

Tri-Agency Financial Administration Guide

Disclaimer

The information contained in this principle-based Tri-Agency Financial Administration Guide is in draft form and is to be used solely by the pilot administering institutions for the purposes of the Tri-Agency Financial Administration Renewal Initiative. This document is not to be considered the final version, and all information contained herein is subject to change.

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Tri-Agency Financial Administration Guide

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Tri-Agency Financial Administration Guide

Part 1: About this Guide

1.1 Context and Purpose

The [Canadian Institutes of Health Research \(CIHR\)](#), the [Natural Sciences and Engineering Research Council of Canada \(NSERC\)](#), and the [Social Sciences and Humanities Research Council of Canada \(SSHRC\)](#) (the Tri-Agency) are federal government granting agencies entrusted with managing public funds to enable and support a world class, Canadian research enterprise. Pursuant to the Treasury Board Policy on Transfer Payments and its underlying principles of integrity, transparency and accountability, the Tri-Agency must hold those who receive and administer Agency grant funds to the highest standards of grants stewardship.

The Tri-Agency Financial Administration Guide (“the Guide”) is a comprehensive resource for grant recipients and administering institutions, to ensure understanding of the principles and directives that govern post award administration of grants funded by CIHR, NSERC and/or SSHRC.

1.2 Scope

This Guide is applicable to CIHR, NSERC and/or SSHRC grants, unless specified otherwise in program specific literature, including funding opportunities and terms and conditions.

1.3 Order of Precedence and Interpretation

1.3.1 The following agreements and authority instruments, take precedence over this guide:

- the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#)
- any other relevant agreements between the agency, grant recipients and/or administering institutions; and
- program specific literature, including funding opportunities.

In the presence of both Agency and institutional pronouncements, the Agency prevails, recognizing that the grant recipient must also comply with applicable institutional requirements.

1.3.2 In order to resolve issues related to interpretation and decisions:

- the administering institution is the grant recipient’s primary contact;
- the Agency is the administering institution’s primary contact.

If this Guide is silent on a specific subject, the administering institution’s pronouncements will apply.

1.4 Overview of Grant Administration Roles and Responsibilities

The sound stewardship of Tri-Agency grant funds relies on collaboration and common understanding between the Agencies, administering institutions and grant recipients of their respective roles and responsibilities.

Tri-Agency’s roles and responsibilities are outlined in the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#) and/or any relevant agency agreements and program specific literature, including funding opportunities. The following is an overview:

- set out the policies, principles and directives to ensure the appropriate use and administration of Tri-Agency grants;
- communicate and consult, to the extent possible, on changes to its policies, principles and grant recipients;

- make funds available, in a timely manner, to grant recipients;
- conduct periodic reviews of the Administering institutions' management control framework;
- oversee approval of changes to grant administration that have financial implications for the Agency; and
- have the right to terminate a grant, when Agency requirements can no longer be met;

Administering institutions' roles and responsibilities are outlined in the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#) and/or any relevant agency agreements and program specific terms and conditions. The following is an overview:

- develop and implement effective policies, administrative systems, procedures and controls, to ensure that all activities funded by an Agency are conducted in compliance with legislated requirements; Agency policies and procedures; and other Agency requirements;
- oversee the overall administration of grants, including ensuring the appropriate use of and accounting for grant funds and the ongoing eligibility of grant recipients;
- provide training on the institution's policies and practices with respect to Tri-Agency grant administration;
- provide adequate physical and organizational infrastructure for the conduct of research, research training, and other funded activities;
- responsible to oversee and submit grant amendments to the relevant Agency.

Grant recipients' and any delegates' roles and responsibilities are outlined in the program specific terms and conditions and/or any relevant agency agreements, as well as throughout this Guide. The following is an overview:

- the grant recipient holds the authority to use the grant funds in accordance with the Tri-Agency's principles and directives as outlined in this Guide;
- only the grant recipient can delegate their authority to use the grant funds to others;
- grant recipients are expected to conduct their research in a manner that adheres to the [Tri-Agency Framework: Responsible Conduct of Research](#);

1.5 Effective Date and Review

The information in this Guide takes effect on XX.

This Guide is reviewed by the agencies at regular intervals and will be updated, as deemed necessary.

1.6 Financial Monitoring

The Tri-Agency will periodically review the financial management framework of administering institutions to assess the effectiveness of policies, systems and internal controls within the institution and to confirm that the institution fulfills its grant fund administration responsibilities as outlined in applicable agreements.

1.7 Consequences of Non-compliance

Compliance with the Guide is a condition to apply for, hold or administer Agency grant funds. Any recourse that may be exercised for a confirmed breach of Agency requirements will be commensurate with the nature of the breach.

For information on how the Tri-Agency addresses allegations in respect of the responsible conduct of research, including the procedures to be followed in respect of a breach of an Agency requirement, refer to the [Tri-Agency Framework: Responsible Conduct of Research](#).

Matters involving financial mismanagement, where there is evidence of fraud or other unlawful activity, are referred to the appropriate authorities as per the Treasury Board [Directive on Public Money and Receivables](#).

1.8 Definition of Terms

For the definition of terms used in this Guide, please refer to Appendix 1.

1.9 Enquiries

For questions regarding this guide, please contact the relevant Agency:

CIHR: support@cihr-irsc.gc.ca

NSERC: grantsadministration@nserc-crsng.gc.ca;
usegrantfunds@nserc-crsng.gc.ca

SSHRC: grantsadministration@sshrc-crsh.gc.ca;
usegrantfunds@sshrc-crsh.gc.ca

Part 2: Use of Grant Funds

This section contains the principles and directives (mandatory requirements) related to the use of agency grant funds. These principles and directives enable the administering institutions and grant recipients to exercise sound judgment and due diligence in their decision making process pertaining to issues on the use of agency grant funds. There is no discretion to depart from these **principles** and **directives**.

2.1 Principles

2.1.1 Appropriate Use of Grant Funds

Grant expenditures must:

- contribute towards the **direct costs of the research/activities**;
- not normally be provided by the administering institution to their **research personnel**;
- be **effective and economical**;
- not result in any **personal gain**;

2.1.2 Authority to Use Grant Funds

Only grant recipients or individuals duly delegated by grant recipients are responsible to authorize grant expenditures and any charges or adjustments made to the grant recipient's grant account.

See [Section 3.3 Authorization of Grant Expenditures](#) for more information.

2.1.3 Oversight of Use of Grant Funds

Administering institutions are responsible to establish and apply policies, procedures and controls to oversee the appropriate use of the grant funds.

On behalf of the Tri-Agency, administering institutions are responsible to exercise the authority to withhold or withdraw payment of expenses that contravenes the Tri-Agency's requirements.

See [Section 3.4 Oversight of the Appropriate Use of Grant Funds](#) for more information.

2.1.4 Reporting and Supporting Evidence

The administering institution and/or the grant recipient must keep complete and accurate records and report on the use of the grant funds.

2.2 Directives

2.2.1 Employment and Compensation Expenses

The employment and compensation of individuals to work on the funded research/activities is to be undertaken in accordance with the administering institution's relevant policies and processes.

Individuals employed to work on funded research/activities are not considered employees of the Agencies and can be compensated via **salary** or **stipend** from the grant funds. If employment includes the provision of **compensation benefits**, the administering institution's share of the costs of mandated compensation benefits is eligible for reimbursement from the grant funds. For severance pay, eligibility for reimbursement from grant funds requires approval by the appropriate funding agency and will be handled on a case-by-case basis.

The employment and compensation expenses must:

- contribute towards the **direct costs of the research/activities**;
- not be for work that would normally be provided by the administering institution considering administering institutions must provide the same support to grant recipients as provided to other **research personnel** such as routine lab maintenance, security service;
- be **effective and economical**; and,
- not result in any **personal gain**.

Grant recipients or their delegate(s) are responsible for:

- authorizing, in a manner that can be substantiated, the employment of individuals to work on their funded research/activities;
- ensuring that the individuals employed to work on the funded research/activities are eligible to receive compensation from the grant funds in accordance with the Tri-Agency requirements, as per the Guide and when applicable, program specific literature, including funding opportunities and any relevant agency agreements;
- ensuring that employment and compensation expenses are supported by documentation, as prescribed by the administering institution's policies and processes.

Administering institutions are responsible for overseeing that:

- the employment of individuals working on the funded research/activities is authorized by grant recipients or their delegate(s);
- individuals employed to work on the funded research/activities are eligible to receive compensation in accordance with the Tri-Agency requirements as per the Guide and when applicable, program specific literature, including funding opportunities and any relevant agency agreements;
- compensation expenditures are paid in accordance with the terms and conditions of the administering institution's relevant policies and processes.

In addition, if in the opinion of the administering institution the grant-related purpose for employing and compensating an individual is unclear, justification is to be obtained from the grant recipient.

Adjustments made to grant recipients' fund accounts in respect to compensation expenses require documentation (such as a journal voucher, etc.) supporting the reason for the adjustment and the authorization of the grant recipient or their delegate.

All supporting documentation must be kept for a period of seven years.

Additional Employment and Compensation Matters

Agency grant funds must not be used to pay compensation to:

- grant recipients or **individuals who conduct research independently** as part of the terms and conditions of their employment, including but not limited to researchers in academia, hospitals, research institutes.
- employees of federal government departments and agencies;
- individuals expected to work on the funded research/activities free of charge as a collaboration per the program specific literature, including funding opportunities and any relevant agency agreements.

Subject to the restrictions above, individuals employed and compensated by another entity (i.e. another organization) for the time spent working on the funded research/activities, cannot be compensated from grant funds; however grant funds can be used to reimburse the entity for their compensation costs equivalent to the individual's time spent working on the grant.

International researchers may be compensated from grant funds, provided it can be substantiated via a letter from their employer that the individual is not being compensated for time spent working on the grant funded research/activities.

The Tri-Agency views postdoctoral studies as a short-term period of training to prepare individuals for research careers. To this end the Tri-Agency aims to help promote mobility and career progress of **postdoctoral fellows** by encouraging reasonable compensation time limits when working on grant recipients' funded research/activities. The Tri-Agency defers to the administering institutions' policies that establish time limits on the tenure of postdoctoral studies. In the absence of established limits, the Tri-agency strongly encourages administering institutions to have such a policy in place.

Please refer to **Frequently Asked Questions** (FAQ) for further guidance.

Note: For information on **consulting fees**, please refer to the **Directive on Goods and Services**.

2.2.2 Goods and Services Expenses

The acquisition of **goods** and **services** for the funded research/activities is to be undertaken in accordance with the administering institution's relevant policies and processes.

The goods and services acquired must:

- contribute towards the **direct costs of the research/activities**;
- not normally be provided by the administering institution to their **research personnel**, considering administering institutions must provide the same goods and services to grant recipients as provided to other **research personnel**;
- be **effective and economical**; and,
- not result in **personal gain**.

Grant recipients or their delegate(s) are responsible for:

- authorizing, in a manner that can be substantiated, the acquisition of goods and services related to the funded research/activities;
- ensuring that the goods and services acquired are eligible expenditures in accordance with the Tri-Agency requirements as per the Guide and when applicable, program specific literature, including funding opportunities and any relevant agency agreements;
- ensuring that goods and services expenses are supported by documentation, as prescribed by the administering institution's policies and processes.

Administering institutions are responsible for overseeing that the goods and services acquired for the funded research/activities are:

- authorized by grant recipients or their delegate(s);

- eligible in accordance with the Tri-Agency requirements including the Guide and when applicable, program specific literature, including funding opportunities and any relevant agency agreements;
- paid for in accordance with the terms and conditions of the administering institution's relevant policies and processes.

In addition, if in the opinion of the administering institution the grant-related purpose for acquiring a good or service is unclear, justification is to be obtained from the grant recipient.

Adjustments made to grant recipients' fund accounts with respect to goods and services expenses require documentation (such as a journal voucher, etc.) supporting the reason for the adjustment and the authorization of the grant recipient or their delegate.

All supporting documentation must be kept for a period of seven years.

Additional Goods and Services Matters

Agency grant funds must not be used to pay **consulting fees** to:

- grant recipients or **individuals who conduct research independently** as part of the terms and conditions of their employment, including but not limited to researchers in academia, hospitals, research institutes.
- employees of federal government departments and agencies;
- individuals expected to work on the funded research/activities free of charge as a collaboration per the program specific literature, including funding opportunities and any relevant agency agreements.

Please refer to **Frequently Asked Questions** (FAQ) for further guidance.

2.2.3 Travel and Travel-Related Subsistence Expenses

All travel and travel-related subsistence expenditures (meals and accommodation) must be claimed in accordance with the administering institution's relevant policies and processes.

Such expenditures, including reasonable out-of-pocket expenses, can be claimed for the grant recipient and other individuals that contribute to the funded research/activities. For claimants other than the grant recipient, the affiliation with the funded research/activities must be specified.

Travel and travel-related subsistence expenditures must:

- contribute towards the **direct costs of the research/activities**;
- be **effective and economical**; and,
- not result in **personal gain**.

Grant recipients or their delegate(s) are responsible for:

- authorizing, in a manner that can be substantiated, any travel and travel-related subsistence claims for reimbursement. In the event that the traveler is the grant recipient or is a **visiting researcher**, their travel claim must be countersigned by the grant recipient's superior confirming the relevance of the travel to the grant funded research/activities;
- ensuring that the travel and travel-related subsistence expenditures are eligible in accordance with the Tri-Agency requirements as per the Guide and when applicable, program specific literature, including funding opportunities and any relevant agency agreements;
- ensuring that travel and travel-related subsistence expenditures are supported by documentation, as prescribed by the administering institution's policies and processes.

Administering institutions are responsible for overseeing that travel and travel-related subsistence expenditures submitted for reimbursement from the grant funds are:

- authorized by the appropriate authority (grant recipient, delegate(s) or the grant recipient's superior);
- eligible in accordance with the Tri-Agency requirements including the Guide and when applicable, program specific literature, including funding opportunities and any relevant agency agreements;
- claimed in accordance with the terms and conditions of the administering institution's relevant policies and processes.

In addition, if in the opinion of the administering institution the grant-related purpose for the travel is unclear, justification is to be obtained from the grant recipient.

Adjustments made to grant recipients' fund accounts with respect to travel and travel-related subsistence expenses require documentation (such as a journal voucher, etc.) that supports the reason for the adjustment, in addition to the authorization of the grant recipient or their delegate.

All supporting documentation is to be kept for a period of seven years.

Additional Travel and Travel-Related Subsistence Matters

The Tri-Agency considers individuals who remain at a travel destination in excess of 6 consecutive months, to be residing at that location long-term. Consequently, **subsistence costs (meals and accommodations) incurred beyond 6 consecutive months cannot be reimbursed** from agency grant funds.

The cost of alcoholic beverages will not be reimbursed under any circumstances.

In the absence of institutional policy, the Tri-Agency recommends following the federal government's [National Joint Council \(NJC\) Travel Directive](#).

Please refer to **Frequently Asked Questions** (FAQ) for further guidance.

2.2.4 Hospitality Expenses

The provision of hospitality is to be undertaken in accordance with the administering institution's relevant policies and processes.

Hospitality costs (non-alcoholic refreshments and/or meals) must be directly related to the funded research and be incurred for:

- networking purposes provided in the context of a formal courtesy or as a form of cultural respect (for example, a grant recipient meeting with partners, stakeholders, guest researchers) or;
- event activities in the context of assemblies or gatherings that facilitate and contribute to the achievement of the research objectives (for example, a grant recipient hosting a workshop, a conference) where one or more of the participants is not involved in the day to day funded research/activities.

Hospitality costs incurred for interactions between participants involved in day to day funded research/activities such as, regular interactions with colleagues from the institution, personnel meetings, staff recognition events cannot be reimbursed from agency grant funds.

The cost of alcoholic beverages will not be reimbursed.

Hospitality expenditures must:

- contribute towards the **direct costs of the research/activities**;
- be **effective and economical**; and,
- not result in **personal gain**.

Grant recipients or their delegate(s) are responsible for:

- authorizing, in a manner that can be substantiated, any hospitality expenditures. In the event that the grant recipient is the claimant or was a participant in the event where hospitality was offered, the hospitality expenditure must be countersigned by the grant recipient's superior, confirming the relevance of the hospitality to the grant funded research/activities;
- ensuring that the hospitality expenditures are eligible in accordance with the Tri-Agency requirements as per the Guide and when applicable, program specific literature, including funding opportunities and any relevant agency agreements;
- ensuring that hospitality expenditures are supported by documentation, as prescribed by the administering institution's policies and processes.

Administering institutions are responsible for overseeing that hospitality expenditures for the funded research/activities are:

- authorized by the appropriate authority (grant recipient or their superior);
- eligible in accordance with the Tri-Agency requirements including the Guide and when applicable, program specific literature, including funding opportunities and any relevant agency agreements;
- paid in accordance with the terms and conditions of the administering institution's relevant policies and processes.

In addition, if in the opinion of the administering institution the grant-related purpose for the hospitality is unclear, justification is to be obtained from the grant recipient.

Adjustments made to grant recipients' fund account with respect to hospitality expenses require documentation (such as a journal voucher, etc.) supporting the reason for the adjustment and the authorization of the grant recipient or their delegate.

All supporting documentation is to be kept for a period of seven years.

Please refer to **Frequently Asked Questions** (FAQ) for further guidance.

2.2.5 Gifts, Honoraria, Incentives

The provision of **gifts**, **honoraria** and **incentives** is to be undertaken in accordance with the administering institution's policies and processes.

Gifts, honoraria and incentives can be offered to an individual or group whose involvement with the funded research/activities is voluntary, i.e. not part of a contractual obligation, professional service or a member of the grant team.

Honoraria refer specifically to monetary payments made on a one-time or non-routine basis to an individual as a "thank you" for a service for which fees are not traditionally required (e.g. for speeches, lectures, seminars, etc. by a guest lecturer/speaker).

Gifts refer specifically to cash or in-kind items provided freely (i.e. requiring no recourse), as a token of appreciation, respect and/or goodwill. Gifts can be offered for the purpose of establishing /facilitating relationships with individuals or groups who are involved in the research/activity as human participants or as research partners/contributors (guest researchers, research partners, community stakeholders) under the following circumstances:

- when prescribed by cultural heritage/established traditions; or
- in the context of a formal courtesy.

Incentives refer specifically to cash or in-kind items offered to human participants as a means to establish potential participant pools or to acknowledge their participation in the research/activity.

Gifts, honoraria and incentives must:

- contribute towards the **direct costs of the research/activities**;
- be **modest in value**; and,
- not result in **personal gain**.

Grant recipients or their delegate(s) are responsible for:

- authorizing, in a manner that can be substantiated, any gifts, honoraria and incentives expenditures;
- ensuring that the gifts, honoraria and incentives expenditures are eligible in accordance with the Tri-Agency requirements as per the Guide and when applicable, program specific literature, including funding opportunities and any relevant agency agreements;
- ensuring that gifts, honoraria and incentives expenditures are supported by documentation, as prescribed by the Tri-Agency and the administering institution's policies and processes.

Administering institutions are responsible for overseeing that gifts, honoraria and incentives expenditures for the funded research/activities are:

- authorized by the grant recipient or their delegate(s);
- eligible in accordance with the Tri-Agency requirements including the Guide and when applicable, program specific literature, including funding opportunities and any relevant agency agreements;
- paid in accordance with the terms and conditions of the administering institution's relevant policies and processes.

In addition, if in the opinion of the administering institution the grant-related purpose for the gifts, honoraria and incentives is unclear, justification is to be obtained from the grant recipient.

Adjustments made to grant recipients' fund accounts with respect to gifts, honoraria and incentives expenses require documentation (such as a journal voucher, etc.) supporting the reason for the adjustment and the authorization of the grant recipient or their delegate(s).

All supporting documentation is to be kept for a period of seven years.

Additional Gifts, Honoraria, Incentives Matters

The provision of gifts and incentives to **human participants** requires prior approval of the administering institution's Research Ethics Board. In furtherance to this, grant recipients have an ethical duty of confidentiality to human participants which includes safeguarding their information in addition to providing supporting documentation that substantiates the provision of gifts and incentives to human participants. For guidance about how to ensure both responsibilities are satisfied, please refer to the [Tri-Council Policy Statement: Ethical Conduct of Research Involving Humans \(TCPS 2\) interpretation bulletin on Privacy and Confidentiality](#).

Please refer to **Frequently Asked Questions (FAQ)** for further guidance.

Part 3: Financial Matters

3.1 Availability and Payment of Funds

Grant instalments are subject to Parliamentary appropriations and the conditions that may be attached to them. The Tri-Agency reserves the right to defer or suspend subsequent instalments if the Parliamentary appropriations are reduced or cancelled, or if the need for funds is not demonstrated.

The Tri-Agency issues the grant funds to administering institutions on behalf of grant recipients when all payment conditions have been met, such as confirmation by the administering institution of required partner contributions, activity reports, eligibility of applicants and environmental assessment. The administering institution maintains control of the grant funds, disburses salaries and other expenditures authorized by the grant recipient or their delegate and provides periodic statements to the grant recipient and to the Agency on the status of grant funds.

For information on annual financial reporting requirements, please refer to [Section 3.12 Financial Reporting](#).

3.2 Direct versus Indirect Costs

Tri-Agency grant funds are provided to contribute towards the direct costs of the research, and the benefits from their use must be directly attributable to the research/activities.

Tri-Agency grant funds may be used to cover a portion of the indirect costs attributed to the grant activities, only when explicitly permitted by the funding opportunity. The term indirect costs usually refer to the operating costs that underpin an administering institution's research activities (e.g., heating, lighting, ethics reviews, facilities for animals used in research, management of intellectual property, environmental assessment and safety compliance). The services that give rise to indirect costs are institutionally-based, and are not readily allocated to individual research grants.

Eligible administering institutions may receive a Government of Canada supplement through the Research Support Fund (RSF), which is intended to help pay for a portion of the indirect costs associated with managing Agency sponsored research. Please refer to the [RSF website](#) for examples of indirect costs covered by the program.

3.3 Authorization of Grant Expenditures

The grant recipient holds the authority to use the grant funds.

Only the grant recipient can delegate their authority to use the grant funds.

To ensure independent oversight and clear division of authority, the grant recipient can delegate their authority to individuals with the skill and knowledge necessary to exercise the role effectively. A delegate must not be an individual who is responsible for the review and approval of the payment of expenses.

Approval of the delegated authority must be formally documented using an appropriate delegation instrument and in accordance with the applicable policies and requirements of the administering institution, as appropriate.

To ensure due diligence in the review and approval of expenditures, the delegation of authority instrument is to be accessible for reference by relevant staff of the administering institution.

3.4 Oversight of the Appropriate Use of Grant Funds

The administering institution's governance framework and operating practices are to facilitate the oversight of the appropriate use of the grant funds.

The administering institution oversees how the grant funds are used and has the authority to withhold or withdraw the approval of expenses from the grant account if, in the opinion of the institution, the expense does not constitute an appropriate use of the grant funds or if its relationship to the funded research/activities is unclear.

3.5 Deviation from Proposed Budget/Activities

Unless otherwise specified in program specific literature, including funding opportunities or any applicable agency agreements, grant recipients may deviate from the proposed research/activities. Furthermore, they are not required to adhere strictly to the allocation of funds set out in the application as long as they use their grant for the broad purpose for which it was originally awarded.

Note: Accountability for ensuring the eligibility of expenses is the responsibility of both the Grant Recipient and the Administering Institution, at the time of application.

Please refer to **Frequently Asked Questions (FAQ)** for further guidance.

3.6 Retroactive Expenses

The retroactive period begins as of the date the grant recipient is formally notified of the funding decision and ends on the actual start date of the grant. Eligible expenditures incurred during the retroactive period can be paid from the grant funds at the discretion of the administering institution (see [Part 2: Use of Grant Funds](#)).

The Tri-Agency will not assume any responsibility for expenditures incurred during the retroactive period should there be a change in funding

Please refer to **Frequently Asked Questions (FAQ)** for further guidance.

3.7 Transfer of Funds

To facilitate research collaboration between the grant recipient and individuals (see Agency-Specific Requirements below) working on the funded research/activities at another location, the grant recipient and its administering institution (**primary administering institution**) may transfer a portion or all of their grant funds to an individual's institution (**secondary administering institution**) for their subsequent use.

The roles and responsibilities of the primary administering institution for the administration of grant funds are detailed in the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#) or other agreement with Tri-Agency. As such, when transferring all or a portion of a grant recipient's funds, the primary administering institution must ensure that the secondary administering institution will carry out these responsibilities for the administration of the transferred funds via an agreement.

A secondary administering institution may subsequently transfer a portion or all of the transferred funds to an individual located at another institution (third administering institution), if permitted by the primary administering institution in the agreement between the primary and secondary administering institution. In addition, relevant program literature including funding opportunities should be verified to ensure such transfers are allowed.

The Tri-Agency is supportive of transfer of funds between administering institutions provided each transfer meets the following requirements:

- the transfer of funds must be for work that is directly related to the funded research/activities;
- the grant recipient approves each transfer and delegates their authority to use the funds regardless of the level of the transfer, in a manner that can be substantiated;
- a transfer of funds agreement between administering institutions exists in which both parties agree to comply with certain obligations.

Additional Matters Regarding Transfer of Funds

The transfer of funds agreement helps to ensure that the individuals and the administering institutions receiving the funds fully understand their responsibilities (i.e. authorization of expenses, purpose the money must be used for, proper use of grant funds, reporting to the other administering institution, etc.). Requirements to be addressed in the transfer of funds agreement for **eligible** and **non-eligible** institutions can be found in [Appendix 2](#).

Agency-Specific Requirements

NSERC does not permit the transfer of grant funds to **non-eligible institutions**.

NSERC and SSHRC do not permit the transfer of grant funds to **collaborators**.

NSERC and SSHRC only permit the transfer of grant funds to **co-applicants**.

3.8 Deferral of Grant Instalments

The Tri-Agency views deferral requests as a means of promoting the sound financial stewardship of public funds. The Tri-Agency is responsible for issuing instalments that correspond to the cash flow requirements of the grant recipient's funded research/activities.

The Tri-Agency conducts reviews of the reported fund balances from the annual [Grants in Aid of Research Statement of Account](#) (Form 300) provided by the grant recipient and may require the grant recipient to justify the need for the next instalment of their funds. The Tri-Agency may defer a grant recipient's next instalment if, in the sole discretion of the agency involved, it is deemed that the grant recipient's build-up of funds has not been properly justified.

Grant recipients are responsible to inform their administering institution that a deferral of the next instalment is necessary when they have a build-up of funds in their grant account and they determine that the scheduled instalment for the next financial year will not be needed at that time. The administering institution is responsible to submit the deferral request to the relevant Agency via the [Grant Amendment Form](#).

The deferral of grant instalments may enable grant recipients to extend the funding period of the grant for a maximum of two years by postponing the expiry date of the funded research/activities while ensuring funds are available for the entire period of the grant. An extension request must be submitted.

For information on extension requirements, please refer to [Section 3.9 Extension Period for the Authority to Use Grant Funds](#).

3.9 Extension Period for the Authority to Use Grant Funds

All grants have a stated expiry date; however, the authority of the grant recipient and their delegates to use the funds beyond the expiry date (i.e. Authority to Use Funds period) may be extended by the relevant agency to allow grant recipients to bring research/activities to a close.

The administering institution is responsible to submit the extension request to the relevant Agency using the [Grant Amendment Form](#). If the extension is not approved, the grant recipient has three months to pay all commitments made prior to the end of the expiry date of the grant period. The grant recipient is responsible for informing team members, other concerned individuals and all involved research institutions of the outcome of extension requests.

For some funding opportunities the Tri-Agency automatically provides an extension period to use the grant funds (see [Table 1: Programs With Automatic Extensions By Agency](#)).

The Tri-Agency will not consider requests for extensions if the administering institution has not submitted a [Grants in Aid of Research Statement of Account](#) (Form 300) for each fiscal period of the grant. Requests will also not be considered after the grant account has been closed and any remaining balance has been returned to the relevant Agency or if the grant funds have been transferred to the administering institution's General Research Fund.

If funds remain in the grant account at the end of the authority to use grant funds period, please see [Section 3.10 Residual Balances in the Grant Account](#).

Table 1: Programs With Automatic Extensions By Agency

Agency	Programs with Automatic Extensions	Duration	Notes
NSERC	<ul style="list-style-type: none">Discovery Grants (Individual, Group);Discovery Development Grants;Major Resources Support;	1 calendar year (i.e. 12 months from the expiry date)	<ul style="list-style-type: none">The grant recipient may submit a request for an extension to the automatic extension by one additional calendar year (i.e. 12

	<ul style="list-style-type: none"> • Research Tools and Instruments; • Subatomic Physics Envelope (Individual, Group, Research Tools and Instruments, Major Resources Support, Project); • Supplements to Discovery Grants (Discovery Accelerator Supplement, Northern Research Supplement, DND/NSERC Discovery Grant Supplement) 		<p>months), under the following circumstances only:</p> <ul style="list-style-type: none"> • in the case of extended leaves of absence during the grant period; • due to uncontrollable delays to funded research/activities. <ul style="list-style-type: none"> • Grant recipients can submit another grant application and hold a new grant during the extension period. • For all other programs not listed, an extension will be considered upon request only.
	<ul style="list-style-type: none"> • Brockhouse Canada Prize for Interdisciplinary Research in Science and Engineering; • Gerhard Herzberg Canada Gold Medal for Science and Engineering; • NSERC John C. Polanyi Award 	1 calendar year (i.e. 12 months from the expiry date)	<ul style="list-style-type: none"> • Additional extensions are not permitted.
	<ul style="list-style-type: none"> • Networks of Centres of Excellence 	1 calendar year (i.e. 12 months from the expiry date)	<ul style="list-style-type: none"> • Additional extensions are not permitted.
SSHRC	<ul style="list-style-type: none"> • Connection Grants; • Sport Participation Research Initiative (Research Grants); • Standard Research Grants; • Aid to Scholarly Journals; • Partnership Development Grants; • Partnership Grants; • Insight Development Grants; • Insight Grants 	1 calendar year (i.e. 12 months from the funding expiry date. For example: if an expiry date is September 30, 2015, the automatic extension period will end on October 1, 2016)	<ul style="list-style-type: none"> • Grant recipients may submit a request for an extension to the automatic extension by one calendar year (i.e. 12 months), under the following circumstances only: <ul style="list-style-type: none"> • in the case of extended leaves of absence during the grant period; • due to uncontrollable delays to funded research/activities. For all other programs not listed, an extension will be considered upon request only.
CIHR	<ul style="list-style-type: none"> • Applicable to all grant funding opportunities. 	1 fiscal year (i.e. up to March 31 of the next full fiscal year. For example: an expiry date is September 30, 2015, the automatic extension period will end on March 31, 2017).	<ul style="list-style-type: none"> • Grant recipients may submit a request for an extension to the automatic extension by one calendar year (i.e. 12 months), under the following circumstances only: <ul style="list-style-type: none"> • in the case of extended leaves of absence during the grant period; • due to uncontrollable delays to funded research/activities.

			<ul style="list-style-type: none"> Grant recipients can submit another grant application and hold a new grant during the extension period.
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3.10 Residual Balances in the Grant Account

A residual balance refers to the funds remaining in a grant account after the payment of all outstanding eligible commitments and expenditures incurred on or before the expiry date of the grant, or if applicable the extension period for the use of grant funds (please refer to [Section 3.9 Extension Period for the Authority to Use Grant Funds](#)).

Primary administering institutions are responsible for providing the relevant agency with the final [Grants in Aid of Research Statement of Account](#) (Form 300).

Agency Specific Matters Pertaining to Residual Balances in the Grant Account

CIHR

Any residual balance remaining in the grant accounts must be returned to the agency via a cheque made payable to the *Receiver General for Canada*.

NSERC and SSHRC

Any residual balance remaining in the grant accounts may be transferred to a special agency-specific account known as a General Research Fund (GRF) upon approval by the relevant agency.

The GRF is a special account opened as a trust account under the authority of the president of an administering institution (or an authorized delegate), into which the residual balances from the previous fiscal period are transferred with the authorization of the granting agencies. Please refer to the agencies program list.

The GRF is intended to reinvest residual balances to support research, as well as the broad purpose of enhancing the quality of research in the fields of natural sciences and engineering or social sciences and humanities within the institution. For example, the GRF could be used to provide small start-up grants to new professors, bridge funding to professors who are between applications, or additional funds to professors in support of their research.

The following conditions must be met in order for the transfer to be authorized by the agencies:

- the requested residual balance transfer must be for a funding opportunity found in the [Table of Agencies' Programs Eligible for a Transfer to the Institution's General Research Funds \(GRF\) Account or a Refund](#) (residual balances that cannot be transferred to the GRF must be returned to the agency via a cheque payable to the *Receiver General for Canada*).
- the residual balance of the grant must be 50% or less of the total allocated amount.
- the administering institution has completed the annual reconciliation of active grants and submitted the [Grants in Aid of Research Statement of Account](#) (Form 300).
- the administering institution has spent at least 50% of the GRF opening balance during the current year, otherwise, new requests for transfers will be put on hold, until they demonstrate a tangible need for additional funds. If no rationale is provided, a reimbursement of the residual funds is required via a cheque payable to the *Receiver General for Canada*.

Management of the General Research Fund (GRF) Account

Administering institutions are required to ensure all expenses comply with the principles and directives in [Part 2: Use of Grant Funds](#), in addition to the requirements outlined below:

- Ensure that only the president of the administering institution or an authorized delegate authorize expenditures charged to the GRF. No other individual may initiate or authorize expenditures without the president's or a delegate's written delegated authority.

Financial Reporting

Administering institutions are required to comply with financial reporting requirements for expenditures, as outlined in [Section 3.12 Financial Reporting](#). To facilitate the annual reconciliation of the GRF, please note the following:

- a list of all authorized transfers to the GRF for each administering institution (as of March 31st) will be available solely on the [Grants and Scholarships Administrative Portal](#) (GSAP) in mid-May. If your administering institution is not yet registered on the secure site, please contact [Online Services Helpdesk](#).
- a preliminary list of authorized transfers to the GRF for each administering institution will be available on GSAP once a year, in mid-November.
- changes can be requested throughout the fiscal year. Please send your request by email to grf_ggsf@nserc-crsng.gc.ca.

3.11 Over-expenditure

The administering institution is fully liable for covering grant over-expenditures or over-commitments, for current and prior fiscal periods. The Tri-Agency assumes no responsibility to supplement such costs.

3.12 Financial Reporting

Annual Reconciliation Report on Grant Instalment Payments

Each agency produces an annual reconciliation report for the administering institutions to confirm accuracy of the agency's grant instalment payments.

Administering institutions are responsible for reviewing the annual reconciliation report.

Administering institutions will be contacted annually by the relevant Agencies and be provided with more details on the process.

Annual Statement of Account Expenditures

Administering institutions are responsible to complete, approve and submit an annual statement of account expenditures to the relevant agency using the Agency's [Grants in Aid of Research Statement of Account](#) (Form 300), for every grant for the period ending March 31st of each year. The administering institution must return the [Grants in Aid of Research Statement of Account](#) (Form 300) by June 30.

Administering institutions are responsible for ensuring that they retain a copy of the [Grants in Aid of Research Statement of Account](#) (Form 300) with signatures from the grant recipient and the administering institution for a period of seven years.

Administering institutions that use the online [Financial Data Submission and Reconciliation \(FDSR\)](#) system are not required to return the completed Form 300 to the relevant Agency.

Grant recipients are responsible to review and sign the completed [Grants in Aid of Research Statement of Account](#) (Form 300).

Final Statement of Account Expenditures

Administering institutions are responsible for providing the relevant agency with the final [Grants in Aid of Research Statement of Account](#) (Form 300) for all grants that have expired.

Administering institutions are required to submit other financial reports as requested by the Agency.

Grant recipients are responsible to review and sign the completed final [Grants in Aid of Research Statement of Account](#) (Form 300).

Part 4: General Administration

4.1 Ethics

Grant recipients must obtain approval of the Administering institution's Research Ethics Board (REB) and/or Animal Care Committee before carrying out research involving humans and/or animals.

Administering institutions' responsibilities, with respect to ethics approvals of research involving humans and/or animals, are outlined in the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#) or applicable funding administration agreements.

4.2 Open Access and Data Management

The Tri-Agency has a fundamental interest in promoting the availability of findings that result from the research they fund, including research publications and data, to the widest possible audience and at the earliest possible opportunity. In promoting access to research results, the agencies aspire to advance knowledge, avoid research duplication and encourage reuse, maximize research benefits to Canadians and showcase the accomplishments of Canadian researchers.

Please refer to the following:

[Tri-Agency Open Access Policy on Publications](#)

[Tri-Agency Statement of Principles on Digital Data Management](#)

Agency Specific Matters Pertaining to Open Access and Data Management

SSHRC

All grant recipients of SSHRC funding are required to comply with the SSHRC [Research Data Archiving Policy](#).

4.3 Intellectual Property/ Patents

The Tri-Agency does not pass judgement on the eventual commercial success of research, nor does it retain or claim any ownership of, or exploitation or proprietary rights to intellectual property, copyright or inventions developed/ resulting from research supported with Agency grant funds.

Administering institutions are required to disclose to grant recipients their policy on intellectual property rights and ownership arising from supported research.

Grant recipients that decide to pursue commercialization of any results of the research are required to adhere to institutional and Agency policies governing the assignment of intellectual property.

Agency Specific Matters Pertaining to Intellectual Property/ Patents

Please refer to the relevant Agency specific policy:

NSERC: [Policy on Intellectual Property](#)

SSHRC: [Policy on Intellectual Property and Copyright](#)

4.4 Ownership of Items, Collections and Specimens

Collections and Specimens

The Tri-Agency recognizes the need to exchange collections and specimens between researchers and/or between administering institutions.

Scientifically valuable collections of animal, culture, plant, geological specimens, or archaeological artifacts, etc. collected for the funded research/activities are the property of the administering institution. As such, collections and specimens must be held in trust by the administering institution for access by the research community. Collections and specimens must be deposited as quickly as possible in an appropriate repository to ensure their continuing good condition and future availability.

The Tri-Agency stance on the ownership of collections or specimens does not supersede any federal or provincial legislation on this issue. Where collections and specimens have community or heritage value, appropriate consideration must be given to the laws, codes, ethics, and customs of the community.

Items Purchased With Grant Funds

The administering institution assumes ownership of all items, including equipment, purchased with Agency grant funds. As owner, the administering institution is responsible for ensuring that the items are used to support the funded research/activities of the grant recipient. Decisions on the use and management of the items should be made between the institution and the grant recipient or user group.

Some funding opportunities may require prior approval from the Agency to change ownership.

The Tri-Agency stance on the ownership of items purchased with grant funds does not supersede any federal or provincial legislation on this issue.

The administering institution may transfer ownership of items through a gift or sale. Proceeds from the sale of items should be used for research-related purposes.

For the administering institution's responsibilities with respect to ownership and use of equipment, consult Section 4.7: Ownership of Equipment and Facilities of the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#).

4.5 Transfer of Equipment

The administering institution retains ownership of equipment purchased with Agency grant funds. Grant recipients who want to transfer equipment to another institution, must obtain the prior approval of the administering institution.

The Tri-Agency encourages that a letter of agreement be in place between the institutions involved in order to confirm ownership and the associated responsibilities for its maintenance, use and access.

For the roles and responsibilities of the institution with regards to the transfer of equipment, consult Section 3.8: Ownership of Equipment and Facilities of the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#).

4.6 Research Reporting

Grant recipients may be required to report on research activities including progress, achievement reports and/or final reports, as required by the relevant agency. Consult applicable program specific literature, including funding opportunities and/or any relevant agency agreements.

4.7 Acknowledgement of Agency Support

Support for research by an Agency grant is an investment by Canadian taxpayers, and the Agencies' accountability regarding this use of grant funds includes informing the public about who receives the support, the type of research that will be conducted and how funds will be administered.

Grant recipients are required to acknowledge the relevant agency in publications arising from the funded research/activities, in conference or congress materials, and on equipment and facilities purchased and/or developed with grant funds.

4.8 Equity, Diversity and Inclusion

The Administering Institution is responsible for recognizing the importance of equity, diversity and inclusion in its policies and practices as stated in the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#).

The Tri-Agency defers to the relevant administering institution's policies and practices.

The grant recipient is responsible for ensuring that they carry out their grant activities in accordance with the equity, diversity and inclusion policies and practices of their administering institutions.

Part 5: Provisions for Leaves from Grant Activities

5.1 Sabbatical/Research Leave (Grant Recipients)

Sabbatical / Research Leave (Grant Recipients)

The Tri-Agency considers sabbatical/research leave as a period of time when the grant recipient's employer allows them to take a leave from their regular duties and responsibilities in order to focus on their research, career, personal or professional development, while continuing to be employed by the administering institution. The Tri-Agency recognizes that career requisites, expectations around location, duration and scope of such leaves are governed by institutional policies and/or collective agreements.

The Tri-Agency is supportive of grant recipients who take such leave during their grant funded research/activities and will continue to issue the grant payments as scheduled, provided the following requirements are met:

- the grant funded research/activities must continue and;
- the grant recipient must demonstrate that their responsibilities as outlined in the Guide continue to be met by either the grant recipient or a delegate;
- the grant recipient must continue to meet agency specific eligibility and program requirements. Please refer to the relevant agency's website:
 - [CIHR Individual Applicant Eligibility](#);
 - [NSERC Eligibility Criteria for Faculty](#);
 - [SSHRC How to Apply \(General Instructions\)](#).

Administering institutions are responsible for monitoring the agency requirements stated above, as part of their annual continuing eligibility reporting exercise. Please refer to [Section 6.1 Continuing Eligibility](#), [Part 2 Use of Grant Funds](#) continues to apply during the grant recipient's sabbatical/research leave.

Please refer to **Frequently Asked Questions (FAQ)** for further guidance.

5.2 Maternity, Parental, Medical or Family Medical Leave (Grant Recipients)

The Tri-Agency considers Maternity, Parental, Medical or Family Medical Leave as a period of time when the grant recipient's employer allows them to take leave from their regular duties and responsibilities for parental, medical or family medical purposes, while continuing to be employed by the administering institution. The Tri-Agency recognizes that the terms and conditions of such leaves, including duration and scope, are governed by institutional policies and/or collective agreements.

The Tri-Agency is supportive of grant recipients who take such leave during their grant funded research/activities. The Tri-Agency will continue to issue the grant payments as scheduled and may provide an extension period and supplemental funds, provided the following requirements are met:

- the grant recipient must demonstrate that their responsibilities as outlined in the Guide continue to be met by either the grant recipient or a delegate, only when the research continues while on leave;
- the grant recipient must continue to meet agency specific eligibility and program requirements. Please refer to the relevant agency's website:
 - [CIHR Individual Applicant Eligibility](#);
 - [NSERC Eligibility Criteria for Faculty](#);
 - [SSHRC How to Apply \(General Instructions\)](#).

Administering institutions are responsible for monitoring the agency requirements stated above, as part of their annual continuing eligibility reporting exercise. Please refer to [Section 6.1 Continuing Eligibility](#).

[Part 2 Use of Grant Funds](#) continues to apply during the grant recipient's parental/medical/family medical and during extension period.

Additional Matters Regarding Maternity, Parental, Medical or Family Medical Leave

Grant recipients may request an extension following the requirements stated in [Section 3.9 Extension Period for the Authority to Use Grant Funds](#) and are responsible to inform their administering institution of the extension request. The administering institution is responsible to submit the extension request to the relevant Agency via the [Grant Amendment Form](#). The following requests are subject to agency specific approval and available funds:

- An extension in time only of up to two years beyond the expiry date or the end of the Authority to Use Funds Period, when applicable to the funding opportunity;
- An extension in time with a funding supplement to cover incremental costs incurred or planned to be incurred during the extension period as a direct result of the grant recipient's maternity/parental/medical/family medical leave.

Please refer to [Frequently Asked Questions \(FAQ\)](#) for further guidance.

5.3 Paid Maternity/Parental Leave for Students and Postdoctoral Fellows

The Tri-Agency will provide maternity/parental leave supplements paid from grant funds within six months following the child's birth or adoption to eligible students and **postdoctoral fellows** who are paid out of agency grants and who are primary caregivers for a child.

The supplement paid to the grant recipient will be based on the students' and/or postdoctoral fellows' current salary/stipend received from the grant for up to six months to cover the leave period.

If both parents are supported by grant funds, each parent may take a portion of the leave for a combined maximum of six months. The supplement will be pro-rated if the student or postdoctoral fellow is being trained in research on a part-time basis.

Information pertaining to the documents to be submitted can be found on the [Grant Amendment Form](#).

Part 6: Administrative Changes

6.1 Continuing Eligibility

Annual Confirmation of Eligibility

The Tri-Agency requires confirmation, on an annual basis, that grant recipients remain eligible to hold their grants.

The administering institutions are responsible for conducting the annual eligibility confirmation exercise against relevant Agency eligibility criteria.

Administering institutions will be contacted annually by the relevant Agencies and be provided with more details on the process.

Ongoing Confirmation of Eligibility

Grant recipients are responsible for ensuring on an ongoing basis they meet the relevant Agencies eligibility criteria to hold their grant.

Grant recipients are responsible for informing their administering institution immediately of any change to their career, employment, personal status, or other circumstance that contravene their eligibility to hold their grant.

The administering institutions are responsible for subsequently notifying the relevant Agency, as soon as possible via the Tri-Agency [Grant Amendment Form](#), of the change in a grant recipient's eligibility status to hold their grant.

The Agency, upon notification that a grant recipient is no longer eligible to hold the grant, will consider the situation on a case by case basis with the view to providing the grant recipient a set timeframe to re-establish eligibility prior to considering the termination of the grant.

Agency Specific Matters Pertaining to Continuing Eligibility

The Agencies' eligibility criteria are detailed on their respective websites:

- [CIHR Individual Applicant Eligibility](#);
- [NSERC Eligibility Criteria for Faculty](#);
- [SSHRC How to Apply \(General Instructions\)](#).

Additional eligibility criteria are detailed in the program literature including funding opportunities, if applicable.

Account in good standing

In addition, to maintain continuing eligibility status grant recipients must have their grant fund accounts in good standing with the Agencies. The determination of the status of a grant recipient's grant fund account is the sole and absolute discretion of the Tri-Agency.

6.2 Change of Primary Administering Institution

Grant recipients are responsible to inform their primary administering institution that they want to move their grant to another administering institution. The primary administering institution is responsible to submit the deferral request to the relevant Agency via the [Grant Amendment Form](#).

The relevant agency is responsible for approving such requests. Requests will be considered only if the grant recipient remains eligible to hold their grants as per [Section 6.1 Continuing Eligibility](#).

Should the request be approved, the Agency will make the necessary arrangements to transfer the grant and close the corresponding grant account(s) at the former administering institution.

6.3 Changes to Individuals on the Grant Team

Grant Recipients

The Tri-agency will only consider requests to change the grant recipient under the following conditions:

- the grant recipient no longer meets the eligibility criteria to hold the grant or is unable to carry out their grant responsibilities; and
- changing the grant recipient does not contravene the terms and conditions stated in the funding opportunity; and
- the individual replacing the grant recipient meets agency specific eligibility criteria, as well as any applicable program specific requirements outlined in the relevant funding opportunity. (Refer to [Section 6.1 Continuing Eligibility](#))

The administering institution is responsible for submitting a request to change the grant recipient via the [Grant Amendment Form](#) for the relevant agency's approval.

Team Members

Grant recipients are responsible for ensuring that individuals on the grant team are compliant with any applicable eligibility criteria detailed in the program literature including funding opportunities, if applicable.

Administering institutions are responsible for submitting requests to the relevant Agency via the [Grant Amendment Form](#) in order to change members of the grant team.

Grant recipients are responsible for informing the grant team of the approved change.

6.4 Termination of a Grant

The Tri-Agency is responsible for authorizing the termination of a grant when:

- the grant recipient no longer meets the eligibility criteria to hold the grant as per [Section 6.1 Continuing Eligibility](#) or is unable to carry out their grant responsibilities;

If applicable and permitted by the funding opportunity, rather than terminate the grant, the relevant Agency may approve requests to replace the grant recipient or transfer the grant to an eligible individual on the grant team as recommended by the administering institution as per [Section 6.3 Changing Individuals on the Grant Team](#).

The administering institution is responsible for informing the relevant Agency of the need to terminate the grant via the [Grant Amendment Form](#).

The Tri-Agency may authorize a phase-out period of up to six months from the termination date to settle outstanding eligible commitments or expenditures. In the event of the death of a grant recipient, the phase-out period is twelve months.

If the term of a commitment extends beyond the phase-out period, the committed costs incurred beyond the phase-out period are the responsibility of the administering institution.

If a phase-out period is not authorized, the administering institution is responsible for all outstanding commitments or expenditures remaining in the account.

Appendices

Appendix 1: Definition of Terms

The definitions below are to be used to support understanding of this document.

Administering Institutions: organizations that receive and administer grant funds on behalf of the Agency and the grant recipient.

Agency: one of CIHR, NSERC and SSHRC.

Co-Applicant: Definition is Agency-specific. Please refer to the appropriate Agency website for the definition.

[SSHRC definition](#)

[NSERC definition](#)

[CIHR definition](#)

Collaborator: Definition is Agency-specific. Please refer to the appropriate Agency website for the definition.

[SSHRC definition](#)

[NSERC definition](#)

[CIHR definition](#)

Compensation benefits: Employment based benefits that are mandated to be provided by legislation, (such as but not limited to CPP, EI, etc.), and/or are mandated to be provided by the administering institutions' employment policies, collective agreements, etc. (such as but not limited to health, dental etc.).

Consulting Fees: a fee for service, used to pay a third party (non-employee) in exchange for their expert knowledge/ services.

Direct Costs: essential expenditures that would not have been incurred had the grant not been undertaken.

Accordingly, they can be directly assigned to the grant activities with a high degree of accuracy.

Directives: formal instructions that obliges one to take (or avoid) specific actions in order to achieve the Agency's desired objective/ outcome.

Effective and economical: achieving the intended outcome with due regard for minimizing cost by avoiding unnecessary expense. This means the expenditure is considered an optimal use of the funds, which may not necessarily mean the "lowest cost." For example, an unnecessary expense may occur when an item or service, no matter how cheap or expensive, is ineffective in achieving the intended outcome (i.e. creates undue burden on the funded activities such as, research delays, additional expenses, lost time and/or effort due to overly burdensome administration).

Eligible Institutions: An Institution (a) that meets the requirements for eligibility to receive funding set out in guidelines issued by the Agency; and (b) that has signed the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#).

Gift: cash or in-kind items provided freely (i.e. requiring no payment in return), as a token of appreciation, respect and/or goodwill.

Goods: refer to items/ objects that are tangible.

Grant: A type of Agency funding intended for the purpose of supporting the direct costs of research and related activities

Grant Recipient: refers to grant holders or grantees.

Honoraria: monetary payment made on a one-time or non-routine basis to an individual as a “thank you” for a service for which fees are not traditionally required (e.g. for speeches, lectures, seminars, etc. by a guest lecturer/speaker).

Human participants: As defined in the [glossary](#) of the *Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans (TCPS2)*.

Incentive: cash or in-kind items offered to human subject participants as a means to establish potential participant pools or to acknowledge their participation in the research/activity.

Individuals who conduct research independently: researchers with a status/position that gives them autonomy to design and direct their own research/activities. Researchers, who are under the direction or supervision of another, are not considered to be conducting research independently. (e.g., research technicians, post-docs, and research associates).

Indirect Costs: refer to the operational costs that underpin an institution's research activities (e.g., heating, lighting, ethics reviews, facilities for animals used in research, management of intellectual property, environmental assessment and safety compliance). The services that give rise to *indirect costs* are institutionally-based, and are not specific to individual research grants.

Institution (primary): an administering institution in direct receipt of grant funds, which it transfers to a second institution in order to facilitate research collaboration.

Modest in Value: a nominal or moderate monetary amount so as not to cause undue inducement that would undermine or negate the voluntariness of the recipient.

Non-Eligible Institution: An institution other than an eligible institution.

Personal Gain: refers to using grant funds to serve an individual’s interests or attain a personal advantage that outweighs the benefit to the grant funded research/activities.

Postdoctoral Fellow: an individual who has completed a doctoral degree and who is engaged in a temporary period of mentored research and/or scholarly training to pursue a career path in a particular area of research.

Principles: fundamental values or rules that support the general goals and acceptable procedures of an organization.

Research Personnel: As defined by the administering institution.

Salary: remuneration for work performed by individuals that contributes toward the direct cost of research for which the funds were awarded, in accordance with institutional employment contracts or collective agreements, where applicable.

Secondary Administering Institution: An institution to which funds are transferred from a primary administering institution. It may be an “eligible institution” or “non-eligible institution”.

Services: refer to activities provided by other people.

Stipend: financial support given to a recipient of a training award, or provided by a grant recipient to a trainee, to support them while they are working on their research thesis and/or gaining research experience.

Visiting Researcher: is a researcher from an institution who visits an administering institution.

~~Appendix 2: Transfer of Funds Agreement Requirements (Eligible and Non-Eligible Institutions) (under development)~~



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Appendix 2: Transfer of Funds Agreement Requirements (Eligible and Non-Eligible Institutions)ⁱ

A. General requirements

- Title of the funded grant
- Agency grant number
- Name of the funding Agency
- Name of the Grant Recipient
- Name of the individual(s) delegated by the Grant Recipient to use the funds
- Dollar value of the transferred funds
- the start and the end date for the use of the funds
- the date on or before all unused funds must be returned to the Primary institution
- the grant related reason for the transfer and the proposed use of the funds
- a statement as to the ownership of items purchased with the transferred funds
- a statement indicating whether the Secondary Institution is permitted or restricted from transferring the funds to a Tertiary Institution and subsequent levels of transfer
- approval signatures from both institutions
- authorization signature of the Grant Recipient

B. Specific requirements of the Secondary Institution

- a statement requiring the Secondary institution to administer the transferred funds in accordance with the terms and conditions of the Agencies [Agreement on the Administration of Agency Grant and Awards by Research Institutions](#).
- a statement requiring the Secondary Institution to ensure that all necessary certifications are in place for research conducted under its jurisdiction.
- a statement requiring the Secondary institution to provide the individual delegated the authority to use the transferred grant funds with all relevant information concerning any conditions that the Agency or the Primary Institution have imposed on the use of the transferred funds.
- a statement requiring the Secondary Institution to provide a duly completed [Grants in Aid of Research Statement of Account](#) (Form 300) to the Primary Institution by April 30th for each fiscal year (April 1 to March 31st) that the transferred funds are administered by the Secondary Institution.
- a statement permitting the representative of the Primary institution access to its premises and records to carry out a review of the administration and use of the transferred grant funds.
- a statement requiring the Secondary Institution to return all unused transferred funds to the Primary Institution on or before the date as specified in the transfer of funds agreement
- if the Secondary Institution is permitted to transfer the funds to a Tertiary institution the Secondary Institution must:
 - put in place a transfer of funds agreement with the Tertiary institution in which the requirements of the Secondary Institution, as described in its funds transfer agreement with the Primary Institution, are the requirements the Tertiary institution must undertake and, the requirements of the Primary Institution are the requirements the Secondary institution must undertake.
 - ensure that the transfer of funds agreement with the Tertiary institution is signed by the grant recipient in order to authorize the use of the funds by the individual identified in the agreement from the Secondary institution to the Tertiary institution as the delegated authority.
 - ensure that if a subsequent level of transfer is permitted, a transfer of funds agreement is put in place in the same manner as the agreement between the Secondary Institution and the Tertiary institution and is constructed as described herein.

C. Specific requirements of the Primary Institution

- a declaration indicating the Primary institution will review the [Grants in Aid of Research Statement of Account](#) (Form 300) submitted by the Secondary institution and consolidate the information in the [Grants in Aid of Research Statement of Account](#) (Form 300) provided to the Agency on the status of the grant fund account.
- a statement requiring the Primary institution to provide the Secondary institution with all relevant information concerning any conditions that the Agency, the Primary Institution and/or the grant recipient have imposed on the use of the transferred funds.
- a declaration indicating the Primary institution will maintain all relevant documentation on the transfer of the grant funds in its files for a period of seven years.

ⁱ NSERC does not permit the transfer of grant funds to non-eligible institutions.