

Tri-Agency Guide on Financial Administration: Case Studies Walkthrough

Reminder: Follow the four components of the review process, as numbered below, to determine eligibility of the expense described in the case study.

Case Study #1

A grant recipient has purchased a specialized imaging device that they have indicated is required for their Tri-Agency-funded research project. Upon arrival, the imaging device was damaged and needed replacement. The vendor charged the grant recipient a significant restocking fee (\$100) to replace the device and, upon being pressed by the grant recipient, refused to waive the fee in accordance with their returns policy.

Is the restocking fee an appropriate or inappropriate use of Tri-Agency grant funds?

1. Program/Funding Opportunity Literature

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.

2. TAGFA Principles

Justification may be required to confirm how the imaging device directly contributes to the research funded by the grant. Additionally, documentation may need to be provided to ensure that the transaction did not in any way result in personal gain for the grant recipient, and that, depending on the vendor's terms and conditions of purchase, efforts were made to have the fee waived in order to ensure that the transaction was effective and economical. Once confirmed, it is likely to be considered an appropriate use of grant funds.

3. TAGFA Directives

The expenses should be an appropriate use of grant funds.

4. U of T Policies/Guidelines

The process for returning an order purchased at U of T can be found via the [Procurement Services – Information Library](#). Staff should ensure that the proper process is followed and documentation is retained accordingly when returning an order to a vendor/supplier.

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Case Study #2

A grant recipient has recruited a Postdoctoral Fellow (PDF) from another country to work on their Tri-Agency-funded research project. The PDF will be flying to Toronto and will need to spend 14 days in self-isolation as per Government of Canada directives. Since the PDF does not yet have an apartment in Toronto, they will need to spend the 14-day self-isolation period in hotel accommodations while looking for an apartment online, including 2 days in a pre-booked, government-authorized hotel while awaiting the results of their COVID-19 test on arrival.

The grant recipient wishes to charge the PDF's relocation costs, including airfare and accommodation costs during self-isolation, to their Tri-Agency grant.

Are the relocation costs (in part or in whole) an appropriate or inappropriate use of Tri-Agency grant funds?

1. Program/Funding Opportunity Literature

The terms and conditions of the funding opportunity should be consulted to determine whether there are any restrictions concerning travel and relocation costs.

2. TAGFA Principles

The grant recipient must justify that the PDF was recruited to work exclusively on research activities related to the Tri-Agency-funded research project or, if the PDF's work effort will be divided across multiple projects, the relocation costs should be shared across multiple funding sources. It must also be demonstrated that these costs are not covered by the institution by ensuring that the letter of engagement does not contain any provisions for relocation and related costs. Assuming that these conditions are met and the other principles are satisfied, it is likely to be considered an appropriate use of grant funds.

3. TAGFA Directives

The expenses should be an appropriate use of grant funds.

4. U of T Policies/Guidelines

The Unit/Division should consult the [Administrative Procedures for Engagement of Post-Doctoral Fellows](#) issued by the U of T Governing Council for guidelines on the provisions to be included in a PDF letter of engagement.

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Other Considerations

The Tri-Agencies issued the following statement on April 21, 2020, regarding incremental costs related to the ongoing COVID-19 pandemic:

“Given the ever-evolving circumstances caused by the COVID-19 pandemic, CIHR, NSERC and SSHRC recognize that grant recipients and/or research team members may continue to incur ongoing research costs, as well as incremental costs that would not normally be incurred (for example, compensation and travel) related to agency-funded research activities. The agencies would like to remain as flexible as possible to support grant recipients during this time and acknowledge that some of these costs may be eligible to be paid from agency grant funds. The agencies will therefore defer to administering institutions to determine if incremental costs are consistent with the principles and directives set out in the Tri-Agency Guide on Financial Administration (and if they are, then those expenses will still be eligible to be paid from grant funds).”

The Tri-Agencies will most likely begin to roll back allowances for COVID-19-related incremental costs as the global pandemic situation becomes resolved. Grant recipients and staff are encouraged to closely follow Tri-Agency announcements for the latest updates on grant spending.

Sources:

- NSERC: https://www.nserc-crsng.gc.ca/Media-Media/NewsDetail-DetailNouvelles_eng.asp?ID=1139#cont
- SSHRC: https://www.sshrc-crsh.gc.ca/news_room-salle_de_presse/covid-19-eng.aspx
- CIHR: <https://cihr-irsc.gc.ca/e/51947.html>

Case Study #3

3A. A grant recipient is traveling to an international conference to present data from their Tri-Agency funded research project. The grant recipient is the primary caregiver for their elderly parent who is living with a disability, and an alternate family caregiver is unavailable to provide care during the period of the conference. The grant recipient was able to find eldercare by a qualified specialist in Toronto and wishes to claim the costs of eldercare services for their parent totaling \$30 per day for 4 days to their Tri-Agency grant.

Is the claim for eldercare services an appropriate or inappropriate use of Tri-Agency grant funds?

1. Program/Funding Opportunity Literature

The terms and conditions of the funding opportunity should be consulted to determine whether there are any restrictions concerning travel costs.

2. TAGFA Principles

Justification will be required to confirm that the conference travel was related to research funded by the Tri-Agency grant. In addition, justification may need to be provided that the mode of travel was effective and economical. Once confirmed, the conference travel costs in general are likely to be considered an appropriate use of grant funds. Eligibility of dependant care costs defer to institutional policies.

3. TAGFA Directives

The expenses should be an appropriate use of grant funds. Eligibility of dependant care costs defer to institutional policies.

4. U of T Policies/Guidelines

Effective May 1, 2021, the Travel and Other Reimbursable Expenses section of the Guide to Financial Management 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 new guidelines provide greater detail and clarity around reimbursement for dependant care and related expenses in accordance with Equity, Diversity, and Inclusion principles.

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3B. The grant recipient is unable to find suitable eldercare in Toronto and instead decides to bring their elderly dependant with them on their trip to the conference. The grant recipient is able to find local eldercare services close to the site of the conference at a rate equivalent to \$150 CAD per day for 3 days. The grant recipient wishes to claim the cost of eldercare services and the round-trip airfare for their parent to their Tri-Agency grant.

Is the claim for eldercare services and airfare an appropriate or inappropriate use of Tri-Agency grant funds?

The same process should be followed for part 3B as in 3A. With regard to the revised Dependant Care and related expenses guideline in the Guide to Financial Management, special attention should be paid to the available mechanisms for claiming dependant care costs based on daily expense amount thresholds.