Welcome! Thank you for joining us. The workshop will begin shortly.

Please check that you are on mute and your video is off.

This workshop will be recorded.
2021 Workshop Series

Tri-Agency Guide on Financial Administration Review – One Year Later
May 12, 2021, 2:00 pm – 3:00 pm

Donna Walker
Director, Research Financial Reporting & Audit, Research Oversight & Compliance, VPRI

Drew Gyorke
Director, Agency and Foundation Funding, Research Services, VPRI

Peter Schwarz-Lam
Business Process Integration Manager, VPRI
"I (we) wish to acknowledge this land on which the University of Toronto operates. For thousands of years it has been the traditional land of the Huron-Wendat, the Seneca, and the Mississaugas of the Credit. Today, this meeting place is still the home to many Indigenous people from across Turtle Island and we are grateful to have the opportunity to work on this land."
Access Check

Access is a shared responsibility between everyone in this workshop.

• Is there anything (presenter screen, sound) that may affect your participation in this session?

• For any other general access issues, please use the Zoom chat to send a private chat message to Alexandra Candib
Learning Objectives

By the end of this session, you should be able to:

• Understand and apply the Tri-Agency principles and directives governing the appropriate use of grant funds

• Understand the intersection between the TAGFA and U of T institutional policies

• Navigate TAGFA-related resources available at U of T
Agenda

- TAGFA at a glance
- Current topics in use of grant funds
- Where to find support
- Resources & learning tools
Participant Poll 1:
TAGFA At A Glance

• The new TAGFA took effect on April 1, 2020

• Shifted to a principles-based approach governing the appropriate use of grant funds

• Shifted away from a prescriptive list of eligible and ineligible expenses due to challenge with maintaining an exhaustive list

• Provides a framework for institutions to determine eligibility of expenses in accordance with their own policies and procedures
Is there a list available of eligible and ineligible expenses?

• No. All questions about use of grant funds are evaluated individually against the funding opportunity guidelines, TAGFA principles and directives, and institutional policies

• **Remember**: All circumstances are unique and should be evaluated on their own merits
TAGFA At A Glance

Roles & Responsibilities

Grant Recipients (and Delegates)
- Provide authorization
- Manage public funds soundly; best value
- Expense ownership and justification

Agencies
- Release of payments
- Administration of guidelines and policies
- Monitoring visits; review of Form 300s
- Ensure transfer payment policy is adhered to
- Ensure terms/conditions are adhered to
- Determine eligibility status
- Administer and review Institutional Agreement

Administering Institutions
- Apply guidelines and policies
- Establish sound controls
- Respond to grant recipient queries
- Prepare annual reports to Tri-Agency
- Maintain eligibility status
- Adhere to Institutional Agreement
TAGFA At A Glance

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Use of Grant Funds

Expense eligibility is determined according to these considerations:

- Program / Funding Opportunity
- **Principles** on Use of Grant Funds
- **Directives** on Expense Types
- Institutional Policies
TAGFA At A Glance

Program / Funding Opportunity

• Unique to the goal of the program or funding opportunity; cited specifically as eligible (or ineligible) in the funding opportunity description

• Expenses not normally considered eligible on Tri-Agency grants

• Would normally be listed on the Funded Research Digest (FReD)
## TAGFA At A Glance

### University of Toronto
**Office of the Vice President, Research**
**Funded Research Digest**

<table>
<thead>
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<th>Principal Investigator:</th>
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<td>100000</td>
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<tr>
<td>St. George Campus;</td>
<td>Apr-Mar</td>
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Short Title of Research:
Demystifying the Prime Directive

### Eligible Expenses

Funding can be used to support Research operating costs that are directly related to the proposed collaborative research program. Eligible expenses would include:

- Purchase of equipment and maintenance contracts for common services and shared facilities;
- Costs of data collection, database and maintenance of information holdings directly related to the CIHR Team Grant;
- Costs of regional, national and international networking activities, including collaboration, planning, and knowledge exchange activities, directly related to the CIHR Team Grant;
- Salaries of research assistants, technicians and other personnel who will enhance the collaborative research productivity of the Team, professional coordinator and/or administrative assistant;
- Support of research trainees;
- Release time payments to enable employees of community partners to participate in the research program, limited to 50% of salary costs, and an overall maximum of $100,000 per year;
- A maximum of $20,000 annually for a release time stipend for the team leader; and
- Costs involved in linkage with and dissemination of research findings.

For more information on use of grant funds please see [http://www.cihr-irsc.gc.ca/e/22632.html/3-A10](http://www.cihr-irsc.gc.ca/e/22632.html/3-A10)
TAGFA At A Glance

Principles on 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 administering institution** to their research personnel

3. be **effective and economical**

4. not result in **personal gain** for members of the research team
TAGFA At A Glance

What are direct costs?

- Essential expenditures that would not have been incurred had the grant not been undertaken.

What makes an expense “effective and economical”?

- It achieves the intended outcome with due regard for minimizing cost by avoiding unnecessary expense. Does not necessarily mean the “lowest cost.”

What does “provided by the administering institution” mean?

- If an administering unit normally provides a good or service, it cannot be charged to the grant.

What is personal gain?

- A benefit or advantage to a particular person, including the grant recipient and/or member of the research team, rather than to the grant-funded research/activities.
TAGFA At A Glance

Directives on Expense Types

- Employment and Compensation
- Goods and Services
- Travel and Travel-Related Subsistence
- Hospitality
- Gifts, Honoraria, Incentives
TAGFA At A Glance

General Directives

• If an approver considers that the grant-related purpose for the expenditure is unclear, **a justification must be obtained** from the grant recipient

• Expense-related adjustments made to grant accounts **require documentation** (such as a journal voucher, etc.) justifying the adjustment, as well as the **grant recipient’s authorization**

• All supporting documentation **must be kept for at least 7 years**
## Directives: Employment & Compensation

### Eligible
- ✓ 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)
- ✓ Mandated compensation benefits
- ✓ Only the portion of mandated severance pay for the period the individual worked on the current grant

### Ineligible
- ✗ * Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment
- ✗ * Individuals expected to work on the funded research/activities free of charge
- ✗ * Individuals employed and compensated by another organization for the time spent on the funded research/activities
## Directives: Goods & Services

<table>
<thead>
<tr>
<th>Eligible</th>
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<tbody>
<tr>
<td>✓ Goods and services expenditures, in accordance with the four principles and U of T procurement policies</td>
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</table>

<table>
<thead>
<tr>
<th>Ineligible</th>
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<tbody>
<tr>
<td>Consulting fees to:</td>
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<tr>
<td></td>
</tr>
<tr>
<td>✗ Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment</td>
</tr>
<tr>
<td>✗ Individuals expected to work on the funded research/activities free of charge</td>
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</table>
# Directives: Travel & Travel-Related Subsistence

## Eligible

- Travel and travel-related subsistence claimed in accordance with the Guide to Financial Management (GTFM)
- Claimed for the grant recipient and other individuals who contribute to the funded research/activities

## Ineligible

- Alcoholic beverages
# Directives: Hospitality

## Eligible

Hospitality costs must be directly related to the funded research and be incurred for:

- ✓ 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

## Ineligible

- ✗ Alcoholic beverages
- ✗ Costs incurred for interactions between participants involved in day-to-day funded research/activities
# Directives: Gifts, Honoraria, Incentives

## Eligible

Gifts, honoraria and incentives can be offered to an individual/group *:

- ✓ 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

## Ineligible

Gifts, honoraria and incentives cannot be offered to:

- χ Tri-Agency grant recipients
- χ a member of the grant team

*Note:* The provision of gifts and incentives to participants requires the prior approval of the appropriate Research Ethics Board.
TAGFA At A Glance

Institutional Policies

• The TAGFA relies heavily on institutional policies and processes to assess the appropriateness of expenditures

• Examples:
  - U of T Guide to Financial Management (GTFM)
  - U of T Governing Council Policies
  - Other: HR & Equity Policies, AAPM, SGS Policies, etc.
Participant Poll 2:
Current Topics in Use of Grant Funds

Travel During COVID-19

- Government-mandated self-isolation and related costs for essential travel are potentially* eligible as an incremental cost.

- Non-refundable travel fees due to impacts of COVID-19 (e.g. conference cancellation) and cancellation insurance are potentially* reimbursable.

*Purpose & method of travel must adhere to TAGFA principles and directives, and U of T policies.

*Documentation and appropriate justification must be kept on file.
Current Topics in Use of Grant Funds

General Travel Considerations

• All travel must adhere to policies and guidelines outlined in the GTFM

• Key policies and guidelines include:
  - Approvals and documentation requirements
  - Class of service for air and rail
  - Personal travel combined with business travel
  - Accommodation and meals, insurance, etc.
Current Topics in Use of Grant Funds

Dependant Care and Related Expenses

• Effective May 1, 2021, dependant care (formerly “child care”) guidelines in GTFM have been revised to provide greater detail and clarity around reimbursement in accordance with EDI principles

• Two mechanisms for reimbursement: Actual costs, or per diem allowance

• Additional guidance/direction on documentation, approvals, etc.

• To be eligible on a Tri-Agency grant, expenses must adhere to the principles and directives on use of grant funds in addition to GTFM dependant care policy
Current Topics in Use of Grant Funds

Dependant Care and Related Expenses

Updates and Changes to the Guide to Financial Management

May 1, 2021 [Ref. 2021-1]:

Travel and Other Reimbursable Expenses – Policies and Guidelines

Dependant Care and related expenses

Effective May 1, 2021, the Travel and Other Reimbursable Expenses section has been updated with the revised Dependant Care and related expense guideline (formerly Child care and related expenses). See Travel and Other Reimbursable Expenses – Policies and Guidelines under Allowable Miscellaneous Business Related Items (#10). The memo issued to academic administrators on April 22, 2021 can be found here.

Current Topics in Use of Grant Funds

Home Office (Furniture/Equipment) Expenses

- **Not** an appropriate use of Tri-Agency grant funds in almost all instances; expenses generally do not contribute to the direct cost of research for which funds were awarded

- PIs should consult their department/division about potential alternative funding sources to claim reimbursement for certain home office expenses
Current Topics in Use of Grant Funds

Home Internet Expenses

- **Not** an appropriate use of Tri-Agency grant funds in almost all instances; expenses generally do not contribute to the direct cost of research for which funds were awarded

- **Not** a reimbursable expense under other U of T funding sources in almost all instances; expenses generally do not relate exclusively to University business activity
Participant Poll 3:
Where to Find Support

• **Funding/Partnership staff in the VPRI** are your first point-of-contact for questions related to Tri-Agency grant funding.

• Depending on the question, VPRI may redirect your question to Financial Advisory Services and Training (FAST) Team, HR & Equity, or other U of T policy owners.

• PIs and divisional staff are encouraged **not** to contact Agency staff directly, since Tri-Agency will refer you back to VPRI.
Where to Find Support

Contact Us

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

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 loblaw@utoronto.ca

Distribution:
- Principal Investigator
- Chair/Director
- Dean: Principal
- Business Officer

FReD Release Date: June 19, 2018

Authorized by: Bob Loblaw
Accountant: Beverly Crunker
Resources & Learning Tools

Tri-Agency Resources
- Tri-Agency Guide on Financial Administration
- Frequently Asked Questions
- Roles and Responsibilities

VPRI Resources
- VPRI – TAGFA Renewal website
  - Training Tools
  - Frequently Asked Questions
- U of T TAGFA Companion

General U of T Resources
- Guide to Financial Management (GTFM)
- Expense Reimbursement Checklist - Template
- FAST Team website
Resources & Learning Tools

ON THIS PAGE: Overview Use of Grant Funds Roles & Responsibilities What Does This Mean for U of T? Training Tools TAGTA Companion FAQs Contacts Other Resources

Training Tools

This four-part tutorial is aimed at helping grant recipients understand the new Guide.

Gain a high-level understanding of the new Guide. This module includes highlights of changes from the previous Guide and what these changes mean for U of T.

- Module 1: Introduction to the New Guide (~6 minute video)

Learn how the new Guide is structured for determining expense eligibility on a Tri-Agency grant. This module presents the new Guide in the same order you would follow when determining expense eligibility.

- Module 2: Use of Grant Funds (~17 minute video)

Find highlights of applicable U of Toronto policies and procedures for certain expenses where the new Guide defers to institutional policies or does not provide direction.

- Module 3: Institutional Policy Highlights (~9 minute video)

In this self-paced learning module, try out your knowledge of the new Guide and institutional policies by working through a collection of sample expense scenarios.

- Module 4: Scenario Walkthrough (pdf)
# Resources & Learning Tools

## FAQs

*Last updated Monday April 23, 2021 at 10:45 AM EDT*

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<td>Who should I contact with questions about expense eligibility on my Tri-Agency grant?</td>
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<tr>
<td>2</td>
<td>Will expenses that were eligible under the old Tri-Agency Guide continue to be eligible under the new Guide?</td>
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<tr>
<td>3</td>
<td>Are non-refundable travel fees reimbursable from Tri-Agency funds due to the impacts of COVID-19?</td>
<td>+</td>
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<tr>
<td>4</td>
<td>Is home internet an eligible expense on my Tri-Agency grant?</td>
<td>+</td>
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<tr>
<td>5</td>
<td>During COVID-19, is home office furniture/equipment related to remote work an eligible expense on my Tri-Agency grant?</td>
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<tr>
<td>6</td>
<td>During COVID-19, are protective masks an eligible expense on my Tri-Agency grant?</td>
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<tr>
<td>7</td>
<td>Are dependant care</td>
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ABOUT THIS COMPANION

This Companion is intended as a ready reference for the new Tri-Agency Guide on Financial Administration (TAGFA) that came into effect at the University of Toronto (U of T) on April 1, 2020.

This document summarizes the key sections of the TAGFA and integrates the content of the TAGFA with applicable U of T policies, guidelines, and resources. The Companion is intended to be used by all members of the U of T research community who apply for, hold, manage or administer Tri-Agency grants and awards.

Please note: This Companion is a reference to, not a replacement of, the TAGFA, Tri-Agency program/funding opportunity literature, Tri-Agency agreements and policies, and U of T policies and guidelines which take precedence over this Companion.

Tri-Agency Resources
- Tri-Agency Guide on Financial Administration
- Frequently Asked Questions
- Roles & Responsibilities
Question & Answer
Still Have Questions?

Contact Us:
•  https://research.utoronto.ca/contact-us
Feedback, please!
# 2021 STAR Workshop Series: Next Events

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<tr>
<td>Tri-Agency Guide on Financial Administration: Apply Your Knowledge to Real World Scenarios</td>
<td>Thurs. May 13,</td>
<td>10:00 - 11:00 am</td>
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<tr>
<td>Canada Foundation for Innovation Workshop: Fair Market Value <em>(Invitation only)</em></td>
<td>Wed. May 26,</td>
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<tr>
<td>My Research Applications and Agreements (MRA) Renewal Initiative: Updates</td>
<td>Mon. June 28,</td>
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Thank you for participating!