



Tri-Agency Guide on Financial Administration

Training Webinar Series for Grant Recipients

Module 4: Scenario Walkthrough

Scenario Walkthrough



- This module contains scenarios that illustrate how to apply the new TAGFA to help you decide whether an expense is eligible or not.
- For each scenario, read the description in the left column and walk through each of the steps in the right column.
- **NOTE:** It is strongly recommended that you have completed viewing **Modules 1, 2 and 3** as these will provide important background information about the new TAGFA.
- For contact information and additional resources, refer to the end of this module.

Scenario Walkthrough



Employment & Compensation

Scenario	Step-by-Step Process
<p>A grant recipient wants to pay his department administrator a \$2,000 one-time-only (OTO) payment for the logistical support they are providing for organizing a conference funded by his Tri-Agency grant. This work is believed to be above and beyond the duties of the administrator and the grant recipient wants to recognize this with a \$2,000 OTO payment.</p>	<p><u>Program/Funding Opportunity literature</u> There may be specific allowances for this type of expenditure.</p> <p><u>TAGFA Principles</u> Depending on the resources and supports provided by the department/division, this may or may not breach the principle “not be provided by the administering institution to their research personnel”. Consultation with the administering unit may be needed.</p> <p><u>TAGFA Directives</u> It should be an appropriate use of grant funds.</p> <p><u>U of T policies / guidelines</u> There is no central directory of the types of resources and supports provided by each department/division to their research personnel. Responsibility to determine what is and is not provided rests with the department/division and it is recommended that these decisions be documented at that level, wherever possible.</p>

Scenario Walkthrough



Employment & Compensation

Scenario	Step-by-Step Process
<p>A grant recipient wants to bring and compensate an expert researcher working at the US non-profit research institute to work on their project for a 3-month period to conduct joint analysis and writing as part of the Open Research Area they are proposing.</p>	<p><u>Program/Funding Opportunity literature</u> Though possible, it is unlikely that a program would impose limitations in this case.</p> <p><u>TAGFA Principles</u> Depending on the salary of this expert researcher, additional justification may be required to meet the Principle “effective and economical”. Otherwise, it may meet all four principles.</p> <p><u>TAGFA Directives</u> International researchers may be compensated from grant funds, provided this can be substantiated through a letter from their employer indicating that they are not being compensated for time spent working on the grant funded research/activities.</p> <p><u>U of T policies / guidelines</u> Appointment of visiting professors (faculty from other universities and research institutes) must be approved by the Dean of the division, following consultation with an appointments committee and the Office of the Vice-Provost, Faculty & Academic Life, in accordance with the Academic Administrative Procedures Manual (AAPM)</p>

Scenario Walkthrough



Employment & Compensation

Scenario	Step-by-Step Process
<p>A grant recipient wants to hire a communications and logistics coordinator to do some project logistics work abroad and this person is an employee of a foreign organization partner on her grant.</p>	<p><u>Program/Funding Opportunity literature</u> Anything that specifies what is expected from the partner organization.</p> <p><u>TAGFA Principles</u> It should be an appropriate use of grant funds.</p> <p><u>TAGFA Directives</u> In either case, the coordinator cannot be paid directly from the grant. While this is unlikely to be an appropriate use of grant funds, you must nonetheless consider the nature of the agreement with the partner. This will dictate the appropriateness of the expenditure.</p> <p>If the coordinator is paid by the other organization and the service is not meant to be free according to the partnership agreement, the organization can be reimbursed for the work done by the coordinator, making this fall under the Directive of Goods & Services.</p> <p><u>U of T policies / guidelines</u> The purchase of services must be undertaken in accordance with U of T's Procurement Policy, the Policy on Approval and Execution of Contracts and Documents, and the Provostial Guideline for Academic Divisions on Contracts.</p>

Scenario Walkthrough



Goods & Services

Scenario	Step-by-Step Process
<p>A grant recipient wants to translate study recruitment documents from English to French as part of a French language study funded by a Tri-Agency grant. The grant recipient uses his own company to translate the documents.</p>	<p><u>Program/Funding Opportunity literature</u> The program may have specific conflict of interest language for partnership projects that allows some degree of “arms-length” relationship between the grant recipient and partner. These guidelines should be consulted closely.</p> <p><u>TAGFA Principles</u> The principle “Not result in personal gain” is breached. It is unlikely to be an appropriate use of grant funds unless overridden by the program/funding opp.</p> <p><u>TAGFA Directives</u> Do not need to evaluate against this criterion.</p> <p><u>U of T policies / guidelines</u> If the program/funding opportunity has certain flexibility on conflict of interest, the Policy on Conflict of Interest – Academic Staff (Governing Council) should be followed in consultation with the VPRI - Research Oversight & Compliance Office (ROCO).</p>

Scenario Walkthrough



Goods & Services

Scenario	Step-by-Step Process
<p>A grant recipient wants to claim the end-of-grant purchase for many books needed to prepare and write their research paper related to their Tri-Agency grant-funded activities.</p>	<p><u>Program/Funding Opportunity literature</u> The terms and conditions of the funding opportunity should be consulted to determine whether there are any restrictions concerning the acquisition of goods and services.</p> <p><u>TAGFA Principles</u> It should be an appropriate use of grant funds.</p> <p><u>TAGFA Directives</u> The timing of a purchase has no bearing on the expense's eligibility therefore; it should be an appropriate use of funds.</p> <p><u>U of T policies / guidelines</u> The acquisition of goods and services for the funded research/activities must be undertaken in accordance with U of T's Procurement Policy and relevant guidelines and approved suppliers, where appropriate.</p>

Scenario Walkthrough



Goods & Services

Scenario	Step-by-Step Process
<p>A grant recipient is using smartphones to measure physical activity data as part of her research project. She wants to claim these as support for research tools.</p>	<p><u>Program/Funding Opportunity literature</u> The terms and conditions of the funding opportunity should be consulted to determine whether there are any restrictions concerning the acquisition of goods and services, including caps on the cost of goods and services.</p> <p><u>TAGFA Principles</u> It should be an appropriate use of grant funds. In this case, smartphones are being used as data collection instruments and meet the principles on “Contribute to the direct costs of the research/activities for which the funds were awarded” and “Not result in personal gain”.</p> <p><u>TAGFA Directives</u> It should be an appropriate use of grant funds.</p> <p><u>U of T policies / guidelines</u> The acquisition of goods and services for the funded research/activities must be undertaken in accordance with U of T’s Procurement Policy and relevant guidelines and approved suppliers, where appropriate. As a general rule, ownership of equipment purchased with Tri-Agency research funding rests with the University, per the GTFM – Ownership of Equipment and Related Matters and Capital Assets.</p>

Scenario Walkthrough



Travel & Travel-Related Subsistence

Scenario	Step-by-Step Process
<p>A grant recipient located abroad on sabbatical submitted a travel claim against his grant for a trip to attend a student's thesis defense.</p>	<p><u>Program/Funding Opportunity literature</u> The terms and conditions of the funding opportunity should be consulted to determine whether there are any restrictions concerning the location of research and this type of expenditure; however, it is unlikely this type of expenditure would be eligible.</p> <p><u>TAGFA Principles</u> The thesis defense of students does not contribute directly to the funded research. This is unlikely to be an appropriate use of grant funds.</p> <p><u>TAGFA Directives</u> Do not need to evaluate against this criterion.</p> <p><u>U of T policies / guidelines</u> Do not need to evaluate against this criterion.</p>

Scenario Walkthrough



Travel & Travel-Related Subsistence

Scenario	Step-by-Step Process
<p>As part of a trip from Toronto to Calgary for a conference related to her grant, the grant recipient is planning a personal trip to Vancouver after the conference.</p>	<p><u>Program/Funding Opportunity literature</u> The terms and conditions of the funding opportunity should be consulted to determine whether there are any restrictions concerning the location of research and this type of expenditure; however, it is unlikely this type of expenditure would be eligible.</p> <p><u>TAGFA Principles</u> The principles “Contribute to the direct costs of the research/activities for which the funds were awarded” and “Not result in personal gain” are only satisfied for the portion of the trip directly related to the conference (round trip for Toronto to Calgary).</p> <p><u>TAGFA Directives</u> The research-related portion of the trip should be an appropriate use of funds.</p> <p><u>U of T policies / guidelines</u> The GTFM policy on Personal Travel Combined with Business Travel provides parameters and documentation requirements around reimbursement for the business portion of a trip when personal travel is combined with business.</p>

Scenario Walkthrough



Travel & Travel-Related Subsistence

Scenario	Step-by-Step Process
<p>A grant recipient on sabbatical goes somewhere to do research and wants to claim his living expenses for the duration of the stay. He opted to live in luxury condominium in the downtown area of the city.</p>	<p><u>Program/Funding Opportunity literature</u> The terms and conditions of the funding opportunity should be consulted, although it is unlikely that this type of expenditure would be allowable.</p> <p><u>TAGFA Principles</u> This does not appear to be an effective and economical use of funds. Additional justifications would be required. It is unlikely to be an appropriate use of grant funds.</p> <p><u>TAGFA Directives</u> There is no need to evaluate against this criterion.</p> <p><u>U of T policies / guidelines</u> Although there is likely no need to evaluate against this criterion, the GTFM policy on accommodation stipulates the following: “The standard for accommodation is a single room with a private bath in a business class hotel. Use of luxury accommodation will not be reimbursed.”</p>

Scenario Walkthrough



Travel & Travel-Related Subsistence

Scenario	Step-by-Step Process
<p>A grant recipient wants to claim the travel and subsistence costs for 5 participants in an intercultural research gathering planned at Six Nations. These individuals are named as research participants on the project.</p>	<p><u>Program/Funding Opportunity literature</u> The terms and conditions of the funding opportunity should be consulted to determine whether there are any restrictions concerning the location of research and this type of expenditure.</p> <p><u>TAGFA Principles</u> It should be an appropriate use of grant funds.</p> <p><u>TAGFA Directives</u> It should be an appropriate use of grant funds.</p> <p><u>U of T policies / guidelines</u> All travel and travel-related subsistence expenditures (meals and accommodation) must be claimed in accordance with the GTFM's policies on travel, accommodation and meals as well as reimbursement rates.</p>

Scenario Walkthrough



Travel & Travel-Related Subsistence

Scenario	Step-by-Step Process
<p>A grant recipient is traveling within Canada and would like to claim the rental of a research vehicle and collision damage waiver with her grant funds.</p>	<p><u>Program/Funding Opportunity literature</u> The terms and conditions of the funding opportunity should be consulted to determine whether there are any restrictions on travel-related expenditures.</p> <p><u>TAGFA Principles</u> Justification may be required to confirm how the vehicle <u>directly contributes to the research</u>. Justification may also be required to confirm that the cost of this vehicle is <u>effective and economical</u>. If it does, then it should be an appropriate use of funds.</p> <p><u>TAGFA Directives</u> It should be an appropriate use of funds.</p> <p><u>U of T policies / guidelines</u> The rental of a vehicle must be undertaken in accordance with GTFM travel-related policies on vehicle rentals, including principles on vehicle rental and guidelines and requirements related to rental insurance, gas, and documentation. In this case, the vehicle rental would be eligible provided it abides by the funding opportunity and TAGFA, but collision damage waiver would be ineligible since the rental is taking place in North America.</p>

Scenario Walkthrough



Hospitality

Scenario	Step-by-Step Process
<p>The grant recipient throws a staff appreciation party to recognize the dedicated work that her laboratory team has put towards her Agency-funded research project. The list of items claimed for reimbursement include snacks and non-alcoholic beverages.</p>	<p><u>Program/Funding Opportunity literature</u> The terms and conditions of the funding opportunity should be consulted to determine the eligibility of this expense.</p> <p><u>TAGFA Principles</u> It should be an appropriate use of grant funds.</p> <p><u>TAGFA Directives</u> Hospitality costs (non-alcoholic refreshments and/or meals) hospitality costs incurred for interactions between participants involved in day-to-day funded research/activities, such as regular interactions with colleagues from the institution, personnel meetings and staff recognition events, cannot be reimbursed from agency grant funds. This is <u>not</u> an appropriate use of grant funds.</p> <p><u>U of T policies / guidelines</u> Do not need to evaluate against this criterion.</p>

Scenario Walkthrough



Hospitality

Scenario	Step-by-Step Process
<p>A grant recipient invited a guest researcher to come and train her team on a specific aspect of the research. She wants to claim the catering for the training day.</p>	<p><u>Program/Funding Opportunity literature</u> The terms and conditions of the funding opportunity should be consulted to determine the eligibility of this expense.</p> <p><u>TAGFA Principles</u> It should be an appropriate use of grant funds.</p> <p><u>TAGFA Directives</u> Hospitality costs (non-alcoholic refreshments and/or meals) must be incurred for 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. It should be an appropriate use of grant funds. Expenses related to alcoholic beverages are not eligible.</p> <p><u>U of T policies / guidelines</u> These expenses should be evaluated in accordance with the GTFM's provisions on Hospitality for policies on allowable expenses, documentation and approvals.</p>

Scenario Walkthrough



Gifts, Honoraria, Incentives

Scenario	Step-by-Step Process
<p>A grant recipient wants to give a gift as a token of appreciation to one of his students for an excellent contribution to the research project.</p>	<p><u>Program/Funding Opportunity literature</u> The terms and conditions of the funding opportunity should be consulted to determine the provision of gifts, honoraria and incentives.</p> <p><u>TAGFA Principles</u> It should be an appropriate use of grant funds.</p> <p><u>TAGFA Directives</u> Gifts, honoraria and incentives can be offered to an individual or group whose involvement with the funded research/activities is voluntary (i.e. not part of a contractual obligation, professional service or a member of the grant team). This is not an appropriate use of grant funds.</p> <p><u>U of T policies / guidelines</u> Do not need to evaluate against this criterion.</p>

Scenario Walkthrough



Gifts, Honoraria, Incentives

Scenario	Step-by-Step Process
<p>A grant recipient would like to offer \$20 gift cards to research participants as an incentive to complete a survey. The survey results will assist in the environmental scan required by the research project.</p>	<p><u>Program/Funding Opportunity literature</u> The terms and conditions of the funding opportunity should be consulted to determine the provision of gifts, honoraria and incentives.</p> <p><u>TAGFA Principles</u> It should be an appropriate use of grant funds.</p> <p><u>TAGFA Directives</u> It should be an appropriate use of grant funds. However, it must be approved by the Research Ethics Board.</p> <p><u>U of T policies / guidelines</u> The provision of gifts and incentives to research participants should be undertaken in accordance with U of T guidelines on Compensation & Reimbursement of Research Participants</p>

Who to Contact for Help



- Your Business Officer
- Research Services / Innovations & Partnerships
 - FReD “Authorized By”
 - VPRI Directory

construction, purchase of laboratory furniture, Compensation-related benefits to recipients of stipends, passport and immigration fees for travel, discretionary severance and separation packages, etc.

Eligible Expenses

Refer to "Use of Grant Funds" for Professors at (http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp)

Items that can be charged to CIHR/NSERC grants include, but are not limited to the following: Travel related to the research program and in accordance with the University's guidelines; compensation for research assistants and technicians, in accordance with the University's salary scale; may also include the University's contributions such as, but not limited to, superannuation, group insurance and other institutional employee benefits.

PLEASE NOTE: Research involving human subjects, vertebrate animals, or biohazardous materials may not be undertaken without prior written approval of the appropriate University Review Committee. Other questions related to this Funded Research Digest should be referred to

Bob Loblaw at 416-946-1234 or by E-Mail bob.loblaw@utoronto.ca

Distribution:	Principal Investigator Chair/Director Dean/Principal Business Officer	FReD Release Date:	June 19, 2018
		Type:	Revision 1
		Authorized by:	Bob Loblaw
		Accountant:	Beverley Crisner

Menu

Division of the Vice-President, Research & Innovation

Home > Contact Us

General

Contact Us

SHARE:

Search by first name, last name, position, or topic

ON THIS PAGE: [Research Services](#) [Innovations, Partnerships, & Entrepreneurship](#) [Research Oversight & Compliance](#) [Office of the Vice-President, Research & Innovation](#) [Portfolio Operations & Budget](#) [Centre for Research & Innovation Support \(CRIS\)](#) [SOSCIIP Smart Computing for Innovation](#) [SciNet](#)



Tri-Agency Resources

- [NEW Tri-Agency Guide on Financial Administration](#)
- [Frequently Asked Questions](#)
- [Roles and Responsibilities](#)

VPRI Resources

- [VPRI – TAGFA Renewal website](#)
- TAGFA Quick Guide (Coming soon!)

General U of T Resources

- [Guide to Financial Management \(GTFM\)](#)
- [Expense Reimbursement Checklist](#)

