

# General Program Requirements

The following general program requirements apply to all projects under any stream of the Investing in Canada Infrastructure Program.

## Eligible Ultimate Recipients

Eligible Ultimate Recipients under the program include:

- A **municipal or regional government** established by or under provincial statute;
- A **public sector body** that is established by or under provincial statute or by regulation or is wholly-owned by Newfoundland and Labrador, or a municipal or regional government;
- When working in collaboration with a municipality, a **public or not-for-profit institution that is authorized<sup>1</sup> to deliver post-secondary courses or programs** that lead to recognized and transferable post-secondary credentials;
- A private sector body, including **for-profit organizations** and **not-for-profit organizations**. In the case of for-profit organizations, they must work in collaboration with one or more of the entities referred to above or an Indigenous government listed below; and
- The following **Indigenous** Ultimate Recipients:
  - A band council within the meaning of section 2 of the *Indian Act*;
  - A First Nation, Inuit or Métis government or authority established pursuant to a self-government agreement or a comprehensive land claim agreement between Her Majesty the Queen in Right of Canada

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<sup>1</sup> Under the terms of provincial or federal statute, or royal charter.

and an Indigenous people of Canada, that has been approved, given effect and declared valid by federal legislation;

- A First Nation, Inuit or Métis government that is established by or under legislation whether federal or provincial that incorporates a governance structure; and
- A not-for-profit organization whose central mandate is to improve Indigenous outcomes, working in collaboration with one or more of the Indigenous entities referred to above, a municipality, or Newfoundland and Labrador.

## Repayable Contributions (For-Profit Entities)

At Newfoundland and Labrador's request, an Ultimate Recipient shall repay any contribution funding provided under this program where:

1. that Ultimate Recipient is a for-profit private sector body; and
2. such funding is for the purpose of that Ultimate Recipient generating profits or increasing the value of its business.

## Eligible Projects

Projects must support public infrastructure, defined as tangible capital assets primarily for public use and/or benefit.

## Eligible Expenditures

Eligible Expenditures will include the following

- All costs considered by Canada to be direct and necessary for the successful implementation of an eligible project, excluding those explicitly

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- identified below as Ineligible Expenditures, and which may include capital costs, design and planning, and costs related to meeting specific Program requirements, including completing climate lens assessments;
- The incremental costs of employees of an Ultimate Recipient may be included as eligible expenditures under the following conditions:
    - The Ultimate Recipient is able to demonstrate that it is not economically feasible to tender a contract; and
    - The arrangement is approved in advance and in writing by Canada.
  - Costs will only be eligible as of project approval, except for costs associated with completing climate lens assessments, which are eligible before project approval, but can only be paid if and when a project is approved by Canada.

### Ineligible Projects

Investments in health and education facilities are not eligible projects, except as otherwise specified in stream-specific outcomes and/or requirements (e.g. Improved education and/or health facilities that are specific to the Truth and Reconciliation Commission's Calls to Action).

### Ineligible Expenditures

Ineligible expenditures for projects will include the following:

- Costs incurred before project approval and any and all expenditures related to contracts signed prior to project approval, except for expenditures associated with completing climate lens assessments;
- Costs incurred for cancelled projects;
- Costs of relocating entire communities;
- Land acquisition;

- Leasing land, buildings and other facilities; leasing equipment other than equipment directly related to the construction of the project; real estate fees and related costs;
- Any overhead costs, including salaries and other employment benefits of any employees of the Ultimate Recipient, any direct or indirect operating or administrative costs of Ultimate Recipients, and more specifically any costs related to planning, engineering, architecture, supervision, management and other activities normally carried out by the Ultimate Recipient's staff, except in accordance with the conditions specified above under Eligible Expenditures (e.g. the Ultimate Recipient is able to demonstrate that it is not economically feasible to tender a contract);
- Financing charges, legal fees, and loan interest payments, including those related to easements (e.g. surveys);
- Any goods and services costs which are received through donations or in kind;
- Provincial sales tax, goods and services tax, or harmonized sales tax for which the Ultimate Recipient is eligible for a rebate, and any other costs eligible for rebates;
- Costs associated with operating expenses and regularly scheduled maintenance work;
- Cost related to furnishing and non-fixed assets which are not essential for the operation of the asset/project; and
- All capital costs, including site preparation and construction costs, until Canada has confirmed that environmental assessment and Aboriginal consultation obligations have been met and continue to be met.