

Equipment and Furniture Allocation

Purpose

Equipment and Furniture Allocation (EFA) funds are protected funds for the acquisition of equipment directly in support of teaching or other equipment requirements for Faculties and Service units.

Allocation Process

The allocation process is done in January/February. The funding allocation is:

- 60% of the funds to Faculties
- 40% to non-faculty units including the library

Faculty Allocations:

- Faculty allocations are determined according to a distribution of weighted FTE's calculated by Dalhousie Analytics each year in May. Beginning in 2016-17, Faculty funding is allocated based on prior year numbers to enable EFA to be awarded in January/February.

Service Units (non-Faculty)

The allocation of funding for Service units (40%) has two components:

1. Units that typically received funding of more than \$10,000 per year had a pre-approved EFA allocation set in 2016-17. This is intended to allocate resources on a timely basis to units that rely on the EFA to support equipment purchases on an ongoing basis. A unit that receives a pre-approved allocation can also submit a request for additional funding through the application process.
2. The balance of the funds for Service units are allocated by the Vice President Finance and Administration and the Provost and Vice-President Academic through the application process.

Protocol

- Expenditures must be charged to a specific account (7110) apart from the regular operating budget of the Faculty or Service unit.
- Ancillaries are not eligible for EFA allocations.
- Funds must be spent on eligible expenses. See Guideline for Eligible & Ineligible Expenditures.
- Financial Services audits expenditures to ensure only eligible expenses are charged against the EFA funds. Inappropriate charges will be charged back to the Faculty or Service unit's operating budget.
- 50% of the current year allocation can be carried forward for one year, and any remaining amount will be reallocated to other EFA priority items under the authority of the VP Finance and Administration and the Provost & VP Academic. Requests to carry forward an amount higher than 50% may be approved on an exception basis only. Any funds carried forward must be spent in the following year.