

FAQs - Tri-Agency Guide on Financial Administration (TAGFA)

1. Which grants are affected by the TAGFA?

Grants funded by the Natural Sciences and Engineering Research Council of Canada (NSERC), the Social Sciences and Engineering Research Council of Canada (SSHRC) and the Canadian Institutes of Health Research (CIHR), collectively referred to as the Tri-Agencies, are governed by the new Tri-Agency Guide on Financial Administration (TAGFA). The new guide took effect April 1, 2020, however institutions were able to refer to the old guide until compliant with the new guide. Queen's University will begin referring to the new TAGFA effective April 1, 2021.

2. What are the main changes to the new guide?

The new guide is less prescriptive and takes a **principles based approach** for evaluating eligible expenses. If the guide is silent on a specific subject, the administering institution's policies and procedures will apply.

3. Will expenses that were eligible under the old Tri-Agency Guide continue to be eligible under the new Guide?

In general, expenses that were eligible under the old guide will likely continue to be eligible under the [new guide](#), provided they abide by the principles and directives on the appropriate use of grant funds outlined in the new guide, and are in accordance with [Queen's University policies and procedures](#).

4. How will I know if an expense is eligible on my Tri-Agency grant?

If you are unsure whether an expense is eligible on a Tri-Agency grant, refer to the [Tri-Agency Projects: Quick Reference Guide to Expense Eligibility](#). If the expense in question is not listed, you may submit a completed [Tri-Agency Expense Eligibility Evaluation Request Form](#) to research.accounting@queensu.ca to request a ruling on a research expense.

5. Who determines if an expense is deemed eligible or ineligible?

Research Accounting staff will use their experience working with Tri-Agency grants, the TAGFA principles and directives, Tri-Agency program specific literature, and Queen's University policies and procedures to determine whether an expense is eligible on a Tri-Agency funded grant. If the requestor does not agree with the assessment, the **Internal Dispute Resolution Process** will be applied, detailed as follows:

- i) The *Research Accounting Administrator* reviews research expenses to ensure compliance requirements have been met, prior to payment.
- ii) If compliance requirements have been met, the research expense is submitted for payment and the process is complete.
If compliance requirements have not been met, the research expense is returned to the requestor, supported by a justification. Additional information or documentation may be requested, or if the expense is deemed ineligible, another source of funds may be suggested to pay for the expense. If the requestor disagrees with the expense ruling, proceed to step iii).
- iii) If the requestor disagrees with the expense ruling, the request will be forwarded to the *Associate Director, Research Accounting*.
- iv) The *Associate Director, Research Accounting* will review the expense details and the expense ruling provided. After considering the TAGFA principles and directives, Tri-Agency program specific literature, and Queen's University policies and procedures, the *Associate Director, Research Accounting* will make a final ruling. The final ruling will be sent to the requestor, supported by a justification. The *Controller* and the *Associate Dean of Research* for the related Faculty will be copied on the final ruling.

6. Will I still need to provide the affiliation of the traveler(s) and the grant-related purpose of the travel when submitting travel expenses for reimbursement?

Yes. The directive on **Travel and Travel-Related Subsistence** continues to require i) the affiliation of traveler(s) with the funded research/activities and ii) the grant-related purpose for the travel. As such, this information is still required when submitting travel expense claims.

7. Will I still need to justify office supplies charged to Tri-Agency grants?

No. If office supplies are charged to a Tri-Agency grant, the assumption will be made that these supplies are required and directly attributable to the grant being charged.

8. How will this impact financial monitoring going forward?

The Tri-Agencies will periodically review the administering institutions' use and administration of grant funds to assess the effectiveness of policies/procedures, systems and internal controls, to ensure compliance with relevant agency requirements.

9. Who should I contact with questions about expense eligibility on my Tri-Agency grant?

You may contact Research Accounting (Financial Services) at research.accounting@queensu.ca.