



# Canada First Research Excellence Fund (CFREF) Eligibility and Documentation Guide

November 2017

## **Administration of CFREF Grants**

**This guide contains details regarding expense eligibility and compliance guidelines for the Canada First Research Excellence Fund (CFREF). This grant is administered by the Tri-Agency Institutional Programs Secretariat (TIPS), on behalf of the three agencies (NSERC, SSHRC and CIHR). This documentation has been prepared to assist Principal Investigators and their delegates in the administration of these federal research funds. It is important to note the following:**

- The funding agencies amend their guidelines periodically.**
- There are many different types of research grants and various funding agencies. The details contained in this guide are specifically for CFREF grants. Eligibility requirements for other research projects may differ from those shown here.**
- Expenditures listed are not exhaustive and have been provided for general guidance. Additional details may be found online in the CFREF Administration Guide.**

## **Roles and Responsibilities**

- **CFREF grant funds must be spent in compliance with the CFREF Administration Guide and the Tri-Agency Financial Administration Guide (TAFAG). Where the guides differ, the CFREF Administration Guide takes precedence. In the absence of an agency policy, institutional policies will apply.**
- **Research expenditures must be authorized by the Principal Investigator or their authorized delegate(s). If the claimant is the Principal Investigator, the Department Head or Dean must approve the expense claim, as approval signatures must be provided by someone at a higher level in the organization than the claimant.**
- **Principal Investigators must spend within approved budgets. Reallocations of amounts >20% per budget item must be approved in advance by TIPS.**
- **Principal Investigators must monitor research project balances using FAST research reports.**
- **The university establishes appropriate systems and controls to ensure that agency policies are followed.**

## **Use of Grant Funds - General Principles**

- **Expenses must be related to research.**
- **Principal Investigators must ensure grant funds are spent effectively and economically.**
- **Queen's University retains ownership of equipment purchased using research grant funding.**
- **If an agency policy does not exist for a specific purchase, the institution's policy will apply.**
- **Agencies defer to the institution's conflict of interest policies to ensure accountable and responsible use of grant funds.**
- **Queen's University may deny approval of expenditures approved by Principal Investigators, if the spending contravenes with agency or university policies.**

## Compensation Related Expenses

### Eligible Expenses

- Salaries and non-discretionary benefits for faculty and members of research teams attributable to grant
- Teaching replacements for new faculty whose salary is paid from CFREF grant funds
- Stipends for visiting researchers (restrictions apply)
- Professional/technical services
- Consulting fees
- Fees paid to research participants
- Clerical salaries directly related to dissemination activities, including manuscript preparation
- Honoraria for guest speakers
- Honoraria for expert advisors required for CFREF-related activities (e.g. peer review and other professional and technical services)

### Ineligible Expenses

- Salary for faculty not recruited as a result of the grant
- Research time stipend for faculty not recruited as a result of the grant
- Cost of teaching replacement during the leave of a faculty member
- Discretionary severance and separation packages
- Cost of technical services from a company owned by a faculty member who is eligible to apply for funding from any one of the Tri-Agencies (NSERC, SSHRC, CIHR)
- Death benefits and any other discretionary benefits
- Allocations towards an endowment fund

### **Supporting Documentation Requirements for Compensation Related Expenses:**

- Name of payee and position of employment
- Total salary or stipend amount
- Duration of compensation
- Details of supplementary benefits
- Authorization of grant holder or delegate

## Recruitment and Relocation Expenses

### Eligible Expenses

- Recruitment costs for new faculty and members of the research teams assigned to grant
- Relocation costs, including economy airfare for new faculty and members of the research teams and their immediate families and costs of transporting household effects
- Travel and subsistence costs (meals and accommodation) for new faculty/members of research team and one accompanying individual to arrange accommodations in advance of moving (4 day max.)

### Ineligible Expenses

- Immigration-related fees (e.g. work permit, fees related to temporary residence in Canada)

### **Supporting Documentation Requirements for Recruitment and Relocation Expenses:**

- Purpose of trip
- Dates and destination details
- Details of daily expenses
- Details of vehicle usage
- Original receipts/invoices
- Boarding passes for air travel
- Separate claim for each claimant per trip
- Traveler's affiliation to the Principal Investigator's research project
- Signature of claimant
- Signature of Principal Investigator or delegate
- If claimant is the Principal Investigator, a one-up approval must be provided (Department Head or Dean)

## Travel and Subsistence Expenses

### Eligible Expenses

- Travel (economy air travel, rail travel, mileage), meals, accommodation for faculty, research personnel, students, visiting researchers or speakers, etc.
- Gratuities cannot exceed 20%
- Travel cancellation insurance, seat reservation charges
- Safety related expenses for field work (protective gear, immunizations)
- Entry visa fees
- Child-care expenses (restrictions apply)

### Ineligible Expenses

- Commuting costs of faculty/research team between residence and place of employment
- Passport and immigration fees
- Costs associated with thesis examination and defence, including external examiner costs
- Reimbursement of airfare purchased using personal frequent flyer points program
- Business class air travel is not allowable without medical note and pre-approval by Agencies.

### Supporting Documentation Requirements for Travel and Subsistence Expenses:

- Purpose of trip
- Dates and destination details
- Prospectus or program for conference related travel
- Details of daily expenses
- Details of vehicle usage
- Original receipts/invoices
- Boarding passes for air travel
- Separate claim for each claimant per trip
- Traveler's affiliation to the Principal Investigator's research project
- Signature of claimant
- Signature of Principal Investigator or delegate
- If claimant is the Principal Investigator, a one-up approval must be provided (Department Head or Dean)
- If claim is submitted by visiting researcher, the Department Head must approve the claim

## Sabbatical and Leave Periods

### Eligible Expenses

- Travel, meals and accommodation costs related to research field work
- Transportation costs to move research equipment or material to/from sabbatical location
- Travel costs to attend research conferences
- Costs of travel between home institution and sabbatical location (one return trip ticket)

### Ineligible Expenses

- Costs of transporting research personnel to/from faculty member's sabbatical location for supervisory/academic purposes
- Costs of transporting faculty member to home institution for supervisory or academic purposes
- Living expenses (meals and accommodation costs)
- Travel costs of a faculty member's family or a research team member from home institution to sabbatical location

### **Supporting Documentation Requirements for Sabbatical and Leave Period Expenses:**

- Original invoices, contracts, and receipts
- Travel claims and supporting documents for travel
- Signature of claimant
- Signature of Principal Investigator or delegate
- If claimant is the Principal Investigator, a one-up approval must be provided (Department Head or Dean)



## Equipment and Supplies Expenses

### Eligible Expenses

- Small research equipment and research vehicles (\$300K or less without approval), including costs to acquire, operate and maintain equipment and eligible supplies
  - Travel costs to visit manufacturers to make equipment purchases
  - Extended warranties for equipment
  - Transportation, brokerage and customs charges for purchased equipment/supplies
  - Costs of training staff to use equipment or a specialized facility
  - User fees to support access by Canadian researchers to specialized equipment
- Refer to **List of Eligible and Non-Eligible Expenses for Stationery and Office Supplies** document (TAFAG) for examples of eligible/ineligible supplies expenses.

### Ineligible Expenses

- New buildings and major research facilities
- Research infrastructure operating costs already supported by CFI
- Insurance costs for equipment/research vehicles
- Supplies from a company owned by a faculty member who is eligible to apply for funding from any one of the three federal research funding agencies (NSERC, SSHRC, CIHR)
- Costs for renovations, moving or rental of labs or support facilities

### Supporting Documentation Requirements for Equipment and Supplies Expenses:

- Original invoices, contracts, and receipts
- Detailed justification for eligible supplies expenses (the need for supplies in relation to the research project)
- Proof of vehicle ownership for vehicle repair costs
- Signature of Principal Investigator or delegate
- If claimant is the Principal Investigator, a one-up approval must be provided (Department Head or Dean)

## Computers & Electronic Communication Expenses

### Eligible Expenses

- Computers, tablets, modems and other hardware and/or specialized software required for research, not normally provided by institution
- Cell phones, smartphones or electronic devices, necessary for research purposes (e.g. data collection)
- Monthly plan fees for electronic devices if used for research

### Ineligible Expenses

- Standard monthly connection or rental costs of telephones
- Connection or installation of lines (telephone or other links)
- Voice mail
- Library acquisitions, computer and other information services provided to all members of an institution
- Home internet costs

### **Supporting Documentation Requirements for Computers and Electronic Communication Expenses:**

- Original invoices, contracts, and receipts
- Written justification for cellular phones, smartphone devices and for all software purchases establishing need in relation to funded research
- Signature of Principal Investigator or delegate

## Hospitality Expenses

Hospitality costs are deemed eligible expenses if they are for **networking purposes** between the **grantee** and **partners, stakeholders, or guest researchers**, for research-related activities that facilitate and contribute to the achievement of the research objectives (e.g. grantee meetings with partners).

### Eligible Expenses

- Non-alcoholic beverages
- Meals
- Gratuities (cannot exceed 20%)

### Ineligible Expenses

- Alcoholic beverages
- Entertainment costs
- Gifts

### **Supporting Documentation Requirements for Hospitality Expenses:**

- Purpose of the event
- Date(s) of the event
- Names of participants (if number of participants is significant, the number of attendees is required)
- Original receipts
- Signature of Principal Investigator or delegate
- If claimant is the Principal Investigator, a one-up approval must be provided (Department Head or Dean)

## Services and Miscellaneous Expenses

### Eligible Expenses

- Recruiting costs for research personnel (advertising, economy airfare)
- Seed funding to conduct peer-reviewed competitions to engage and support new cutting-edge ideas aligned with the scientific strategy
- Costs for safe disposal of waste
- Purchase of books/periodicals, specialized office supplies, computing equipment and information services not formally provided by the institution
- Costs involved in providing personnel with professional training and/or development in novel techniques required for the conduct of the research initiative
- Specialized courses with adequate justification
- Costs of membership in professional associations or scientific societies if necessary for research
- Monthly parking fees for vehicles specifically required for field work only for months when field work is being conducted

### **Supporting Documentation Requirements for Services and Miscellaneous Expenses:**

- Original invoices, contracts and receipts
- Signature of Principal Investigator or delegate
- If claimant is the Principal Investigator, a one-up approval is required (Department Head or Dean)

## Services and Miscellaneous Expenses Continued

### Ineligible Expenses

- Costs of alcohol
- Staff awards and recognition
- Education-related costs (thesis preparation, tuition and course fees, etc.)
- Costs related to professional training or development, such as computer and language training
- Costs involved in preparation of teaching materials
- Indirect costs (e.g. insurance, regulatory compliance costs, etc.)
- Monthly parking fees for vehicles, unless specifically required for field work
- Regular clothing
- Patent filing expenses
- Costs associated with moving a lab

## **Dissemination of Research Results Expenses**

### **Eligible Expenses**

- Costs of developing web-based information, including website maintenance fees
- Costs associated with dissemination of findings (e.g. videos, CD-ROMs, USB keys, etc.)
- Page charges for published articles, including open access costs
- Costs of preparing a research manuscript for publication
- Translation costs for dissemination of findings
- Costs of holding workshop/seminar

### **Supporting Documentation Requirements for Dissemination of Research Results Expenses:**

- Original invoices, contracts and receipts
- Signature of Principal Investigator or delegate
- If claimant is the Principal Investigator, a one-up approval is required (Department Head or Dean)

If you have eligibility or compliance related questions regarding your CFREF research project, you may refer to the following references for assistance:

**Louisa Jennings**

**Manager, Research Accounting**

**Ext. 79366**

**Email: [louisa.jennings@queensu.ca](mailto:louisa.jennings@queensu.ca)**

**The CFREF Administration Guide can be viewed at:**

**[http://www.cfref-apogee.gc.ca/program-programme/admin\\_guide-guide\\_administration-eng.aspx](http://www.cfref-apogee.gc.ca/program-programme/admin_guide-guide_administration-eng.aspx)**

**The Tri-Agency Financial Administrative Guide can be viewed at:**

**[http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/index\\_eng.asp](http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/index_eng.asp)**

**Queen's University policies can be viewed at:**

**<http://www.queensu.ca/secretariat/policies>**  
**<http://www.queensu.ca/financialservices/policies>**  
**<http://www.queensu.ca/urs/policies-and-forms>**