

Youth Investment Fund

Annex A – Effective April 2026



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Department of Opportunities and Social
Development
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*Annex “A” – Itemized Budget Template Supporting Details Youth
Investment Fund*

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
Program Delivery – Salary/Benefit		
Salaries: Wages	- Please provide a breakdown by position to reflect rate per hour, number of hours per week, and number of weeks for the Project. - The positions included should only be those directly linked to the activities and direct delivery of the project and not include existing positions/employees of the organization. - Please attach a job description for each position.	
MERC (Mandatory employment-related costs)	- Mandatory Employment Related Costs (MERC) based on NS Labour Standards Code includes Canada Pension Plan (CPP), Employment Insurance (EI), and Vacation Pay, based on wages in the absence of paid vacation leave. - Employer portions are eligible costs. - Please provide breakdown by position for all staff involved in the project, per Labour Standards Code & Canada Revenue Agency.	
Staff Health & Dental Benefits	- Benefit costs are eligible where warranted by current organizational Human Resources/Personnel Policies to a maximum contribution level of 50% of benefit cost. - Please provide breakdown per position.	
Staff Pension Benefits	- Employer contribution, which cannot exceed 50% of the employee costs. - Please provide a breakdown by position.	
Other HR Related Benefits	- Workers’ Compensation coverage. - Please provide a breakdown by position.	
Professional Development	Approval is at the discretion of the Department.	
Travel	The organization’s current travel rate for employees up to a maximum of the government approved rate, whichever is less.	

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
Participant Program Delivery		
Participant Wages	n/a: utilize section below – wage subsidy/benefits	
Wage Subsidy/Benefits	- Includes wage subsidy and mandatory employment related costs - Paid to an employer for a participant through agreement between an employer and the project sponsor. - Please provide the number of individuals that will be paid the wages, the hourly wage rate, the number of hours per week, and the number of weeks. - Approval is at the discretion of the Department.	
Incidental Supports	- Training allowance up to a maximum of \$150 per month (approval is at the discretion of the Department) - Please provide a breakdown	
Childcare	Not an allowable expense	
Training	- Costs to cover short term certification courses Note: Detailed rationale must be provided if sponsor is requesting funding for free training available at SkillsOnline NS.	
Participant Related Special Needs	- Participant Related Special Needs for ESIA youth recipients should be provided through the ESIA program. - For ESIA dependents and non- ESIA youth, special needs are at the discretion of the Department and must not exceed ESIA Special needs rates. - Requested special needs are to be specific to project activities.	
Program Materials	- Includes participant related program material, supplies, books, graduation, etc. Any material or equipment specific to the project's mandate. - Nutritional snacks, meals (at reasonable cost) for workshops.	
Program Professional Fees	Purchase of professional services for specialized workshops/service offerings	

Travel	- As an item of special need under ESIA policy, individual participants are to access funding from the ESIA program. - If special consideration is given, approval is at the discretion of the Department.	
Other Participant Costs	Approval is at the discretion of the Department	

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
Operational (Not eligible under administrative fees)		
Recurring	The portion of the heat, lights, phone, internet-specific to the project, please provide a breakdown.	
Professional Fees	Professional fees that are specific to the project, please provide a breakdown.	
Equipment	- Includes purchase/lease of computers, fax, photocopiers, etc. - A plan for the disposal of purchased equipment must be provided, please provide a breakdown.	
Equipment Repairs	Approval is at the discretion of the Department	
Facility Lease\Rent	Within market value - please specify square footage and rate; only for incremental rent	
Advertising/Promotions	Approval is at the discretion of the Department, please provide a breakdown	
Office Supplies	- Must be specific to the project and utilized for the day to day operations of the project. This can include postage. - Please provide a breakdown.	
Insurance	- Participant liability insurance – incremental - Commercial insurance must be incremental to the project (i.e. fire/theft/building/tenant's/contents insurance), please provide a breakdown	
HST	50% of eligible costs, please provide a breakdown.	
Other Operational Costs	Approval is at the discretion of the Department, please provide a breakdown.	

BUDGET CATEGORY	ELIGIBLE COSTS	SUPPORTING DETAILS FOR PROPOSED/NEGOTIATED COSTS
Administrative Funding for administrative costs is intended to cover expenses that the organization incurs that are not directly related to delivery of the project/program but are required as part of the overall operations of the organization such as incremental costs for overall organizational governance, management, finance, communications, human resources and information technology support. The funding formula is as follows: 1. Calculate 10% of Total - Participant Program Delivery Costs + Total Operational Costs Example: \$10,000 (Total Participant Costs) + 4,000 (Total Operational Costs) = \$14,000 Total Administrative Funding = \$14,000 x 10% = \$1,400 Approved sponsors are eligible for the total amount of this calculation. Please use the following section to outline the projected Administrative Costs: <i>Note: It is recognized that administrative expenses are calculated using a budget category that may experience slippage. The amount approved for Administrative will not be reduced at the end of the project if the sponsor has provided the appropriate summary to support the total administrative costs approved as part of the original budget.</i>		
These costs may include but are not limited to: audit fees, bank fees, basic telephone fees, insurance (general, fire, theft), materials and office supplies, legal fees, information technology maintenance, postage, & management and administrative staff wages not directly working on the delivery of the program.	Please provide a breakdown for each budget item	