

The New Tri-Agency Financial Administration (TAGFA) Guide

Module 3: 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 through each of the steps in order.
- NOTE: Modules 1 and 2 in this series provide important background information about the new TAGFA.
- For contact information and additional resources, refer to the end of this module.

Scenario:

When research staff are hired as employees by a grant recipient, extended health benefits are offered as part of an overall compensation package.

To determining whether this expense is eligible ...

First, consider 'TAGFA Principles'

- Direct cost of Research? Yes
- Not Normally Provided? Yes
- Effective and Economical? Yes
- Not Result in Personal Gain? Yes

Second, consider 'Program/ Funding Opportunity Literature'

Since the Program/ Funding Opportunity Literature takes precedence over the TAGFA, you will want to confirm with these to determine if they would allow the expenditure.

Third, consider 'TAGFA Directives'

Since employment includes the provision of compensation benefits, the administering institution's share of the costs of mandated compensation benefits is eligible for reimbursement from the grant funds.

The TAGFA provides the following definition of compensation benefits: "Employment based benefits that are mandated to be provided by legislation, (such as, but not limited to, CPP, EI), and/ or are mandated to be provided by the administering institutions' employment policies, collective agreements, etc. (such as, but not limited to, health, dental)".

Fourth, consider 'Carleton University's policies and directives'

This would be an eligible expense in accordance with Financial Services' Research Expense Guidelines.

Scenario:

A grant recipient wants to pay the departmental administrator a one-time-only payment for the logistical support provided for organizing a conference, funded by his or her Tri-Agency grant. This work is believed to be above and beyond the duties of the administrator.

To determining whether this expense is eligible ...

First, consider 'TAGFA Principles'

- Direct cost of Research? Yes
- Not Normally Provided? Justification may be required. Once confirmed, it is likely to be considered an appropriate use of grant funds.
- Effective and Economical? Yes
- Not Result in Personal Gain? Yes

Second, consider 'Program/ Funding Opportunity Literature'

Since the Program/ Funding Opportunity Literature takes precedence over the TAGFA, you will want to confirm with these to determine if they would allow the expenditure.

Third, consider 'TAGFA Directives'

It should be an appropriate use of grant funds.

Fourth, consider 'Carleton University's policies and directives'

What is and is not provided by each department varies and must be affirmed by the Chair or Director. Attestation that the work was done outside of regular office hours is required.

Scenario: A grant recipient wants to claim home internet expenses because he or she is working on funded research activities from his or her home office.

To determining whether this expense is eligible ...

First, consider 'TAGFA Principles'

- Direct cost of Research? Yes
- Not Normally Provided? Yes
- Effective and Economical? Yes
- Not Result in Personal Gain? Justification may be required. Once confirmed, it is likely to be considered an appropriate use of grant funds.

Second, consider 'Program/ Funding Opportunity Literature'

Since the Program/ Funding Opportunity Literature takes precedence over the TAGFA, you will want to confirm with these to determine if they would allow the expenditure.

Third, consider 'TAGFA Directives'

The TAGFA Directives are silent on this issue.

Fourth, consider 'Carleton University's policies and directives'

This would be an eligible expense in accordance with Financial Services' Research Expense Guidelines, up to 50% of the billed amount.

Scenario: A grant recipient wants to claim the end-of-grant purchase for many books needed to prepare and write the research paper.

To determining whether this expense is eligible ...

First, consider 'TAGFA Principles'

- Direct cost of Research? Yes
- Not Normally Provided? Yes
- Effective and Economical? Yes
- Not Result in Personal Gain? Yes

Second, consider 'Program/ Funding Opportunity Literature'

Since the Program/ Funding Opportunity Literature takes precedence over the TAGFA, you will want to confirm with these to determine if they would allow the expenditure.

Third, consider 'TAGFA Directives'

The TAGFA Directives are silent on this issue.

Fourth, consider 'Carleton University's policies and directives'

This would be an eligible expense in accordance with Financial Services' Research Expense Guidelines.

Scenario:

A grant recipient wants to claim the cost of an insurance deductible which occurred when a student working on his or her project got into a car accident, while conducting research activities.

To determining whether this expense is eligible ...

First, consider 'TAGFA Principles'

- Direct cost of Research? Yes
- Not Normally Provided? Yes
- Effective and Economical? Yes
- Not Result in Personal Gain? Yes

Second, consider 'Program/ Funding Opportunity Literature'

Since the Program/ Funding Opportunity Literature takes precedence over the TAGFA, you will want to confirm with these to determine if they would allow the expenditure.

Third, consider 'TAGFA Directives'

The TAGFA Directives are silent on this issue.

Fourth, consider 'Carleton University's policies and directives'

1. If someone opts to use a personally owned vehicle, the owner is responsible for any applicable deductible should an accident occur, as per section 4.1.3 of the Risk Management Manual.
2. In accordance with section 2.6.3 of the Travel and Related Expenses Policy, a vehicle should be rented in the name of the University in order to be covered under the University's insurance.

Scenario:

A grant recipient goes somewhere to do research in excess of 30 consecutive days in a single location and wants to claim his or her living expenses for the duration of the stay.

To determining whether this expense is eligible ...

First, consider 'TAGFA Principles'

- Direct cost of Research? Yes
- Not Normally Provided? Yes
- Effective and Economical? Justification may be required. Once confirmed, it is likely to be considered an appropriate use of grant funds.
- Not Result in Personal Gain? Justification may be required if family in attendance.

Second, consider 'Program/ Funding Opportunity Literature'

Since the Program/ Funding Opportunity Literature takes precedence over the TAGFA, you will want to confirm with these to determine if they would allow the expenditure.

Third, consider 'TAGFA Directives'

The TAGFA Directives are silent on this issue.

Fourth, consider 'Carleton University's policies and directives'

This would be an eligible expense in accordance with Financial Services' Research Expense Guidelines.

Scenario: A grant recipient submitted a travel claim against his or her Tri-Agency grant for a trip to attend a student's thesis defense.

To determining whether this expense is eligible ...

First, consider 'TAGFA Principles'

- Direct cost of Research: A student's thesis defense does not contribute directly to the funded research. This is unlikely to be an appropriate use of grant funds.

Second, consider 'Program/ Funding Opportunity Literature'

Based on the first consideration, there is no need to evaluate against this criterion.

Third, consider 'TAGFA Directives'

Based on the first consideration, there is no need to evaluate against this criterion.

Fourth, consider 'Carleton University's policies and directives'

Based on the first consideration, there is no need to evaluate against this criterion.

Scenario:

A grant recipient is hosting a meeting with his or her team, including out-of-town members of his or her research team, and wants to claim the lunch catering because they are working over lunch.

To determining whether this expense is eligible ...

First, consider 'TAGFA Principles'

- Direct cost of Research? Yes
- Not Normally Provided? Yes
- Effective and Economical? Yes
- Not Result in Personal Gain? Yes

Second, consider 'Program/ Funding Opportunity Literature'

Since the Program/ Funding Opportunity Literature takes precedence over the TAGFA, you will want to confirm with these to determine if they would allow the expenditure.

Third, consider 'TAGFA Directives'

According to the TAGFA, hospitality costs (non-alcoholic refreshments and/ or meals) incurred for interactions between participants involved in day-to-day funded research/activities cannot be reimbursed from agency grant funds. Examples include regular interactions with colleagues, personnel meetings and staff recognition events. This is unlikely to be an appropriate use of grant funds.

Fourth, consider 'Carleton University's policies and directives'

Based on the third consideration, there is no need to evaluate against this criterion.

Scenario:

The grant recipient throws a staff appreciation party to recognize the dedicated work that his or her laboratory team has put towards his or her Tri-Agency funded research project. The list of items claimed for reimbursement include snacks and non-alcoholic beverages.

To determining whether this expense is eligible ...

First, consider 'TAGFA Principles'

- Direct cost of Research? No
- Not Normally Provided? There is no need to evaluate against this criterion
- Effective and Economical? There is no need to evaluate against this criterion
- Not Result in Personal Gain? There is no need to evaluate against this criterion

Second, consider 'Program/ Funding Opportunity Literature'

Based on the first consideration, there is no need to evaluate against this criterion.

Third, consider 'TAGFA Directives'

Based on the first consideration, there is no need to evaluate against this criterion.

Fourth, consider 'Carleton University's policies and directives'

Based on the first consideration, there is no need to evaluate against this criterion.

Scenario:

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.

To determining whether this expense is eligible ...

First, consider 'TAGFA Principles'

- Direct cost of Research? Yes
- Not Normally Provided? Yes
- Effective and Economical? Yes
- Not Result in Personal Gain? Yes

Second, consider 'Program/ Funding Opportunity Literature'

Since the Program/ Funding Opportunity Literature takes precedence over the TAGFA, you will want to confirm with these to determine if they would allow the expenditure.

Third, consider 'TAGFA Directives'

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 unlikely to be an appropriate use of grant funds, unless the student was working on a volunteer basis.

Fourth, consider 'Carleton University's policies and directives'

Based on the third consideration, there is no need to evaluate against this criterion.

Questions?

Each department has a **single contact** in Research Financial Services, called a **Financial Officer**.

To find your department's Financial Administrator, visit:
<https://carleton.ca/financialservices/research-financial-services/>

References

Tri-Agency Guide on Financial Administration (TAGFA)

[https://www.nserc-crsng.gc.ca/Professors-Professeurs/
FinancialAdminGuide-GuideAdminFinancier/index_eng.asp](https://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/index_eng.asp)

Carleton University, Financial Services: Research Expense Guidelines

[https://carleton.ca/financialservices/
research-financial-services/reference-materials/](https://carleton.ca/financialservices/research-financial-services/reference-materials/)