

## Renewal of the Tri-Agency Financial Administration

The Tri-Agency has launched a new initiative impacting grant recipients and administering institutions. To complement this initiative, they have provided a resource called the **Tri-Agency Guide on Financial Administration (TAGFA)** that focuses on the following three key areas:

1. Moving to a more flexible approach for the administration and use of grant funds, which will bring significant changes to the Tri-Agency Financial Administration Guide.
2. Renewing the Agencies' approach to financial monitoring reviews.
3. Increasing the effectiveness of the administration of grants.

The Guide includes a comprehensive description of the principles and directives that govern post-award administration of grants funded by CIHR, NSERC and/or SSHRC.

When administering grant funds, research project expenditures must align with the four principles, fall under a directive category, follow program/funding opportunity literature, and lastly comply with MacEwan University's policies.



### Principles

The four basic principles governing the appropriate use of grant funds are:

1. Be a **direct cost** of research 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.

### Directives

**Please note that if any expenses for grant-related purposes covered in the following directives is unclear, MacEwan University will require further justification be obtained from the grant recipient to determine the eligibility of the expense.**

1. Employment and Compensation Expenses
  - Agency grant funds must not be used to pay compensation to:
    - o Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment, appointment, or position, including but not limited to researchers in academia, hospitals and research institutes.
    - o Individuals expected to work on the funded research free of charge as a collaboration as per the program and funding opportunity literature and any relevant agency agreements.
  - Subject to the restrictions above, individuals employed and compensated by another organization for the time spent on the funded research cannot be compensated from grant funds. However, grant funds can be used to reimburse the organization for costs incurred in compensating the individual for time spent on the grant-funded research.

- International researchers may be compensated from grant funds, provided their employer can attest, by letter, that the individual is not being compensated by the employer for time spent on the grant-funded research.
- Postdoctoral Fellow (PDF) appointments are to be handled by the policy and procedure set by MacEwan University.

## 2. Goods and Services Expenditures

- The acquisition of good and services for the funded research must be undertaken in accordance with MacEwan University's relevant policies and procedures.
- Agency grant funds must not be used to pay **consulting fees** to:
  - o Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment, appointment, or position, including but limited to researchers in academia, hospitals and research institutes.
  - o Individuals expected to work on the funded research free of charge as a collaboration as per the program and funding opportunity literature and any relevant agency agreements.
- Equipment is considered any item (or interrelated collection of items comprising a system) of tangible and intangible (software, licenses, etc.) property which is used wholly or in part for research.

## 3. Travel and Travel-Related Subsistence Expenditures

- All travel and travel-related subsistence expenditures (meals and accommodation) must be claimed in accordance with MacEwan University's relevant policies and procedures.
- Such expenditures, including reasonable out-of-pocket expenses, can be claimed for the grant recipient and other individuals who contribute to the funded research/activities. For claimants other than the grant recipient, the affiliation with the funded research must be specified.
- The cost of **alcoholic beverages** cannot be reimbursed from agency grant funds.
- Grant recipients or their delegate(s) are responsible for authorizing, in a manner that can be substantiated, any travel or travel-related subsistence claims for reimbursement; in the event that the traveler is the grant recipient or a visiting researcher, their travel claim must be countersigned by the grant recipient's superior, confirming the relevance of the travel to the grant-funded research.

## 4. Hospitality Expenditures

- The provision of hospitality must be claimed in accordance with MacEwan University's relevant policies and procedures.
- Hospitality costs (non-alcoholic refreshments and/or meals) must be directly related to the funded research and be incurred for:
  - o Networking purposes provided in the context of a formal courtesy or as a form of cultural respect (i.e., a grant recipient meeting with partners, stakeholders and guest researchers).
  - o Activities in the context of assemblies or gatherings that facilitate and contribute to achieving the research objectives (i.e., a workshop or conference) 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.
- The cost of **alcoholic beverages** cannot be reimbursed from agency grant funds.

- Hospitality costs incurred for interactions between participants involved in day-to-day funded research, such as regular interactions with colleagues from the institution, personnel meetings and staff recognition events, cannot be reimbursed from agency grant funds.
- Grant recipients or their delegate(s) are responsible for authorizing, in a manner that can be substantiated, any hospitality expenditures; if the grant recipient is the claimant or participated in the event where hospitality was offered, the hospitality expenditure must be countersigned by the grant recipient's superior, confirming the relevance of the hospitality to the grant-funded research.

#### 5. Gifts, Honoraria and Incentives

- The provision of gifts, honoraria and incentives must be claimed in accordance with MacEwan University's relevant policies and procedures.
- The provision of gifts and incentives to participants requires the prior approval of MacEwan's research ethics board. Grant recipients have an ethical duty to protect participants' confidential information and provide documentation to justify the gifts and incentives.
- Gifts, honoraria and incentives can be offered to an individual or group whose involvement in the funded research is voluntary (i.e., not part of a contractual obligation or professional service) and the individual is not a member of the grant team.
- "Honoraria" refers to monetary payments made on a one-time or non-routine basis to an individual as a "thank you" for a service for which fees are not traditionally paid (i.e., speeches, lectures, seminars, etc. by a guest lecturer/speaker). Grant recipients cannot receive honoraria from tri-agency grants.
- "Gifts" are cash or in-kind items provided freely as a token of appreciation, respect and/or goodwill. Gifts can be offered to establish/facilitate relationships with individuals or groups who are involved in the research as participants or as research partners/contributors (i.e., guest researchers, research partners or community stakeholders) under the following circumstances:
  - o When prescribed by cultural heritage/established traditions
  - o As a formal courtesy
- In recognition of the cultures and traditions of First Nations Metis and Inuit, Elders and other Knowledge Keepers who also fulfill another role (i.e., an independent researcher) are eligible to receive gifts in a ceremonial or other context.
- "Incentives" refers to cash or in-kind items offered to human participants as a means to establish participant pools or to acknowledge their participation in the research/activity.

### Program/Funding Opportunity Literature

Research project expenses must follow the specific rules for the use of grant funds as defined in the grant call description.

### MacEwan University Policies

MacEwan University policies and procedures that administrate research project expenditures would include but are not limited to: Allowable Expenses policy and procedure (specifically Appendix A - Listing of Allowable Expenses and Ineligible Expenses and C - Expense Type Guide), Capital Asset Management, and Human Resources employment policies regarding employment and compensation.