Chart 1 – Expense Eligibility under the NHCP-LTCF

Please note that this chart includes all high-level categories of eligible expenses. Some examples have been provided to help land trusts identify eligible expenses under listed categories. Please note that bulleted examples are not an exhaustive list.

- Eligible expenses are those directly related to the project that have been incurred between July 17, 2026, and March 31, 2027
- NHCP-LTCF funds cannot be used to cover rebatable/refundable taxes.
- Associated project expenses that occurred between April 1, 2026, and March 31, 2027, may be applied to the project as matching funds (provided that the expenses were not paid for with other sources of Canadian federal funds).

Expenditures	**Is the expense eligible to receive NHCP-LTCF program funds?**	**Is the expense eligible to include as Matching Funds (Cash)?**	**Is the expense eligible to include Matching Funds (In-Kind)?**
Purchase Price/Cost of Land or Conservation Agreement	X	X	X
Donated Value of Land or Conservation Agreement	N/A	N/A	X
Stewardship Endowment Fund	N/A	X	N/A
Fundraising Costs	N/A	X	X
Travel – travel expenditures that are necessary to the successful completion of the project. To be eligible, travel must take place by the least expensive means, and rates may not exceed the maximum allowances permitted by the National Joint Council Directive: • *Kilometric rates* (only applicable to personal-vehicle travel away from the office, not for daily commuting) • *Accommodation and meal allowances* • Air travel for trips fewer than nine consecutive hours are reimbursed at the economy rate. • The standard accommodation is a basic room, in a safe environment and conveniently located. The Applicant should always seek the most reasonable rate.	X	X	X
Salaries and wages – including all existing benefits for employees and contract staff, and mandatory employment-related expenditures. • Includes all Staff time necessary for planning, negotiating, managing, coordinating and completing the project. • Note: up to 15% of the total value of the project (total project budget)	X	X	X
Volunteer time – a volunteer is a person who works for an organization without being paid, a person who voluntarily offers themselves for a service or undertaking, or a person who performs a service willingly and without pay. • Volunteer time can only be expensed in-kind match	N/A	N/A	X
Contractors – costs associated with contractors engaged to undertake the project activities, such as general labourers or researchers.	X	X	X
Materials and supplies expenditures – Includes utilities, phone, internet, etc.	X	X	X
Equipment rentals	X	X	X
Vehicle rental, lease and operation expenditures	X	X	X
Lease of office space – the portion of the cost to lease office space that may be requested in LTCF funds is calculated as 5% of the organization's occupancy cost, as reported on line 4850 of the most recent T4033 - CRA Registered Charity Information Return, **to a maximum of $3,000.00**.	X	X	X
Communication and printing, production, and distribution expenditures: • Design and installation of property-based program recognition sign(s). • Property-based communication costs or alternative project-specific funding recognition and communication or event expenses. *Note: a maximum of **$5,000.00** may be requested in LTCF funds under this category (including printing, production, distribution expenditures).*	X	X	X
Management and professional service expenditures - costs associated with management and professional services required to support a project, such as: • Accounting charges • Monitoring and translation (internal) charges • Official languages translation charges • Legal fees/charges, title search fees, registration fees, and severance/subdivision fees required to secure the project. • Securement-related consultant costs necessary to negotiate the project, or in the case of Conservation Agreements, drafting or Baseline Documentation Report (BDR) and the Conservation Agreement.	X	X	X

Associated cost – costs associated with eligible land planning, Land Securement and stewardship initiatives and Projects such as, land costs, appraisals, surveys, baseline documentation, land transfer tax. Includes: • Appraisal Costs • Survey Costs (if applicable) • Real Estate Broker Fees • Environmental Assessments (if applicable) • Stewardship Implementation Actions, which includes: i. conducting biological inventories to inform the development of the property management plans; ii. property management plan writing and review; iii. implementing property management actions on fee simple lands; iv. conservation agreement compliance monitoring on easements, servitudes and covenants, under the condition that the expense is incurred between April 1 and March 31 of the associated NHCP-LTCF program year. • Management plan (as part of associated costs) • Land Transfer Tax (LTT) and Sales Tax (excluding rebatable portion) • Property Tax (only when paid as part of closing)	X	X	X
Management Plan (as part of the associated cost): **Note**: a maximum of $10,000.00 can be requested in NHCP-LTCF funds for the development of management plans that are associated/required as part of permanent protection.	X	X	X
Cost of Independent Financial Project Audit – <u>should NOT be included in project budget</u> *__New:__ Projects receiving <u>less than 100,000.00</u> in NHCP-LTCF funding must submit proof of expenses over $1,000. Projects receiving <u>$100,000.00 or more</u> in NHCP-LTCF funding must submit an independent financial audit conducted by an external Chartered Professional Accountant (CPA). ***Maximum audit expense:*** *2% of the total LTCF award amount to a maximum of $3,500*	N/A	N/A	X