

# College and Community Innovation program: Frequently asked questions on the new Tri-agency Guide on Financial Administration

---

Last updated: May 14, 2021

## Q. Do Colleges have to declare to the Agency if they are using the new TAGFA?

A. Colleges that are ready to start using the TAGFA earlier than April 1, 2022, must notify the agency in writing by sending an email to [financialmonitoring@nserc-crsng.gc.ca](mailto:financialmonitoring@nserc-crsng.gc.ca) to inform us of their preferred start date. Colleges that do not inform the agency of an earlier start date will be expected to start using the TAGFA on April 1.

## Q. Will Colleges have to determine what are eligible and ineligible costs?

A. The Colleges will need to review the expenditure to ensure it aligns with the 4 key governing principles and the directives as identified in the TAGFA. Alternately, the College will also need to ensure the expenditure meets the requirements of the relevant program/funding literature and is in accordance with the Colleges' (the administering institution's) relevant policies and processes.

## Q. Is the TAGFA for Universities and Colleges?

A. Yes the TAGFA is used by Universities, Colleges and all eligible organizations that administer NSERC and SSHRC grant funds.

## Q. Are the TAGFA guidelines applicable to the GRF?

A. The policies and requirements of the agencies stated in the Tri-Agency Guide on Financial Administration (TAGFA) apply at all times to the use of the GRF funds.

## Q. Under the new TAGFA, will the transfer grant funds between two colleges be allowed?

A. At the discretion of the administering College, the transfer of funds to an eligible secondary College will be allowable. An agreement on the transfer of funds must be developed by the administering College and the grant administrator at the administering college must authorize a delegate at the secondary college to administer the funds being transferred. Guidelines to develop the agreement can be found at the following link; [Appendix 2: Transfer of funds agreement requirements \(eligible and non-eligible institutions\)](#)

Q. Does a college need to request approval from NSERC for any budget line item modifications greater than +/- 20%?

A. Unless specified in the grant specific literature, a college is not required to ask for approval of grant budget modifications. However, the college will be responsible to ensure that the overall objectives (e.g. training, research, etc.) of the grant are adhered to and that the budget line items (e.g. equipment, overhead, etc.) comply with the 'Specific rules for the use of grant funds' section of the grant type in question.

Q. Does the 20% grant amount maximum remain for the Overhead and Equipment budget line items?

A. The TAGFA does not require a 20% grant amount maximum for any of the budget expenditures. However, since the specific grant program literature does override the TAGFA, please consult the 'Specific rules for the use of grant funds' section of the grant in question.

Q. If a college underspends by more than 20% on 'student salaries' or 'course load reduction', will NSERC cut future grant allotments?

A. NSERC will no longer be closely tracking these expenditures to ensure that they do not deviate by more than 20%. However, it remains the responsibility of the college to ensure that the overall research and training objectives of the grant are being met.

Q. How do we handle grants that are multi-year (e.g. ARDs, IE, IRCC, CCSIF, TAC) when a college makes the transition to the new TAGFA?

A. Once the college makes the transition to the new TAGFA, all new expenditures of existing grants must follow the requirements of the new financial guide.

Q. With regards to the partner organization in-kind salary contributions, is the maximum rate of \$100/hour still applicable?

A. Yes, the eligibility and value of in-kind contributions remain in effect as per the website below.  
[https://www.nserc-crsng.gc.ca/NSERC-CRSNG/policies-politiques/orgpartners-orgpartenaires\\_eng.asp](https://www.nserc-crsng.gc.ca/NSERC-CRSNG/policies-politiques/orgpartners-orgpartenaires_eng.asp)

Q. Does the new TAGFA consider salaries paid to university Masters and PhD students to be eligible as student salaries?

A. No, for the CCI Program only salaries provided to students registered to a college program are considered student salaries. University and Masters students receive researcher salaries from the CCI Program grant funds, however, they are not eligible to be considered as student salaries.