






Checklist for the Transfer of Funds from a Primary Institution to a Non-eligible Secondary Institution (CIHR and SSHRC)


INSTRUCTIONS:

Note: Please refer to Administrative Matters – Transfer of Funds between Institutions section of the Tri-Agency Financial Administration Guide before proceeding with a transfer of funds.

In order to transfer funds from one eligible Canadian institution to a non-eligible secondary institution, a formal letter of transfer of funds must be signed by both institutions following the instructions below and kept at the institution for future reference.

The letter of transfer of funds agreement must be signed by both institutions and include the following:	
A.	Grant and transfer of funds information:
<input type="checkbox"/>	research project title;
<input type="checkbox"/>	name and signature of the Grantee or Award Holder;
<input type="checkbox"/>	name of any co-investigators and/or collaborators to whom the delegated authority has been given to use the funds;
<input type="checkbox"/>	period for use of the funds;(start and end date of use of funds)
<input type="checkbox"/>	proposed use of the funds;
<input type="checkbox"/>	amount to be transferred;
<input type="checkbox"/>	date of the transfer;
<input type="checkbox"/>	date all unused funds must be returned to the Primary Institution; and
<input type="checkbox"/>	clarification of ownership of equipment.
B.	An undertaking that the Non-eligible Secondary Institution will comply with
<input type="checkbox"/>	Agreement on the Administration of Agency Grants and Awards by Research Institutions
<input type="checkbox"/>	human and animal ethics reviews and controls to ensure adherence to ethics policies that conform to the  TCPS 2 - Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans , the  Tri-Agency Framework: Responsible Conduct of Research , and the guidelines of the  Canadian Council on Animal Care and any ethical policies and/or requirements by the country where the research is being conducted;
<input type="checkbox"/>	delegation of signing authority for the transferred funds to a co-investigator, and/or collaborator, and/or research personnel at the Non-eligible Secondary Institution; and
<input type="checkbox"/>	permitted uses of the transferred funds (e.g., salaries, purchase or rental of equipment).
C.	An undertaking that the Non-eligible Secondary Institution will
<input type="checkbox"/>	administer the funds on behalf of the Primary Institution for the benefit of any researcher, including the Grantee or Award Holder, any co-investigator, and/or collaborator, and/or research personnel at the Non-Eligible Secondary Institution in



	accordance with the relevant Agency’s policies as published in their formal guides and program literature and in the  Agreement on the Administration of Agency Grants and Awards by Research Institutions;
<input type="checkbox"/>	provide each Agency-funded researcher or delegated authority at the Non-eligible Secondary Institution with all relevant information concerning any conditions that the Agency has imposed on the use of the grant or award;
<input type="checkbox"/>	ensure that certification requirements (e.g., regarding research involving humans or animals) are in place before the funds can be accessed by the researchers or delegated authority;
<input type="checkbox"/>	withhold or withdraw approval of expenditures proposed by the researcher if the expenditures do not comply with the Agency’s requirements or with its own institutional policies (when appropriate, the Non-eligible Secondary Institution may seek advice or a ruling from the Primary Institution);
<input type="checkbox"/>	ensure that each of the researchers uses the funds only in the areas permitted in the letter of transfer of funds agreement;
<input type="checkbox"/>	complete and submit to the Primary Institution, by April 30 of each year, a financial statement (Form 300) signed by the researcher or delegated authority to whom the funds were made available and by the relevant financial officer, whose signature certifies that the funds were administered according to the relevant Agency’s policies and requirements;
<input type="checkbox"/>	maintain the relevant supporting documentation on file (i.e., a copy of the letter of transfer of funds, certification(s), supporting documentation for all expenditures and Form 300); in particular, the Non-eligible Secondary Institution must be able to provide the Primary Institution, upon request, with copies of documents detailing transactions involving the funds;
<input type="checkbox"/>	permit the Primary Institution to review its records and facilities in the same manner that, under the Agreement on the Administration of Agency Grants and Awards by Research Institutions, an Agency is permitted to review those of Eligible Institutions;
<input type="checkbox"/>	return all unused and uncommitted funds to the Primary Institution at the end of the period allowed for the use of the funds;
<input type="checkbox"/>	repay the Primary Institution any funds that are used in a way that does not conform to Agency policies; and
<input type="checkbox"/>	clarify ownership of equipment if equipment is to be purchased by the Secondary Institution.
D.	An undertaking that the Primary institution will
<input type="checkbox"/>	consolidate the information provided in the financial statement (Form 300) received from the Non-eligible Secondary Institution with its own relevant financial information to create a single consolidated financial statement for the grant in question; and
<input type="checkbox"/>	sign the consolidated financial statement and, by so doing, certify: <ul style="list-style-type: none"> – receipt of a signed financial statement (Form 300) from the Non-eligible Secondary Institution for the funds transferred to that institution; – that the information provided in the financial statement from the Non-eligible



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		<p>Secondary Institution is consolidated with financial information of the Primary Institution, and that this constitutes the consolidated financial statement; and</p> <ul style="list-style-type: none">– that the information provided in the consolidated financial statement has been reviewed for compliance with this policy and with any other relevant policies of the Agency, including those on eligible expenditure categories, and with any relevant policy of the Primary Institution.
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