

Guidelines on Eligible Expenditures for Equipment & Furniture Allocation (EFA)

Equipment and Furniture Allocation funds are intended to be protected funds that are to be used strategically to support equipment and furniture needs throughout the University.

In order to protect the funds for their long term purpose, the following clarifies how the funds may be used:

- Eligible Expenditures:
 - Furniture (including workstations), library acquisitions and equipment, (including computer and AV equipment). This can include office, teaching or research equipment. As an example, teaching equipment includes items such as microscopes, simulation mannequins, digital media, and musical instruments.
 - Reasonable amounts directly related to set-up costs and installation of the above items are eligible.
 - The equipment or furniture must be owned by the University.

- Ineligible Expenditures:
 - Ongoing monthly or annual charges (i.e. telephone lines, internet connections, annual maintenance on software, online annual training or subscriptions). These are regular ongoing costs which should be charged to departmental operating budgets.
 - Renovations to space. Where equipment or furniture is to be purchased as part of a renovation, the equipment or furniture itself can be charged to the EFA. Renovations should be funded by other resources available to the unit.
 - Equipment that is permanently affixed and cannot be relocated except at significant cost. Such items generally require renovations to space including electrical, plumbing or other significant installation expenses that are a significant component of the cost of the project.
 - Costs of consultants or service providers, implement surveys, costs of digital recording and editing, ergonomic assessments or to pay for Facilities Management charges for projects or services.
 - Installation costs of equipment that was not purchased from EFA funds.

Exceptions will be considered in advance of purchase and under extenuating circumstances with the approval of the Vice-President, Finance and Administration and the Provost and Vice-President Academic.