VIU Guidelines for CFI Applications and Awards

Proposal Development

To ensure the success of all CFI awards, Vancouver Island University encourages the exchange of information and collaboration between relevant institutional service departments at the proposal development stage for all CFI equipment and/or infrastructure submissions. Allowing for this preliminary consultation ensures that administration of approved awards is more straightforward since all relevant service areas are aware and familiar with the project and have considered the essential aspects of the project in advance. In addition, this process ensures the project budget is accurate and complete.

The responsibility to initiate this consultation and exchange of knowledge rests with the Project Leader and SRCA Office staff who will convene a meeting of institutional contacts for the various service areas of the institution, specifically, Facilities, Financial Services, Health & Safety, and Purchasing. In addition, when applicable, the Institutional Vet should be consulted. This team would then be aware of the upcoming submission and ensure VIU is in the best possible position to administer a CFI award. The team would also be aware of CFI guidelines and ensure significant changes in the project are identified and communicated to the CFI on a timely basis.

Project Leaders wishing to obtain their own quotations on equipment at the proposal development stage rather than seek these services through VIU's Purchasing Department must use the Purchasing Department's "Invitation to Quote (ITQ) – CFI" form. A copy can be obtained from the Purchasing Department.

Post-Award Administration

VIU has a responsibility to ensure compliance with CFI regulations and as such, has developed these guidelines to assist employees with the management of CFI-funded projects. Adhering to these guidelines will ensure a successful audit and/or monitoring visit, should a project be selected for review by the CFI.

Orientation

Important information on the administration of CFI-funded projects is available on the CFI website and should be reviewed by all employees playing a key role in administering an award. Specifically:

- Sharing of Good Practices in the Administration of CFI Awards
- CFI Policy and Program Guide

For all CFI projects there is an "Itemized List and Summary of Secured Contributions". This document identifies the equipment or infrastructure approved for purchase and the totals and sources of funding to cover the purchases. This document is key to successful CFI projects and all employees involved in administering an award should be familiar with this document. A copy can be downloaded from the CFI Awards Management Site or obtained from the SRCA Office. The budget justification contained in the original submission may also be helpful and can be obtained from SRCA. If the award involves construction or renovation of infrastructure, there will be other documents, such as floor plans, that will be critical to the management of the project.

Upon securing an award, the Research Services Manager will meet with the Project Leader to review the Itemized List and Summary of Secured Contributions, Award Agreement, expense eligibility, tracking and procurement process, reporting requirements, etc. to ensure the effective administration of the award. Complexity will be dependent on the type of infrastructure project (i.e. construction/renovation vs. equipment purchases only).

Following this initial meeting, the Project Leader and representatives from the various VIU service areas consulted during the proposal development stage (Facilities, Financial Services, Health & Safety, Purchasing, Institutional Vet) will be brought together to review the project and assign responsibilities. At this meeting, important information will be exchanged regarding the process for purchases and/or construction.

Signing Authorities

All CFI award cost centres have restricted signing authorities as follows:

Project Leader	$1
Project Leader’s Dean	Viewing Access
Project Leader’s support personnel	Viewing Access
Research Services Manager	$5,000
AVP Finance & Risk Management	Unlimited

Where an award includes a construction component, the Associate Vice-President, Facilities & Ancillary Services, will also be a signatory.

The intent of the restricted signing authorities is to ensure items being purchased or personnel hired are: 1) approved expenditures on the Itemized List; 2) compliant with CFI eligibility guidelines; 3) sufficient funding remains to cover items being purchased; and 4) appropriate documentation exists.

The Associate Vice-President, Finance and Risk Management has delegated authority to the Research Services Manager to: 1) verify the eligibility of all purchases and personnel expenses; 2) confirm availability of funding; and 3) authorize purchases (equipment and personnel) up to $5,000. Purchases exceeding $5,000 will be authorized by the Associate Vice-President, Finance and Risk Management.

CFI projects are awarded to the institution, not the Project Leader, therefore responsibility for management of awards rests with the institution.

Purchase Authorization Process

Purchase Requisitions/Orders:

In the event of a CFI audit/monitoring visit, auditors must be able to reference each expense processed through the cost centre with the specific project and item number on the final Itemized List and Summary of Secured Contributions or application budget.

Project Leaders are required to provide the first level of authorization for a purchase. Their role is to ensure the item being purchased is correct based on the Itemized List, ensure quotations are uploaded to the requisition, and that any special discounts (CFI deep discounts eligible toward supplier in-kind contributions) are detailed appropriately on the quotation. CFI deep discounts can be defined as being above and beyond any normal or educational discount the institution would otherwise receive.

Where a delegate or service area is the requisitioner, requisitions must be forwarded to the Project Leader who will confirm the purchase. The Project Leader will then forward the requisition to the Research Services Manager who will verify the required tracking information has been included, the description of the item aligns with the Itemized List, that funding is available for the purchase and that the correct account has been identified. Details of the purchase (gross amount of requisition, or expense approval for personnel, Pcard or expense claim charges). The final step in the approval process will be for the Research Services Manager to forward the requisition to the Associate Vice-President, Finance and Risk Management for final approval on purchases exceeding $5,000. The Purchase Order generated by Purchasing will contain all necessary tracking information.

Personnel:

In the event of a CFI audit/monitoring visit, auditors must be able to reference each personnel expense processed through the cost centre to the Itemized List.

Prior to requesting a personnel appointment, Project Leaders must seek approval for the hire from the Research Services Manager. Personnel costs must be an approved item on the Itemized List and Summary of Secured Contributions or application budget.

General information on research personnel appointments can be obtained from the Research Personnel webpage; however, consultation with the Research Services Manager is strongly advised before moving forward with a hire.

Project Leaders have a restricted ($1) signing authority; therefore, after initial email approval for the hire is obtained, the completed appointment should reflect the CFI project number.

The appointment creator should then:

- Indicate the CFI project and item number in the Internal Remarks section of the appointment.
- Print a copy of the finalized (or submitted) appointment and attach the Appointment Request Form and authorizing email.

Invoices:

Whether an invoice is the **original** from the supplier or a **copy** of the invoice from Accounts Payable, the Project Leader should authorize the invoice to confirm the equipment was received in good order and can be processed. Invoices for CFI projects follow the standard institutional routing applicable to all purchases.

P-Card Purchases:

Use of purchase cards is discouraged for CFI projects; however, in instances where its use is absolutely necessary, the following process should be followed for reconciliation:

- Enter the CFI Project number and item number in the “notes” section of the online reconciliation screen for the applicable purchase.
- Forward the complete Pcard statement to the Research Services Manager for verification of the purchase and authorization. When approved, the Research Services Manager will then forward the package to Accounts Payable. If purchases not related to the CFI are included on the Pcard, the Dean’s authorization should be obtained first.

Employee Expense Claims:

The use of employee expense claims are discouraged for CFI purchases; however, in instances where this is absolutely necessary, the following process should be followed for reconciliation:

- Include all original receipts and write the CFI project number and item numbers on the back of each receipt
- Sign the claim form. If the employee making the claim is NOT the Project Leader, obtain the Project Leader’s authorization.

- If purchases not related to the CFI are included on the claim, the Dean's authorization should be obtained first.
- Forward the claim form to the Research Services Manager for verification and authorization and forwarding to Finance.

Expenditure Tracking

A CFI Tracking Spreadsheet (Excel) is used to track all CFI project purchases. The spreadsheet consists of a summary worksheet, followed by individual detail worksheets for each approved item. The spreadsheet is developed by the Accounting Assistant but the official version is maintained by SRCA. It is provided periodically to the Financial Assistant to reconcile to FRS, and provided to the Project Leader for information. Accuracy of this spreadsheet is important as it is also used during financial report preparation. In the event expenditures exceed the amount for a particular item, the Project Leader will be asked to provide a justification/clarification before any additional purchases are approved.

Reporting

Responsibility for reporting rests with the Research Services Manager in conjunction with the Finance office.

As soon as possible following year-end close (March 31st) and prior to the CFI financial reporting deadline (June 15th) the project tracking spreadsheet is reconciled by the Accounting Assistant against the institution's final audited FRS records for the preceding fiscal year.

Reconciled copies are made available to the Project Leader for information, and the SRCA Office and Financial Services staff for use in the preparation of the CFI financial reporting where required. It is expected that the Project Leader regularly verify all expenditures charged to the cost centre and request any adjustments <u>prior to year end close</u>.

Where an annual financial report is required, the Research Services Manager completes the online template, has Finance review for accuracy, and then submits the report online to the CFI. Final financial reports are more detailed; therefore, a meeting will be scheduled with the Project Leader, Finance personnel and SRCA staff.

Once the CFI final financial report has been submitted and approved by the CFI, where applicable, the final financial reporting for BCKDF is prepared (Project Closure Form). This reporting is completed by the Research Services Manager, reviewed for accuracy by Finance, and then submitted via email to BCKDF.

In addition to financial reporting, CFI Project Progress Reports (to be completed by the Project Leader) are due annually as soon as the project is considered operational. BCKDF must be provided with a copy of all Project Progress Reports.

For additional information or clarification on any of the above, please contact the Research Services Manager.