



2018

POST-SECONDARY INSTITUTIONS STRATEGIC INVESTMENT FUND

PROJECT CLOSE-OUT REPORT GUIDE

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INTRODUCTION

This document is issued by Innovation, Science and Economic Development Canada (ISED) to assist Ultimate Recipients (Institutions) in filling out the final Project Close-out Report (PCR) as part of the reporting requirements for the Post-Secondary Institutions Strategic Investment Fund (PSI-SIF).

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.

Post-secondary institutions have indicated that a major portion of their existing campus infrastructure is at or near the end of their projected life cycle, and often does not adequately meet the needs of today's research and training activities. The PSI-SIF responds directly to this need by supporting construction and repair projects at post-secondary institutions.

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

ISED is ultimately accountable to Canadians for the program's objectives. The Department will report on the ongoing implementation and effectiveness of the PSI-SIF through its annual *Program Inventory and Priorities* and *Departmental Results Framework*. In addition, ISED will present bi-annual reports to the President of the Treasury Board and the Minister of Finance until the completion of the program.

In order to fulfill its reporting requirements, the PSI-SIF has established a Performance Measurement Strategy which determines how the various partners involved will, over time, collect information and measure progress against planned results to provide for appropriate measuring and reporting of results. The reporting template that is proposed with this guide has been developed based on the PSI-SIF performance indicators. The PCR submitted by Ultimate Recipients will be used to monitor PSI-SIF's performance, release payments, inform program evaluation and audit, produce the program's reports, and report to stakeholders and the Canadian public.

Ultimate Recipients are required to submit a PCR directly to ISED or to their P/T lead ministry no later than 90 days after the date of substantial completion of their project (April 30, 2018 or November 30, 2018 in the case of projects authorized for a

substantial completion date after April 30, 2018).¹

The PCR should also include:

- An independent audit report prepared in accordance with requirements outlined in Annex F: PSI-SIF Project Close-Out Audit Requirements.
- A Solemn Declaration of Substantial Completion duly completed by a licensed professional upon the project's substantial completion and prepared in the format outlined in Annex D: PSI-SIF Solemn Declaration of Substantial Completion Template.

All questions marked with an * are mandatory and must be completed. See notes in section B.5.

¹ Some projects may achieve substantial completion before the program end.

SECTION A: FINAL INFORMATION ON THE PROJECT STATUS, EXPENDITURE FUNDING STATUS AND COMMUNICATION ACTIVITIES

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 5 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.

A.1 Project Status

Field	Description	Action
*Scheduled project start date	Indicate the scheduled project start date	Indicate the project's scheduled start date, as indicated 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 program end.</p>
*Scheduled date of substantial completion	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 original contribution agreement and should not reflect any subsequent amendment agreements.</p>
*Date of actual substantial completion	Indicate the actual date of substantial completion	<p>Indicate the date on the Solemn Declaration of Substantial Completion. The date of actual substantial completion cannot be after April 30, 2018 or November 30, 2018 for projects authorized for an extension.</p> <p>"Substantial Completion" for the PSI-SIF program is understood to be the point at which the project's construction is completed other than in respect to minor deficiencies and for which a declaration is made.</p>
*Short summary of completed project	Short Summary of Completed Project	<p>Ultimate Recipients are to briefly describe the final work. Note, this summary may be used for publications on the PSI-SIF website or program success stories and should be prepared accordingly. If necessary, below the summary provided detail any information regarding high-level changes to the project which would impact the project summary provided within the original application.</p> <p>Attach a maximum of three high resolution digital photographs to substantiate and document the progress and project work completed; these photos may be posted on the PSI-SIF website.</p> <p>Maximum 1,000 characters.</p>

A.2 Funding and Expenditure Status

Field	Description	Action
<p>*Total amount of PSI-SIF expenditures incurred by the Ultimate Recipient from actual project start date to substantial completion</p>	<p>Provide total spending for the project between May 9, 2016 to the PSI-SIF program substantial completion of April 30, 2018 or November 30, 2018 for projects authorized for an extension. Some projects may achieve substantial completion before program end date.</p>	<p>Include all expenditures incurred for the duration of the project, including ineligible PSI-SIF expenditures.</p> <p>PSI-SIF eligible expenditures need to have been incurred.</p> <p>Incurred expenditures are understood to include expenses that have been incurred but for which payment might not have been issued. See additional clarifications in Annex C.</p> <p>Total Expenditures should relate only to PSI-SIF Total Project Costs (including ineligible) as identified against PSI-SIF approved funding.</p> <p>PSI-SIF eligible expenditures are those incurred between May 9, 2016 and program end. This would include any eligible costs incurred for the project after substantial completion and before April 30, 2018 or November 30, 2018 for projects authorized for an extension. (See section on eligible expenditures at the end of this Guide).</p> <p>Eligible categories are the same as identified in the PSI-SIF application form.</p> <p>Include a breakdown of expenditures including both eligible and ineligible costs according to the following costs categories:</p> <ul style="list-style-type: none"> ▪ Capital Costs (\$) ▪ Engineering & Environmental Planning & Reviews (\$) ▪ Audit & Project Evaluation (\$) ▪ Sub-Total Eligible Costs (\$) ▪ Ineligible Costs (Specify) (\$) ▪ Total Costs (Eligible & Ineligible) (\$) <p>When indicating the costs use whole numbers only; no decimals.</p>
<p>*Total percentage of PSI-SIF funding spent on new construction or expansion <u>versus</u> renovations and/or</p>	<p>Indicate the percentages of PSI-SIF funding spent on new construction or expansion versus renovations and/or repairs.</p>	<p>What percentage of the project is for:</p> <ul style="list-style-type: none"> ▪ New construction or expansion (%) ▪ Renovations and/or repairs (%)

Field	Description	Action
repairs		<ul style="list-style-type: none"> Total Percentage (%) = 100% <p>These numbers can be an estimate and percentages identified should total 100%.</p>
*Total funding provided to the Ultimate Recipient from project start date to substantial completion of the project	<p>List all funding received for this project by source of funds, including from the Ultimate Recipient institution, according to the following categories:</p> <ol style="list-style-type: none"> PSI-SIF Federal Funding (\$) Provincial/Territorial Funding (\$) Ultimate Recipient Funding (\$) Other Federal Funding (\$) Other Funding (Specify) <p>Total Funding (from all sources) for the project (\$)</p>	<p>All amounts indicated should be for the <u>duration of the project</u>.</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.</p> <p>For 5: Other Funding include any municipal/ private sector or other funding partner(s) and specify accordingly.</p> <p>All contributions should include full amounts including any hold back amounts to be released as received or expected to be received 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 PSI-SIF approved funding. If the project consists of multiple phases or extends beyond the program, only provide information for the phase funded by PSI-SIF.</p> <p>The Total Funding must be equal to the Total Costs.</p>

A.3 Communications

Field	Description	Action
*Summary of final communication activities undertaken or upcoming	Ensure the institution informs the P/T Ministry lead about all communication activities.	<p>Provide details, including dates and links to any related public announcements and press releases (complete or upcoming).</p> <p>Maximum 3,000 characters.</p>

SECTION B: INFORMATION ON THE FINAL PROJECT BENEFITS

B.1 Employment and Economic Impact

Field	Description	Action
*Infrastructure Capacity	<p>The funding received:</p> <p>Supported a project that would not have otherwise happened;</p> <p>Accelerated the project by X months (indicate the number of months the project was accelerated by)</p> <p>Expanded the scope of an existing project by adding additional work. Describe how the funding expanded the project scope.</p>	<p>Select all of the options that apply to your institution.</p> <p>If "accelerated the project" is selected, it is mandatory that the number of months the project was accelerated by is indicated.</p> <p>Maximum 1,000 characters for describing how the funding expanded the project scope.</p>
*Faculty/Department	<p>List of faculties/departments</p> <ul style="list-style-type: none"> ▪ Agriculture ▪ Architecture ▪ Arts/Humanities/Social Sciences ▪ Commerce/Management/Business Administration ▪ Education ▪ Fine & Applied Arts ▪ Forestry ▪ Household Science ▪ Journalism ▪ Math ▪ Medicine ▪ Music ▪ Nursing ▪ Pharmacy ▪ Social Work ▪ Veterinary Medicine 	<p>Select all faculties/departments that benefitted from the PSI-SIF Project.</p> <p>Specify 'Other' – maximum 200 characters.</p>

Field	Description	Action
	<ul style="list-style-type: none"> ▪ Science ▪ Engineering ▪ Artificial Intelligence ▪ Computing ▪ Other faculty/department (specify) ▪ Campus wide 	
*Employment Capacity	<p>Provide, where applicable, a short description of how the result of the funded project will augment the institution's ability to attract and retain highly qualified researchers and highly qualified personnel.</p> <p>Provide an estimate of the increase in the number of spaces available for permanent employees at the institution, before and after the project.</p>	<p>Ultimate Recipients are asked to estimate the number of incremental and type of jobs the project is expected to support, once completed. For example, if the project consists of building a new science lab, we would expect that the employment of additional researchers, lab technicians and /or others would increase once the facility is fully functional. Maximum 3,000 characters.</p> <p>Complete the table to provide an estimate of the increase in the number of spaces available for permanent employees: researchers, professors, technical staff, maintenance/facilities staff and administrative/support staff - before and after the PSI-SIF project. A maximum of five characters is permitted for each response; no decimals.</p>
*Educational Capacity	<p>Provide an estimate of the increase in the number of spaces available for both new and existing students (part-time and full-time) before and after the PSI-SIF project.</p>	<p>Complete the table to provide an estimate of the increase in the number of spaces available for both new and existing students (part-time and full-time) before and after the PSI-SIF project. Maximum six characters for each response; no decimals.</p>

B.2 Project Benefits

Field	Description	Action
*Project Categories	Select all applicable PSI-SIF project categories. The selections should match the information in the application form. If not, provide an explanation for the change.	Check all that apply.
*Project Benefits	Provide a description of benefits that this project may have generated. Based on the information provided in the application describe any changes to the identified project benefits.	<p>Confirm that the project benefits described in the original application were achieved.</p> <p>Indicate and explain if specific benefits were not achieved or if additional benefits not originally identified were realized.</p> <p>For example, has the project increased the number of programs offered in both official languages and the capacity of such programs in minority communities?</p> <p>Maximum 3,000 characters for this section.</p>
Aboriginal Benefits	Where applicable, provide a description of how the PSI-SIF project will benefit Aboriginal peoples.	<p>Examples of benefits could include, as applicable:</p> <ul style="list-style-type: none"> ▪ Will the project benefit Aboriginal peoples through specific programs or increased outreach? ▪ Will the programs offered as a result of the project help improve the livelihood of Aboriginal communities (i.e. environmental management programs that will develop solutions to facilitate clean drinking water on reserves)? ▪ Will the project help implement calls to action from the Truth and Reconciliation Commission? ▪ Will the project help increase enrollment rates among Aboriginal students? (I.e. making courses and programs more accessible to Aboriginal students living up north and or in remote areas, via online classes)? <p>Maximum 3,000 characters for this section.</p>

For B.3 and B.4: Fill out the sections that apply to the project.

If the Ultimate Recipients is a university, post-secondary research institution or college with a research focused project, fill out B.3.

If the Ultimate Recipient is a college or training-related post-secondary institution, fill out B.4.

If the Ultimate Recipient is a college of training-related post-secondary institution with a research and training focused project, fill out B.3 and B.4.

If the project consists of both construction and renovation and repairs components, fill out Sections I and II.

B.3 University, post-secondary research institution or college with a research focused project

Improve the scale or quality of facilities for research and innovation including commercialization spaces used by industry

Field	Description	Action
<p><u>Section I:</u> Construction of new research and innovation spaces</p>	<ol style="list-style-type: none"> For each of the applicable categories listed below, provide the number of spaces, estimated total net square meters of new construction and a short description of the new research and innovation spaces constructed including how the space meets the criteria identified. Provide a percentage of the total project cost spent on each new space created including square footage (if available): <ul style="list-style-type: none"> Research laboratory Teaching laboratory Classroom Research Centre Library & study facilities Business incubation & acceleration facilities Technology transfer offices Facilities that support prototype development as proof of principle assessment Other research and innovation or commercialization space Plant maintenance Recreation/athletic space Animal space Central administrative office & other space 	<p>Enter all requested information into the provided text boxes.</p> <p>Ultimate Recipients can quantify new construction built by number of spaces.</p> <p>“Spaces” refer to the number of offices, labs, work cubicles, etc. that have been added as a result of this project. Provide a breakdown for each component (e.g. 2 research laboratories and 1 research library).</p> <p>Provide the estimated total net square meters of new construction. Net refers to total usable space. If multiple of same spaces were constructed, provide the total of all combined spaces.</p> <p>Total project cost consists of both PSI-SIF eligible and ineligible costs. Calculate the percentage of the total project cost spent on each new space created. Estimates are acceptable. Totals do not need to equal 100%.</p> <p>In the short description, describe if the project addresses:</p> <ul style="list-style-type: none"> Enhancements to the institution's capacity to support research, training and/or knowledge translation by: <ul style="list-style-type: none"> Extending space for conference rooms or meeting rooms Extending space for new equipment or integrated facilities Development of incubator/accelerator facilities for industry and research Laboratory renewals and upgrades Research library renewal and/or expansion, etc.) Improvements to the scale or the

Field	Description	Action
		<p>quality or functionality of a research space, making possible the performance of research or innovation activities that were previously not feasible</p> <ul style="list-style-type: none"> ○ Improvements to accessibility or durability of research spaces (e.g. new roof on a research lab) <ul style="list-style-type: none"> ○ Investments that build on areas of recognized research strength at the institution (as evidenced by funding or other awards) ▪ Investments that support key research areas, such as: <ul style="list-style-type: none"> ○ ICT/digital - including quantum computing and artificial intelligence (AI) ○ Health and life sciences – including brain/neuro/genomics/stem cell ○ Environment – including clean technology and agriculture ○ Natural resources and energy-related ○ Advanced manufacturing and materials – including nanotechnology

Field	Description	Action
<p><u>Section II:</u> Improvements in the use and functionality of existing research and innovation spaces (renovations and/or repairs)</p>	<p>For the applicable categories listed below, provide the number of spaces, estimated total net square metres of renovations and/or repairs and a short description of the research and innovation spaces improved or constructed through renovation including how the space meets the criteria identified.</p> <p>Provide a percentage of the total project cost spent on each renovated space including square footage (if available):</p> <ul style="list-style-type: none"> ▪ Research laboratory 	<p>Enter all the requested information into the space provided.</p> <p>Ultimate Recipients can quantify renovations and/or repairs by number of spaces.</p> <p>"Spaces" refer to the number of offices, labs, work cubicles, etc. that have been added as a result of this project. Provide a breakdown for each component (e.g. two research laboratories and one research library).</p> <p>Provide the estimated total net square metres of renovation and repairs. Net refers</p>

Field	Description	Action
	<ul style="list-style-type: none"> ▪ Teaching laboratory ▪ Classroom ▪ Research centre ▪ Library & study facilities ▪ Business incubation & acceleration facilities ▪ Technology transfer offices ▪ Facilities that support prototype development as proof of principle assessment ▪ Other research & innovation or commercialization space ▪ Plant maintenance ▪ Recreation/athletic space ▪ Animal space ▪ Central administrative office & other space 	<p>to total usable space. If multiple of the same spaces were renovated, provide the total of all combined spaces.</p> <p>Total project cost consists of both PSI-SIF eligible and ineligible costs. Calculate the percentage of the total project cost spent on each new space created. Estimates are acceptable. Totals do not need to equal 100%.</p> <p>In the short description, describe if the project addresses (same as previous section):</p> <ul style="list-style-type: none"> ▪ Enhancements to the institution's capacity to support research, training and/or knowledge translation: <ul style="list-style-type: none"> ○ Extended space for conference rooms or meeting rooms, ○ Extended space for new equipment or integrated facilities, ○ Development of incubator/accelerator facilities for industry and research, ○ Laboratory renewals and upgrades, ○ Research library renewal and/or expansion, etc.) ▪ Improvements to the scale or the quality or functionality of a research space, making possible the performance of research or innovation activities that were previously not feasible ▪ Improvements to accessibility or durability of research spaces (e.g. new roof on a research lab). ▪ Investments that build on areas of recognized research strength at the institution (as evidenced by funding or other awards) ▪ Investments that support key research areas, such as: <ul style="list-style-type: none"> ○ ICT/digital - including quantum computing and artificial intelligence

Field	Description	Action
		<p>(AI),</p> <ul style="list-style-type: none"> ○ Health and life sciences – including brain/neuro/genomics/stem cell, ○ Environment – including clean technology and agriculture, ○ Natural resources and energy-related, ○ Advanced manufacturing and materials – including nanotechnology.

B.4 Improve the scale or quality of facilities for specialized training at colleges and training institutions focused on industry needs

Field	Description	Action
<p><u>Section I</u></p> <p>Construction of new training spaces</p>	<p>(1) For each of the applicable categories listed below, provide the number of spaces, estimated total net square metres of new construction units (square metres) and a short description of new training spaces constructed, including the industry it applies to and how it meets the criteria identified.</p> <p>(2) Provide a percentage of the total project cost spent on each new space including square footage (if available):</p> <ul style="list-style-type: none"> ▪ Teaching laboratory ▪ Classroom ▪ Library & study facilities ▪ Business incubation & acceleration facilities ▪ Other research & innovation or commercialization space ▪ Plant maintenance ▪ Recreation/athletic space ▪ Animal space ▪ Central administrative office & other space ▪ Common use & student activity space ▪ Food service ▪ Collaboration/maker space ▪ Training facilities for advanced areas such as Red Seal trades ▪ Other spaces (offices, meeting spaces, etc.) 	<p>Enter all requested information into the provided text boxes.</p> <p>Ultimate Recipients can also quantify new training construction built by number of spaces.</p> <p>“Spaces” refer to the number of offices, labs, work cubicles, etc. that have been added as a result of this project. Provide a breakdown for each component (e.g. 2 classrooms and 1 office).</p> <p>Provide the estimated total net square metres of renovation and repairs. Net refers to total usable space. If multiple of same spaces were constructed, provide the total of all combined spaces.</p> <p>Total project cost consists of both PSI-SIF eligible and ineligible costs.</p> <p>Calculate the percentage of the total project cost spent on each new training space created. Estimates are acceptable. Totals do not need to equal 100%.</p> <p>In the short description, describe if the project addresses:</p> <ul style="list-style-type: none"> ▪ Improvements in quality ▪ Improvements to accessibility or durability of training spaces ▪ Improved capacity to deliver training curriculum, including distance learning programs ▪ Enhancement of training space may also include equipment (eligible or ineligible) to meet current industrial standards

Field	Description	Action
<p><u>Section II</u></p> <p>Improvements in the use and functionality of existing training spaces (renovations and/or repairs)</p>	<p>(1) For the applicable categories listed below, provide the number of spaces, estimated total net square metres of renovations and/or repairs and a short description of the training spaces and how they are improved.</p> <p>(2) Provide a percentage of the total project cost spent on each type of space including square footage (if available):</p> <ul style="list-style-type: none"> ▪ Teaching laboratory ▪ Classroom ▪ Library & study facilities ▪ Business incubation & acceleration facilities ▪ Other research & innovation or commercialization space ▪ Plant maintenance ▪ Recreation/athletic space ▪ Animal space ▪ Central administrative office & other space ▪ Common use & student activity space ▪ Food service ▪ Collaboration/maker space ▪ Converting space into an industry or sector specific specialized training space ▪ Training facilities for advanced areas such as Red Seal trades ▪ Other spaces (offices, meeting spaces, etc.) 	<p>Enter all requested information into the provided text boxes.</p> <p>Ultimate Recipients can quantify renovations and repairs by the number of units.</p> <p>“Units” refer to the number of offices, labs, work cubicles, etc. that have been added as a result of this project. Provide a breakdown for each component (e.g. 2 classrooms and 1 office).</p> <p>Provide the estimated total net square metres of renovation and repairs. Net refers to total usable space. If multiple of same spaces were renovated, provide the total of all combined spaces.</p> <p>Total project cost consists of both PSI-SIF eligible and ineligible costs.</p> <p>Calculate the percentage of the total project cost spent on each renovated training space. Estimates are acceptable. Totals do not need to equal 100%.</p> <p>In the short description, describe if the project addresses (same as above):</p> <ul style="list-style-type: none"> ▪ Improvements in quality ▪ Improvements to accessibility or durability of training spaces ▪ Improved capacity to deliver training curriculum, including distance learning programs ▪ Enhancement of training space may also include equipment (eligible or ineligible) to meet current industrial standards

B.5 Improve the environmental sustainability of research and innovation related infrastructure at post-secondary institutions and colleges

Questions in Section B.5 marked with an * are mandatory only if improving environmental sustainability is identified as a project objective in Section B.2.

Field	Description	Action
*Green Building Certification	Indicate whether the project is designed for LEED, BOMA Best and/or Green Globes certification or certified by any other sustainability related organizations and to what level attained.	<p>Indicate the green certification that is applicable as well as the level attained or expected to be certified. If available, submit and attach a copy of the certification.</p> <ul style="list-style-type: none"> ▪ LEED Certified ▪ LEED Silver ▪ LEED Gold ▪ LEED Platinum ▪ BOMA Certified ▪ BOMA Bronze ▪ BOMA Silver ▪ BOMA Gold ▪ BOMA Platinum ▪ 1 Globe ▪ 2 Globes ▪ 3 Globes ▪ 4 Globes ▪ 5 Globes ▪ Other (specify) <p>If 'Other' is selected, specify and describe. Maximum 1,000 characters. This is mandatory if Other is selected.</p> <p>If no formal certification has been sought, provide documentation or detailed information to substantiate measurable and/or demonstrable environmental benefits resulting from the project. Maximum 3,000 characters. This is mandatory if no designation is selected.</p> <p>Examples/indications to determine measurable and/or demonstrable</p>

Field	Description	Action
		<p>environmental benefits:</p> <ul style="list-style-type: none"> ▪ Program/Action plan in waste management (e.g. on recycling, compost, waste and shipment to the dump site and/or to the recycling centre, etc.; in tons, pounds or other unit of measure) ▪ Program/Action plan in water management (e.g. installation of water meters, installation of low-flush toilets, etc.; in litres, cubic meters or other unit of measure) ▪ Program/Action plan on environmental awareness/sustainable development for employees and/or students. This item may contain elements related to waste management, water management, energy management, etc ▪ Other measurable and/or demonstrable environmental benefits <p>Note that the examples provided above may expand beyond the scope of the project. Indeed, a program/action plan may apply to an entire institution and not necessarily to the single phase of the project.</p>
*Energy Efficiency	Describe work done to improve energy efficiency	<p>Estimate the expenditures (\$ amount from total project cost) incurred to do the work related to energy efficiency (EE).</p> <p>Provide estimates of energy savings for the following:</p> <ul style="list-style-type: none"> ▪ Projected total annual energy costs (\$) ▪ Projected annual energy savings in Gigajoules (GJ) ▪ If available, projected reductions in natural Energy Use Intensity (EUI) <p>EE refers to using energy more effectively and is often a technological change. EE measures differences in how much energy is used to provide the same level of comfort, performance or convenience by the same type of product, building or vehicle (Key concepts: energy efficiency https://www.nrcan.gc.ca/energy/efficiency/buildings/eeb/key/3967)</p> <p>EUI can be tracked through ENERGY STAR Portfolio Manager, a free online tool to help measure and track energy and water consumption, as well as GHG emissions. It is used to benchmark the energy performance of a building or a whole portfolio of buildings, in a secure online environment. It also allows the user to set energy savings targets.</p> <p>Ultimate Recipients need to input energy consumption data in the online tool. It is preferable to have a minimum of at least 12 consecutive months of energy consumption to be able to obtain energy indicators such as GHG emissions (direct and indirect), energy use intensity (EUI) source/site, GJ/m², medians, etc. Amount (\$) saved/spent can also be included and tracked with the help of the tool.</p> <p>If the Ultimate Recipient does not have 12 consecutive months of energy consumption, they can use temporary values available in the tool and then populate them with the right values once they get them.</p> <p>To determine estimated energy savings, the user will have to create a baseline/reference year and set energy performance targets. The balance</p>

Field	Description	Action
		<p>between the two will indicate the estimated energy savings.</p> <p>Reference Links:</p> <ol style="list-style-type: none"> 1. Why energy efficiency? http://www.nrcan.gc.ca/energy/efficiency/buildings/eeb/3697 2. ENERGY STAR Portfolio Manager Access Page: http://www.nrcan.gc.ca/energy/efficiency/buildings/energy-benchmarking/3693 3. Energy efficiency in buildings: http://www.nrcan.gc.ca/energy/efficiency/eefb/buildings/13556 4. http://www.nrcan.gc.ca/energy/efficiency/buildings/4261 5. Energy efficiency for existing buildings: http://www.nrcan.gc.ca/energy/efficiency/buildings/eeeb/3703 6. Energy efficiency for new buildings: http://www.nrcan.gc.ca/energy/efficiency/buildings/eenb/3701 7. ENERGY STAR certification for commercial and institutional buildings in Canada! (Winter 2018) http://www.nrcan.gc.ca/energy/efficiency/buildings/energy-benchmarking/building/20258 8. Buildings – What's New? http://www.nrcan.gc.ca/energy/efficiency/buildings/capacity-building-resources/19504 9. ENERGY STAR benchmarking for commercial and institutional buildings: http://www.nrcan.gc.ca/energy/efficiency/buildings/energy-benchmarking/3691 <p>Should the Ultimate Recipient decide not to use ENERGY STAR Portfolio Manager, other tools or methods may be used. In which case, provide the calculation methods and/or evidence supporting the estimated energy savings.</p>
*Reduction of greenhouse gas emissions	<p>Describe the work done to reduce total greenhouse gas emissions (GHGs)</p> <p>Estimate the expenditures (\$ amount from total project cost) incurred to do the work related to the reduction of GHG</p> <p>If available, provide an estimate of total GHG reductions (in</p>	<p>GHG emissions are the carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O) gases released into the atmosphere as a result of energy consumption at the property. GHG emissions are expressed in carbon dioxide equivalent (CO₂e), a universal unit of measure that combines the quantity and global warming potential of each GHG.</p> <p>We ask that emissions be reported in three categories for a period of 12 months, as a total amount in metric tons (Metric Tons CO₂e) or as an intensity value in kilograms per square meter or square foot (kgCO₂e/m² or kgCO₂e/ft²):</p> <ul style="list-style-type: none"> ▪ Direct Emissions are associated with onsite fuel combustion (e.g. combustion of natural gas or fuel oil). ▪ Indirect Emissions are associated with purchases of electricity, district steam, district hot water, or district chilled water. These emissions occur at the Ultimate Recipient's utility's plant, but they are a result of the property's

Field	Description	Action
	<p>Tonnes of Equivalent carbon dioxide/year that will be achieved, including a breakdown according to the following. If actual figures are available, provide them and indicate that these are actual savings.</p> <ul style="list-style-type: none"> ▪ Direct emissions – reductions from equipment upgrade (e.g. from reduced gas consumption) Tonnes/year ▪ Indirect emissions – reductions calculated based on electricity savings. Tonnes/year ▪ Total emissions 	<p>energy consumption and therefore contribute to the overall GHG footprint.</p> <ul style="list-style-type: none"> ▪ Total Emissions is the sum of Direct Emissions and Indirect Emissions. (https://portfoliomanager.energystar.gov/pm/glossary) <p>Total project costs consists of both PSI-SIF eligible and ineligible costs.</p> <p>In order to determine estimated GHG reductions, Ultimate Recipients may need to establish a baseline/reference year for each building/facility being tracked. Once the baseline/reference year specified, the Ultimate Recipients will be able to set GHG emissions reductions targets. The balance between the two will determine the estimated reductions in GHG emissions.</p> <p>To help calculate GHG reductions, the following options are available :</p> <ul style="list-style-type: none"> ▪ Use the ENERGY STAR Portfolio Manager to calculate GHG emissions from facilities. For more information, refer to the Technical Reference guide – Greenhouse Gas Emissions: https://portfoliomanager.energystar.gov/pdf/reference/Emissions.pdf ▪ WRI GHG Accounting and Reporting Protocol: http://www.ghgprotocol.org/standards/corporate-standard <p>Should the Ultimate Recipient decide not to use ENERGY STAR Portfolio Manager, other tools or methods may be used. In which case, provide the calculation methods and/or evidence supporting the estimated reductions in GHG emissions.</p>

SECTION C: OTHER

Field	Description	Action
*Independent audit performed	<p>Ultimate Recipients are responsible to submit an audit report, as per their PSI-SIF Ultimate Recipient Agreement with their lead Provincial/Territorial Ministry.</p> <p>This audit is initiated and completed by the Ultimate Recipient within 90 days after the project has been substantially completed.</p> <p>The report must be conducted in accordance with the requirements outlined in Annex F: PSI-SIF Project Close-Out Audit Requirements.</p> <p>Attach a copy of the audit report. The audit report is only for the PSI-SIF funded phase of the project, in the event of a multi-phase project.</p> <p>Note that the final audit is separate from an interim audit that may have been conducted by the PSI-SIF program during the program cycle.</p>	<p>Indicate if an independent audit has been conducted within 90 days following project substantial completion.</p> <p>If 'No, an audit has been scheduled and the report will be submitted at a later date' is selected, provide the estimated date as to when the report will be submitted. The final payment holdback will apply until Canada has issued a final payment recommendation based on the review of the close-out report, final close-out project audit and solemn declaration of substantial completion. Recipient should work with their P/T contacts to ensure the independent audit report is issued within 90 days of substantial completion.</p> <p>If necessary, describe and explain any differences between the audit details and the PCR. If the total project or eligible costs values of the audit is different from the values in this report, describe and explain the difference. For example, if the audit values did not include the value of the audit itself use this section to indicate.</p> <p>The audit report has to accompany the PCR because the Government of Canada requires that the audit report be received 90 days after the substantial completion of the project.</p>
*Substantial completion	<p>Ultimate Recipients are responsible to submit a Declaration of Substantial completion as per their PSI-SIF Ultimate Recipient Agreement with their lead Provincial/Territorial Ministry.</p> <p>A copy of the Declaration</p>	<p>Attach a copy of the Declaration of Substantial Completion signed by a licensed professional in the jurisdiction of the project or an acceptable equivalent approved by Canada, including the president or legal head of the ultimate recipient.</p> <p>Indicate if the Declaration of Substantial Completion is attached.</p> <p>If the Declaration has been completed and will be submitted at a later date, indicate an estimate date as to when it will be provided.</p> <p>If the Declaration has been scheduled, indicate an estimated date when the</p>

Field	Description	Action
	<p>of Substantial completion is available in Annex D: PSI-SIF Solemn Declaration of Substantial Completion Template or from the Provincial/Territorial contact.</p> <p>Additional clarification is available in Annex E: Clarification on PSI-SIF Solemn Declaration of Substantial Completion.</p>	<p>Declaration will be submitted. Final payment holdbacks will apply until Canada has issued a final payment recommendation based on the review of the project close-out report, final close-out project audit, and solemn declaration of substantial completion. Recipients should work with their lead P/T contacts to ensure the Declaration of Substantial Completion is issued within 90 days of substantial completion.</p> <p>If necessary, describe and explain any differences between the declaration details and this PCR. If dates or values do not agree between the declaration and this document explain. For example, if the certificate of substantial completion was issued prior to the completion of all eligible costs use this section to describe and explain the reasons for the differences.</p>
*Overview of issues identified during project	Provide an overview of the project's progress from start to substantial completion and identify any issues faced by the project.	<p>Provide details, as appropriate, regarding measures taken to minimize the impact of delays in completion date, changes in project scope, and any other impact on project implementation.</p> <p>Maximum of 3,000 characters.</p>

SECTION D:

ATTESTATION/SIGNATURE

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

1. 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*. Information provided may be disclosed for the purposes of program review, statistical purposes and program or performance reporting.
2. The information provided in this project close-out report is to the recipient's best knowledge and belief, accurate and complete.

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 title of the authorized representative.
*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)		
Name of Province/Territory Contact		Provide the name of the Provincial/Territorial contact who has reviewed the submission.
Email of Province/Territory Contact		Provide the email of the Provincial/Territorial contact who has reviewed the submission. A copy of the submission confirmation email will be shared.

ANNEX A: GLOSSARY

- a) **"Audit Report"** means a financial and compliance audit report of the project, undertaken by the Ultimate Recipient and prepared by the auditor general of the Province or Territory or other licensed auditor in accordance with the PSI-SIF Project Close-Out Audit Requirements;
- b) **"Eligible Costs"** means costs identified in accordance with the PSI-SIF;
- c) **"Fiscal Year"** means the year beginning on April 1 and ending on the following March 31 in the following year;
- d) **"Project Close-out Report"** means a report to be prepared and delivered by the Ultimate Recipient to the lead Provincial/Territorial Ministry, in accordance with the PSI-SIF Ultimate Recipient Agreement;
- e) **"Strategic Investment Fund"** or **"PSI-SIF"** means the Post-Secondary Institutions Strategic Investment Fund;
- f) **"Substantial Completion"** means the point at which the project's construction is completed other than in respect to minor deficiencies and for which a declaration is made;
- g) **"Ultimate Recipient(s)"** means institutions receiving PSI-SIF funding to implement projects;
- h) **"PSI-SIF Ultimate Recipient Agreement"** means the funding agreement between the lead Provincial/Territorial Ministry and the Ultimate Recipient responsible to implement PSI-SIF Project(s);
- i) **"Solemn Declaration of Substantial Completion"** means a declaration duly filled by a licensed professional upon substantial completion of the project, in accordance with the PSI-SIF template (Annex D: PSI-SIF Solemn Declaration of Substantial Completion Template).

ANNEX B: PSI-SIF PROJECT EXPENDITURES

Eligible Expenditures

Eligible expenditures are those incurred between the period of May 9, 2016 and April 30, 2018 or November 30, 2018 in the case of projects authorized for a substantial completion date after April 30, 2018 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 C: 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 (see Annex D: PSI-SIF Solemn Declaration of Substantial Completion Template). 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 for projects authorized for an extension 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 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 D: PSI-SIF SOLEMN DECLARATION OF SUBSTANTIAL COMPLETION TEMPLATE

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

In the matter of the Agreement between Her Majesty the Queen, in right of Canada as 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 licensed professional **[designation title]** in the Province/Territory 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 E: 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 in Annex D: 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.

ANNEX F: PSI-SIF PROJECT CLOSE-OUT AUDIT REQUIREMENTS

In accordance with the Contribution Agreements signed by ISED and each Province/Territory ("Federal Agreement") and the bi-lateral recipients, each project must provide an audit report within ninety (90) days following substantial completion of the project. Audit reports must be a CAS 805 report as governed by the Canadian Audit Standards. The audit approach and methodology is to be established by the auditor, however the objectives of the close-out audits are as follows:

- Express an opinion that the contributions and expenditures for the project are in accordance with the eligibility criteria of the Federal Agreement;
- Validate that accounting systems and procedures needed to implement the contribution agreement between Province/Territory (P/T) and Ultimate Recipient (the "Agreement") have been established and maintained;
- Express an opinion that the use of funds provided under the Agreement are in accordance with the terms and conditions of the Agreement;
- Validate other sources of funds and in-kind contributions are accurately reported and supported by financial records; and
- Express an opinion that stacking limits and provisions are in accordance with the Schedule B of the Federal Agreement.