Policy for the Transfer of Research Funding
Nova Scotia Agricultural College
January 2009
Approved by Senior Management Jan 14, 2009

1. Purpose

The Nova Scotia Agricultural College (NSAC) currently receives research funding from a variety of sources, including the Tri-Council Funding Agencies; the Natural Sciences and Engineering Research Council (NSERC), the Social Sciences and Humanities Research Council (SSHRC), and the Canadian Institutes of Health Research (CIHR).

This Policy will address the requirements necessary for transfer of research funding which has been granted by these Tri-Council Funding Agencies, in accordance with the Memorandum of Understanding (MOU) between these Agencies and NSAC.

2. Scope

This policy applies to all research funding received by NSAC from one of the Tri-Council granting agencies.

It will also serve as the standard to which any transfer of research funding, regardless of the source, is held.

This policy does not cover the payment of invoices or contracts.

3. Policy Statement

The Nova Scotia Agricultural College will comply with the Tri-Council MOU, its Schedules, and any relevant policy by the individual granting agency, when handling the transfer of funds granted by one of the Tri-Council Funding Agencies.

In addition, whenever possible, NSAC will adhere to this policy for transferring research funds from any funding source.

4. Responsibilities

4.1 The overall implementation, staffing and review of this policy are the responsibility of the VP in charge of research administration. This policy will be reviewed every five years, or as required by policy changes.

4.2 The administration of this policy is the responsibility of the Office of Research and Graduate Studies, under the supervision of the Manager.

4.3 The financial statements and reporting are the responsibility of the research accountant(s), under the supervision of the Manager of Financial Services.

4.4 Researchers are responsible for compliance with the granting agencies' policies regarding purchasing, reporting, and financial statement requirements.

5. Procedures for Transferring Research Funds

5.1 <u>NSAC as Primary Eligible Institution to Secondary Eligible Institution</u>
In the case where a researcher(s) at NSAC is the primary investigator in a Tri-Council Funding Agency grant, and a transfer of funds is required to another eligible institution, NSAC will:

1. Prepare a letter of transfer of funds to the Secondary Institution.

   This letter will be prepared by the Research and Graduate Studies (RGS) Office and signed by the Manager. This letter will state:
   - the research project name and identification number
   - the name(s) of the grant holder and co-investigators
   - the proposed use of funds
   - the amount to be transferred
   - the timing of the transfer: including the date of transfer(s), the time period of use of the funds, and the date by which unused funds must be returned
   - the ownership of any purchased equipment
   - the necessary adherence to regulations, guidelines, and certification requirements of the granting agency

2. Provide to the granting agency, by April 30 each year, a single consolidated financial statement (form 300), incorporating the reviewed form 300 provided by the Secondary Institution (see 5.2). This financial statement will be signed by the primary researcher and the research accountant. It is the responsibility of NSAC to review the form 300 from the Secondary Institution to ensure it meets the requirements of the letter of transfer.

3. Maintain all supporting documentation, including a copy of the letter of transfer, and any previous financial statement(s).

5.2 Primary Eligible Institution to NSAC as the Secondary Eligible Institution

In the event that a researcher(s) at NSAC, as a co-investigator, receives a transfer of Tri-Council funding from another eligible institution, NSAC will:

1. Through the RGS Office, administer the funds in accordance with the Tri-Council MOU, its Schedules, and any other relevant policies of the granting agency.

2. Ensure the terms of the letter of transfer are followed.

3. Meet all necessary certification requirements in terms of the use of humans, animals, and biohazards before the transferred research funds are used.

4. Return all unused funds to the secondary institution at the end of the specified usage period.

5. Complete a financial statement (form 300) to be sent to the Primary Institution. This statement will be reviewed for compliance to the letter of transfer, and will be signed by both the researcher and the research accountant.

6. Maintain all supporting documentation, including copies of the letter of transfer and any previous financial statement(s).

5.3 NSAC as Primary Eligible Institution to a Secondary Non-Eligible Institution

Research projects may arise that require the transfer of SSHRC or CIHR grant funding to institutions that are considered non-eligible under the Tri-Council Funding guidelines. This is not allowed for NSERC funding. In these rare cases, NSAC will:

1. Prepare a letter of transfer of funds to the Secondary Non-Eligible Institution.

   This letter will be prepared by the RGS Office and signed by the Manager.

   In addition to the items listed in section 5.1 of this policy, this letter will also specify:
   - adherence to the necessary regulations, guidelines, and certification requirements of the granting agency
   - the permitted use of the funds
   - delegation of signing authority for the funds

- that proof must be provided that the Secondary Non-Eligible Institution has access to animal and human ethical review which meets the standards of the Canadian Council for Animal Care and the Tri-Council Policy Statement: Ethical Conduct of Research Involving Humans. These certifications must be in place before the transferred funds can be accessed.
- that the Secondary Non-Eligible Institution must provide a financial statement (form 300) to NSAC by the specified date
- that the Secondary Non-Eligible Institution will be responsible to repay any funds to NSAC which were spent in a way which does not meet the granting agency regulations and policies.
- that all researchers at the Secondary Non-Eligible Institution must be made aware of any conditions put in place by the granting agency.

2. Provide to the granting agency, by April 30 each year, a single consolidated financial statement (form 300), incorporating the reviewed form 300 provided by the Secondary Non-Eligible Institution. This financial statement will be signed by the primary researcher and the research accountant. It is the responsibility of NSAC to review the form 300 from the Secondary Non-Eligible Institution to ensure it meets the requirements of the letter of transfer.

3. Maintain all supporting documentation, including a copy of the letter of transfer, and any previous financial statement(s).

5.4 Non-Compliance

In the event of non-compliance to this policy, the procedures set out in Schedule 8 of the Tri-Council MOU will be followed by NSAC.