



MINISTRY OF EDUCATION BUDGET REVIEW GUIDELINES

For Approved Capital Projects

This Budget Review Guidelines document supersedes all previous versions

Version	Section amended (ex. 1.2 or all)	Type of revision (annual review, update, addition)	Issued on
1.0	-	New Guidelines	April 16, 2020
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INTRODUCTION

This document is intended to be a guide for all projects using the Schedule B Budget Template created since January 1, 2019.

The Budget Review Guidelines document outlines the requirements for a school district to request the release of ‘below-the-line’ funds as defined in an approved capital project budget, including: Supplemental Items, Identified Risk Items and Estimated Economic Adjustment. The creation of a capital project budget is outlined in the Ministry of Education Schedule B Companion Document: Allowances, Rates and Costing Factors for Capital Project Budgeting Purposes.

This document is intended to be used as a guide once a Capital Project Funding Agreement (CPFA) is in place through to the completion of the project. A critical step to this process is the school district engagement of Professional Quantity Surveyor (QS) services to complete regular budget updates to the project as it moves through the design phase to tender award. This contract is recommended to be a continuation of the business case development work.

Budgeting exercises are required to measure value and negotiate variations to designs, both of which are important to ensure that projects remain within the approved project budget. The QS will be required, throughout the design process, to assess the scope and cost of the project including all Supplemental Budget Items as originally identified in the CPFA Schedule B - Project Budget (Project Budget).

It is expected that Value Engineering/Value Analysis principles are applied appropriately to ensure that base and supplementary cost items remain within the originally approved budget.

1.0 BUDGET REVIEW COMPONENTS

1.1 Schedule B Project Budget

The Project Budget uses the Prototypical Budget Model (see ‘Appendix A: Overview of the Prototypical Budget Model’ of the Schedule B Companion Document) to determine Base Budget Rates for elementary, middle and secondary school construction. The prototypical model outlines specifications to inform school districts and their design teams regarding the building elements included in the base budget rate model.

The Project Budget is generated based on identified unit rates, allowances and costing factors or identified seismic scope cost (See ‘Capital Project Budget Reserve’ of the Schedule B Companion Document). Any costs that are based on an estimate rather than on a calculation using a unit rate, factor or allowance, are to be carried within the Schedule B reserve and identified as a Supplemental Items or Risk Reserve Items.

1.2 Capital Project Funding Agreement (CPFA)

The Ministry provides provincial capital funding to boards of education for approved capital projects. The capital funds are made available through a Certificate of Approval (COA) for board use once a CPFA has been co-signed by the authorized designate of the board of education and the Ministry of Education (Ministry).

Section 5.01 (e) of the CPFA outlines the requirements for the pre-tender project budget and unit rate review for projects employing a Design-Bid-Build, Construction Management, or Construction Management At-Risk procurement method:

1.3 Identified Supplemental Items and Estimated Economic Adjustment

Supplemental cost items are project scope components that are not included within the prototypical budget model. Acknowledging not all capital projects are constructed on prototypical sites nor under prototypical conditions, it is understood that additional cost estimates will be required to account for supplemental scope items not associated with a prototypical school. These items may have known scope but unknown costs (See ‘Capital Project Budget Reserve’ of the Schedule B Companion Document for more information on appropriate Supplemental Budget Items that may be considered).

At project approval stage, all such items are included as estimated costs as Identified Supplemental Budget Items provided for budgeting purposes only and will be included in the Capital Project Budget Reserve. Each item must be identified separately, complete with a description and outline specification of work potentially required to mitigate the extraordinary condition. The budget amount must represent estimated costs that can be expected as part of the project at the time of tender close and be inclusive of all associated costs such as: planning and design fees, contingency, taxes, escalation, wrap-up liability insurance and permits.

In the event of future increases to the project cost between CPFA and tender closing due to escalation of construction cost, the Project Budget will carry a funding amount calculated as a percentage on the Total Project Budget Eligible for Economic Adjustment.

Identified Supplemental Items and Estimated Economic Adjustment will undergo subsequent examination by the Ministry and project cost consultant at a Design Development review phase, Pre-Tender review phase, and Post-Tender. **If required, access will be provided to these funds at Post-Tender and/or Post-Construction.**

1.4 Identified Risk Items

Identified Risk Items are additional cost items included in the Schedule B – Project Budget as unknown scope that has a risk of materializing throughout the design or construction of the project. These items include an associated estimated budget amount, intended to be the maximum amount that may be required for the unknown scope in an unforeseen circumstance.

The school district is expected to have completed Schedule C – Identified Risk Items of the CPFA that identifies all risks associated with the project as well as the Schedule E- Project Risk Management Plan.

Identified Risk Items that have materialized throughout the project will undergo review by the Ministry and QS at Post-Tender and Post-Construction of the project. Access to these funds will be provided if supported by the Ministry at Post-Tender and/or Post-Construction.

2.0 REVIEW PHASES

2.1 Concept Design Review Phase

Upon the completion of the Concept Design phase, before any further design work occurs, the school district is expected to organize a Concept Design Review meeting with the project's architectural and cost consultants. The school district is required to notify and provide required materials to the Ministry in advance of this session(s) so that Ministry staff can participate in the review.

The intention of the Concept Design Review is to ensure that the project is within the approved budget and to identify, at an early stage, any scope or design elements that may place the project at risk of budget overages.

The following materials are to be forwarded to the Ministry (10) business days prior to the Concept Design Review meeting:

- The concept design drawings,
- Function List indicating area uses;
- Proposed use and allocation of the Neighbourhood Learning Centre space, and,
- Any additional consultant reports that have been prepared post CPFA approval.

2.2 Schematic Design Review Phase

Upon the completion of the Schematic Design phase (CPFA, section 4.03 a) (iv)) and as Design Development is commencing, the school district is expected to organize a formal Schematic Design Review with the project's architectural and cost consultants. The school district is required to notify and provide results of the session to the Ministry.

The intention of the Schematic Design Review is to ensure the project is within the approved budget and to identify any scope or design revisions to bring the project within budget, if a budget pressure has been identified. As part of the Schematic Design Review the school district will be required to undertake a Value Engineering process.

Value engineering, required where a project is demonstrating scope or budget pressure, is intended to result in more efficient design and better construction sequencing of a project while decreasing the overall expense. It is important to note this process may be required several times prior to tender if a project is not within its approved budget.

As part of the Value Engineering process completed at this phase, a Value Engineering Report is to be prepared and provided to the Ministry outlining any revisions made to bring the project within the approved budget.

The following materials are to be forwarded to the Ministry following the Design Review process and Value Engineering session:

- Full set of schematic architectural drawings, including: floor plans, elevations, sections, site plans, landscape plans, etc. (hard copies to be provided at meeting);
- Function List indicating all floor areas;
- Proposed use and allocation of the Neighbourhood Learning Centre space;
- Any additional consultant reports that have been prepared post CPFA approval;
- Any issues or modifications undertaken to reduce budget pressures (if applicable), and;
- Value Engineering Report.

2.3 Design Development Review Phase

Upon completion of the Design Development phase and as the Construction Documents phase is commencing (CPFA, section 4.03 a) (iv)), the school district is expected to organize a Design Development Review, and if required, a value analysis session with the project's architectural, mechanical, electrical, structural and cost consultants.

The intention of the Design Development Review is to ensure the project is within the approved budget, and if necessary, to identify any scope or design revisions that can be made to bring the project back on budget, if a budget pressure has been identified. This will also serve as the first scope/costing review of Supplemental Items, including the allocation of Neighbourhood Learning Centre space and will be used to inform the Ministry of the expected cost of these estimated items. If the Design Development Review proves the project is not within the approved scope or budget, the school district will be required to undertake a formal Value Analysis process to reduce scope, materials design features etc., to bring the project within the approved project budget.

If completed, a Value Analysis Report is to be prepared and provided to the Ministry outlining any revisions made to reduce or revise scope of the project along with the estimated cost savings to the project and overall project cost.

The following materials are to be forwarded to the Ministry following the Design Development Review process and Value Analysis session:

- Full set of current working architectural drawings, including: floor plans, elevations, sections, site plans, civil site plans, landscape plans, etc.;
- Any additional consultant reports that have been prepared post CPFA approval;
- Completed ***Identified Supplemental Items and Economic Adjustment Costing Template*** presenting the current scope, construction cost and estimated cost of the Supplemental Items included in the CPFA Schedule B (see Appendix A);
- Updated ***Schedule B*** referencing the current drawings (see Appendix C):
 - The Schedule B is to indicate the cost of the base prototypical school construction (including expected economic adjustment to tender) and the cost of the Supplemental Items separately
- Value Analysis Report

2.4 Pre-Tender Review Phase

At least 30 business days prior to a project's tender date (CPFA, section 4.03 a) (iv)), the school district is required to undertake a pre-tender cost estimate and document review process. The intention of this review process is to confirm the project team has done due diligence to ensure the project is within the approved project budget, and to confirm a QS opinion on the current fair market cost for the construction of the project. It is important to note, the opinion must reflect the cost consultant's knowledge of the current construction industry and local market conditions as they may apply to that capital project, assuming a fair and competitive process and not a prediction of the lowest bid for the project.

Established on the pre-tender drawings and specifications approved by the school district, the QS must prepare a cost estimate for the school district and Ministry to review. It must reflect the size and character of the entire project, including architectural, structural, civil, mechanical and electrical, site and landscape systems, along with other elements as may be appropriate. Pre-tender documentation must be provided to the Ministry no less than (30) business days prior to expected tender. The review period will commence when all required documents have been submitted to the Ministry.

It is expected a Value Analysis Report will be prepared by the project QS to confirm the basis on which the construction cost estimate or project cost estimates have been prepared. This report is to include exercised cost reductions as required to adhere to the approved Project Budget established for the project. A formal cost reduction program may be created by the cost consultant for the district if any major budget overages are apparent at pre-tender.

2.4.1 Pre-Tender Review Process

It is imperative the Ministry, school district representatives, and independent QS undertake a final review of the project budget prior to requesting approval to tender the project. This process is to include a review of the provided documentation to ensure it aligns with the approved scope and budget for the project.

The Ministry will review the submitted material and identify any concerns or requirements that need to be addressed by the school district before the Ministry will consider approving the project to proceed to tender. This assessment of the cost estimate and proposed project budget will primarily be in relation to the project scope and budget approved in the CPFA.

After reviewing the provided materials, it is recommended the Ministry attend a meeting or conference call with the school district and QS to review the updated Schedule B and completed Value Analysis work. If the cost estimate exceeds the approved project budget, the school district

must explore ways in which project costs may be reduced before proceeding to tender. This will provide a forum to discuss and finalize outstanding issues and will inform the Ministry decision to allow the project to proceed to tender.

2.4.2 Approval to Tender

When the school district and Ministry agree the project should proceed to tender, the school district Secretary-Treasurer must request approval in writing to the Ministry Regional Director (Capital Management Branch). The Ministry approval will be in writing.

It is important to note, the approval to proceed to tender will not serve as approval to access Identified Supplemental Item funding or Risk Reserve Funding.

The following materials are to be forwarded to the Ministry to support the pre-tender review at least (30) business days prior to tender:

- Official letter from the Secretary-Treasurer to the Regional Director requesting approval to tender;
- Full set of tender ready drawings;
- Function List indicating all floor areas and area uses within the project;
- Updated ***Identified Supplemental Items and Economic Adjustment Costing Template*** presenting the current scope, construction cost and estimated cost of the Supplemental Items included in the CPFA Schedule B (see Appendix A):
 - Backup sheets showing quantities, unit rates and amounts for each item of work for Supplemental Items should be included
 - Supporting documentation in the form of quotes or invoices should be provided to support 'soft cost' Supplemental Items
- Updated **Schedule B** referencing the finalized project design (see Appendix C):
 - The Schedule B is to indicate the cost of the school construction and the cost of the Supplemental Items separately,
 - The cost estimate must be presented as a Class A Estimate with +/-5% cost certainty, and,
 - Supplemental items and estimated economic adjustment which have materialized should be shown as moving above the line, and budget items not required should be shown as decreasing from the total project budget.
- A Value Analysis Report prepared by a QS that:
 - explains the basis on which the construction cost estimate or project cost estimates have been prepared;
 - outlines the scope of work;
 - identifies cost saving opportunities;
 - presents an elemental cost ratio analysis; and,
 - identifies any limitations or qualifications regarding the cost estimate.

2.5 Post-Tender Access to Identified Supplemental Item Funding & Estimated Economic Adjustment

Upon tender closure, the school district will prepare and submit a formal request to access the Identified Supplemental Item funding. This will involve a critical review of the successful bidder/proponent's bid documentation, including overall construction cost and alternative cost items by the school district and Ministry. The school district is required to continue the contract of a QS to incorporate the actual construction costs into an updated Schedule B and identify the additional construction costs associated with previously identified Supplemental Items. The total construction amount should reflect the successful bidder/proponent's bid.

Once the Ministry has reviewed and compared the pre-tender and post-tender documentation and supports the Identified Supplemental Items scope and cost justifications and required Estimated Economic Adjustment, the Ministry representative will advise the school district of the funding to be moved from the Total Identified Supplemental Items and Estimated Economic Adjustment to the approved Total Capital Project Budget. This will include an increased COA to reflect the changes. **Any funds identified as surplus at this stage will be held 'below the line' by the Ministry as post-tender bid savings and removed from the project budget upon substantial completion of the project, or sooner upon agreement of the Ministry and school district.**

The school district will continue to report their expenditures in the Monthly Project Status Reports, within (5) business days of the end of each month. As the format of this report may be amended from time to time, the most current version provided by the Ministry must be used.

The following materials are to be forwarded to the Ministry post-tender to access required Identified Supplemental Items funding:

- Letter to the Regional Director requesting access to Identified Supplemental Item funding and any required Estimated Economic Adjustment;
- Updated **Schedule B** referencing the finalized project design and cost based on the successful bid (see Appendix C):
 - The Schedule B – Project Budget at this stage should identify the total cost of construction inclusive of all included Supplemental Items as a single amount that reflects the official construction cost provided by the successful proponent

2.6 Access to Risk Reserve Funding

If an Identified Risk Item materializes within a project, it is the Ministry's expectation the school district does their best to manage the risk within the approved budget and implements the Project Risks Management Plan (see Schedule E of the executed CPFA). If the materialized risk requires funding from the risk reserves, the school district is to immediately notify the Ministry in writing and may prepare a formal Request for Identified Risk Item Funding and submit to the Ministry. This request may be submitted at two times throughout the project lifecycle: 1) Post-Tender/Pre Award and 2) Project Completion.

Upon review of the materials provided, a Ministry representative will consider the approval for the use of available risk reserve funding if the specific need to fund an identified risk can be confirmed and substantiated. A letter will be sent to the school district allowing access to this funding, which will include an amended COA to reflect the change.

The following materials are to be forwarded to the Ministry post-tender/pre award and/or post-construction to access required Identified Risk Items funding for materialized scope:

- Letter to the Regional Director outlining the request for Identified Risk Items funding:
 - This letter is to provide a background of the project scope, history of materialized risk, risk mitigation strategies employed and overall impact to the project;
- Completed **Identified Risk Items Costing Template** presenting the current scope and finalized cost of the materialized Risks included in the CPFA Schedule B (see Appendix B):
- Updated **Schedule B** referencing the finalized project design and cost based on the successful bid (see Appendix C):
 - The Schedule B – Project Budget at this stage should identify the total cost of construction inclusive of all included Supplemental Items as a single amount that reflects the official construction cost provided by the successful proponent
 - Risk Reserve Items that have materialized should be indicated as their actual costs 'below the line'

Appendix A – IDENTIFIED SUPPLEMENTAL ITEMS AND ESTIMATED ECONOMIC ADJUSTMENT COSTING TEMPLATE

This example template is for Identified Supplemental Items funding for determined scope and estimated costing.

SDXX – SCHOOL DISTRICT NAME – PROCUREMENT TYPE

Background

Provide background of project, including the overall scope of the project, capacity, etc. Include the date the CPFA was signed and whether it is on schedule.

Identified Supplemental Items and Estimated Economic Adjustment Costing Summary:

Supplemental Items as Identified in CPFA Schedule B	Maximum Supplemental Items Cost as Identified in CPFA Schedule B	Estimated Cost Based on Current Scope and Project Design
Sloping Site	\$100,000	\$60,000
City Bylaw & Offsite Costs	\$800,000	\$1,000,000
Estimated Economic Adjustment (from Location Factor to CPFA Tender Award Date)	\$400,000	\$150,000
Total	\$1,300,000	\$1,210,000

Detail of Identified Supplemental Items Scope and Costing:

The current estimate for supplemental item funding necessary to cover identified scope as shown below.

SLOPING SITE:

Description	Current Scope Cost	Supporting Info
Soil Remediation	\$10,000	Poor soils been found during work that had to be removed
Retaining Wall	\$30,000	Sloping site required retaining wall of 15 linear metres, 2 metres high
Backfill	\$20,000	450 cubic metres of fill required to be brought onsite to manage slope
Total	\$60,000	

*** Quotes and invoices for scope of work identified above are attached to this document as necessary.*

CITY BYLAW & OFFSITE COSTS:

Description	Current Scope Cost	Supplement info
Sidewalks	\$110,000	100 linear metres of sidewalk installed with associated ground works
Road Upgrades	\$700,000	Road construction up to midpoint around perimeter of site, 150 linear metres
Sanitary Sewer Upgrade	\$64,000	Sanitary sewer brought to site, 145 linear metres of piping
Tree Protection	\$1,000	14 trees protected
Riparian Area Protection	\$125,000	Protection of riparian area including fencing, membrane, etc.
Total	\$1,000,000	

***Quotes and invoices for scope of work identified above are attached to this document as necessary.*

ESTIMATED ECONOMIC ADJUSTMENT:

Description	Current Cost	Supplement info
Estimated Economic Adjustment from Location Factor to CPFA Tender Award Date	\$150,000	Construction cost multiplied by 0.5% per month
Total	\$150,000	

*** QS report justifying increase in construction cost is attached to this document.*

Appendix B – IDENTIFIED RISK ITEMS COSTING TEMPLATE

This example template is to request Identified Risk Items that have materialized in scope and cost.

SDXX – SCHOOL DISTRICT NAME – PROCUREMENT TYPE

Risk Background

Provide background of materialized risk, how the risks were documented and reported to the Ministry, and the strategies that were implemented to mitigate and manage the risks.

Identified Risk Items Costing Summary

Identified Risk Items as Identified in CPFA Schedule C	Maximum Risk Reserve Funding as Identified in CPFA Schedule C	Finalized Risk Cost Based on Materialized Scope
Unforeseen Soils Issues	\$200,000	\$0
Additional Offsite Requirements	\$500,000	\$245,000
Tariffs	\$150,000	\$95,000
Total	\$850,000	\$340,000

Detail of Risk Reserve Item Scope and Costing

The current estimate for risk reserve funding necessary to cover identified scope as shown below.

ADDITIONAL OFFSITE REQUIREMENTS:

Description	Materialized Risk Cost	Supporting Info
Crosswalk Installation	\$155,000	City required Crosswalk Installation due to development permit costs and scope as reported (date). Negotiations reduced requirement to unlit crosswalk.
Additional Sidewalks	\$90,000	Length or required sidewalk was increased through the permitting phase as reported (date).
Total	\$245,000	

*** Quotes and invoices for scope of work identified above are attached to this document as necessary.*

Appendix C – PROPOSED SCHEDULE B – PROJECT FINANCIAL SUMMARY

SCHEDULE B - CAPITAL PROJECT BUDGET FOR SEISMIC STRUCTURAL UPGRADE										V1.0										
Name of School, date and option summary																				
K-12 BUDGET MODEL COMPONENTS																				
1. DESIGN CAPACITY																				
	Kindergarten	Grade 1 - 7	Grade 8 - 12							Original CPFA	Design Development	Design Development Variance	Design Development Variance %	Pre-Tender Variance	Pre-Tender Variance %	Post Tender Variance	Post Tender Variance %	Post Construction Identified Risk Items Request	Identified Risk Items Request Variance	Identified Risk Items Request Variance %
2. SPACE ALLOCATIONS FOR CAPITAL BUDGETING																				
2.1 Existing Space Allocation (m ²)																				
CAPITAL PROJECT BUDGET																				
4. CONSTRUCTION ITEMS																				
4.2 (a) Construction: Seismic Upgrade																				
4.2 (b) Construction: SPIR adjustment																				
4.2 (c) Construction: Non-Structural Seismic Upgrade (DFC)																				
4.2 Construction: Renovations (associated with addition/partial replacement)																				
4.3 Site Development Allowance																				
4.4 Site Development Location Allowance																				
TOTAL CONSTRUCTION BUDGET:																				
5. OWNER'S COST ITEMS (Soft Costs)																				
5.1 Design Fees																				
5.2 Post-Contract Contingency: New Space/Replacement Space																				
5.3 Post-Contract (Construction) Contingency: Seismic Upgrade																				
5.4 Municipal Permits, Fees and Charges																				
5.5 Equipment: New Space																				
5.6 Equipment: Replacement Space																				
5.7 Project Management Fees																				
5.8 Wrap-up Liability Insurance (coverage under School Protection Program)																				
5.9 Seismic Project Identification Report Fees																				
5.10 Payable Taxes																				
5.11a Other (Identify)																				
5.11b Other (Identify)																				
5.11c Other (Identify)																				
TOTAL OWNER'S COST BUDGET:																				
A TOTAL CAPITAL PROJECT BUDGET:																				
B TOTAL PROJECT BUDGET ELIGIBLE FOR ECONOMIC ADJUSTMENT:																				
CAPITAL PROJECT BUDGET RESERVE																				
6. IDENTIFIED SUPPLEMENTAL ITEMS																				
6.1 Supplementary Building: New Space/Replacement Space																				
6.2 Supplementary Building: Renovations (associated with addition/partial replacement)																				
6.3 Supplementary Site																				
6.4 Demolition																				
6.5 Abnormal Topographical or Sub-Surface Conditions																				
6.6 Offsite Services																				
6.7 Municipal Building Codes and Bylaws																				
6.8 Temporary Accommodation																				
C TOTAL IDENTIFIED SUPPLEMENTAL ITEMS:																				
D Economic Adjustment																				
No. of Months: 0																				
Estimated Percentage: 0.00%																				
6.9 Economic Adjustment																				
IDENTIFIED RISK ITEMS																				
6.10(a) Other (Identify)																				
6.10(b) Other (Identify)																				
6.10(c) Other (Identify)																				
6.10(d) Other (Identify)																				
6.10(e) Other (Identify)																				
6.10(f) Other (Identify)																				
6.10(g) Other (Identify)																				
6.10(h) Other (Identify)																				
6.10(i) Other (Identify)																				
6.10(j) Other (Identify)																				
6.10(k) Other (Identify)																				
6.10(l) Other (Identify)																				
6.10(m) Other (Identify)																				
6.10(n) Other (Identify)																				
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6.10(q) Other (Identify)																				
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6.10(s) Other (Identify)																				
6.10(t) Other (Identify)																				
6.10(u) Other (Identify)																				
6.10(v) Other (Identify)																				
6.10(w) Other (Identify)																				
6.10(x) Other (Identify)																				
6.10(y) Other (Identify)																				
6.10(z) Other (Identify)																				
6.11 Post-Project Completion Audit Allowance																				
E TOTAL IDENTIFIED RISK ITEMS:																				
F MAXIMUM CAPITAL PROJECT FUNDING TOTAL:																				
FUNDING SOURCE																				
G Capital Plan (as per Capital Project Funding Agreement, sub-paragraph 5.01(a))																				
H Ministry of Education Restricted Capital (as per sub-paragraph 5.05)																				
I Borrowing (as per paragraph 5.07)																				
J Local Capital Reserve (as per sub-paragraph 4.02(e))																				
K Annual Facility Grant (as per sub-paragraph 4.02(e))																				
L Other (specify) (as per sub-paragraph 4.02(e))																				
Subtotal																				
M Capital Plan - Identified Risk Items (as per sub-paragraph 5.02(i)) (Line E)																				
N Capital Plan - Economic Adjustment (as per sub-paragraph 5.01(b)) (Line D)																				
O Capital Plan - Supplemental Items (as per sub-paragraph 5.01(d)) (Line C)																				
Subtotal																				
MAXIMUM POTENTIAL FUNDING ENVELOPE (including Reserve Items)																				