



## **TRI-AGENCY GUIDE ON FINANCIAL ADMINISTRATION (TAGFA) SUPPLEMENT**

**Research Accounting, Finance  
August 18th, 2025**

## **Background**

The Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada (SSHRC), collectively referred to as the “Tri-Agencies”, implemented the [Tri-Agency Guide on Financial Administration](#), “TAGFA” in order to provide administering institutions with comprehensive resources, including principles and directives that govern post-award administration of grants funded by the Tri-Agencies.

The **Tri-Agency Guide on Financial Administration (TAGFA)**, implemented on April 1<sup>st</sup>, 2020, is less prescriptive and takes a **principles-based approach** for evaluating research expenditures for eligibility vs. the previous guide, which provided a listing of expenses by eligible vs. ineligible categories. If the TAGFA is silent on a specific subject, the administering institution’s policies and procedures will be applied.

The purpose of the **principle-based approach** was to streamline and simplify the administration and use of grant funds and move to a less directive and burdensome approach for institutions and grant recipients. The project was initiated partly in response to feedback from stakeholders regarding the inefficiencies and unnecessary burden imposed by the existing financial administration guide and to support harmonization efforts within the Tri-agency.

The TAGFA offers distinct roles and responsibilities for the Agencies, the institutions and the grant recipients. The focus is on principles and directives rather than requirements; it allows an enhanced responsiveness to the evolving research environment, reduces the administrative burden for institutions and grant recipients and offers clearer and more consistent guidance from the Agencies.

The **Tri-Agency Guide on Financial Administration (TAGFA) Supplement** is a reference for University of Calgary’s Principal Investigators and research administration staff to assist in interpreting compliance requirements for Tri-Agency funded grants. The TAGFA Supplement is a reference to, and not a replacement of the TAGFA, Tri-Agency program/funding opportunity specific literature, Tri-Agency agreements and policies, or institutional policies, procedures and guidelines.

The TAGFA Supplement summarizes the key sections of the TAGFA and provides specific guidance on Tri-Agency research expenditures, which may or may not be captured in University of Calgary’s policies and procedures.

## **Compliance Plan**

The following steps were taken to ensure the University of Calgary is compliant with the TAGFA as of April 1, 2021:

- 1. GAP Analysis:** The TAGFA Working Group was formed in early 2020, with representation from various units across campus who are part of the University of Calgary research community. The working group completed a Gap Analysis of various research expenditure categories, to assess if there were any gaps between the new guide and the previous guide, and to determine if there were institutional policies or procedures in place that provide a framework for filling those gaps and provide appropriate guidelines on expense eligibility. In cases where gaps were found to exist, the working group provided recommendations on additional guidance that was needed to comply

with the new guide.

2. A review of **General Administration** topics (e.g. Expense Authorization, Transfer of Funds, etc.) was completed by representatives of Research Accounting Finance to ensure institutional policies or procedures are in place to meet the requirements outlined in the TAGFA. The review concluded there were no areas of concern for these matters.
3. While many of the expenditure types reviewed as part of the Gap Analysis were addressed in various institutional policies and procedures, for those that were not referenced, in some cases the working group assessed these would be dealt with on a case-by-case basis, while some recommendations indicated that additional guidance may be needed for certain research expenditure types. The **TAGFA Supplement** has been created to provide this additional guidance on expense eligibility for Tri-Agency funded grants.
4. A number of training materials and resources have been created to help provide guidance on interpreting eligibility and compliance requirements per the TAGFA, [Tri Agency Principles Based Approach - UCalgary](#) including:
  - [Review Directives In TAGFA Guide](#)
  - [Tri Agency Principles Based Presentation](#)
  - [Travel & Expense Reimbursement Handbook](#)
  - [Hospitality and Travel Expenses Policy](#)
  - [Meetings and Working Sessions Expense Procedure](#)
  - [Gifts, Donations and Sponsorship Policy](#)
5. Training sessions were provided to members of the University of Calgary's research community to provide guidance on interpreting the TAGFA.
6. A section of the website [Tri Agency Principles Based Approach - UCalgary](#) has been dedicated to providing information and guidance on the TAGFA.

## **Order Of Precedence**

The following is the order of precedence and interpretation, applicable to Tri-Agency funded grants:

- the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#)
- Tri-Agency program/funding opportunity specific literature
- Any relevant agency agreements with grant recipients and/or administering institutions, if applicable
- the [TAGFA](#)
- The TAGFA Supplement
- University of Calgary's Policies and Procedures

In the presence of both agency and institutional policies, the agency policy prevails, however the grant recipient must also comply with applicable institutional requirements. If the TAGFA is silent on a specific subject, institutional pronouncements will apply.

## **Financial Monitoring**

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

Compliance with the TAGFA is a condition of applying, holding or administering agency grant funds. Refer to the [Tri-agency Framework: Responsible Conduct of Research \(2021\)](#) for information on how the Agencies address allegations about the responsible conduct of research, including the procedures to be followed with respect to a breach of an agency requirement.

## **Equity, Diversity and Inclusion (EDI)**

The three Agencies' commitment to equity, diversity and inclusion (EDI) is captured in the [Tri-Agency Statement on EDI and the Tri-Agency EDI Action Plan](#). University of Calgary is responsible for recognizing the importance of EDI in our policies and practices as stated in the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#).

The Agencies will continue to collaborate with external stakeholders and defer to the relevant administering institution's policies and practices, to ensure that appropriate considerations are applied to support EDI in Tri-Agency grant funding.

## **Roles and Responsibilities for Appropriate Use of Grant Funds**

The Agencies' roles and responsibilities are outlined in the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#), the program/funding opportunity literature and relevant agency agreements. The following is an overview of the Agencies' roles and responsibilities:

- Set out the general terms and conditions governing the administration of grants by the institution
- Communicate and consult with the institution on the introduction of new policies or changes to existing policies that may have a significant impact on the institution, to the extent reasonably possible
- Make funds available to grant recipients in a timely manner
- Conduct periodic reviews of the use and administration of grant funds
- Oversee approval of changes to grant administration that have financial implications for the agency
- Terminate a grant when agency requirements can no longer be met

**Administering institutions'** roles and responsibilities are outlined in the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#), the program/funding opportunity literature, any relevant agency agreements (if applicable), and the TAGFA, outlined as follows:

- Develop and implement effective policies, administrative systems, procedures and controls to ensure that all activities funded by an agency are conducted in compliance with legislated requirements, agency policies and procedures and other grant funding agreements

- Monitor the eligibility of its recipients throughout the term of the grant and advise the relevant agency immediately of any change in the eligibility status of an applicant or recipient
- 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 with respect to the Agencies' grant administration.
- Provide adequate physical and organizational infrastructure for the conduct of research, research training and other funded activities.
- Oversee and submit grant amendment requests to the relevant agency.
- Keep complete and accurate records and report on the use of agency funding, including verifiable audit trails with complete supporting documentation for each transaction, for at least 7 years; report annually on the use of the grant funds.

**Grant recipients' and any delegates' roles and responsibilities** are outlined in the program/funding opportunity literature, any relevant agency agreements (if applicable) and the [TAGFA](#), outlined as follows:

- Conduct their research in a manner that adheres to the [Tri-Agency Framework: Responsible Conduct of Research \(2016\)](#)
- Hold the authority to use the grant funds in accordance with the Agencies' principles and directives as outlined in this guide
- Delegate to others their authority to use the grant funds (grant recipient only)
- Authorize grant expenditures and any charges or adjustments made to the grant recipient's grant account (grant recipient or duly delegated individual only).

## **Appropriate Use of Grant Funds**

These four key principles govern the appropriate use of grant funds that grant expenditures must:

- be a [direct cost](#) of research for which the funds were awarded, with benefits directly attributable to the grant
- not be provided by the administering institution to their [research personnel](#)
- be [effective and economical](#)
- not result in [personal gain](#) for members of the grant team

## **TAGFA Directives**

In addition to the four principles, five directives have been established to provide a framework for administering institutions and grant recipients to exercise sound judgment and due diligence in their decision-making process concerning the use of Agency grant funds:

- Employment and Compensation Expenses - [Human Resources](#)
- Goods and Services Expenditures - [Supply Chain Management Policy](#)
- Travel and Travel Related Subsistence Expenditures - [Hospitality and Travel Expenses Policy](#)
- Hospitality Expenditures - [Hospitality Expense Procedure](#)
- Gifts, Honoraria, Incentives - [Gifts, Donations and Sponsorship Policy](#)

Grant recipients and authorized delegate(s) are responsible for authorizing expenditures charged to

agency grant funds, ensuring expenses are eligible in accordance with the [Agreement on the Administration of Agency Grants and Awards by Research Institutions](#), program/funding opportunity literature, any relevant agency agreements (if applicable), the [TAGFA](#), the [TAGFA Supplement](#) and institutional policies and procedures. Research expenditures must be documented and supported, as required by the administering institution's policies and procedures.

If the approver of an expenditure considers the grant related purpose unclear, a justification should be obtained from the grant recipient.

Adjustments made to grant projects with respect to expenses require documentation justifying the adjustment, as well as the appropriate authorization from the grant recipient or an authorized delegate.

All supporting documentation must be kept for a minimum of 7 years.

## **How To Determine If a Tri-Agency Research Expenditure Is Eligible**

*In general*, expenditures that were eligible under the previous 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 University of Calgary policies and procedures.

If you are unsure whether an expense is eligible on a Tri-Agency grant, you may submit an inquiry to [finance@ucalgary.ca](mailto:finance@ucalgary.ca).

## **Additional Considerations:**

### **Travel and Travel-Related Subsistence**

The directive on Travel and Travel-Related Subsistence Expenditures requires that expenditures must be authorized by the right level of authority. At UCalgary, the expense claim is automatically routed to the applicable one-up approver of the claimant who could be the department head or the dean.

### **Hospitality Expenditures**

The provision of hospitality must be in accordance with the administering institution's relevant policies and processes.

Hospitality costs (non-alcoholic refreshments and/or meals) must be directly related to the funded research and be incurred for:

- networking purposes provided in the context of a formal courtesy or as a form of cultural respect (for example, a grant recipient meeting with partners, stakeholders or guest researchers)
- activities in the context of assemblies or gatherings that facilitate and contribute to achieving the research objectives (for example, a workshop or conference) where one or more of the individuals participating is not a member of the grant team and not involved in the day-to-day funded research/activities.

## **Gifts, Honoraria and Incentives**

The provision of [gifts](#), [honoraria](#) and [incentives](#) must be in accordance with the administering institution's policies and processes. Gifts, honoraria and incentives can be offered to an individual or group whose involvement in the funded research/activities is voluntary (i.e., not part of a contractual obligation or professional service) and the individual is not a member of the grant team.

## **Availability And Payment of Funds**

Grant instalments are funded through annual parliamentary appropriations and the conditions that may be attached to them. The Tri-Agencies reserve the right to defer or suspend subsequent instalments if the parliamentary appropriations are reduced or cancelled, or if the need for funds is not demonstrated.

The administering institution controls the grant funds, disburses salaries and other expenditures authorized by the grant recipient or delegate and provides periodic statements to the grant recipient and the agency on the status of grant funds.

## **Direct versus Indirect Costs**

Agency grant funds are provided to cover some or all direct costs of the research, and the benefits from their use must be directly attributable to the research/activities. Agency funds may be used to cover a portion of the indirect costs of grant activities only when explicitly permitted by the program/funding opportunity and any relevant agency agreements. Refer to Tri-Council's [Research Support Fund guidelines](#) for examples of indirect costs covered by the program.

## **Authorization of Grant Expenditures**

The grant recipient holds the authority to use the grant funds. Only the grant recipient can delegate authority to use the grant funds. The delegate should possess the skills and knowledge necessary to exercise the role effectively. The grant recipient (PI) may choose to delegate authority to another individual by submitting an approved [Team Authorization Form](#) (TAF).

## **Oversight Of the Appropriate Use of Grant Funds**

The administering institution oversees how grant funds are used and has the authority to withhold or withdraw approval of expenditures from the grant account if the expense:

- does not constitute an appropriate use of the grant funds.
- is not clearly related to the funded research/activities.
- contravenes an agency or institutional policy, or a term or condition of the grant.

## **Deviation From Proposed Budget/Research Activities**

Unless otherwise specified in program/funding literature and any agency agreements, grant recipients may deviate from the proposed research/activities. They are not required to strictly adhere to the allocation of funds set out in the application, as long as they use their grant for the broad purpose for

which it was originally awarded.

## **Retroactive Expenses**

At the discretion of the administering institution, eligible expenses committed during the [retroactive period](#) (see [Part 2: Use of grant funds](#)) may be paid from the grant account during the active grant period (including the authority to use funds period).

## **Transfer of Funds**

To facilitate research collaboration between the grant recipient and eligible members of the grant team at another location, the grant recipient and administering institution ([primary administering institution](#)) may transfer a portion or all of the grant funds to an individual's institution ([secondary administering institution](#)) for subsequent use. If grant funds are transferred from the primary administering institution to another institution, the transfer must comply with the agency's applicable financial policies and procedures, via an agreement.

## **Deferral of Grant Instalments**

Deferrals extend the authority to use grant funds (without additional funding) for a maximum of two years by postponing the scheduled revenue installments and in turn, the project end date. The Tri-Agencies may choose to defer a grant recipient's next instalment upon reviewing the Form 300 if the use of funds has not been justified. The grant recipients may also request a deferral of grant funds for a maximum of 2 years, by completing a [Grant amendment form](#). The administering institution is responsible for submitting the deferral request to the relevant agency.

## **Extension Period for the Authority to Use Grant Funds**

All grants have a stated end date. However, the grant recipients' and delegates' authority to use the funds beyond the end date (i.e., [authority to use funds period](#)) may be extended by the relevant agency to allow grant recipients to bring research/activities to a close. Refer to **Part 3: Financial Matters- Extension period for the authority to use grant funds** section in the [TAGFA](#) for the automatic extension periods applied to some funding opportunities by the Tri-Agencies.

The administering institution is responsible for submitting the extension request to the relevant agency using the [Grant amendment form](#). If the extension is not approved, the grant recipient has three months to pay all expenses incurred before the grant end date or, if applicable, before the end of the automatic one-year extension period for the use of the grant funds provided by the relevant agency.

## **Residual Balances in the Grant Account**

For CIHR grants, any residual balance remaining in the grant account must be returned to the agency by direct deposit or by means of a cheque made payable to the Receiver General for Canada.

For NSERC and SSHRC grants, any residual balance remaining in the grant account may be transferred to a special agency-specific account known as a [General Research Fund](#) (GRF) after approval by the

relevant agency.

## **Financial Reporting**

The administering institutions are responsible for completing, approving and submitting an annual statement of account expenditures, that is Form 300 and/or Form 301 for every grant for the period ending March 31 of each year by June 30. The grant recipients are responsible for reviewing and signing the completed Form 300 and/or Form 301. Research Accounting staff must submit the completed and approved Form 300 using the online [Financial Data Submission and Reconciliation](#) (FDSR) system.

## **Ownership Of Items**

The administering institution assumes ownership of all items, including [equipment](#) purchased with agency grant funds. As owner, the administering institution is responsible for ensuring that the items are used to support the grant recipients' funded research/activities. The administering institution may transfer ownership of items through a gift or sale. Proceeds from the sale of items should be used for research-related purposes.

## **Transfer of Equipment**

The administering institution retains ownership of equipment purchased with agency grant funds. Grant recipients who want to transfer equipment to another institution must obtain the prior approval of the administering institution. The grant recipient (PI) may choose to transfer assets by submitting a [Capital Asset Transfer Form](#). For the roles and responsibilities of the institution with regard to the ownership and transfer of equipment, consult section 4.7: Ownership of Equipment and Facilities, [Ownership of Equipment and Facilities](#).

## **Leave For Maternity, Parental, Medical or Family-related Responsibilities (Grant Recipients)**

Grant recipients may be able to retain a Tri-Agency grant in their name while taking approved leave, as long as certain conditions are met. In addition, students and postdoctoral fellows may be eligible for paid maternity/parental leave supplements. Refer to [Part 5: Provision for leaves from grant activities](#) in the TAGFA.

## **Paid Maternity/Parental Leave for Students and Postdoctoral Fellows**

Refer to University of Calgary's [PostDocs Guidelines](#). To be eligible as a postdoctoral scholar at the University of Calgary, the candidate must have been awarded a PhD or equivalent within 7 years immediately preceding the end date of the postdoctoral appointment, or, an MD, DDS, DVM or equivalent, within 10 years. The window of eligibility may be extended with written justification if career interruption was due to childrearing, illness or family-related responsibilities. The date of degree completion is considered to be the date upon which all requirements for the PhD/MD degree have been met, including successful defense and submission of the final corrected thesis. It is not the conferred or convocation date.

## **Annual Compliance Certificate**

The Annual Financial Compliance and Eligibility Certificate is designed to clarify financial and administrative accountabilities and expectations for Researchers/Project Holders of externally funded projects, with respect to current and future projects. This certificate is also designed to secure confirmation that Researchers/Project Holders are aware of their financial and administrative accountabilities and that Project Holders will ensure compliance with university policies and sponsor requirements. All current Researchers/Project Holders of externally funded and operating projects are expected to complete the certificate annually by the end of November each year. New Researchers/Project Holders of externally funded projects are expected to complete this certificate as part of their orientation process.

**Annual Compliance Certificate**

[Annual Compliance FAQs](#)

[Annual Compliance Form](#)

[Summary of changes](#)

## **Change Of Primary Administering Institution**

The grant recipients are responsible for informing University of Calgary, via [finance@ucalgary.ca](mailto:finance@ucalgary.ca) that they want to relocate their grant to another administering institution. The primary administering institution is responsible for submitting the change request to the relevant agency by completing the [Grant amendment form](#).

## **Changes To Individuals On The Grant Team**

Grant recipients must complete a [Grant amendment form](#) to request a change to individuals on the grant team, who must meet applicable eligibility requirements detailed in the program and funding opportunity literature as well as in any relevant agency agreements (if applicable). The completed form should be forwarded to [finance@ucalgary.ca](mailto:finance@ucalgary.ca). University of Calgary administration will help facilitate this request and submit the completed and approved form to the appropriate agency for approval.

## **Termination of a Grant**

The Agencies are responsible for authorizing the termination of a grant when the grant recipient no longer meets the eligibility criteria as per the [Continuing eligibility](#) section or is unable to carry out the grant responsibilities. The Agencies may also authorize the termination of an institutional grant when the conditions under which the funding was awarded are no longer being met. The administering institution is responsible for informing the relevant agency of the need to terminate the grant by completing the [Grant amendment form](#).

## **TRI-Agency Contact Details**

Tri-Agency contact details are as follows:

CIHR

[support@cihr-irsc.gc.ca](mailto:support@cihr-irsc.gc.ca)

NSERC or SSHRC

[financialmonitoring@nserc-crsng.gc.ca](mailto:financialmonitoring@nserc-crsng.gc.ca)

Questions regarding the **TAGFA Supplement** can be directed to Research Accounting by emailing [finance@ucalgary.ca](mailto:finance@ucalgary.ca).