontario manufacturing companies in all segments that meet the following criteria:
  - Between 10 – 1,000 employees (part time and contract workers not eligible);
  - Continuously in business in Southern Ontario for at least 3 years;
  - Must be able to demonstrate a solid financial footing over the three year period;
  - Manufacturing facility or facilities located in Southern Ontario (Please refer to map on website outlining coverage area);
  - Manufacture a specific product for sale in Ontario or elsewhere.
- Examples of training to support innovation that can be specifically funded are provided on the Yves Landry Website ([www.yveslandryfoundation.com](http://www.yveslandryfoundation.com)) Call the Yves Landry Foundation if you are unsure whether your organization or your project qualify.

**The Yves Landry Foundation**

**Request for Proposals to Support Training in Innovation & Global  
Competitiveness**

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## Background and Overview

### General Information

#### The Foundation

The Yves Landry Foundation was established by leaders in Canada's manufacturing and business sectors in 1998, to advance technological education and skills training to resolve the skilled labour and technical professional shortages facing Canadian industry. The Foundation is governed by a board of directors comprised of senior leaders from industry, education and the NGO sectors.

#### The Founder

The Foundation was born out of the vision, principles, energy and hopes of the late Yves Landry, Chairman, President and CEO of Chrysler Canada Ltd. Yves Landry's vision was:

*To forge an enlightened partnership between industry and education, train a world-class pool of skilled manufacturing workers, technicians, technologists and engineers, and secure technological advantage in a rapidly changing world.*

The Yves Landry Foundation provides the opportunity for industry, education and government to collectively be part of the solution and thereby provide opportunities for Canadians to build great careers in manufacturing and technology. The Foundation is and remains focused on facilitating collaboration among these stakeholders through partnership development, advocacy and investment in leading-edge programs.

#### The Vision

The Foundation's mandate is to ensure that:

- ✦ Canadian business and employees achieve and sustain top technical status in the global manufacturing arenas in which we compete;
- ✦ Choosing a technological career is viewed favourably by students, parents, educators and governments;
- ✦ Mainstream education provides relevant, up-to-date technical education, as well as education in emerging areas to the point where the manufacturing industry does not need to provide substantial remedial or supplemental training, or import skilled workers from abroad while Canadians are unemployed or under-employed;
- ✦ Barriers to life-long technological education are eliminated; Young people are encouraged to enter apprenticeships, technologist and engineering co-operative education programs and activities that foster better insight about technology and the inspiring opportunities available.

The Yves Landry Foundation is extending this vision through this initiative in Achieving Innovation and Manufacturing Excellence to assist Southern Ontario Manufacturing companies in a very difficult period. Fundamentally its goal is to ensure that Ontario's manufacturing companies continue to remain

focused on innovation as an essential cornerstone of business success. The Federal Economic Development Agency (FedDev) recognized the tough competitive situation facing Ontario's manufactures and has supported this program through the Yves Landry Foundation.

With this request for proposal RFP, YLF seeks to strengthen Southern Ontario's manufacturing competitiveness capabilities by encouraging training to support innovation which will lead to the creation of new or emerging global markets by way of increasing export development, in order to:

- contribute to the improved competitiveness and productivity of the Southern Ontario economy by supporting new innovative products, processes and procedures;
- promote the development of an innovative culture in Southern Ontario industry;
- promote the development of a highly skilled workforce in Southern Ontario.

YLF will support up to 50% of the direct training costs as well as 50% of the indirect training costs for new applicants and up to 25% of eligible costs for previously participating companies that have not received funding within the past 24 months to a combined maximum of \$100,000 to support improvements in innovation within the defined objectives, with the project participants contributing an equally 50% or 75% share (as applicable) as a demonstration of their investment towards this initiative. The maximum training cost eligible through YLF cannot exceed 50% or 25% (as applicable) of the total Project Cost to the company.

For all projects, the expected deliverables will be a business case document, which clearly describes the intended training strategy in a simple and concise format. It must be clearly demonstrated in the application, that the training requested leads to improvements in innovation leading to the creation of new or expanded global market penetration.

## **Eligibility**

To be eligible for consideration, proposals must meet the following mandatory criteria:

1. Proposals must be for training to support innovation in any area that will enhance the competitiveness of a Southern Ontario based manufacturing company within the two objectives as outlined on Page 1. The company must have between 10 and 1500 employees. The manufacturing facility must be located within southern, central or eastern Ontario and the company must have been in business consecutively for at least 3 years and be able to demonstrate a solid financial footing during this period. All documentation will be subject to scrutiny to ensure validity.
2. Training can only be provided for company employees who are currently employed at the facilities and will be returning to employment at the Southern Ontario manufacturing location once the training has been completed. Employees from other provinces or countries are not eligible, nor are individuals who are not your employees, such as contractors or suppliers.

3. This process recognizes a first step wherein a company has identified an innovation in product, process, business practice or some other area necessary to remain competitive or to establish a new skill set or capability that will allow them to grow and prosper into new international markets by enhancing the Ontario business environment. Once this innovation has been identified, the Yves Landry Foundation can fund the training to support this innovation through this RFP process. The innovation described must be clearly identifiable.
4. The proposal must describe the specific training that will be undertaken and how the training will make the manufacturer more competitive globally in its business area (reduce product cost, develop new markets, diversify product mix, establish innovative new features, reduce lead times, improve profitability, etc.) It should also show the training will help to advance the state-of-the-art in making the companies culture more innovative and development focused. *Under no circumstances will retroactive costs be supported. All applications must meet full final approval and a signed contract must be returned to the YLF office before any eligible claim expenses can be incurred towards the funding project.*
5. Proposals must be in the format as specified in this RFP including the required authorized signatures from the project sponsors. Proposals lacking such signatures will not be considered.

## The Process

The submission process involves two steps:

### **Preliminary Application**

Submission of a Preliminary Application is mandatory for all proposals. The Preliminary Application will provide early feedback as to the strengths and weaknesses of the proposed project.

Preliminary Application submissions will be reviewed by YLF staff to ensure the project meets program guidelines. A concept document submission can be made at any time and feedback will be provided to the applicant within 10 working days of its submission. Based on this feedback the applicant can then decide whether to submit a full proposal or to formulate a more complete proposal. All members of the YLF staff and the YLF Expert Panel are bound by non-disclosure agreements.

Having your preliminary application successfully reviewed, does not signal that your project proposal has been “approved”. A full application must be submitted and reviewed by our expert panel.

Please note, that the program could be concluded at any time, should funds be exhausted. So please inquire as to eligibility and availability of funds throughout the program period, prior to submission.

## Full Proposal

Following the receipt of approval on the Preliminary Application from a YLF program coordinator, participants may choose to submit a full proposal. Full proposals will be reviewed by the YLF staff. **Full Proposals must be submitted within 10 working days of their approved preliminary proposal.**

We anticipate active participation in this program, and we strive for approval of a project to be completed within 20 working days of the Full Proposal Submission.

Full Proposals must be submitted within 10 working days of their approved preliminary proposal.

## Appeals

The authority to recommend financial support of a proposed project rests solely with the YLF Expert Panel. To assist applicants whose projects are not selected for financial support, constructive feedback will be provided which may be used to assist with the future submission. No more than two (2) applications/re-submissions can be accepted for the same project. The approval of a full proposal will be completed within 20 working days.

## Contracts and Program delivery

Upon approval of the full proposal a contract will be issued. The contract must be signed by an officer of the organization with binding authority and returned to YLF within five (5) working days. Once the contract has been returned to YLF your approved training program can begin. Delay in submitting your signed agreement, may be constituted as voluntary withdrawal of the program, and your funding commitment may be cancelled due to non-participation.

## Program Requirements

### Funding Principles

#### Project Team

YLF funding comes from the Federal Government through the Federal Economic Development Agency for Southern Ontario and is, therefore, subject to rules regarding the residency of the organizations to which the funding is apportioned. YLF funding can only be applied to eligible expenditures incurred by Southern Ontario participants.

#### Scope of Projects

The contribution to a project from YLF will not exceed 50% or 25% (as applicable) of specific direct training project costs, and up to 50% or 25% (as applicable) of the indirect costs up to a maximum total contribution of \$100,000 per company (including parent company) within the lifetime of the project (inclusive of all applicable taxes). All Projects must be completed by your contract completion date. Please consider your project completion date wisely as no extensions can be given due to the tight time lines of the program.



Direct Training Costs – 50% or 25% (as applicable)

- Trainer fees and itemized expenses
- Content and Curriculum costs

Indirect Training Costs – 50% or 25% (as applicable)

- Trainee – wages/salary & time in training must be demonstrated and documented.
- Travel/accommodations/meals for employees in training (Treasury Board of Canada Guidelines [www.tbs/sct.gc.ca](http://www.tbs/sct.gc.ca) )
- Facilities (room rental for example)
- Materials/consumables for the purposes of the training

### Intellectual Property

It is recognized that the training to be funded could lead to innovative new products or processes. The program recognizes the value to the participants of any background IP they might bring into the project. In general, a participant's background IP will remain vested with the manufacturing company/Applicant that developed or commissioned the development for the purposes of the initiative.

YLF's position is that in order to encourage the commercialization of innovative project results, project Applicants retain ownership of any new IP. Likewise, any content or curriculum developed by a third-party agent for an Applicant, remains the property of the Applicant, and cannot be copied and/or exploited for the purposes of generating revenue.

### Benefit to Southern Ontario

A major objective of the YLF initiative is to advance the economic prosperity of Southern Ontario. Accordingly, every effort must be made to have the results of the YLF funding exploited in Southern Ontario, for the benefit of Southern Ontario. Benefit to Southern Ontario is defined as incremental Ontario economic activity and improved quality of life. Maximum benefits would be derived from the creation or retention of high-quality jobs in Southern Ontario and this is an important part of any YLF funded activity. Developing and nurturing a culture of learning and innovation activities should be paramount.

Benefits to Southern Ontario could include, but not limited to, any of the following:

- accelerating commercialization
- attracting and retaining world-class talent
- attracting domestic and foreign investment in Southern Ontario
- developing new firms in Southern Ontario
- growing existing firms in Southern Ontario
- creating leading edge jobs in Southern Ontario

## Project Reporting & Reimbursement Procedure

At the conclusion of the project, participants are expected to produce a comprehensive report that outlines the specific training that was undertaken, the number and types of people trained and the outcome of the training process with respect to tangible benefits that were achieved. Your final report must align with the proposal goals and outcomes. YLF staff will use the reports for project success and for formal reports to the YLF Review Committee and to FedDev as required by the funding process. The preparation of specific reports is the responsibility of the project Lead Participant and such reports are due within 4 weeks of the completion of the project as outlined in the project proposal submission.

## Preliminary Application Content

The Preliminary Application must be submitted electronically through the on-line web portal and must include all required information.

YLF will maintain the confidentiality of all submissions, and distribution will be limited to YLF staff and the YLF Expert Panel, all of whom will be subject to non-disclosure agreements.

### **Preliminary Application Form**

Complete the Application Form with the required tombstone data. This includes, the title of the proposed project, the participating organization's name, address, telephone number, fax number, BIN number, NAICS code, Census region and email address. The Lead Applicant is the person designated by the project team as the point of contact between YLF and the project, and will be the project manager. For the organization indicate the number of employees and annual revenues, as well as disclose any parent company or subsidiary relationship.

The Preliminary Application is intended to provide an outline of the proposed work. There must be a balance between brevity and providing sufficient detail to enable reviewers to evaluate the proposed project. Provide a brief outline of the training to be undertaken and its context with respect to the Company's business. Also describe the potential advance to the state-of-the-art in innovation that will be developed and how this relates to the training required to support it. It must be clearly visible how the intended project will lead to global market creation and export development improvements.

Provide a very brief financial estimate of the total cost of the training that is to be funded. Complete the table financial spreadsheet to indicate the expected level of funding required for the project.

Review your application to confirm all required information is completed. If you have any questions regarding the application process, please contact the Yves Landry Foundation for clarification prior to submitting your proposal. Incomplete applications will not be accepted.

Allow up to 10 working days for your preliminary application to be processed. You will be assigned a Project Coordinator at YLF who will review your application and provide feedback.

## **Full Proposal Content**

Full Proposal consists of the completed Full Application Form and Schedules A & B. The Full Proposal must include appropriate signature and appendices, proof of financial stability and any other documents necessary to validate the participation requirements.

### **Full Proposal Application Form**

Upon receiving approval from your assigned Program Coordinator, you will be required to submit a full application proposal. This document represents a formal endorsement of the proposal by the Lead Participant and is signed by the company's authorized representative.

### **Executive Summary**

The purpose of the Executive Summary is to highlight the specific nature of the training to be undertaken, the innovation that this training will support, how the training will be carried out, and highlight the main expected commercial, global and economic benefits that will result from the innovation that the training is supporting. This is true for projects submitted under either of the two main objectives of this program.

There are five sections to a complete proposal that match the equally-weighted criteria on which the proposal is evaluated, as described below.

### **Proposed Training to be Under-taken**

This section describes:

- The training that is to be undertaken
- How the training will be completed
- Who is involved in delivering the training
- Where the training will be done and who will be actually trained

The proposal should discuss the nature of how the company will benefit from this training, with respect to new skills gained, and new capabilities and improvements in global competitiveness to be achieved.

### **Resulting Innovation**

This section should describe the resulting innovation that the training will impact.

- Detail on the specific product, process or capability that will result from the implementation of the training should be described in simple and concise form.
- Strategic explanations of the technology or innovation that is being considered do not need to be detailed but an overview of the expected innovation and how it will affect the company should be provided.

The companies past experience in such innovations, if applicable, should be discussed.

## Training Team Capacity and Organizational Training Expertise

- This section should briefly demonstrate that the team has the combination of staff, work environment, tools, expertise, experience, facilities and financial stability to successfully complete the proposed training and implement the expected resultant innovation.
- This section identifies the training staff, who is being trained and the planned locale for the training and should be presented in simple and concise format.

## Work/Training Plan

- This section should contain the “Statement of Work” (SOW) that details the process that will be followed.
- The details of the approach and methodology in order to achieve the project’s training objectives, milestones, and deliverables including key dates should be described here.
- Complete details of expected trainees by name, department and position with expected training hours and hourly rate of pay.

## Projected Return on Investment

This section projects the ROI calculated on the actual dollar value of the company is investing on the entire training plan, including the costs of capital, etc. The applicant is required to use the following ROI calculation to ensure a program wide comparison and analysis.

$$\frac{(\text{Total benefits} - \text{total costs as per Schedule A})}{\text{Total costs as per Schedule A}}$$

Additionally, any changes in labour participation should be elaborated on. If there are no changes in manpower, then the company can indicate a net 0. This section will be revisited during the audit period.

## Schedule A - Financial Plan

The Financial Plan **must** contain all eligible costs relevant to the project, including all training related costs to be incurred during the course of the work. The financial plan should include details of equipment or other costs that need to be identified as per the Financial Guidelines.

The Financial Guidelines attached to this RFP details what are considered to be eligible costs. Only eligible costs will be considered. If you are unsure about the interpretation of these guidelines, please contact the YLF office. Details on items contained in the financial plan spreadsheet, as identified at the bottom of the spreadsheet, should be referenced in the Work/Training Plan.

## Schedule B - Supplemental Financial Information

The cost allocated per category are static and cannot be moved upon submission of your project. The amount within these individual columns cannot be exceeded when submitting claims.

The Company (division, unit, manufacturing facility etc.) submitting the proposal is required to submit (under separate cover) supporting financial material. This material is not used by the reviewers but is used by YLF staff to determine the risk associated with companies pursuing the project should it be recommended for funding. Not submitting acceptable documentation will result in your application or full agreement to be terminated.

This information must include the most recent audited financial statements include related financial information that demonstrates the financial health of the company. All financial information must be included in the Full Application; otherwise an application will be considered incomplete and will not be considered. If it is determined at a later date that any financial information present was misrepresented, misstated, or intentionally or unintentionally omitted, it will result in an immediate suspension/termination of the project commitment.

*\*NOTE: Reviews of Engagement are not accepted as proof of financial stability.* If the applicant does not have a prepared audited statement, YLF may accept a letter of attestation to the financial stability along with a copy of the most recent unaudited financial statements as supporting documentation. Please contact the YLF Project Coordinator to discuss your unique situation.

Supporting documentation for training costs (trainer quotes, etc.) must also be included.

## **Proposal Submission Guidelines**

### **Deadlines**

Preliminary Applications can be submitted electronically via the online application portal:

<https://application.ylf-fyl.ca/Login.aspx>

FedDev AIME Global Program concludes on or before August 31, 2019.

### **Format for Submission of Proposals**

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The full proposal must be submitted electronically via the online application portal.

A full application will include the following:

- a. Application Form
- b. Project Proposal
- c. Schedule A
- d. Schedule B – Supplemental Financial Information

## Contract Award and Management

### Project Approval

Within two weeks of approval the successful applicants will be contacted and will be provided with a legal agreement: the Lead Participant Agreement (LPA). Each proponent is asked to review the document thoroughly, and ensure it meets your specific project requirements. The returned agreement will then be reviewed by YLF. YLF retains the right of final approval on any proposed change to the generic Lead Participant Agreement template. The Participant Agreement must be signed and returned to YLF prior to any expenses towards the project be undertaken, and must be returned to YLF within **5 working days** of the effective date on the LPA to be eligible. Omitting to return the signed LPA may result in the cancellation of your project in its entirety as it will be deemed a voluntary withdrawal from the program.

### Method of Payment

Upon completion of the training, the company will provide a summary of the training, the final report as to what was accomplished and all supporting documentation required to support the expenditures that were undertaken. Once this information has been received, reviewed and accepted as valid, a cheque covering the approved project amount will be mailed to the company. This cheque will be sent out within 20 days of the receipt of a complete and accepted final report. Noncompliance will result in your project cancellation and no funds will be released to support any un-validated expenditures.

### Interim Payments

Interim payments may be allowed when sending in claims for your completed or partially completed training program. If your training program is \$20,000 or less in total grant approval, one (1) interim claim is permitted. If your training program is between \$20,000 and \$100,000 you are permitted a maximum of two (2) interim claim submissions.

### Holdback

YLF retains the right to hold back Payment of the total project approved amount if there are any issues of discrepancy or coverage with respect to the final report, supporting documentation (See Mandatory Submission document on website) and the approved financial plan. An audit, if necessary to resolve these discrepancies will be undertaken (at full cost to the client) and a final decision as to the release of the remaining funds will be undertaken.

### Questions

Any questions or requests for clarification on this Request for Proposals should be directed to the YLF office and staff will be pleased to assist you.

## **Appendix 1 - Financial Guidelines**

### **Submission Guidelines**

Please refer to the Mandatory Claim Submission Requirements Document found on our website in order to ensure proper documentation is retained and submitted with your reimbursement request. Please be aware of your project commitments and timelines for submission.

### **General Conditions**

The definitions and descriptions of eligible costs are applicable to YLF in each Eligible Project. Costs shall be claimable to the extent that they are, in the opinion of YLF, reasonable and within the intent of this Agreement. No expenditures will be supported, which were incurred or undertaken prior to full approval and receiving a signed Lead Participant Agreement.

YLF is not obliged to accept any costs as eligible unless access is provided to the relevant records of the related entity.

### **Claims Certification**

All claims submitted to YLF must contain authorized signatures from the submitting organization claiming costs. The signature must be original (not electronic) or a faxed copy of the original. YLF is not obliged to accept any costs as eligible unless the costs are certified.

#### **a. Sample testing of claims**

Any supporting documentation that is not required to be submitted with each claim is subject to random testing by YLF. On a sample basis, YLF will request supporting documentation for various costs. Non-compliance by the Participant could result in payments being held back by YLF.

#### **b. Financial Audits**

YLF reserves the right to audit the financial reports and supporting documentation of any Eligible Project. A financial audit may be conducted at any point throughout the life of the project and/or a complete project audit may be conducted upon project completion. If for any reason an audit is conducted, the 20% holdback will be retained until after the final audit report is received.

### **Schedule A Line Item Explanation**

The following section should be used as a reference when completing the Schedule A Financial Spreadsheet:

#### **a. Trainer**

- Internal and external trainer costs are covered at 50% for new applicants and 25% for previously participating companies who have not received funding from YLF in the past 24 months. This can be determined by the total cost of the training course/tuition or a daily rate of a trainer. The trainer may be a training company, an independent consultant, or an appointed internal trainer.
- For internal trainers conducting the training initiatives who are on salary or wages, employee time sheets or time logs for trainer costs must be maintained, and must be submitted to YLF as part as the claim process.



## **b. Facility Costs**

- During training, facility costs may be claimed if the training provider charges for use of their training facility.
- Facility costs for in-house training may only be claimed if the specified area is a designated training section comparable to that of an external training facility.

## **c. Training Materials, Rentals, and Equipment**

- Training materials may include any instructional fees, the purchase of curriculum, teaching aid equipment or demonstration components required to complete the training plan including such things as computers (for teaching not for operations), projectors, and sample parts or components used in the training, and must be referred to in the Project Plan. These items should be listed accordingly in the 'Training Materials', 'Rentals', or 'Equipment' section of the Schedule A spreadsheet.
- Indirect materials are eligible to the extent that they are specifically identified in the approved Project Plan.
- The original invoice(s) must be submitted for all of your claims.

**\*\*Capital purchases and software purchases are not considered eligible expenses.**

## **d. Food and Refreshments**

- Food and refreshments purchased during training may be covered at 50% or 25% as applicable.
- Original invoices must include an itemized listing of the food purchased in order to be reimbursed. Alcoholic beverages are not covered under this program.

## **e. External Trainer Expenses/Employee Off-site Training Expenses**

- Travel, meals, and accommodation costs of a 3rd party trainer, as well as employees traveling off-site for training is covered at 50% or 25% as applicable. Travel costs shall not exceed Treasury Board approved rates. All updates will be posted on the Treasury Board of Canada website found at <http://www.tbs-sct.gc.ca>. Please contact the YLF office for further clarification.
- Supporting documentation should include the names of the persons participating in the training and must correspond with the travel claim. Attendance records may be required as supporting documentation.
- Original itemized receipts for any travel should be maintained for the duration of the project as they must be submitted with any reimbursement request.
- Meals, accommodations and travel to support the training may be eligible in part, but must be clearly identified in the training proposal.

## **f. Direct Labour**

- The costs paid to the trainer or facilitator is considered an eligible training cost and is covered at 50% or 25% as applicable. Salaries, wages paid to employees attending the training are considered to be company costs and are also reimbursed at a rate of 50% or 25% as applicable.
- For individual participants participating in the training initiatives who are on salary or wages, employee time sheets or time logs for labour claimed must be maintained, and must be submitted to YLF as part as the claim process.

- Please refer to the Mandatory Claim Submissions Document for claims procedures in regards to claiming direct labour costs.

#### **g. Benefits**

- Actual costs of employment benefits are in-eligible for direct financial support.

#### **h. Direct Materials**

- Direct materials are consumables used during training. This may include raw materials used during the training process which may not be reused. These consumables should be defined in the application. Original invoices or a Bill of Materials will be required during the claim process.

#### **i. Sub-Contractors and Consultants**

- During the course of some training programs the use of additional Trainers or Consultants outside of the main Trainers may be required to help facilitate the training. The applicant must be able to demonstrate the need for this consultant, in addition to the original trainer, and clearly define this requirement within the application. These costs may be eligible for reimbursement and must be placed in the appropriate field titled “Sub-Con/Contractors” on the Schedule A spreadsheet.

#### **j. In-kind Contributions**

- In-kind contributions cannot be claimed under the AIME initiative. However, the applicant may disclose in-kind costs (such as equipment or software costs, etc) to contribute to the total project cost.

#### **k. Audit Costs**

- Any Eligible Project audits requested by or conducted by YLF will be fully funded by YLF. Any financial audits conducted by the Participants will be included in the Participants overhead.

#### **l. General Non-Eligible Costs**

The following expenditures are not eligible under any circumstances:

- All remuneration or fees paid to members of the Board of Directors of the Applicant
- Opportunity costs
- Donations in the form of knowledge, goodwill and other such intangibles
- Federal and provincial income taxes, fines or costs related to the prosecution of claims against the government
- Land, buildings and facilities
- Utility fees
- Trademarks
- Personal computers – except as part of the training program equipment
- Companion contracts or value transferred from other projects within a participant’s organization
- Uncompensated labour
- Fully loaded wage rates, commissions, or profit margins added onto labour rates
- No alcoholic beverages will be compensated