

This table summarizes the changes made to the 2016 Tri-Agency Financial Administration Guide (TAFAG) for the Use of Grant Funds and Reporting and Supporting Evidence Sections **only**. Changes made to this year’s guide supersede the last version (2015) of the guide and take effect on October 1, 2016. Unless otherwise indicated, these policies and requirements apply to all three Agencies. Any exceptions to these will be indicated in the program description of the respective Agency.

For the complete TAFAG, please refer to: http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/index_eng.asp

USE OF GRANT FUNDS	
2015 Tri-Agency Financial Administration Guide GENERAL PRINCIPLES	2016 Tri-Agency Financial Administration Guide GENERAL PRINCIPLES
<p>Grant funds must contribute towards the direct costs of the research for which the funds were awarded, and the benefits should be directly attributable to the grant. The institution provides for indirect or overhead costs, such as the costs associated with facilities and basic utilities, the purchase and the repair of office equipment, administration fees, insurance for equipment and research vehicles, and basic communication devices such as telephones and fax machines. Indirect and overhead costs refer to the ongoing expenses of operating an institution but cannot be associated with the direct costs of the research grant/award for which the funds were awarded.</p> <p>Additional eligible and non-eligible expenses specific to a program are detailed in the Agency’s program literature.</p>	<p>Grant funds must contribute towards the direct costs of the research for which the funds were awarded, and the benefits should be directly attributable to the grant. The institution pays for the indirect or overhead costs associated with managing the research funded by the agencies (see indirect costs section).</p> <p>Eligible and non-eligible expenses specific to a program are detailed in the Agency’s program literature.</p> <p>Indirect Costs</p> <p>Eligible institutions and their affiliated research hospitals and institutes receive an annual grant through the Research Support Fund (RSF) to help pay for a portion of the central and departmental administrative costs associated with managing the research funded by the agencies. Examples of costs supported by the program include the salaries for staff or students who provide administrative support for researchers and their projects, training costs for workplace health and safety, costs related to the maintenance of libraries and laboratories and administrative costs associated with getting a patent for an invention. As a condition of funding, institutions must publicly disclose how they invest their RSF grant to help them to maintain a world-class research environment.</p>

USE OF GRANT FUNDS

2015 Tri-Agency Financial Administration Guide COMPENSATION RELATED EXPENSES	2016 Tri-Agency Financial Administration Guide COMPENSATION RELATED EXPENSES
<p><u>Stipends</u> For those with a PhD degree (or equivalent), the maximum period of support is three years and candidates will only be eligible for support until the end of their fifth year of the post-PhD training (CIHR only).</p> <p><u>Non-Eligible Expenses</u> Any part of the salary, or consulting fee, to the grantee or to other persons whose status would make them eligible to apply for grants from the Agency</p>	<p><u>Stipends</u> For those with a PhD degree (or equivalent), the maximum period of support is three years (CIHR only).</p> <p><u>Notes:</u> Postdoctoral researchers holding a fellowship or receiving a stipend or salary from another researcher's grant may apply for and hold their own research grant (SSHRC only).</p> <p><u>Non-Eligible Expenses</u> Any part of the salary, or consulting fee, to the grantee or to other persons whose status would make them eligible to apply for grants from the Agency (exception : see note above regarding SSHRC Postdoctoral researchers).</p>

USE OF GRANT FUNDS

2015 Tri-Agency Financial Administration Guide TRAVEL AND SUBSISTANCE COSTS	2016 Tri-Agency Financial Administration Guide TRAVEL AND SUBSISTANCE COSTS
<p><u>Eligible Expenses</u> Collaborators' travel and subsistence expenses related to research planning and exchange of information with the grantee or for the dissemination of research results (NSERC and SSHRC only); unless this is not permitted according to their formal participation in certain programs, as described in NSERC's Eligibility Criteria for Faculty (NSERC only).</p> <p>The eligible cost for a nursing mother who is travelling with a child is limited to the customary cost of child care and airfare if applicable. If travelling with a caregiver, travel and accommodation cost can be claimed in lieu of and up to the</p>	<p><u>Eligible Expenses</u> Collaborators' travel and subsistence expenses related to research planning and exchange of information with the grantee or for the dissemination of research results; unless this is not permitted according to their formal participation in certain programs, as described in NSERC's Eligibility Criteria for Faculty (NSERC only).</p> <p>The eligible cost for a nursing mother who is travelling with a child is limited to the customary cost of child care and airfare if applicable. If travelling with a caregiver, travel and accommodation cost can be claimed in lieu of and up to the equivalent of child care costs.</p>

equivalent of child care costs. The maximum claim is \$1,000 (CIHR only).	
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USE OF GRANT FUNDS

2015 Tri-Agency Financial Administration Guide SABBATICAL/RESEARCH LEAVES	2016 Tri-Agency Financial Administration Guide SABBATICAL/RESEARCH LEAVES
<p><u>Eligible Expenses</u> The costs of travel between the home institution and the sabbatical location, limited to one return trip ticket, except in unusual circumstances (NSERC and CIHR only)</p> <p><u>Non-Eligible Expenses</u> Living expenses.</p>	<p><u>Eligible Expenses</u> The costs of travel between the home institution and the sabbatical location, limited to one return trip ticket, except in unusual circumstances.</p> <p><u>Non-Eligible Expenses</u> Living expenses (subsistence and accommodation costs).</p>

USE OF GRANT FUNDS

2015 Tri-Agency Financial Administration Guide COMPUTERS AND ELECTRONIC COMMUNICATIONS	2016 Tri-Agency Financial Administration Guide COMPUTERS AND ELECTRONIC COMMUNICATIONS
<p><u>Eligible Expenses</u> Computers, tablets, modems, emerging technology and other hardware and/or specialized software required for the research not normally provided by the institution, and with adequate justification.</p> <p>Monthly charges for the use of the Internet from the institution or the home, only when this service is required for the purpose of research and not normally provided by the institution free of charge.</p>	<p><u>Eligible Expenses</u> Computers, tablets, modems, emerging technology and other hardware and/or specialized software required for the research not normally provided by the institution, and with adequate justification <u>establishing the need in relation to the funded research.</u></p> <p><u>Non-Eligible Expenses</u> <u>Home internet costs</u></p>

REPORTING AND SUPPORTING EVIDENCE

2015 Tri-Agency Financial Administration Guide

2016 Tri-Agency Financial Administration Guide Changes

Grantees must be able to provide supporting documentation for all expenditures charged to their grant accounts.

Individuals claiming travel-related expenses from a grant **must prepare a separate claim for each trip**. These claims must also conform to the standard travel policies and procedures of the grantee's institution. For claimants other than the grantee, the affiliation with the grantee's research group must be specified. If the traveler is a student, the claim must be signed by the grantee. In the event that the traveler is the grantee or a visiting researcher, the claim **must be countersigned by the department head or dean** confirming the relevance of the travel to the research being funded.

The travel claim must include the following information:

- purpose of trip
- original receipts, such as hotel invoices and car rental agreements (credit cards slips are not valid receipts);

Grantees must be able to provide supporting documentation for all expenditures charged to their grant accounts. Where the link to the research is not evident from the supporting documentation, additional information or explanation should be documented which demonstrates that the expenditure is a direct cost of the funded research.

Individuals claiming travel-related expenses from a grant **must prepare a separate claim for each trip**. These claims must also conform to the standard travel policies and procedures of the grantee's institution. For claimants other than the grantee, the affiliation with the grantee's research group must be specified. If the traveler is a student, the claim must be signed by the grantee. In the event that the traveler is the grantee or a visiting researcher, the claim **must be countersigned by the department head or dean** confirming the relevance of the travel to the research being funded.

The travel claim must include the following information:

- purpose of trip including the link to the funded research;
- original receipts, such as hotel invoices and car rental agreements (credit cards slips or confirmation of reservation are not valid receipts);