



# TRI-AGENCY GUIDE ON FINANCIAL ADMINISTRATION (TAGFA) SUPPLEMENT

Research Accounting, Financial Services

March 13, 2023

## BACKGROUND

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) presented the new [Tri-Agency Guide on Financial Administration](#), and in order to provide administering institutions with comprehensive resources, including principles and directives that govern post-award administration of grants funded by the Tri-Agencies.

The new TAGFA is less prescriptive and takes a principles based approach for evaluating research expenditures for eligibility vs. the previous guide, which provided a listing of expenses by eligible vs. ineligible categories. If the TAGFA is silent on a specific subject, the administering

2) A review of General Administration topics (e.g. Expense Authorization, Transfer of Funds, etc.) was completed by representatives of Research Accounting (Financial Services) and University Research Services (VP Research) to ensure institutional policies or procedures are in place to meet the requirements outlined in the TAGFA. The review concluded there were no areas of concern for these items. 3

3) While many of the expenditure types reviewed as part of the Gap Analysis were addressed in various institutional policies and procedures, for those that were not referenced, in some cases the WG assessed these would be dealt with on a case by case basis, while some recommendations indicated that additional guidance may be needed for certain research expenditure types. The TAGFA Supplement has been created to provide this additional guidance on expense eligibility for Tri-Agency funded grants.

4) A number of training materials and resources have been created to help provide guidance on interpreting eligibility and compliance requirements per the TAGFA, including:

- x [Tri-Agency Projects: Quick Reference Guide to Expense Eligibility](#)
- x [Tri-Agency Expense Eligibility Evaluation Request Form](#)
- x [TAGFA FAQs](#)

5) Training sessions were provided to members of š Z Y μ v [ • Œ • À u1l%o y `8%oos^S^S^P Àra

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In the presence of both agency and institutional policies, the agency policy prevails, however the grant recipient must also comply with applicable institutional requirements. If the TAGFA is silent on a specific subject, institutional pronouncements will apply.

## FINANCIAL MONITORING

The Tri-Agencies will periodically review administering institutions and their use and administration of grant funds to assess the effectiveness of policies, procedures, systems, and internal controls, and to ensure compliance with relevant agency requirements.

Compliance with the TAGFA is a condition of applying, holding or administering agency grant funds.

## EQUITY, DIVERSITY AND INCLUSION (EDI):

Yµ v[• hv]À Œ•]šÇ ]• Œ •% }the importance of Equity, Diversity and inclusion (EDI) in its relevant policies and procedures as stated in the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#). Grant recipients are responsible for adhering to EDI policies and procedures when carrying out their grant activities and responsibilities, in accordance with both the [Tri- P v Ç\[• / %}o\] \] • as %Œ } µŒ](#) well as [Yµ v\[• hv\]À Œ•\]šÇ %}o\] \] • v %Œ } µŒ •](#)

## ROLES AND RESPONSIBILITIES

The P v ] roles and responsibilities are outlined in the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#) and the [TAGFA](#), the program/funding opportunity literature and any relevant agency agreements (if applicable), outlined as follows:

- x Set out the general terms and conditions governing the administration of grants by the institution
- x Communicate and consult with the institution on the introduction of new policies or changes to existing policies that may have a significant impact on the institution, to the extent reasonably possible
- x Make funds available to grant recipients in a timely manner
- x Conduct periodic reviews of the use and administration of grant funds
- x Oversee approval of changes to grant administration that have financial implications for the Agency
- x Terminate a grant when agency requirements can no longer be met





The following are research expense details by directive, applicable to Tri-Agency funded grants. Expenses listed are not exhaustive and have been provided for general guidance.

If you are unsure whether an expense is eligible on a Tri-Agency grant, refer to the [Tri-Agency Projects: Quick Reference Guide to Expense Eligibility](#). If the expense in question is not listed, you may submit a completed [Tri-Agency Expense Eligibility Evaluation Request Form](#) to [research.accounting@queensu.ca](mailto:research.accounting@queensu.ca) to request a ruling on a research expense.

Tri-Agency Projects: Quick Reference Guide to Expense Eligibility

<p><u>Employment and Compensation</u> <b>t Eligible</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Payments to eligible Research Personnel</li> <li><input type="radio"/> Student Salaries/Stipends (related to research)</li> <li><input type="radio"/> Payments to Post-Doctoral Fellows</li> <li><input type="radio"/> Payments to Visiting Researchers</li> <li><input type="radio"/> Recruitment costs for research personnel</li> <li><input type="radio"/> Federal employer compliance fees</li> </ul>	<p><u>Employment and Compensation</u> - <b>Non-Eligible</b></p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Payments to grant recipients, or those who can hold Tri-Agency funding</li> <li><input checked="" type="checkbox"/> Management and Administrative charges and fees</li> </ul>
<p><u>Goods and Services</u> <b>t Eligible</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Consulting/Subcontracting/Professional fees</li> <li><input type="radio"/> Computers/Tablets/Printers required for research</li> <li><input type="radio"/> Specialized software for research</li> <li><input type="radio"/> Lab supplies</li> <li><input type="radio"/> Office supplies required for research</li> <li><input type="radio"/> Research equipment, freight and brokerage costs</li> <li><input type="radio"/> Maintenance, operating, warranty costs for research equipment</li> <li><input type="radio"/> Staff training to utilize specialized research equipment</li> <li><input type="radio"/> Cell phones/smartphones/devices required for research</li> <li><input type="radio"/> Research dissemination costs</li> <li><input type="radio"/> Books and periodicals required for research (not provided by institution)</li> <li><input type="radio"/> Membership fees for professional associations or scientific societies</li> <li><input type="radio"/> Safe disposal of waste</li> </ul>	<p><u>Goods and Services</u> - <b>Non-Eligible</b></p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Construction, renovation or rental of laboratories</li> <li><input checked="" type="checkbox"/> Telephone connection, rental costs or voice mail</li> <li><input checked="" type="checkbox"/> Office furniture</li> <li><input checked="" type="checkbox"/> Home internet costs</li> </ul>





The following is additional guidance related to sabbatical leave expenses for Tri-Agency funded research projects:

Expenses incurred to conduct research fieldwork outside of the sabbatical location are eligible and may include travel, accommodation and meal expenses.

Expenses related to research conferences attended while on sabbatical leave are also eligible and may include the cost of the conference registration, travel, and meals (if not provided at conference).

Living expenses incurred in the sabbatical location (e.g. accommodation, meals) are not eligible expenses.

For all other externally funded research projects, the determination for these expenses will be made based on the funder's spending guidelines.

### Travel and Travel-Related Subsistence

The directive on Travel and Travel-Related Subsistence expenditures continues to require i) the affiliation of the traveler(s) with the funded research/activities and ii) the grant-related purpose for the travel. As such, this information is still required when submitting travel expense claims.

### WHO DETERMINES IF AN EXPENSE IS ELIGIBLE?

Research Accounting staff will use their experience working with Tri-Agency funded grants, the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#), program/funding opportunity literature, any relevant agency agreements (if applicable), the [TAGFA](#), the TAGFA Supplement and institutional policies and procedures to determine whether an expense is eligible on a Tri-Agency funded grant. If the requestor does not agree with the assessment, the Internal Dispute Resolution Process will be applied, detailed as follows:

- i) The **Research Accounting Administrator** reviews research expenses to ensure compliance requirements have been met, prior to payment.
- ii) If compliance requirements have been met, the research expense is submitted for payment and the process is complete. If compliance requirements have not been met, the research expense is returned to the requestor, supported by a justification. Additional information or documentation may be requested, or if the expense is deemed ineligible, another source of funds may be suggested to pay for the expense. If the requestor disagrees with the expense ruling, proceed to step iii).



status. Research Services staff will conduct an annual eligibility confirmation exercise to verify that grant recipients remain eligible to hold Agency funded grants.

Deferral of grant instalments: Deferrals extend the authority to use grant funds (without additional funding) for a maximum of two years by postponing the scheduled revenue installments and in turn, the project end date. The Tri-Agencies may choose to defer a grant justified. The grant recipients may also request a deferral of grant funds for a maximum of 2 years, by completing a [Grant Amendment Form](#). Completed forms should be submitted to [Research Services](#) who will help facilitate this request and submit it to the appropriate agency for approval.

Deviation from the proposed budget: Unless otherwise specified in the program or funding opportunity specific literature or any agency agreements (if applicable), grant recipients may deviate from the proposed research activities as long as they use the grant for the broad purpose for which it was originally awarded.

Direct vs. indirect costs: Tri-Agency grant funds must contribute to the direct costs of research, and the benefits from their use must be directly attributable to the research activities. Indirect costs of grant activities can only be covered when permitted by the funding opportunity.

Extension period for the authority to use grant funds: Refer to Part 3: Financial Matters- Extension period for the authority to use grant funds section in the [TAGFA](#) for the automatic extension periods applied to some funding opportunities by the Tri-Agencies. To request an approved extension, the grant recipient must submit a completed [Grant Amendment Form](#) to [Research Services](#) who will help facilitate this request and submit the form to the appropriate agency for approval.

Leaves (grant recipients):

research/activities. 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.

Postdoctoral Fellows: [Queen's University \[Policy on Postdoctoral Fellows\]](#) (PDFs) for the definition and term of PDFs. PDFs are considered to be those individuals who are designated as such by external funding agencies or those who are within five years of completion of their doctoral degree. This five year period may be delayed by circumstances requiring a break in research career, e.g. by parental responsibilities. Persons within five years of completion of their doctoral degree need not necessarily be designated a PDF, but could accept a contract research position at the University. Researchers who have held a doctoral degree for more than five years are normally considered contract employees and their employment at Queen's University is governed by the "Terms and Conditions of Employment of Persons Employed on Grants and Contracts".

Residual balances: For CIHR grants and awards, any residual balance remaining at the end of the grant or award, must be returned to the Tri-Agencies. For NSERC and SSHRC grants, any residual balance remaining at the end of the grant may be transferred to the General Research Fund if specific conditions are met, upon approval by the relevant agency. Please note the [General Research Fund](#) is not applicable to some NSERC and SSHRC programs. In these cases, remaining funds must be returned to the Tri-Agencies.

Retroactive expenses: Eligible expenses committed during the retroactive period may be paid from the grant during the active grant period, including the authority to use funds period.

Termination of grant: Grant recipients must complete a [Grant Amendment Form](#) to request a termination of a grant. The completed form should be forwarded to [Research Services](#) staff who will help facilitate this request and submit the completed and approved form to the appropriate agency for approval.

Transfer of equipment: Grant recipients must obtain the appropriate approvals in order to transfer research funded equipment purchased with Tri-Agency funds to another institution.

Refer to [Tracking Moveable Assets and Processes](#) for addit0912 f{f)-4(or)6(-)-3(ad)4(6T/F1 -2(t)5(rt)-4(h)lq0.000

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