



Innovation, Science and
Economic Development Canada

Innovation, Sciences et
Développement économique Canada



2018

POST-SECONDARY INSTITUTIONS STRATEGIC INVESTMENT FUND

SUBSTANTIAL COMPLETION EXTENSION APPLICATION GUIDE

Canada 

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INTRODUCTION

The Substantial Completion Extension Application is a form to assist the Provincial/Territorial (P/T) lead Ministry and Innovation, Science and Economic Development Canada (ISED) in collecting the information required to complete the review of extension requests. Completed application forms must be submitted to ISED by February 28, 2018. This form must be signed by an Authorized official of the Ultimate Recipient or Authorized Official of the P/T with the contact information identified at the end of the form.

The PSI-SIF is a \$2 billion program to support infrastructure enhancement at post-secondary institutions across Canada while generating needed economic activity. The program was announced in Budget 2016.

By investing in the revitalization of post-secondary institutions in Canada, the PSI-SIF will generate economic benefits in the near term and over the medium and long term, enhance research capacity, support the attraction of new students and provide a better educational experience for the highly skilled workers of tomorrow.

Through its activities, the PSI-SIF is expected to result in:

- a) Direct economic activity in local economic across Canada;
- b) Improved research and innovation-related post-secondary infrastructure;
- c) Improved college infrastructure for industry-relevant training; and
- d) Improved environmental sustainability of research and innovation related infrastructure at post-secondary institutions and college training infrastructure

Recognizing that unforeseen circumstances have created delays for many PSI-SIF approved projects, a decision was taken to extend the program's substantial completion deadline to November 30, 2018 to be applied on a case-by-case basis. The extension application form provides Ultimate Recipients an opportunity to demonstrate a need to continue to incur eligible project costs and achieve project substantial completion date beyond the programs original deadline of April 30, 2018.

Before completing this extension application form, it is important that Ultimate Recipients read and follow the instructions in this guide. P/T officials are prepared to assist as necessary in the completion of this application, should questions arise

please reach out to them for support.

Complete the questions on the following pages and return the completed form by email to the P/T contact for an initial quality review. Once the P/T contact is satisfied with the application it must be submitted to ISED for final approval via the "Submit" button found at the bottom of the form. This submission must include the following mandatory attachments: updated budget, new schedule (signed), copy of email from an authorized P/T official confirming quality review and support for application submission to ISED for approval and a signed copy of the extension application. These documents are to be attached directly to this form using the "Click to Add Attachments" found throughout the form.

All questions are mandatory and must be completed. Failure to provide the requested details may result in the rejection of the Ultimate Recipient's application.

ULTIMATE RECIPIENT IDENTIFICATION

Field	Description	Action
Name of Ultimate Recipient (Institution)	Institution Name	Indicate the name of the institution.
Province/Territory	Province/Territory of institution location	Indicate the province/territory where the institution is located.
PSI-SIF Project Number	Indicate PSI-SIF Project Number	Identify the PSI-SIF Project Number provided with your original application email receipt. A 13 digit application reference number was indicated in that email. The PSI-SIF project number assigned was the first 5 digits of that number (XXXXXXXXXX). If uncertain, request confirmation from the P/T contact.
PSI-SIF Project Title	Indicate PSI-SIF Project Title	Identify the PSI-SIF Project Title as indicated in the PSI-SIF Ultimate Recipient Agreement with the lead Provincial/Territorial Ministry.
Field	Description	Action
*PSI-SIF Project Number	Indicate PSI-SIF Project Number	Identify the PSI-SIF Project Number as indicated in the PSI-SIF Ultimate Recipient Agreement with the lead Provincial/Territorial Ministry. This should be a five digit number.
*PSI-SIF Project Title	Indicate PSI-SIF Project Title	Identify the PSI-SIF Project Title as indicated in the PSI-SIF Ultimate Recipient Agreement with the lead Provincial/Territorial Ministry. Maximum 150 characters.

SECTION A: CURRENT INFORMATION ON THE PROJECT STATUS, EXPENDITURES AND FUNDING

A.1 PROJECT STATUS

Field	Description	Action
Scheduled project start date (as per original agreement)	Indicate the scheduled project start date	Indicate the project's scheduled start date, as set out in the PSI-SIF Ultimate Recipient Agreement with the lead Provincial/Territorial Ministry. For projects that were underway prior to the PSI-SIF start date (projects with multiple phases), indicate the phase that is funded through the PSI-SIF. The date provided cannot be before May 9, 2016.
Actual project start date	Indicate actual project start date	<p>Indicate the actual start date, which may be different from the scheduled start date.</p> <p>The start date for the project should reflect the date the project began incurring eligible PSI-SIF expenditures, which could be related to planning, design and procurement or an RFP process that was launched to secure a project manager. Therefore, the actual start date will not necessarily reflect the construction start date or project announcement date.</p> <p>The start date will be used to assess the eligibility of costs claimed for reimbursement. An exception would be costs related to a project announcement, which is eligible and may occur prior to the actual project start date. Eligible expenditures for all PSI-SIF projects across Canada are those incurred between May 9, 2016 and November 30, 2018 with the exception of the final audit report. Costs related to the final audit may be incurred up to 90 days following substantial completion.</p>
Scheduled date of substantial completion (as per original agreement)	Indicate scheduled substantial completion date	<p>Identify the original scheduled substantial completion date, as per the initial PSI-SIF Ultimate Recipient Agreement with the lead Provincial/Territorial Ministry.</p> <p>This date should be taken from the original contribution agreement and should not reflect any subsequent amendment agreements.</p>
Current expected date of substantial completion	Indicate the current expected date of substantial completion	<p>Indicate the expected date on the Solemn Declaration of Substantial Completion.</p> <p>"Substantial Completion" for the PSI-SIF program is understood to be the point at which the projects' construction is completed other than in respect to minor deficiencies and for which a declaration is made.</p>
Summary of project activities completed to date		<p>Ultimate Recipients are to describe the project activities completed to date.</p> <p><i>Maximum 3,000 characters.</i></p>
Summary of project activities remaining		<p>Describe the project activities remaining. A detailed up to date signed project schedule must be attached and should reflect how the work described above will be completed on or before November 30, 2018.</p> <p><i>Maximum 3,000 characters.</i></p>

A.2 EXPENDITURE AND FUNDING STATUS

Field	Description	Action
PSI-SIF expenditures incurred and remaining as of December 31, 2017	<p>Provide current and remaining spending on the project from the project start date (or program start date of May 9, 2016) to substantial completion. Include a breakdown of expenditures for both eligible and ineligible costs according to the following cost categories:</p> <p>Expenditures incurred to Date (\$)</p> <ul style="list-style-type: none"> From project start to Dec. 31, 2017 <p>Remaining (\$)</p> <ul style="list-style-type: none"> Projected expenditures to project completion <p>% Incurred</p> <ul style="list-style-type: none"> Status of project based on percentage of required expenditures incurred to date <p>Eligible Costs</p> <ul style="list-style-type: none"> Capital Costs Engineering & Environmental Planning & reviews Audit & Project Evaluation <p>Ineligible Costs</p> <ul style="list-style-type: none"> Provide the sum total of all ineligible costs as one entry. Use the specify field to indicate the costs included within ineligible costs 	<p>Include all expenditures incurred for the duration of the project to December 31, 2017, including ineligible PSI-SIF expenditures. The data provided must be the latest available and up to date. Data on project progress should closely match the information provided as of the latest quarterly reporting period of December 31, 2017.</p> <p>PSI-SIF eligible expenditures must be current costs incurred, remaining amount to be incurred and the percent of costs that are complete. PSI-SIF eligible expenditures are those incurred between May 9, 2016 and program (or project) end date.</p> <p>Incurred expenditures are understood to include expenses that have been incurred but for which payment might not have been issued.</p> <p>Total Expenditures should relate only to PSI-SIF Total Project Costs (including ineligible) as identified against PSI-SIF approved funding.</p> <p>Eligible categories are the same as identified in the PSI-SIF application form. See Annex 1: Eligible Activities and Expenditures Principles.</p>
Total eligible costs expected to be incurred	Total eligible costs. Eligible costs are incurred between May 9, 2016 and the project substantial completion. If an extension is approved, no costs incurred after November 30, 2018 will be eligible except for the final audit report.	<p>Indicate the total eligible costs expected to be incurred:</p> <ul style="list-style-type: none"> Before April 30, 2018 Between May 1, 2018 and November 30, 2018
Total costs expected to be incurred	Total costs including both eligible and ineligible costs.	<p>Indicate the total costs expected to be incurred:</p> <ul style="list-style-type: none"> Before April 30, 2018 Between May 1, 2018 and November 30, 2018 After November 30, 2018
Cost deviations	Report and explain any significant deviations in actual project costs compared to the amounts originally approved.	If the project cost projections have changed since project approval, summarize the main reasons for cost changes (e.g. higher than

Field	Description	Action
		<p>expected contract/material costs, additional unexpected work required (provide reason), other changes to project work activities (explain).</p> <p><i>Maximum 1,000 characters.</i></p>
Cash flow deviations	<p>Report and explain any significant deviations in the cash flow forecast or on updates from the latest Quarterly Progress Report.</p> <p>A detailed revised budget must be attached identifying the forecasted spending required to project substantial completion.</p>	<p>Given the identified need for an extension provide details regarding revised cash flow expectations.</p> <p>An accrual based monthly cash flow forecast for the project(s) with estimated costs to be incurred up to April 30, 2018 and a monthly forecast of project expenditures, for reporting purpose, from May 1, 2018 to November 30, 2018.</p> <p><i>Maximum 1,000 characters.</i></p>
Updated confirmed sources of funding	<p>List all the confirmed funding received to date for this project by source of funds, including from the Ultimate Recipient institution.</p> <ol style="list-style-type: none"> 1. PSI-SIF Federal Funding 2. Provincial/Territorial Funding 3. Ultimate Recipient Funding 4. Other Federal Funding (specify) 5. Other Funding (specify) 6. Total Funding 	<p>All amounts indicated should be for the duration of the extension, up to November 30, 2018.</p> <p>For 1 and 2: report the amounts separately. If uncertain, confirm the split between Federal and P/T funding with the P/T contact.</p> <p>For 3: Ultimate Recipients are to report their net financial contributions to the project excluding expenditures they have paid for but expect to have reimbursed under PSI-SIF.</p> <p>For 4: Other federal funding includes any funding that may have come from other departments and/or federal agencies of the Government of Canada. Provide the sum total of all other Federal Funding as one entry. Use the specify field to indicate the specifics (Name of Federal Department & Program including amount approved).</p> <p>For 5: Other funding includes any municipal/private sector or other funding partner(s) and specify accordingly. Provide the sum total of all other funding as one entry. Use the specify field to indicate the details (Name of Funding source including amount approved).</p> <p>All contributions should include full amounts confirmed including any hold back amounts to be released or expected to be received</p>

Field	Description	Action
		<p>throughout the PSI-SIF project cycle.</p> <p>Funding contributions identified in this section should relate only to PSI-SIF Total Project Costs (including ineligible costs) as identified in the PSI-SIF approved funding. If the project consists of multiple phases or extends beyond the program, only provide information for the phase expected to be funded by PSI-SIF.</p>
Source of funds deviations	Report and explain any significant deviations in sources of funds forecast compared to the initial projected sources at the time of original project approval. Provide details regarding any potential impacts on project completion should an extension of this project be approved, including any funding shortfalls.	<p>Provide details regarding any changes in funding sources which could impact the project completion should an extension of this project be approved. If required, outline sources of potential funds available beyond November 30, 2018.</p> <p><i>Maximum 1,000 characters.</i></p>

SECTION B: PROJECT DELAY JUSTIFICATION

B.1 IDENTIFICATION OF UNFORESEEN CONDITIONS CAUSING PROJECT SCHEDULE DELAYS

Field	Description	Action
Identification of unforeseen conditions causing project schedule delays	<p>Provide a description for each condition indicated. When describing the unforeseen cause(s) of the delay(s), describe the details with respect to circumstances and the impact on specific activities, resources and/or requirements of the project. This should include information regarding when the condition occurred and specific details regarding lost time. Indicate if the issue caused a delay at the start of the project, during the project, or required additional time overall. Please be specific with respect to time lost and resulting impact on schedule extension requirements (days, weeks).</p> <p>Note: inadequately documented, foreseen, expected or avoidable reasons for delays may not be considered as justifying the need for a project extension.</p>	<p>Check all that apply and include descriptions for each applicable category. If applicable, provide supporting documentation that substantiates the project delay details.</p> <p><i>Maximum 3,000 characters for <u>each</u> category.</i></p>
Is the request for an extension due to inclement weather conditions?	<p>Examples:</p> <ul style="list-style-type: none"> ▪ Rain, snow and/or freezing (in significant excess of seasonal norms) ▪ Other: landslide, tornado, hurricane and other destructive forces (specify) 	
Is the request for an extension due to a local or natural emergency (area and/or building)?	<p>Examples of local and/or natural emergencies:</p> <ul style="list-style-type: none"> ▪ Fire ▪ Water, plumbing and/or flooding ▪ Power issues 	
Is the request for an extension due to unforeseen labour and/or equipment management issues?	<p>Examples:</p> <ul style="list-style-type: none"> ▪ Labour availability and/or shortages ▪ Worksite injuries and/or labour investigations ▪ Challenges in procurement and delivery of equipment and/or materials ▪ Strikes and/or work stoppages 	
Is the request for extension due to unforeseen administrative issues?	<p>Examples:</p> <ul style="list-style-type: none"> ▪ Municipal permit delays (e.g. zoning, construction permit) ▪ Delays obtaining accreditation requirements (e.g. animal research, nuclear research) ▪ Establishment and coordination of necessary partnerships (e.g. heritage building protection, 	

Field	Description	Action
	<p>multiple institutions participating in one project)</p> <ul style="list-style-type: none"> Government approval (e.g. coordination between levels of government or across departments and/or agencies, delays in government due diligence) 	
Is the request for extension due to unforeseen project related issues?	<p>Examples:</p> <ul style="list-style-type: none"> Contract issues (tendering – reissue of RFP) Design complexity requiring additional work activities or re-design Value engineering changes to mitigate over budget tenders Site conditions (e.g. undocumented underground utilities, soil contamination and/or composition) Building issues (e.g. asbestos, structural issues, mechanical, electrical) Delays in seasonal work requirements (e.g. landscaping) Stakeholder or community challenges (e.g. unable to work nights and weekends) Adjustments to avoid disruption to teaching and/or research activities at the institution 	
Other		Specify in description.

B.2 SUMMARY OF ISSUES AND MITIGATION MEASURES IMPACTING PROJECT SCHEDULE

Field	Description	Action
Summary of issues and mitigation measures impacting project schedule	Given the issues identified in B.1, describe the overall impact on project implementation.	<p>Outline the cumulative impact of the issues noted in the previous section. Project details must be provided regarding all measures taken to minimize the cumulative impact of the delays identified above, including any necessary planning, additional work (overtime, increased labour force), changes in project scope (value engineering) and/or other innovative practices and/or measures. Describe the results of the application of these strategies. If available, provide supporting documentation that substantiates the issues identified.</p> <p><i>Maximum 3,000 characters.</i></p>

SECTION C: DOCUMENT CHECKLIST

Document	Description	Action
Updated Budget Attached	An accrual based monthly cash flow forecast for the project with estimated costs to be incurred up to April 30, 2018 and a monthly forecast of project expenditures, for reporting purpose, from May 1, 2018 to November 30, 2018.	Attach.
Updated Schedule of Substantial Completion Attached	A detailed construction schedule for the completion of the project on or before November 30, 2018, signed by a professional engineer or accompanied by a letter from a P.Eng/Architect. The updated schedule must break down major work components into well-defined tasks with start and end dates. The approximate percent completion of each of the tasks must be updated to reflect the status as of the date of schedule submission.	Attach with appropriate signature or letter.
Other Supporting Documents (if applicable)	Supporting documentation is not required but suggested if it would help describe, explain or validate delay justifications or mitigation strategies. Examples of supporting documentation such as news releases, contractor documentation, overtime requests, etc.	Attach (if applicable).
Copy of email from an authorized P/T official confirming quality review and support for application submission to ISED for approval	This application must be reviewed and confirmed by your P/T (if applicable). Work with your P/T to complete the form. Following that review, the P/T must confirm by email that they have performed a quality review of the application and support its submission to ISED for approval.	Attach a copy of the email.
Signed copy of application attached	ISED requires a formally signed copy of this application in order to proceed to approval.	Print, sign, scan and attach the signed PDF to this document. If the Ultimate Recipient can electronically sign the PDF without having to print, there is no need to print and scan the signed PDF.

SECTION D: ATTESTATION/SIGNATURE

I, the undersigned, hereby understand and agree with the following:

1. The submission of this substantial completion application creates no obligation on the part of Innovation, Science and Economic Development Canada (ISED) to grant any extension.
2. The information contained in this application is being collected for the purpose of assessing and reviewing the applicant's eligibility for a substantial completion date extension under the PSI-SIF, as such information will be disclosed only to the extent necessary for application assessment and review purposes, including verification of the information submitted as well as program review, statistical purposes and performance reporting.
3. All the documentation submitted through this application process is subject to the provisions of the *Access to Information Act*. Any financial, commercial, scientific or technical information provided in this documentation will be treated in accordance with the *Access to Information Act* (<http://laws-lois.justice.gc.ca/eng/acts/A-1/page-1.html>). Information provided may be disclosed for the purposes of program review, statistical purposes and program or performance reporting.
4. That any approved extensions may be the subject of public announcement.
5. Projects approved for extensions may be subject to additional and/or more frequent reporting requirements.
6. The information provided in this Substantial Completion Extension Application is to the recipient's best knowledge and belief, accurate and complete.
7. The project remains a priority for this institution which is committed to its substantial completion. Any costs incurred after November 30, 2018, will not be eligible for funding under the PSI-SIF. Should the need arise, the institution is committed to completing the project without additional funding from the PSI-SIF.

Field	Description	Action
Prepared by	Indicate name of authorized official	This form should be signed by an authorized official designated in the PSI-SIF Ultimate Recipient Agreement with the lead Provincial/Territorial Ministry. Contact details are provided in the sections below.
Title		Indicate the job title of authorized official.
Name of Institution		
Telephone		
Email		
Signature		Print the completed form, sign, scan and provide the signed copy with the online submission.
Date	YYYY-MM-DD	

ANNEX 1: ELIGIBLE ACTIVITIES AND EXPENDITURES PRINCIPLES

ELIGIBLE EXPENDITURES

Eligible expenditures are those incurred between the period of May 9, 2016 and April 30, 2018 or November 30, 2018, for projects authorized for an extension and considered by the Minister of Innovation, Science and Economic Development, in consultation with the Minister of Science, to be direct and necessary for the successful implementation of an eligible project.

Project costs that are eligible under the program include:

- i. capital costs of constructing or renovating tangible capital assets, as defined and determined according to, accounting principles generally accepted in Canada;
- ii. expenditures directly associated with joint federal communication activities (press releases, press conferences, translation, etc.) and with recognition signage as set out in the contribution agreement;
- iii. costs of other communication activities, project-related signage (i.e. safety), lighting, project markings and utility adjustments;
- iv. engineering and environmental planning costs, including costs for planning, surveying, remedial activities, architectural supervision, testing and management consulting services;
- v. the costs of engineering and environmental reviews, including environmental assessments and follow-up programs as defined in the Canadian Environmental Assessment Act of 2012 and the costs of remedial activities, mitigation measures and follow-up identified in any environmental assessment;
- vi. costs of Aboriginal consultations relating to the project;
- vii. project audit and evaluation costs;
- viii. moving costs (labour) incurred as part of construction;
- ix. landscaping costs, costs to construct or extend pedestrian walkways, roadways and/or parking lots provided the costs relate directly to the construction of a new facility or the expansion/renovation of an existing facility;
- x. leasing of equipment related to the construction of the project;
- xi. the incremental costs of the applicant's employees or leasing of equipment may be included as eligible expenditures under the following conditions:
 - a. the recipient is able to demonstrate that it is not economically feasible to tender a contract;
 - b. the employee or equipment is engaged directly in respect of the work that would have been the subject of the contract; and
 - c. the arrangement is approved in advance and in writing by Canada; and
- xii. other costs that, in the opinion of Canada, are considered to be direct and necessary for the successful implementation of the proposed project and have been approved in writing prior to being incurred.

INELIGIBLE EXPENDITURES

Ineligible expenditures include the following:

- i. costs incurred prior to the effective date of May 9, 2016;
- ii. costs incurred after April 30, 2018 or November 30, 2018, in the case of projects authorized for a substantial completion date after April 30, 2018, except for financial close-out audit costs which are ineligible when incurred more than 90 days after the substantial completion deadline.
- iii. land acquisition, leasing land, buildings (acquisitions and leasing), equipment not related directly to infrastructure repair, renovation or construction, and other facilities, real estate fees and related costs;
- iv. financing charges, legal fees (including those related to easements (e.g. surveys) and loan interest payments);
- v. expenditures related to developing a project proposal for funding;
- vi. any goods and services costs which are received through donations or in kind;
- vii. purchase of furniture and equipment with the exception of equipment which is fixed and integral to the building structure such as HVAC and central IT infrastructure;
- viii. employee wages and benefits, overhead costs as well as other direct or indirect operating, maintenance and administrative costs incurred by the Ultimate Recipient for the eligible project(s), and more specifically costs relating to services delivered directly by permanent employees of the Ultimate Recipient, or a Crown corporation or corporation owned and controlled by the Ultimate Recipient; and
- ix. provincial and federal sales tax, for which the Ultimate Recipient is eligible for a rebate and any other costs eligible for rebates.

ANNEX 2: CLARIFICATION ON PSI-SIF ELIGIBLE AND INELIGIBLE PROJECT EXPENDITURES

EMPLOYEE WAGES AND SALARIES

Ineligible: employee wages and benefits, overhead costs as well as other direct or indirect operating, maintenance and administrative costs incurred by the Ultimate Recipient for the eligible project(s), and more specifically costs relating to **services delivered directly by permanent employees** of the Ultimate Recipient or a Crown corporation or corporation owned and controlled by the Ultimate Recipient.

Eligible: the incremental costs of the applicant's employees or leasing of equipment may be included as eligible expenditures under the following conditions:

- the recipient is able to demonstrate that it is not economically feasible to tender a contract;
- the employee or equipment is engaged directly in respect of the work that would have been the subject of the contract; and
- the arrangement is approved in advance and in writing by Canada.

Clarification on Employee Wages and Salaries

The PSI-SIF program aims to generate direct economic activity while enhancing the research and innovation infrastructure at post-secondary institutions. Employee wages may be deemed eligible if the salary costs are incremental and therefore generate new economic activity.

Written approval from Canada is not required:

- Wages for term or contract employees hired specifically for the project are considered eligible. For example, the employee was hired specifically for the undertaking and would not have been employed by the institution if the PSI-SIF project had not been implemented.
- Wages for term or contract employees hired to replace permanent employees working on a PSI-SIF project are considered eligible. The institution must retain appropriate records to substantiate that the permanent employee being replaced worked on one or more PSI-SIF projects.

Written approval from Canada is required:

- Wages for all permanent employees may be considered eligible if the institution is able to demonstrate that it is not economically feasible to tender a contract and the employee is engaged directly in respect of the work that would have been the subject of the contract. This includes incremental wages for employees spending only part of their time working on the PSI-SIF project.
- Institutions must retain a record of Canada's approval for audit purposes.

Institutions will be required to track the employees' normal duty separately from project-specific work. The institutions must be able to demonstrate formal tracking for audit purposes (e.g. through timesheets or other means).

COSTS INCURRED

Ineligible: costs incurred prior to the effective date of May 9, 2016 and costs incurred after April 30, 2018 (or November 30, 2018, for projects authorized for an extension).

Clarification on Costs Incurred

Costs are considered incurred when the work has been completed by the contractor. Costs are considered incurred when the related goods are delivered, services rendered and price is determinable.

Substantial Completion

PSI-SIF defines "Substantial Completion" as the point at which the Project's construction is complete other than in respect to minor deficiencies and for which a declaration is made in accordance with Schedule E of the Federal-Provincial-Territorial Contribution Agreements. Any costs incurred after April 30, 2018 (or November 30, 2018, for projects authorized for an extension) are ineligible. This includes work remaining following substantial completion that falls within the thresholds defined in local Builders' Lien Acts.

Deficiencies

Costs to repair deficiencies in workmanship are expected to be inclusive in the contract price. Deficiencies may be corrected after April 30, 2018, (or November 30, 2018, for projects authorized for an extension) so long as the costs are already incurred. It is expected that such corrections of deficiencies would be done in a timely manner and included in the close-out report due to ISED no later than 90 days after substantial completion. Any new costs incurred after April 30, 2018 (or November 30, 2018, for projects authorized for an extension), including new costs incurred to correct deficiencies in workmanship that were not inclusive in the contract price, will not be eligible for reimbursement under PSI-SIF.

Holdbacks

Holdbacks for Builders' liens are paid out only after a lien holdback period. If the original work was completed before April 30, 2018 (or November 30, 2018 in the case of projects authorized for a substantial completion date after April 30, 2018), the holdbacks are eligible, regardless of when the holdback is paid out.

Close-out independent audit

All costs incurred after April 30, 2018 (or November 30, 2018, for projects authorized for an extension) are ineligible. An exception has been granted for costs related to project financial close-out audits, which can be deemed eligible if the project reaches substantial completion before the program deadline and the project audit is completed within 90 days of substantial completion.

FURNITURE AND EQUIPMENT

Ineligible:

- Equipment not related directly to infrastructure repair, renovation or construction; and
- Purchase of furniture and equipment with the exception of equipment which is fixed and integral to the building structure such as HVAC and central IT infrastructure.

Clarification on Fixed and Integral Equipment

Equipment is fixed and integral to the building structure if it is required to complete the construction and related services defined by construction contract documents; procured and installed by the General Contractor and is included in the cost of the work. These are eligible costs.

Clarification on Central IT Infrastructure

The concept of "Central Information Technology infrastructure" refers to the purchase and installation of hardware to

support the IT infrastructure. This includes central wiring, physical interconnection equipment for premises or data centers, equipment for telecommunications and exchange between systems and necessary for the transmission of digital information. These installations are generally integrated in the structure of buildings and/or wiring rooms and have a stable and fixed characteristic. These are eligible costs.

"Central Information Technology infrastructure" excludes central servers, computers and related furniture. These are ineligible costs.

SWING SPACE

Ineligible:

- Land acquisition;
- Leasing land; and
- Buildings (acquisitions and leasing)

Eligible:

- Moving costs (labour) incurred as part of construction

Clarification on Swing Space

Leasing of temporary swing space required to complete the PSI-SIF project is eligible. Costs must be incurred before April 30, 2018 (or November 30, 2018, for projects authorized for an extension).

ANNEX 3: PSI-SIF SOLEMN DECLARATION OF SUBSTANTIAL COMPLETION TEMPLATE

Complete all fields in **[square brackets]** below.

In the matter of the Agreement entered into between Her Majesty the Queen, in right of Canada, represented by the Minister of Industry, and **[name of Province/Territory]**, represented by **[Provincial/Territorial signatory's title]**, on **[Date of Agreement]**, I **[name]**, a certified professional **[designation title]** in the Province of the Ultimate Recipient, do solemnly declare as follows:

1. That I am the **[title, department, Province]**, and as such have knowledge of the matters set forth in this affidavit;
2. That the work identified as Project **[PSI-SIF Project Title and Project Number]** as described in Schedule A in the above-mentioned Agreement has been substantially completed on the _____ day of _____ 201__.
3. That the work:
 - a) was carried out by **[the prime contractor]**, between the dates **[project start date]** and **[Substantial Completion date]**;
 - b) was supervised and inspected by qualified staff;
 - c) conforms with the plans, specifications and other documentation for the work; and
 - d) conforms with applicable environmental legislation, and appropriate mitigation measures have been implemented.

Declared at **[city]**, in **[Province/Territory]** this day of **[date]**.

[Name]

[Title]

[Witness Name]

[Witness Title]

ANNEX 4: CLARIFICATION ON PSI-SIF SOLEMN DECLARATION OF SUBSTANTIAL COMPLETION

CLARIFICATION ON ACCEPTABLE SIGNATORIES

The Declaration of Substantial Completion must be certified by a licensed professional in the Province/Territory of the Ultimate Recipient or an acceptable equivalent approved by Canada including the President or legal head of the Ultimate Recipient.

SUBSTANTIAL COMPLETION OF PHASED PROJECTS

The declaration of Substantial Completion must be completed for all projects. This includes both substantially completed projects and phased projects, where the scope of the PSI-SIF phase is substantially complete.

CLARIFICATION ON FORMAT OF SOLEMN DECLARATION

Use the format prescribed in Schedule E of the Federal Provincial/Territorial Contribution Agreement (CA). The template is also included in Annex 3: PSI-SIF Solemn Declaration of Substantial Completion Template. If for any reason the Ultimate Recipient is unable to complete the template in the prescribed format, contact the lead provincial/territorial officials.