

STAR Workshop on Tri-Agency Guide on Financial Management

TAGFA Quick Guide

Order of Precedence and Interpretation

- Program / Funding Opportunity
- Principles on the Use of Grant Funds
- Directives on Expense Categories
- Institutional Policies (e.g. U of T's Guide to Financial Management, Governing Council policies, etc.)

Note: The strictest policy always takes precedence.

Principles on the Use of Grant Funds

Grant expenditures must:

1. Contribute to the direct costs of the research/activities for which the funds were awarded, with benefits directly attributable to the grant
2. Not be provided by the institution to their research personnel
3. Be effective and economical
4. Not result in personal gain for members of the research team

Directives on Expense Categories

Employment & Compensation	Eligible <ul style="list-style-type: none"> ✓ Individuals employed to work on funded research/activities can be compensated from the grant funds (with exceptions; see Ineligible section *) ✓ International Researchers (employer must attest, by letter, that the individual is not being compensated by the employer for time spent on the grant) ✓ Mandatory benefits ✓ Only the portion of mandated severance pay for the <u>period the individual worked on the current grant</u>
	Ineligible <ul style="list-style-type: none"> X Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment X Individuals expected to work on the funded research/activities free of charge X Individuals employed and compensated by another organization for the time spent on the funded research/activities

Goods & Services	<p>Eligible</p> <ul style="list-style-type: none"> ✓ Goods and services expenditures, in accordance with the four principles
	<p>Ineligible</p> <p>Consulting fees to:</p> <ul style="list-style-type: none"> X Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment X Individuals expected to work on the funded research/activities free of charge
Travel & Travel-Related Subsistence	<p>Eligible</p> <p>Travel and travel-related subsistence claimed:</p> <ul style="list-style-type: none"> ✓ In accordance with the Guide to Financial Management (GTFM) ✓ For the grant recipient and other individuals who contribute to the funded research/activities
	<p>Ineligible</p> <ul style="list-style-type: none"> X Alcoholic beverages
Hospitality	<p>Eligible</p> <p>Hospitality costs must be directly related to the funded research and be incurred for:</p> <ul style="list-style-type: none"> ✓ Networking purposes provided in the context of a formal courtesy or as a form of cultural respect ✓ Activities in the context of assemblies or gatherings that facilitate and contribute to achieving the research objectives ✓ Where one or more of the individuals participating is not a member of the research team and not involved in the day-to-day funded research/activities
	<p>Ineligible</p> <ul style="list-style-type: none"> X Alcoholic beverages X Costs incurred for interactions between participants involved in day-to-day funded research/activities
Gifts, Honoraria, Incentives	<p>Eligible</p> <p>Gifts, honoraria and incentives can be offered to an individual/group*:</p> <ul style="list-style-type: none"> ✓ When participation is voluntary ✓ As a “thank you” for a service for which fees are not traditionally paid ✓ As a token of appreciation, respect and/or goodwill ✓ When prescribed by cultural heritage/established traditions ✓ As a formal courtesy <p>* The provision of gifts and incentives to participants requires the prior approval of the appropriate Research Ethics Board (REB).</p>
	<p>Ineligible</p> <p>Gifts, honoraria and incentives cannot be offered to:</p> <ul style="list-style-type: none"> X Tri-Agency grant recipients X a member of the grant team

