



Community Sport and Recreation Infrastructure Fund

Stream 2: New Builds/Signature New Builds

2026-2030

Program Guidelines

Intake Period Begins:

Monday, August 17, 2026

Intake Period Closes:

Tuesday, December 22, 2026, at 4:00 p.m. ET

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Introduction

The Community Sport and Recreation Infrastructure Fund (**CSRIF**) is a capital funding program delivered by the Ministry of Sport (**the Ministry**) to revitalize existing community sport and recreation infrastructure and support the construction of new facilities across the province.

The CSRIF is delivered through two streams:

- **Stream 1:** Repair and Rehabilitation
- **Stream 2:** New Builds/Signature New Builds

There will be three intake periods for each stream.

This guide provides instructions on how to apply for the 2026 intake for projects that will be completed no later than March 31, 2030.

Please review these guidelines in detail before applying.

Applicants applying to Stream 2 may also apply to Stream 1 for a different project. For instructions on how to apply for **the 2026 intake of Stream 1: Repair and Rehabilitation**, please see [the program guidelines for Stream 1](#).

Information on future intakes will be announced when they become available.

Be sure to use the appropriate guide for the stream and intake period to which you are applying.

Program Overview

The purpose of Stream 2 is to invest in new, transformative community sport and recreation infrastructure, including assets that do not currently exist in a community or the replacement of existing assets that have reached the end of their lifespan.

Eligible applicants include:

- Municipalities
- Local services boards
- Not-for-profit organizations
- Indigenous communities and organizations
- For-profit organizations

Please refer to the [Eligibility Requirements](#) section of this document for details on eligibility criteria.

Eligible applicants may apply for funding up to \$10 million to support projects that will result in building new or replacing existing community sport and recreation facilities. CSRIF is a cost-sharing program and the provincial contribution will vary based on the eligible applicant. Please refer to the [Funding Amounts and Terms](#) section of this document for more details.

Approved projects must be completed, with all eligible costs incurred, within 36 months of approval and no later than **March 31, 2030**.

Eligible applicants can submit **only one Stream 2 application for this intake**.

Applicants who applied previously may submit an application under this intake.

Applicants who were previously funded are not eligible to reapply for the same project but may submit an application for a different project.

Applications for the 2026 intake of Stream 2 are due by 4:00 p.m. Eastern Time on Tuesday, December 22, 2026.

Applications must be submitted through Transfer Payment Ontario (**TPON**).

Late or incomplete applications will not be accepted.

The CSRIF is a discretionary and non-entitlement program, and there is no guarantee of funding. There is no appeal process for unsuccessful applicants.

Program Objectives

The CSRIF aims to meet community need and improve the capacity of municipalities, local services boards, not-for-profit organizations, Indigenous communities and organizations, and for-profit organizations in Ontario that support the delivery of community sport and recreation programming.

The CSRIF aims to create local jobs, strengthen and enliven communities, provide Ontarians with opportunities to participate in sport and recreation activities, and support the health and well-being of children, families and seniors across Ontario. In addition, the CSRIF will invest in major sport and recreation infrastructure that will lead to more opportunities to host provincial, national, and international sporting events.

Eligibility Requirements

Eligible Applicants

In order to be eligible to apply to Stream 2, an applicant must meet **all 3** of the following criteria. The applicant must:

1. Own or have a **long-term leasehold interest** in the property with the necessary authority or permission to undertake the project;
2. Be the organization who will **operate or manage** the **community sport or recreation facility/space** or other community facility/space that offers sport or recreation programming; and
3. Be a **legal entity** in Ontario **and** one of the following:
 - A municipality.
 - A **local services board**.

- A not-for-profit organization that has been incorporated federally or provincially for at least one year as of the date of application deadline with a head office in Ontario.
- An Indigenous community or organization that is:
 - a First Nation located in Ontario;
 - a local, regional or provincial organization, located in Ontario, established to represent a First Nation, Inuit or Métis people or group of First Nations, Inuit or Métis peoples; or
 - an Indigenous-led service provider located in Ontario.
- A for-profit organization that has been incorporated federally or provincially for at least one year as of the date of the application deadline with a head office in Ontario.

Ineligible Applicants

- Federal and provincial agencies.
- Universities and colleges.
- Educational institutions, schools or school authorities.
- Hospitals, medical or health care facilities.
- Sole proprietorships and/or unincorporated businesses.
- For-profit organizations that require membership fees to access facilities and services.
- Entities receiving funding from other Ontario provincial grant programs for the same capital project.
- Entities that are not legally established by or under legislation or federally or provincially incorporated, or those that have been incorporated for less than one year prior to the application deadline.
- Entities in default of the terms and conditions of any grant or loan agreement with any ministry or agency of the Government of Ontario at the date of the application deadline for this program.
- All other entities not included in this list or in the list of eligible applicants.

Partnerships

Eligible applicants can partner with other organizations on CSRIF projects; however, an application must be submitted by a legal entity that meets all of the eligibility criteria. A legal entity can only be the lead applicant on one Stream 2 application. This applicant will be responsible for the project if the application is successful and must ensure they have all the requisite authority and permissions to undertake the project. This applicant will be required to meet all funding terms and conditions,

enter the Transfer Payment Agreement (**TPA**), receive the funding, and maintain all records and communication with the Ministry.

Where a legal partnership agreement or other legally binding arrangement between an applicant and one or more organizations or communities is in place or is intended to be in place to undertake the project or operate the facility once the project is completed, a copy of the formal written agreement should be submitted with the application.

Eligible Projects

To be an eligible project for Stream 2, the project must:

- Be for the construction of a new or **replacement** sport or recreation facility/space or other community facility/space that will offer sport or recreation programming in Ontario;
- Be for a community facility/space in Ontario that will **be open primarily for use by the public for sport or recreation** following completion of the project;
- Be submitted by an applicant that meets all of the eligibility requirements; and
- Not be receiving any Ontario provincial grant funding for the same project.

Examples of eligible Stream 2 projects include:

- Public infrastructure projects that address a demonstrated need, such as replacing an existing facility that has reached the end of its lifespan to meet community programming needs.
- Projects that make transformative investments in community sport or recreation infrastructure, including the repurposing or expansion of existing structures to create **net new** community sport or recreation facilities.
- Building new facilities that do not exist in the province/region that attract new programming, generate new employment opportunities, retain jobs, and provide economic impact for local communities and businesses such as an increase in tourism, new high-performance facilities to attract and host large sporting events, create or increase collaboration with local businesses.

Eligible Costs

Eligible costs are costs solely for and directly related to the successful development and delivery of the project and deemed to be reasonable by the Ministry, all within the sole discretion of the Ministry.

Eligible costs include:

- Soft costs related to pre-construction development activities, including design, planning, studies, assessments, surveys, approvals and permits; note, however, that no more than 20 per cent of the total CSRIF grant amount can be used towards these costs.

- Project management costs, such as project-related fees paid to professionals, technical personnel, consultants, and contractors specifically engaged to oversee or deliver the project.
- Transportation and delivery costs.
- Fixed equipment and technology costs, such as large-scale equipment for installation (e.g., furnaces, boilers, sound equipment).
- Construction and/or renovation costs, including costs for project materials, labour for construction and/or installation.
- Costs directly related to meeting the requirements under the provincial TPA, which are limited to the following:
 - Audit fees required to meet the final report requirements; and
 - Communications requirements costs to design, produce and install:
 - **Ontario Builds Signage;**
 - **Permanent Plaque;** and
 - **Rowan's Law Concussion Safety Signage.**

Ineligible Costs

Examples of ineligible costs include:

- Any project costs incurred before the date of the Minister's letter approving funding for the project.
- Moveable or non-fixed equipment, such as furniture, vehicles, or maintenance equipment.
- General contingencies, cost escalation amounts, "miscellaneous" items, or other non-itemized or unallocated budget amounts.
- Costs not actually incurred by the funding recipient, including amounts paid or administered on behalf of a third party where the recipient is not ultimately responsible for the project (e.g. flow-through or paymaster arrangements involving one or more ineligible parties).
- All taxes, regardless of rebate eligibility.
- Legal fees or interest charges
- Audit fees, except those incurred solely to fulfill the final report requirement.
- In-kind contributions.
- Costs related to long-term debt or financing.
- Costs for cancelled projects.
- Equipment leasing or rental costs that are not directly required to complete the capital project.

- Operating and administrative expenses of the applicant, including staff salaries, benefits, rent, utilities and other ongoing costs, even where these costs are directly related to supporting delivery of the project.
- Costs associated with the operating or maintaining capital assets after construction.
- Routine facility or property maintenance costs.
- Costs related to program delivery.
- Costs for purchasing and/or acquiring land.
- Costs for leasing land, buildings, fixtures or equipment, except for short-term rentals of equipment required to complete the capital project.
- Costs to develop business cases or applications used to apply for funding.
- Fundraising expenses.
- Travel costs for the recipient.
- Construction or renovation costs that do not create new or replacement sport or recreation facilities.
- Any other costs deemed ineligible by the Ministry, in its sole discretion.

Funding Amounts and Terms

The CSRIF is a cost-sharing program where the Province will provide funding to support a portion of a project's eligible costs, up to the maximum funding amount approved.

Cost Sharing

The Provincial contribution to a project varies based on the type of organization applying:

- Municipalities, local services boards, and not-for-profit organizations may request up to 50 per cent of their eligible costs.
- Indigenous organizations and communities may request up to 90 per cent of their eligible costs.
- For-profit organizations may request up to 25 per cent of their eligible costs.

Funding Amount

The maximum funding amount for Stream 2 is \$10 million.

Special Consideration: Signature New Builds

Under unique and exceptional circumstances, the Ministry may consider providing a funding amount over \$10 million for a **Signature New Build**.

A **Signature New Build** is a high-profile project that will be recognized provincially, nationally, or internationally for:

- innovative design,
- having significant community and economic impact, or
- iconic status within the sport sector.

These projects will serve as symbols of progress in sustainability and technology and will have a positive influence on the people of Ontario.

Not all new builds are Signature New Builds - these are rare and exceptional projects that will garner broad acclaim and be truly one-of-a-kind facilities.

To request an amount over \$10 million, a Special Consideration Request Form must be completed and submitted with the application. This form is available through TPON.

Note: Any request over \$10 million will be subject to the same cost sharing limits based on applicant organization type as requests for \$10 million or less.

These special requests will be subject to additional review and must:

- Demonstrate alignment with the definition of a Signature New Build; and
- Present a strong business case demonstrating significant:
 - Community benefits,
 - Economic impact, and
 - Financial need for provincial funding beyond the program standard.

Submitting a Special Consideration Request does not guarantee that the project will receive funding at the requested amount or at any amount.

Special Consideration does not give a project priority, preference, or additional weight in the overall assessment. All applications are first assessed using the standard evaluation process, and Special Consideration is applied only to the portion of the request that exceeds \$10 million. If a request for funding over \$10 million is not approved, the project may still be considered for funding up to the standard program maximum of \$10 million.

Limits

CSRIF funding covers only a portion of eligible costs, up to the approved amount. Successful recipients are responsible for all remaining project costs, including unfunded eligible costs, ineligible costs, and any cost overruns.

Under no circumstances will the Province's total contribution exceed:

- the cost share percentage of eligible costs allowed, or
- the maximum funding amount approved.

No other grant funding from the Province of Ontario can be used toward the project. This includes funding received through any previous rounds of the CSRIF. This also includes grant funding from other Ontario ministries and provincial agencies, such as the Ontario Trillium Foundation or the Northern Ontario Heritage Fund Corporation.

Terms of Funding

Approved projects must be completed with all eligible costs incurred within **36 months** of receipt of the Minister's approval letter and in any case no later than **March 31, 2030**.

Any costs incurred or work begun on a project prior to funding approval will not be considered eligible. No funds will be provided to support these costs.

CSRIF funds will be paid in installments based on a payment schedule with **milestones** and deliverables. All successful recipients will be required to clearly outline a **project work plan** with timelines, milestones, deliverables, budgeting and financial forecasting information.

A 10 per cent holdback of the funds will be released upon the completion of the project and the Ministry's satisfaction with the recipient's final report.

Program Assistance

If you have questions regarding the program, including those related to eligibility, please contact the local [Regional Development Advisor](#) for your area.

General program inquiries can be directed to: CSRIF@ontario.ca

How to Apply

All applications must be submitted through Transfer Payment Ontario (**TPON**).

TPON requires Google Chrome internet browser and Adobe Acrobat Reader to fill out the PDF application form.

Step 1: Create or Access your Ontario.ca Login

You must have an Ontario.ca Login account to access TPON. For instructions, visit [Transfer Payment Ontario](#).

Once registered, or if you are already registered, you must ensure your organization's profile information is correct and up to date. This includes ensuring your Ontario.ca Login is associated with the correct organization and that all contact information is up to date. For instructions on joining an organization, please refer to the [TPON Joining an Organization guide \(pdf\)](#).

IMPORTANT: Setting up an account may take up to five business days so allow at least one week to register before starting the application process.

Step 2: Complete the CSRIF Stream 2 Application

1. Log in to TPON.
2. Click on "Submit for Funding" and select the **CSRIF – Stream 2: New Builds/Signature New Builds 2026-2030**.
3. Download, complete, validate and save the application form.
4. Upload the completed and validated application form to TPON.
5. Attach all [Required Documents](#) and any optional supporting materials.
6. Submit your request for funding.

Once an application has been started in TPON, it may be downloaded at any point and returned to later.

For help with this process, refer to the [TPON Submitting for Funding guide \(pdf\)](#). You can also watch the [TPON How to Submit for Funding Video](#) or access the [video transcript \(pdf\)](#).

Submission Notifications

When you submit your application, you will receive an auto-generated confirmation email. If you have not received a confirmation email within 48 hours of your submission, please call TPON Client Care.

The primary contact provided on the application form will receive any subsequent correspondence regarding the application. It is important to provide accurate and up-to-date contact information and to regularly monitor the primary contact's phone and email to enable timely communication regarding the status of the application.

Applications that are not submitted in TPON by the deadline will not be assessed.

Transfer Payment Ontario Client Care

Technical questions related to TPON must be directed to TPON Client Care.

They are available Monday - Friday 8:30 a.m. to 5 p.m. (ET, excluding statutory and government holidays).

- Telephone: 416-325-6691 or 1-855-216-3090
- TTY/Teletypewriter (for the hearing impaired): 416-325-3408 / Toll Free: 1-800-268-7095
- Email: TPONCC@ontario.ca

Required Documents

The CSRIF requires additional documentation to be provided at the time of application submission that must be uploaded to the TPON system. An application missing any mandatory documents will be considered incomplete and will not proceed to assessment. Required documentation may vary depending on the

applicant type or project (see below for details). Please refer to the Application Submission Checklist in [Appendix A](#) in this document when submitting your application to ensure all items are attached.

Completed Application Form

Required for: All applicants.

Ensure you fill in all required sections of the application form and that the form is electronically signed and dated by an individual authorized to bind the applicant.

Audited Financial Statements

Required for: All applicants, except municipalities.

Provide a complete, unabridged copy of the applicant organization's audited financial statements for the most recent fiscal year. Regardless of the organization's audit requirements under legislation, the CSRIF requires submission of a complete audited financial statement conducted by an independent licensed Chartered Professional Accountant (CPA). The following will not be accepted: review engagements, compilations, unaudited financial statements, or audited financial statements that are draft, incomplete or abridged.

Proof of Ownership or Lease

Required for: All applicants, except Indigenous communities applying for a project on reserve.

Provide documentation that indicates the applicant is the owner or long-term lease holder for the facility/community space that the project will be improving.

Proof of ownership

At the time of application, proof of ownership can be demonstrated through any of the following examples: parcel register, a current year municipal property tax bill with roll number, current year Property Assessment Notice with roll number from the Municipal Property Assessment Corporation (MPAC), land transfer document, title or deed. Municipalities can provide a signed letter from a senior administrator at the municipality confirming ownership instead of providing an ownership document.

As a condition of funding under the TPA, a recipient will be required to provide a **Solicitor's Certificate of Title** confirming the recipient's ownership of the facility/space and that there are no legal or title-related restrictions that would prevent the project from proceeding.

Proof of long-term leasehold interest

At the time of application, proof of a long-term leasehold interest can be provided in the form of an executed lease agreement that must:

- be registered on title or otherwise legally protected;

- be a valid and binding lease agreement in writing between the property owner (lessor) and the applicant (lessee);
- have at least nine (9) years remaining at the time of the application deadline or an option to extend the term so that the total length is at least nine (9) years;
- provide the applicant (lessee) with exclusive possession and control of the premises as the tenant with consideration (usually rent), for the term of the agreement;
- clearly state the applicant has the necessary permission or authority to access the property and to undertake the project;
- not contain any term or condition that would prevent the applicant from constructing, occupying and using the facility/space; and
- not contain any term or condition that would prevent the applicant from using the repaired or renovated facility/space for sport or recreation purposes beyond the end of the project.

If an existing lease agreement does not have at least nine (9) years remaining at the time of the application deadline, applicants are required to submit a letter from the lessor documenting the lessor's commitment to renew the lease agreement to meet the full term and that the applicant will continue to have the necessary permission or authority to undertake the project for the duration of the lease agreement.

As a condition of funding under the TPA, a recipient will be required to provide a **Solicitor's Letter of Opinion** confirming that the recipient has a long-term leasehold interest that meets the requirements set out above.

Note: Other arrangements such as land interests, licences, use permits, memorandums of understanding, or letters identifying an intention to purchase the property or enter into a lease will not be accepted.

Proof of Legal Status

Required for: All applicants, except municipalities and First Nations.

Provide articles of incorporation, letters patent, certificate of status, Special Acts of Incorporation or other documentation that demonstrates that the organization has been a legal entity with a head office in Ontario for at least one year at the time of the application deadline.

Indigenous Community Resolution for Projects on Reserve

Required for: All Indigenous communities or organizations, or projects by other applicants occurring on a First Nations reserve.

Provide evidence of authority for the applicant to undertake the project on behalf of an Indigenous community. This will include a First Nation Band Council Resolution,

Tribal Council Resolution, Métis Nation of Ontario Resolution that confirms all of the following:

- The applicant has authority to represent the community (described or named) where the facility/space for improvement is situated [Note: This first requirement does not apply to a First Nation.]
- The facility/space (described or named) for which the applicant is applying for funding is located on a First Nation's reserve or land otherwise owned, leased, or controlled by the council.
- The applicant has authority over the facility/space (described or named) and approval to undertake the project on behalf of the community.
- The applicant has authority and approval to enter into the funding agreement with the Province to undertake the project.

For-Profit Corporate Structure

Required for: For-profit organizations and applicants with for-profit partners.

A document describing the applicant's corporate structure, including all parent, affiliate and related entities and their relationships.

Partnership Agreements

Required for: All projects that have project partners.

Where a legal partnership agreement, or similar binding legal arrangement, is in place or is intended to be in place to undertake the project or operate the facility once the project is completed, a copy of the formal written agreement should be submitted with the application.

Special Consideration Request Form

Required for: Applicants seeking more than \$10 million of provincial contribution for a Signature New Build project.

To request special consideration (see [Special Consideration](#) above) for a grant amount over \$10 million, complete and submit a Special Consideration Request Form available through TPON as an additional attachment. Submission of this request does not guarantee that the Province will approve the project at the requested contribution amount.

Supporting Documentation

These items are not mandatory but are strongly encouraged to support your application.

Plans/Designs/Details

Provide any plans, designs, or details created that support your project application, as may be available and applicable. This may include any of the following:

- Feasibility study;
- Five-year capital plan;
- Comprehensive or strategic community plan;
- Gap analysis;
- Asset Condition Reporting System (ACRS) report;
- Facility condition assessment report;
- Accessibility audit report;
- Photos and/or diagrams of the current state of the facility;
- Detailed design plan documents;
- Detailed operation and maintenance plans for the facility following the project completion.

Financial Resources, Quotes and Estimates

Provide evidence of the following, where available:

- Confirmed financial resources to carry out the project.
- Quotes for costs for individual goods and services valued above \$5,000.
- Cost estimate documents (preferably Class A or the most detailed cost estimate available).

Letters of Support

Provide letters of support for the project from community and/or user groups of the facility/space and/or financial institutions, including those that reflect impacts of the project and any financial commitments.

Assessment Process and Criteria

The assessment process will consist of three stages for all submitted applications.

Applications that include a request for funding over \$10 million will undergo an additional Special Consideration assessment. This additional assessment will occur only after the application has successfully completed all three standard stages of assessment.

Stage One: Completeness Check

To be considered in the assessment process, an application must:

- Be successfully submitted in TPON by the deadline

- Include all required supporting documentation, as described in [Required Documents](#) section and the Application Checklist ([Appendix A](#))

Incomplete applications will not continue to Stage Two.

Stage Two: Eligibility Confirmation

During the second stage, in order to determine compliance and suitability with the program criteria, the Ministry will:

- Confirm eligibility of the applicant (as defined in the [Eligibility Requirements](#) section);
- Undertake due diligence checks for all applicants;
- Confirm the project meets basic eligibility criteria (as defined in the [Eligibility Requirements](#) section);
- Confirm the project is achievable within the program timelines; and
- Undertake a risk assessment and financial assessment of the applicant to confirm their capacity to manage and complete the proposed project.

Applicants must ensure they meet all program criteria and provide supporting evidence that clearly demonstrates compliance, to the satisfaction of the Province.

Ineligible applications will not continue to Stage Three.

Stage Three: Application Assessment

During the third stage, the Ministry will assess all eligible applications.

Applications will be measured against the following criteria:

- Operating/Financial Capacity – 30%
- Community Need – 25%
- Address a Gap in Services – 20%
- Economic Impact – 15%
- Community Support – 5%
- Value For Money – 5%

These are described below in more detail. It is the responsibility of the applicant to ensure that their application provides sufficient detail and information to demonstrate the project's alignment with each of the criteria.

Applications that fail to meet a minimum scoring threshold will not be considered for funding.

Meeting program criteria and the minimum assessment threshold does not guarantee funding. The program is highly competitive and there is no guarantee that an application will be funded.

Assessment Criteria Details

Operating/Financial Capacity – 30%

Applicants should demonstrate comprehensive long-term plans for operating and maintaining the facility. This includes demonstrating financial capacity to support operations without seeking additional government support. Applications should include information on available resources and anticipated costs (e.g., staffing requirements, future maintenance).

Applicants should demonstrate capacity to undertake and complete the project within the timeframe of the program. This includes demonstrating sufficient financial and human resources to support the project. Applications should clearly demonstrate project readiness (e.g., being **shovel ready**, agreements between project partners, details of design work, expected completion dates), and identify potential risks and mitigation strategies.

Community Need – 25%

Projects should clearly address a defined community sport or recreation need or priority. Applicants should clearly state the need and how it was identified as well as the anticipated outcomes of the project. The information provided should be detailed and speak to the importance of the project in addressing specified outcomes.

Address a Gap in Services – 20%

Projects should address a clearly defined gap in services. Applicants should demonstrate that similar services are not available within a reasonable distance and/or that this project will remove, reduce, or prevent other barriers to participation in the community. This will differ between rural and urban areas, and applicants are responsible to provide evidence with respect to the uniqueness of their project.

Economic Impact – 15%

Applicants should demonstrate the economic impact the project will have in the community, region, and/or province. The application should speak to the creation of jobs (temporary or permanent) as a direct result of the project. The applicant should also speak to any tourism, sport hosting, operational cost-savings, and direct or indirect economic impacts that are anticipated because of the project.

Community Support – 5%

Applicants should demonstrate that there is support in the community for the proposed project, including details of community/stakeholder meetings, project partnerships, and confirmed/anticipated user groups for the facility.

Value for Money – 5%

Projects should represent good value for money with funding requests clearly aligned with demonstrated financial need. Applicants should demonstrate that

projects will be carried out in the most efficient manner possible, using appropriate procurement processes and maximizing individuals and/or communities served. Applicants should present clear justification for all costs, and how costs relate to meeting outcomes.

Services to be provided should relate clearly and directly to established community needs, and service duplication should be avoided. Applicants should demonstrate considerations taken to identify cost-effective options for the project with consideration of life cycle costs, energy efficiency, and operational savings where possible.

Funding Notification, Confirmation and Accountability

Funding Notification

The Ministry will inform each applicant in writing of its funding decision. Decisions at the time of notification are considered final, and there is no appeal process.

Confirmation

Successful applicants will be provided a conditional letter setting out the maximum grant amount with funding contingent on entering and adhering to a TPA.

Any costs incurred or work begun on a project prior to receiving a conditional letter of funding approval will not be considered eligible. No funds will be provided to support these costs.

The Ministry will require the following additional documentation from the successful applicant:

- **Solicitor's Certificate of Title or Solicitor's Letter of Opinion** serving as proof of ownership or long-term leasehold interest, respectively, in the property.
- **Certificate of Insurance**, meeting requirements set out by the Ministry.
- Confirmation that the project is proceeding and project financing has been secured from all identified sources.
- Updated Project Description.
- Updated **Project Work Plan** with **milestones, activities, and start and end dates**.
- Updated **Budget and Financial Forecast** information.
- Confirmation and attestation of good standing with Tax Laws, Environment Laws and Labour Laws (note: does not apply to Indigenous communities or Indigenous organizations).
- Banking information to allow payment by Electronic Fund Transfer.
- Notice(s) of conflict of interest, if any.

The Ministry may also request additional documentation or information prior to entering into the TPA with the successful applicant.

Accountability

To receive the funds for its project, the successful applicant will be required to sign a TPA with the Ministry, which will outline the terms and conditions for the receipt of the funds; and will, amongst other terms and conditions, require the recipient of the funds to:

- be in compliance with, and to continue to comply with, all federal and provincial laws and regulations, all municipal by-laws, and any other orders, rules and by-laws related or applicable to any aspect of the project, the funds, or both.
- complete the project as described in the TPA by the identified project end date without additional provincial investment.
- maintain throughout the duration of the TPA all necessary and appropriate insurance that a prudent person carrying out the project would maintain, including at least \$5 million commercial general liability insurance coverage with the Ministry added as an additional insured.
- install and display approved Ontario Builds signage at the project site within 30 days of entering into the TPA. The signage must remain in place until 90 days after the project is completed.
- install and maintain an approved plaque or other permanent marker recognizing the provincial contribution within the later of 90 days of project completion or immediately before the facility is open to the public.
- report back to the Ministry on the use of the funds, project stage deliverables and outcomes achieved, which may include the submission of progress reports, a final expenditure report, a final work plan report, proof of completion, **project-specific audited financial statements**, invoices, receipts and proof of payment of eligible costs and/or any other reports or information the Ministry may require.
- permit the Ministry to verify/audit information submitted (at the discretion of the Ministry) to ensure that it is complete and accurate, and that the funds were used for the purpose(s) intended.

Responsibilities

Recipients must:

- Be accountable to the Ministry for all funds and project components and act as the final decision-making authority among partners (if applicable) for the project under the TPA.

- Manage the project to meet financial, reporting, and deliverable requirements outlined in the TPA.
- Measure and report on project performance, including progress and outcomes related to **milestones** and **performance measures**.
- Submit **project-specific audited financial statements** with the final report to receive the final payment and holdback amount.
- Maintain appropriate insurance at their own expense for the full term of the TPA. Proof of insurance must be provided to the Ministry on request and updated throughout the project as policies are renewed or changed.
- Provide appropriate notice to the Province in the event that they encounter issues that could prevent their project from being completed on time.

Notices

Disclaimer

The CSRIF is a discretionary and non-entitlement program. Even if an applicant has submitted a complete application and met all program criteria, there is no guarantee that the applicant will be approved for funding. The Ministry reserves the right to fund or not fund applications submitted to the program. For those projects approved for funding, the Ministry's decision on what percentage of provincial contribution may be made towards the eligible project costs of a project will depend on a number of factors, including the type of applicant, project feasibility and the availability of funds in the program. There is no appeal process for unsuccessful applicants.

Successful applicants will have the opportunity to enter into a TPA with program terms set by the Ministry. Funding is conditional on entering into and adhering to a TPA and the applicant continuing to meet program eligibility requirements.

Funds may be rescinded or recovered when the applicant is in violation of the TPA, or where the applicant indicates to the Ministry that they no longer need the grant or cannot complete the activities of the project.

Additional Responsibilities

Applicants, in particular not-for-profit corporations, are advised that receiving provincial funding may result in their organization being subject to additional requirements in law. Applicants are responsible for making themselves aware of all laws with which they must comply during the application process and, if successful, as recipients of public funds. Here are a few examples of the legal frameworks that may apply to a recipient of Government of Ontario funding (noting this is not an exhaustive list):

- Public benefit corporations under the Ontario *Not-for-Profit Corporations Act, 2010* (ONCA)
- Broader public sector (BPS) organizations under the *Broader Public Sector Accountability Act, 2010*
- Designated BPS Organizations under various other statutes (e.g. the *Broader Public Sector Salary Disclosure Act, 1996*) and government directives such as the Buy Ontario Procurement Directive that came into effect on April 13, 2026.

Buy Ontario Act (Public Sector Procurement), 2025

Ontario has established the [Buy Ontario Act \(Public Sector Procurement\), 2025](#), to guide how public sector organizations buy goods and services.

The Act aims to:

- improve public sector procurement based on integrity and value for money, while supporting economic growth and supply chain resilience
- use public sector procurement to promote, protect and build Ontario's economy and businesses while keeping its supply chain secure.

Under the *Buy Ontario Act*, the government has issued the:

- [Buy Ontario Procurement Directive](#)
- [Municipal Buy Ontario Procurement Directive](#)

These directives require public sector entities, including municipalities and broader public sector organizations, to comply with requirements for public sector procurements.

Applicants are expected to be aware of these directives and consider the impact of these directives on procurement activities that may be funded, in whole or in part, through provincial transfer payments.

Further information can be found at [Buy Ontario | ontario.ca](#) and [Supply Ontario](#).

Duty to Consult

Applicants should be aware that the Province may have a duty to consult with Indigenous communities where a decision to be made by the Province could adversely affect an established or credibly asserted Aboriginal or treaty right. When the Province determines it should consult, the process may result in accommodation that may alter the project. While the Province is entitled to delegate certain procedural aspects of consultation, the Province retains the legal responsibility to ensure that the duty to consult and accommodate is satisfied. If a project is approved for funding, no work can begin on the site until the duty to consult is satisfied. The application form contains questions that will support the Province's assessment of whether consultation may be required.

Freedom of Information and Protection of Privacy Act

Applicants should be aware that Government of Ontario ministries are bound by the *Freedom of Information and Protection of Privacy Act* (**FIPPA**) and any information provided to the Ministry in connection with an application may be subject to disclosure in accordance with the FIPPA.

If an applicant believes that any of the information it submits in connection with its application is confidential and wishes to protect the confidentiality of such information, the applicant should clearly mark the information "confidential." If the Ministry receives a request for access to the information marked "confidential", the Ministry will contact the applicant so that it may, if it wishes, make representations concerning the release of the requested information. Marking the information "confidential" does not mean that the information will not be released if and as required under the FIPPA.

Applicants are advised that the names and addresses of organizations awarded grants, the amount of the grant awarded, and the purpose for which grants are awarded is information made available to the public.

Tax, Environment and Labour Law Attestation

Applicants are advised that in order to enter into the TPA and to receive funding, they may be required to attest to being in good standing with **Tax Laws**, **Environment Laws**, and **Labour Laws**, which are defined below.

Completing the verification and attestation is required before entering into the TPA if:

- your organization received \$10 million or more in cumulative transfer payment funding from the Province in the previous government fiscal year (April to March); and/or
- the value of the TPA is \$10 million or more in any government fiscal year (April to March).

This applies to all recipients except Indigenous communities and Indigenous organizations. Organizations may also choose to voluntarily complete this attestation.

To complete this attestation:

1. Complete a Tax Compliance Verification by checking your tax compliance status using the [TCV online service](#) and adding the TCV number to your organization's profile in [TPON](#).
2. Complete the attestation of compliance in your organization's profile in TPON.

Tax Laws

For the purposes of the attestation, means provincial and federal tax laws applicable to the organization. "Good standing" with tax laws means that none of the following

circumstances apply, as confirmed by the Ministry of Finance through the Tax Compliance Verification process:

1. The organization is in default of filing a return under a tax statute administered and enforced by the Government of Ontario, or of paying any tax, penalty or interest assessed under any such statute for which payment arrangements have not been made.
2. If the organization has a business number with the Canada Revenue Agency, the organization is in default of filing a return under the *Taxation Act, 2007*, the *Income Tax Act (Canada)*, *Part IX of the Excise Tax Act (Canada)* or an Act of another province or territory that imposes a tax on corporations and is administered and enforced by the Canada Revenue Agency.

Environment Laws

For the purposes of the attestation, means all statutes and associated regulations administered by the Ontario Minister of the Environment, Conservation and Parks, and "good standing" with environment laws means that the organization has not been convicted by a court within the last year and has no ongoing appeals.

Labour Laws

For the purposes of the attestation, means all statutes and associated regulations administered by the Ontario Minister of Labour, Immigration, Training and Skills Development, and "good standing" in respect of labour laws means that the entity has not been convicted of an offence under the *Occupational Health & Safety Act, R.S.O. 1990, c. O.1*, *Workplace Safety and Insurance Act, 1997* and *Employment Standards Act, S.O. 2000, c. 41* in a proceeding commenced under Part III of the *Provincial Offences Act, R.S.O. 1990, c. P.33*, during the preceding year.

Failure to be able to complete this verification or attestation may result in a recipient's disqualification. Recipients must inform the Ministry if any non-compliance occurs during the term of the agreement

Full instructions to complete this process can be found in the [TPON Guide on Updating an Organization \(pdf\)](#).

Appendix A: Application Submission Checklist

Find your organization's type and ensure you are submitting all mandatory documents with your application.

Municipalities

Mandatory:

- Application form
- Proof of Ownership or Lease

Required where applicable:

- Partnership Agreements (required where partnerships are involved)
- Special Consideration Request Form (required if requesting more than \$10 million)

Strongly encouraged:

- Supporting documentation, as may be available or applicable to the project:
 - Plans/designs/details
 - Financial resources/quotes/estimates
 - Letters of support

Local Services Boards

Mandatory:

- Application form
- Audited Financial Statements
- Proof of Legal Status
- Proof of Ownership or Lease

Required where applicable:

- Partnership Agreements (required where partnerships are involved)
- Special Consideration Request Form (required if requesting more than \$10 million)

Strongly encouraged:

- Supporting documentation, as may be available or applicable to the project:
 - Plans/designs/details
 - Financial resources/quotes/estimates
 - Letters of support

Not-for-Profit Organizations

Mandatory:

- Application form
- Audited Financial Statements
- Proof of Legal Status
- Proof of Ownership or Lease

Required where applicable:

- Indigenous Community Resolution (required for projects on reserve)
- Partnership agreements (required where partnerships are involved)
- Special Consideration Request Form (required if requesting more than \$10 million)

Strongly encouraged:

- Supporting documentation, as may be available or applicable to the project:
 - Plans/designs/details
 - Financial resources/quotes/estimates
 - Letters of support

Indigenous Communities and Organizations

Indigenous Communities

Mandatory:

- Application form
- Audited Financial Statements
- Indigenous Community Resolution (required for projects on reserve)

Required where applicable:

- Proof of Ownership or Lease (required only for off-reserve projects)
- Partnership Agreements (required where partnerships are involved)
- Special Consideration Request Form (required if requesting more than \$10 million)

Strongly encouraged:

- Supporting documentation, as may be available or applicable to the project:
 - Plans/designs/details
 - Financial resources/quotes/estimates
 - Letters of support

Indigenous Organizations

Mandatory:

- Application form
- Audited Financial Statements
- Proof of Legal Status
- Proof of Ownership or Lease

Required where applicable:

- Indigenous Community Resolution (required for projects on reserve)
- Partnership Agreements (required where partnerships are involved)
- Special Consideration Request Form (required if requesting more than \$10 million)

Strongly encouraged:

- Supporting documentation, as may be available or applicable to the project:
 - Plans/designs/details
 - Financial resources/quotes/estimates
 - Letters of support

For-Profit Organizations

Mandatory:

- Application form
- Audited Financial Statements
- For-Profit Corporate Structure
- Proof of Legal Status
- Proof of Ownership or Lease

Required where applicable:

- Indigenous Community Resolution (required for projects on reserve)
- Partnership Agreements (required where partnerships are involved)
- Special Consideration Request Form (required if requesting more than \$10 million)

Strongly encouraged:

- Supporting documentation, as may be available or applicable to the project:
 - Plans/designs/details
 - Financial resources/quotes/estimates

- Letters of support

Appendix B: Glossary

This glossary provides definitions to support potential applicants in reading these guidelines and completing the application form.

Budget and Financial Forecast - Funding recipients will be required to provide updated budget information and financial forecast information throughout the project lifecycle. Updated information will be requested to support the development of the TPA but also may be required through the life of the program where there are changes to scope, schedule, or cost, or to support funding flow and program management needs. This may include line-item budgets, milestone-based budgets and revised cash flow forecasts outlining anticipated timing of expenditures and use of grant funding.

Certificate of Insurance - Funding recipients will be required to provide a copy of a Certificate of Insurance, demonstrating that they have the necessary insurance coverage. A valid Certificate of Insurance must always be on file in order to issue funding to recipients. Insurance costs are not eligible costs under the CSRIF.

Community Sport and Recreation Facility/Space - These are purpose-built facilities or spaces where sport/recreation programming is delivered. These facilities/spaces must **be open primarily to the public for sport or recreation**. This means that at least 51% of the time that the facility is operational, it must be available for public use for sport or recreation.

- **Sport** is defined in accordance with the [Sport Recognition Criteria](#) for Provincial Sports Organizations and Multi-Sport Organizations.
- **Recreation** refers to active recreation, meaning physical activities that involve movement, exertion or physical effort and are undertaken for enjoyment, fitness, sport or leisure. These may be organized or informal but must contribute to physical health and well-being. Passive recreational activities - like reading, social gatherings, or activities where the community participation is limited to observation - are not included.

Legal Entity - The applicant must be established by or under legislation, incorporated provincially or federally, or be a First Nation in Ontario, and capable of entering into a legal contract with the Province.

Local Services Board in Ontario - This is a volunteer organization that has the authority under Regulation 737 of the [Northern Services Boards Act \(NSBA\)](#) to deliver approved services to residents in rural areas of Northern Ontario where there is no municipal government.

Long-term Leasehold Interest - A long-term leasehold interest is a legal interest in real property granted to a leaseholder through a formal, written lease agreement that confers exclusive possession and control of the property for a specified term.

Net New - When expanding or repurposing facilities, the term "net new" refers to the creation of new sport or recreation infrastructure that did not previously exist. These will result in an overall increase in the number or types of sport or recreation assets

available to the community. This does not mean expansions or additions that only allow for increased hours of operation or an increased number of participants in existing programming.

Ontario Builds Signage - Mandatory signage that all projects will be required to install at the project location within 30 days of entering the TPA and must remain in place until 90 days after the project is completed. This cost is eligible and should be included in your application's budget. Costs for signage may vary and you are encouraged to seek quotes while developing your application to ensure this is included in your budget appropriately. Information on the details of what will be required can be found at [Ontario Builds templates | ontario.ca](https://ontario.ca/ontario-builds-templates).

Operate or Manage - In order to be eligible, the applicant must be the entity that will be responsible for the ongoing operation or management of the sport or recreation facility/space once it is built. This means that the applicant will have authority over the day-to-day use of the space, including programming, scheduling, and general oversight, and will be responsible for ensuring the space is primarily open to the public for sport or recreational purposes once the project is completed.

Partnerships - This refers to a legal partnership where two or more organizations have or intend to enter into a legal agreement to share in ownership, leasehold interest, or operation of the facility once it is completed. For example: two municipalities share the ownership and operation of a facility or space that is on the boundary between their two communities.

Performance Measures - These are measurable results about which funding recipients must report following the completion of the project. In the application form, applicants can include their own Client-Provided Performance Measures; however, the ministry requires applicants to report on the following performance metrics in the application:

- **Number of Users** - This is an estimate of how many individual users are expected to use the facility annually once the project is complete. This should be a measure of unique individuals – not a measure of how many visits are made to the facility.
 - For example, one person attends multiple programs at the facility each week, they are counted as one user.
 - **Baseline Value** - This is the current number of unique users of the facility/space annually.
 - If the project is building an entirely new facility/space or if the facility/space being replaced is not operational – enter “0”.
 - If the project is replacing or adding an extension onto one or more existing facility/spaces, enter the current number of annual users.
 - **Target (Goal) Value** - This is the estimated number of unique users who will use the facility/space after the project is complete.
- **Number of Jobs associated with the new construction** - This refers to all full-

time, part-time, permanent or temporary jobs directly or indirectly associated with this project. Direct jobs include those created to specifically carry out the project work (e.g., construction workers, project managers, consultants, tradespeople). Indirect jobs include those supported through supply chains or related services (e.g., material suppliers, equipment providers, support services). Each individual should be counted once. Do not convert jobs into full-time equivalents (FTEs).

- **Target (Goal) Value** - This is the total number of jobs supported by the project over its duration.
- **Number of Sport Jobs** - This refers specifically to jobs related to the production of sport goods and/or services, regardless of the industry, directly supported as a result of the completion of this project. The number of sport jobs may include new positions as a result of the completed project or existing sport jobs that are sustained because the project enables continued operations.
 - For example, a new facility may enable additional coaching, officiating, and sport programming roles once operational.
 - Note: construction jobs, facility maintenance roles, and general operations staff are not considered Sport Jobs for reporting purposes.
 - **Baseline Value** - This is the current number of Sport Jobs.
 - If the project is building an entirely new facility/space– enter “0”.
 - If the project is replacing or adding an extension onto one or more existing facility/spaces, enter the current number of Sport Jobs associated with the existing facility/space.
 - **Target (Goal) Value** - This is how many Sport Jobs will be supported (created or maintained) as a result of the completed the project.
- **Number of Sport and Recreation Facilities Being Replaced** - If the project is replacing existing one or more sport and recreation facilities, identify the number of facilities the new facility/space will be replacing.
 - **Target (Goal) Value** - This is the total number of facilities being replaced by the new facility once project is complete.

Permanent Plaque - All successful projects will be required to install a plaque or other permanent marker at the project site recognizing the government's investment. This plaque will need to be approved by the province and be installed in a prominent, visible location within 90 days of the project being completed or immediately before the facility is fully operational or open to the public, whichever is later. This cost is eligible and should be included in your application's budget.

Physical Condition of Facility/Space - Physical condition refers to the current state of the asset based on its structural integrity, building systems, maintenance history,

and remaining useful life. Condition ratings reflect the extent of deterioration and the asset's ability to deliver its intended services.

Refer to the following definitions for the rating scale:

- **Very Good** - The asset is fit for the future. It is well maintained, in excellent condition, and may be new or recently rehabilitated. No significant deficiencies are present.
- **Good** - The asset is adequate for current use. It is in generally good condition and typically within the mid-stage of its expected service life. Minor deterioration may be present but does not affect performance or use. Routine maintenance and minor repairs may be required.
- **Fair** - The asset requires attention. It shows signs of deterioration and some components exhibit deficiencies. Planned maintenance or minor rehabilitation are required to address deficiencies and prevent further decline.
- **Poor** - The asset is approaching the end of its service life. Its condition is below acceptable standards, and a significant portion of the systems or components exhibit deterioration. More extensive repairs and/or rehabilitation are required. There is an increasing risk that the condition will impact service delivery.
- **Very Poor** - The asset is unfit for sustained service. It is near or beyond its expected service life and shows widespread signs of advanced deterioration. Major components may be failing, service delivery is compromised, and health and safety hazards may be present, posing a risk to the public or personnel. Major rehabilitation or replacement required urgently.
- **Failed or Closed** - The asset has already been taken out of service. It is closed, decommissioned, or is non-operational due to severe deterioration, safety risks, or inability to function. Major rehabilitation, replacement or reconstruction is required before it can return to service.

Project-Specific Audited Financial Statements - CSRIF funding recipients will be required to submit, as a condition of their final report, an audited financial statement about the project itself. This must be conducted by an independent licensed Chartered Professional Accountant and should reflect information about the project, not information about the organization's regular operations. Details about what is required to be included will be outlined in the TPA and provided at the time of the Final Report request. This cost is eligible and should be included in your application budget.

Project Work Plan - The application form requires completion of the Project Work Plan section. The Project Work Plan should clearly break down the overall project into clear, manageable components and be detailed enough that a reader can understand what work is being completed and the project's status at any point in time.

The Project Work Plan must include:

- **Key Milestones** - A significant stage or deliverable that demonstrates progress toward completing the project.

For new or replacement facility construction projects, milestones must primarily be defined using **stage-based milestones** that reflect the sequential phases of project delivery.

- **Stage-based Milestones** - The milestones represent major phases of project delivery (e.g., design completion, permitting and approvals, site preparation and excavation, foundations, structural framing). These milestones typically occur in a logical sequence and depend on the completion of preceding stages. This is the primary and required approach for new build projects.
- **Component-based Milestones** - In limited cases, milestones may also represent distinct project components (e.g., indoor facility construction, outdoor site works, installation of major building systems or sport-specific infrastructure). These components may progress concurrently or overlap. This approach should only be used to supplement stage-based milestones where it improves clarity for complex projects with multiple parallel work streams.
- **Activities** - The specific actions or work required to complete each milestone. Activities can be grouped where appropriate, as long as the milestone is deliverable is clear.
- **Start and End Dates** - The timeframe in which each milestone will occur. Milestones can overlap or occur simultaneously; however, no milestone activities may occur outside of the eligible dates for the program.
- **Performance Indicators** - This is clear, measurable evidence that a milestone has been completed. This may include issued permits or approvals, signed-off deliverables, inspection reports, or documented confirmation of completion (e.g., contractor certification or percentage of work completed).
- **Responsibility** - The individual, role, or contractor accountable for completing the work associated with each milestone and ensuring it is delivered as planned.

For funding recipients, the Project Work Plan will be finalized after approval and will form part of the funding recipient's obligations under the TPA. Recipients will be expected to deliver the project in accordance with the approved Project Work Plan.

Replacement facility - A replacement facility is a building or piece of infrastructure that is being constructed to take the place of an existing sport or recreation facility that is being closed, demolished or decommissioned, while maintaining the same core function. This may be being constructed on the same property or a different property as the existing facility. A replacement facility may be taking the place of one or more existing facilities.

Rowan's Law Concussion Safety Signage - All successful projects will be required to post Rowan's Law concussion safety signage at their project location. Approved designs and assets for this signage will be provided by the Province. The printing and installation of this signage is an eligible cost and should be included in your application budget. For more information on Rowan's Law, visit [Rowan's Law: Concussion safety | ontario.ca](https://www.ontario.ca/rowans-law-concussion-safety).

Shovel-Ready - An infrastructure project that is fully prepared to begin construction or implementation immediately is considered "shovel ready". This typically means that: plans and specifications are finalized and ready for contractors to bid on, permits have been secured ensuring the project complies with regulations, land use approvals have been obtained and all necessary permissions for the project to proceed are in place.

Signature New Build - A Signature New Build is a high-profile project that will be recognized provincially, nationally, or internationally for: innovative design, having significant community and economic impact, or iconic status within the sport sector.

These projects will serve as symbols of progress in sustainability and technology and will have a positive influence on the people of Ontario. Meeting this definition is only necessary for projects seeking more than \$10 million in funding through Special Consideration.

Solicitor's Certificate of Title or Solicitor's Letter of Opinion – Funding recipients will be required to provide a formal letter from a solicitor that confirms that they own or have a long-term leasehold interest in the property and that there are no stipulations that would prevent the project from being completed. The cost of obtaining this documentation is not an eligible cost under the CSRIF.

Special Consideration - refers to an additional review conducted by the Ministry only when an applicant is requesting more than \$10 million in funding for a Signature New Build project. This review is limited to considering whether funding above \$10 million may be provided. Special Consideration does not apply to projects requesting \$10 million or less, or projects that are not Signature New Builds.

Appendix C: Get Help

Detailed Questions about the CSRIF program

If you have questions about the program eligibility requirements, application form or required attachments, or if you want to discuss whether your project is a good fit for the CSRIF, connect with your local Regional Development Advisor.

They can:

- provide detailed information about the program
- offer a one-on-one consultation to review your organization's eligibility
- discuss your project's eligibility and suitability for the CSRIF
- provide advice on how to submit a strong grant application
- answer questions about the application form or required supporting materials.

To find your local Regional Development Advisor, search the list or use the interactive map available at [Regional development advisors | ontario.ca](https://www.ontario.ca/regional-development-advisors).

General Questions

General program inquiries or questions about any program policies can be directed to CSRIF@ontario.ca.

Transfer Payment Ontario or technical issues

Contact Transfer Payment Ontario Client Care for any technical issues with Transfer Payment Ontario (TPON), including:

- registering or accessing your account
- navigating the TPON system
- downloading, validating, uploading or submitting your application

They are available Monday - Friday 8:30 a.m. to 5 p.m. (ET, excluding statutory and government holidays).

- Telephone: 416-325-6691 or 1-855-216-3090
- TTY/Teletypewriter (for the hearing impaired): 416-325-3408 / Toll Free: 1-800-268-7095
- Email: TPONCC@ontario.ca