

 BRANDON UNIVERSITY	Research Internal Transfers and Financial Controls Policy		
Administrative Policy	Policy Sponsor:	Vice-President (Research & Graduate Studies)	First Approved: <i>May 11, 2026</i>
	Primary Contact:	Research Compliance & Policy Officer	Last Updated: <i>May 11, 2026</i>
	Approved by	Vice-President (Research & Graduate Studies)	Effective Date: <i>June 1, 2026</i> Review Scheduled: <i>June 1, 2029</i>

1. PURPOSE

Brandon University establishes this policy to govern internal transfers, financial corrections, and financial control activities affecting research accounts under the Research Financial Administration Framework.

This policy ensures that financial transactions are authorized, transparent, appropriately documented, and consistent with institutional and funding agency requirements.

2. SCOPE

This policy applies to internal transfers, cost reallocations, journal entries, and financial corrections charged to research accounts administered by Brandon University.

3. DEFINITIONS

Cost Reallocation: means the reassignment of an expenditure between accounts to correct or properly allocate a research-related expense

Financial Adjustment: means a transfer, correction, journal entry, or other modification affecting a research account transaction

Grant Holder: means an individual authorized by Brandon University to hold and administer research funding

Internal Transfer: means the movement of funds or expenditures between accounts administered by Brandon University

University: means Brandon University

4. POLICY

a) General Requirements

All financial adjustments must:

- Reflect legitimate research-related activity;
- Be supported by clear justification;
- Comply with applicable funding agency requirements; and
- Comply with Brandon University Administrative Policies and Procedures – Finance and Approval and Signing Authorizations (By-Law #8).

Financial adjustments must not be used to circumvent eligibility requirements or conceal ineligible expenditures.

b) Internal Transfers Between Research Accounts

Transfers between research accounts must:

- Reflect legitimate research-related adjustments;
- Include written justification; and
- Be approved by authorized signing authorities for affected accounts.

c) Transfers Between Research and Non-Research Accounts

Transfers involving research and non-research accounts must:

- Be fully documented;
- Clearly identify the research purpose; and
- Comply with funding agency requirements.

Research funds must not be used to subsidize non-research activities unless explicitly permitted by the funder and Brandon University policies.

d) Cost Reallocations and Corrections

Cost reallocations and corrections must:

- Be completed promptly upon identification of an error;
- Normally be processed within **90 days** of the original transaction date;

- Include documentation explaining the nature of the error and the reason for adjustment; and
- Be approved by authorized signing authorities for affected accounts in accordance with By-Law #8.

Requests exceeding **90 days** require written justification explaining the reason for the delay and may be subject to review by the Office of the Vice-President (Research & Graduate Studies).

Cost reallocations must not be used to move or reassign expenditures in order to make an otherwise ineligible expense appear eligible.

e) Delegation of Financial Authority

Financial authority must:

- Be formally documented in accordance with Brandon University Approval and Signing Authorizations (By-Law #8);
- Be recorded centrally by the appropriate administrative office; and
- Be exercised in accordance with segregation of duties principles.

No individual may authorize their own expenditure or financial adjustment.

f) Documentation Requirements

Brandon University requires that all internal transfers and financial adjustments be supported by appropriate documentation demonstrating purpose, justification, and authorization.

Incomplete documentation may result in rejection of the transaction.

g) Financial Authorization and Controls

All transactions must be approved by an authorized signing authority in accordance with Brandon University Approval and Signing Authorizations (By-Law #8).

No individual may approve their own expenditure or financial adjustment.

h) Review and Oversight

Transactions governed by this policy are subject to review and oversight under the Research Financial Administration Framework.

Patterns of repeated adjustments, late reallocations, or unexplained transfers within research accounts may be reviewed by the Office of the Vice-President (Research & Graduate Studies) as part of institutional oversight activities.

i) Conflict of Interest

Individuals involved in the authorization, administration, or review of expenditures must comply with the Brandon University Conflict of Interest Policy (Board By-Law #10). Any actual or perceived conflict must be disclosed and managed in accordance with that policy.

j) Responsibilities

Grant holders are responsible for ensuring that financial adjustments are accurate, justified, and consistent with funded research activities.

The Office of the Vice-President (Research & Graduate Studies) coordinates interpretation of this policy to support consistent institutional application.

The Research Compliance & Policy Officer serves as the primary institutional contact for guidance on policy interpretation and supports consistent application across the institution.

The Office of the Vice-President (Research & Graduate Studies) holds final authority over the interpretation and application of this policy.

5. POLICY AUTHORITY

- **Policy Sponsor:** Vice-President (Research & Graduate Studies)
- **Primary Contact:** Research Compliance & Policy Officer
- **Approval Authority:** Vice-President (Research & Graduate Studies)

6. RELEVANT LEGISLATION

none

7. RELATED POLICY DOCUMENTS

- Brandon University Research Financial Administration Framework
- Tri-Agency Guide on Financial Administration (TAGFA)
- Brandon University Administrative Policies and Procedures – Finance
- Brandon University Conflict of Interest Policy (By-Law #10)
- Brandon University Approval and Signing Authorizations (By-Law #8)

- Brandon University Purchasing and Accounts Payable Manual (where applicable)