



SUMMARY OF THE NEW
TRI-AGENCY FINANCIAL
ADMINISTRATION GUIDELINE

Section 1: About this Guide

Context and Purpose	<ul style="list-style-type: none"> This document is a comprehensive resource for grant recipients (grantee) and administering institutions (Institution) to ensure understanding of principles and directives that govern post award administration of Tri-Agency funds
Scope	<ul style="list-style-type: none"> Tri-Agency refers to CIHR, NSERC, & SSHRC Guide applies to all Tri-Agency grants, unless stated in program specific literature
Order of Precedence & Interpretation	<ul style="list-style-type: none"> The following take precedence over this guide: <ul style="list-style-type: none"> 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 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 To resolve any issues relating to interpretations and decisions: <ul style="list-style-type: none"> Institution is the grantee's primary contact Tri-Agency is the Institution's primary contact Default to Institution's policy if matters that are silent in the guide
Overview of Grant Administration Roles and Responsibilities	<ul style="list-style-type: none"> Please refer to Appendix A of this Summary for roles and responsibilities of Grantee, Institution, and Tri-Agency and to confirm fulfillment of responsibilities
Financial Monitoring	<ul style="list-style-type: none"> Tri-Agency will review the financial management framework of Institutions to assess effectiveness of policies, systems, and internal controls
Consequence of Non-Compliance	<ul style="list-style-type: none"> Compliance with the Guide is a requirement to apply for, hold, or administer Agency funds Any recourse taken for confirmed breach of Agency requirements will be commensurate with the nature of the breach Tri-Agency addresses allegations regarding responsible conduct of research by referring to: Tri-Agency Framework: Responsible Conduct of Research. Matters involving financial mismanagement are referred to the appropriate authorities. For more information: Directive on Public Money and Receivables.
Definitions of Terms	<ul style="list-style-type: none"> Please refer to Appendix 1 of the Guide
Enquiries	<ul style="list-style-type: none"> Institutional Contact: tri-agency.renewal@finance.ubc.ca

Section 2: Principles and Directives

PRINCIPLES:

1. Appropriate Use of Grant Funds - 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. Authority to Use Grant Funds
 - only grant recipients or individuals delegated by grant recipients can authorize grant expenditures and any charges or adjustments (JVs)
3. Oversight of Use of Grant Funds
 - to oversee the appropriate use of the grant funds, administering institutions are responsible for establishing and applying policies, procedures and controls
 - administering institutions are responsible to exercise the authority to withhold or withdraw payment of expenses that contravenes the Tri-Agency's requirements
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.

DIRECTIVES (mandatory requirements):

Category	Directive
Employment and Compensation	<ul style="list-style-type: none"> • Eligible: <ul style="list-style-type: none"> - Compensation benefits eligible if it is part of employment (new for stipends) - Severance pay if approved by funding agency • Not Eligible: <ul style="list-style-type: none"> - Grant recipients - Individuals who conduct research independently as part of employment (ie. other professors, researchers at hospitals or research institutes) - Federal government employees - Individuals who are supposed to work free of charge as a collaboration per program specific literature • Compensation for employees of another entity must be in the form of a reimbursement to that entity • International researchers can be compensated if the individual’s employer provides a letter stating that the researcher is not being compensated for their time spent working on the grant • Postdoctoral fellows length of tenure defers to institutional policy
Goods and Services	<ul style="list-style-type: none"> • Consulting fees not eligible for: <ul style="list-style-type: none"> - Grant recipients - Individuals who conduct research independently as part of employment (ie. other professors, researchers at hospitals or research institutes) - Federal government employees - Individuals who are supposed to work free of charge as a collaboration per program specific literature
Travel and Travel-Related Subsistence	<ul style="list-style-type: none"> • No alcoholic beverages • Affiliation of claimants (other than grantee) must be specified • Grantee’s supervisor must countersign visiting researchers’ claim, verifying relevance of expense to funded research • Subsistence costs (meals and accommodation) incurred at a travel destination beyond 6 consecutive months are not eligible
Hospitality	<ul style="list-style-type: none"> • No alcoholic beverages • Eligible if: <ul style="list-style-type: none"> - ≥ 1 participant is not involved in day to day research; and - Event facilitates and contributes to research objectives • Not eligible if: <ul style="list-style-type: none"> - Regular interactions with colleagues who are involved in the day to day funded research from institution; or - Personnel meetings; or - Staff recognition events • Grantee’s supervisor must countersign if grantee is a participant, verifying relevance of expense to funded research
Gifts, Honoraria and Incentives	<ul style="list-style-type: none"> • Eligible to individuals or groups voluntarily involved with funded research • Honoraria - One-time or non-routine basis for services in lieu of fees

	<ul style="list-style-type: none"> • Gifts – Cash or in-kind as token of appreciation, respect and/or goodwill to research participants and research partners/ contributors if: <ul style="list-style-type: none"> - Prescribed by cultural heritage/established traditions; or - Formal courtesy • Gifts and incentives to human participants requires REB pre-approval
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Section 3: Financial Matters

Availability and Payment of Funds	<ul style="list-style-type: none"> • Tri-Agency reserves the right to defer or suspend funds: <ul style="list-style-type: none"> ○ subject to parliamentary budget availability ○ if need for funds is not demonstrated by the grantee
Authorization	<ul style="list-style-type: none"> • Grantee holds primary authorization on funded grant and • Grantee may delegate authorization • Delegates must: <ul style="list-style-type: none"> ○ have knowledge and skill necessary to exercise role effectively ○ must not be someone who is responsible for review and approval of fund usage • Approval of delegated authority must be: <ul style="list-style-type: none"> ○ formally documented ○ based on institutional requirements ○ accessible to relevant institutional staff
Oversight	<ul style="list-style-type: none"> • Institution's governance framework and operating practices facilitate oversight • Institution has authority to withhold or withdraw approval of expenses if expense determined to be ineligible, inappropriate, or if its relationship to the funded research/activities is unclear
Deviation from Proposed Budget/Activities	<ul style="list-style-type: none"> • Deviations are allowable unless specified by program specific guide/agreements • Not strict on allocation of funds as long as use is for broad purpose as originally awarded
Retroactive Expenses	<ul style="list-style-type: none"> • Eligible period (at the discretion of the institution) runs from when formal notification of funding decision is made to grant holder to the start date of grant
Transfer of Funds	<ul style="list-style-type: none"> • Requirements: <ul style="list-style-type: none"> ○ Grantee approves and delegates authority to use funds in a manner that can be substantiated ○ Funds transferred must only be used for direct research activities ○ An official agreement between the parties exists in which both comply with obligations and deliverables • Refer to Appendix 2 of the Guide for requirements in the agreement for eligible and non-eligible institutions • NSERC and SSHRC do not allow transfer of funds to collaborators but allow it for co-applicants • NSERC does not allow funds to be transferred to non-eligible institutions

Deferral of Grant Installments	<ul style="list-style-type: none"> Form 300 reports are reviewed by Tri-Agency as a means of determining the need for the next installment, and has discretion to defer installments Deferrals extend funding period (without additional funding) for a maximum of two years by postponing the expiry date and scheduled release of funds
Extension Period for the Authority to Use Grant Funds	<ul style="list-style-type: none"> Program specific automatic extensions can be found on the Guide (Table 1)
Residual Balances in the Grant Account	<ul style="list-style-type: none"> CIHR <ul style="list-style-type: none"> All funds remaining past the expiry date must be returned to Tri-Agency NSERC & SSHRC <ul style="list-style-type: none"> Residual balances of certain programs may be transferred to the General Research Fund (GRF) Eligible amounts must be approved by the relevant Agency Agency requirements to approve transfers into the GRF: <ul style="list-style-type: none"> Residual funds must be ≤ 50% of the total awarded amount Institution has submitted the Form 300 report Institution has completed the annual reconciliation of active grants Only the President and his duly authorized delegates may authorize expenditures charged to GRF funds Annual financial reporting for the GRF is the responsibility of the Institution
Over-Expenditures	<ul style="list-style-type: none"> Tri-Agency assumes no responsibility for over-expenditures
Financial Reporting	<ul style="list-style-type: none"> Form 300 Financial reporting is due to Agency annually by June 30th Annual Reconciliation of Grants is required from the Institution

Section 4: General Administration

Ethics	<ul style="list-style-type: none"> Grantees require Research Ethics Board or Animal Care Committee approval for research involving humans or animal subjects
Open Access and Data Management	<ul style="list-style-type: none"> Tri-Agency strives to promote access to research results. For more information please read: <ul style="list-style-type: none"> Tri-Agency Open Access Policy on Publications Tri-Agency Statement of Principles on Digital Data Management All SSHRC grant recipients are required to comply with the SSHRC Research Data Archiving Policy
Intellectual Property /Patents	<ul style="list-style-type: none"> Tri-Agency does not retain any ownership or proprietary rights to intellectual property, copyright, or inventions arising from funded research For agency specific policies: <ul style="list-style-type: none"> NSERC SSHRC Recipients that pursue commercialization are subject to institutional and agency policies regarding assignment of rights

Ownership of Items, Collections, and Specimens	<ul style="list-style-type: none"> • Institution assumes all ownership of purchased items and equipment • Decisions regarding use and management must be discussed between Institution and grantee/user group • Specimens and collections are held in trust by institution for access by research community and must be stored appropriately to ensure continuing good condition • Collections and specimens with community or heritage value should give appropriate considerations to laws, codes, ethics, and community customs • Items purchased may be transferred by way of gift or sale <ul style="list-style-type: none"> ○ proceeds of sale must be used for research related purposes
Transfer of Equipment	<ul style="list-style-type: none"> • Ownership of equipment is retained by the Institution and any transfer requests are subject to approval by the Institution • A letter of agreement should be present to signify the transfer of ownership
Research Reporting	<ul style="list-style-type: none"> • Grantee is responsible to ensuring program specific reports are submitted to Tri-Agency
Acknowledgement of Agency Support	<ul style="list-style-type: none"> • Grantee must acknowledge Tri-Agency in publications from funded research/activities and related materials and equipment or facilities purchased
Equity, Diversity, & Inclusion	<ul style="list-style-type: none"> • Grantee must ensure that they carry out activities in accordance with the Institutions policies regarding equity, diversity, and inclusion.

Section 5: Leaves

Sabbatical/Research Leaves	<ul style="list-style-type: none"> • Recipients are able to take these leaves provided that: <ul style="list-style-type: none"> ○ The leave is approved by the Institution ○ The grant funded research/activities must continue ○ Grantee and delegated individuals demonstrate the responsibilities according to the Guide and the grant recipient continues to meet the eligibility criteria ○ Does not contravene terms and conditions of the funding opportunity or specific program
Maternity, Parental, Medical or Family Medical Leave	<ul style="list-style-type: none"> • Institution policies/collective agreements govern the duration and scope of leave • Tri-Agency may grant extensions and supplemental funds provided that: <ul style="list-style-type: none"> ○ Grant recipient or delegates continue to meet the responsibilities outlined in the Guide while the research continues ○ Continued eligibility and program requirements are met by the grantee • Requests for extension and/or requiring supplemental funding as a result of this leave requires the normal process for seeking extensions and is limited to 2 years beyond the expiry date or the end of the Authority to Use Funds date
Paid Maternity and Parental Leave for Students and Post-Doctoral Fellows	<ul style="list-style-type: none"> • Students and fellows must have salaries and stipends that are paid from agency grants, and be the primary caregiver of the child • Paid amount on current salary/stipend levels at a maximum of 6 months

Section 6: Administrative Changes

<p>Annual Confirmation of Eligibility</p>	<ul style="list-style-type: none"> • Eligibility criteria can be accessed on the specific Agencies website (refer to section 6.1 of the Guide) • Determination of the status of a grant is the sole and absolute discretion of Tri-Agency
<p>Change of Primary Administering Institution</p>	<ul style="list-style-type: none"> • Grantees must inform the Institution of their plan to change administering institution • Institutions must submit a Grant Amendment form to Tri-Agency for approval
<p>Changes to Individuals on the Grant Team</p>	<ul style="list-style-type: none"> • Grant Recipient changes are considered by Tri-Agency only if: <ul style="list-style-type: none"> ○ Grant Recipient no longer meets eligibility requirements ○ It does not contravene terms and conditions in the funding opportunity ○ The replacement recipient meets agency specified eligibility criteria (refer to section 6.1 of the Guide)
<p>Termination of Grants</p>	<ul style="list-style-type: none"> • Tri-Agency will authorize termination of a grant if the grantee no longer meets the eligibility criteria • Institution shall inform Tri-Agency of the need to terminate a grant by way of Grant Amendment Form • If termination is caused by eligibility issues, the Institution may recommend to transfer the grant to an eligible individual or seek approval to replace the grant recipient (see Section 6.3 of the Guide) • A phase out period of 6 months may be approved to settle eligible outstanding commitments, which is extended to 12 months in the event of the death of the grantee • Any expenses or commitments past an approved phase out period is the responsibility of the Institution

Appendix A - Roles and Responsibilities

	Grant Recipient and Delegates	Administering Institution	Tri-Agency
General	<ul style="list-style-type: none"> • Authority to use funds • Ability to formally delegate authority to use funds, who <ul style="list-style-type: none"> - have knowledge and skill necessary to exercise role effectively - must not be responsible for review and approval of payment of expenses • Formal delegation must be accessible to relevant institutional staff • Adhere to the Tri-Agency Framework: Responsible Conduct of Research 	<ul style="list-style-type: none"> • Develop and implement effective policies, administrative systems, procedures and controls to ensure compliance with legislated requirements, Agency policies and procedures and other Agency requirements • Oversee administration of grants • Ensuring appropriate use of and accounting for grant funds • Provide training on institution's policies and practices with respect to Tri-Agency grant administration • Provide adequate physical and organizational infrastructure for research • Oversee and submit grant amendments to Agency 	<ul style="list-style-type: none"> • Sets policies, principles and directives • Communicate and consult on changes to policies, principles to grant recipients • Make funds available in a timely manner • Periodic review of administering institutions' management control framework • Oversee approval of changes to grant administration • Right to terminate a grant when Agency requirements can no longer be met
Use of Grant Funds	<ul style="list-style-type: none"> • Authorize expenditures and any adjustments (JVs) on grant account • Ensure eligibility of expenses with guide and program specific literature • Provide supporting documentation 	<ul style="list-style-type: none"> • Oversight over expenditures to ensure: <ul style="list-style-type: none"> ○ Proper authorization ○ Expense compliance with institutional policies and procedures ○ Purpose of expense is clear • Withhold or withdraw payment that contravenes agency's requirements • At the discretion of the institution, eligible period (for pre-spending) starts when Agency formally notifies the grantee of funding decision • Keep complete and accurate records and report on the use of the grant funds (7 years) • 	

<p>Financial Matters</p>	<ul style="list-style-type: none"> • Ensuring eligibility of expense during grant application • Inform administering institution if a deferral of an installment is necessary • Inform those involved with the project of the outcome of extension requests • Review and sign Form 300 	<ul style="list-style-type: none"> • Ensuring eligibility of expense during grant application • Complete, approve and submit Form 300 to grant recipient and agency • Ensure secondary administering institutions carry out responsibilities via an agreement • Submission of deferral/extension requests 	<ul style="list-style-type: none"> • Reviews and authorizes extension requests • Creates reconciliation report of grant instalments
<p>General Administration</p>	<ul style="list-style-type: none"> • Application for ethics certificate • Ensure proper usage of purchased items • Decide on use and management of equipment with the institution • Notify and obtain approval for transfer of equipment • Report on research activities: Progress, achievement and final reports as required by funding agency 	<ul style="list-style-type: none"> • Review and approve of ethics • Disclose policy on intellectual property rights and ownership to grantee • Decide on use and management of equipment with grantee/user group • Hold collections and specimens in trust 	
<p>Administrative Changes</p>	<ul style="list-style-type: none"> • Inform institution of changes to own eligibility to hold grant • Inform institution of plan to change primary institution • Ensuring individuals on grant team are compliant with eligibility criteria detailed in program literature 	<ul style="list-style-type: none"> • Conduct the annual eligibility confirmation exercise • Submit request to change grant recipient or members of grant team, or termination of a grant to agency via Grant Amendment Form 	