

THE TRI-AGENCY GUIDE ON FINANCIAL ADMINISTRATION (TAGFA)

April 2020



TAGFA OVERVIEW

- Effective April 1, 2020
- Roles and Responsibilities
- Principles Based Approach
- Specific Directives
- Changes at Trent

OVERALL ROLES AND RESPONSIBILITIES

Grant recipients' and any delegates:

- Authorize grant expenditures and any charges or adjustments made to the recipient's grant account
- Ensure eligibility of the expenses
- Provide appropriate documentation and justification (if needed)

OVERALL ROLES AND RESPONSIBILITIES - 2

Administering Institutions

- Develop and implement effective policies, administrative systems, procedures and controls
- Ensure expenses have all appropriate authorizations
- Withhold or withdraw approval of expenditures that contravene an agency or institutional policy or the terms and conditions of the grant
- Provide training on the institution's policies and practices

PRINCIPLES

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

DIRECTIVES

1. Employment and Compensation
2. Goods and Services
3. Travel and Travel-Related Subsistence
4. Hospitality
5. Gifts, Honoraria, Incentives

Order of Precedence

- Expenses are assessed based on (in order of precedence):
 - 4 Principles
 - Relevant directive details
 - Program/Funding Opportunity Literature
 - Institution's policies and directives

What has changed at Trent as a result of TAGFA?

- Reduced requirement for justification for computer equipment and office supplies
- Reduced requests for information on low value and low risk transactions such as Long Distance, Postage, Science Stores, UPS
- Changes to the Travel and Expense Reimbursement Policy
- Expense claims will be submitted through our new electronic expense reimbursement software with built-in compliance controls

Who To Contact

Restricted Funds Accountants

- Janin Deason (Surnames A-G) - janindeason@trentu.ca Ext 6132
- Kerri Cassalman (Surnames H-O) - kerricassalman@trentu.ca Ext 7697
- Emmalyne Sullivan (Surnames P-Z) - esullivan@trentu.ca Ext 6613

Restricted Funds Clerk

- Tania Dearling - taniadearling@trentu.ca Ext 7556

All general inquiries – researchfinance@trentu.ca

CHALLENGE THE WAY YOU THINK