

Home Internet Use and Purchasing Computers and Electronic Devices
Office of the Provost
November 27, 2017

Background

The Tri-Agency Financial Administration Guide was revised effective October 1, 2016. Below is an excerpt of the most significant changes related to **Computers and Electronic Communications**.

Eligible Expenses

- 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 establishing the need in relation to the funded research.
- Cellular phones, smartphone or other electronic devices when they are necessary for research purposes (e.g., data collection), and/or for personnel safety reasons with adequate justification.
- Monthly plan fees for electronic devices when being used for the research purposes (e.g., data collection), and/or for personal safety reasons only.

Non-Eligible Expenses

- Standard monthly connection or rental costs of telephones.
- Connection or installation of lines (telephone or other links).
- Voice mail.
- Library acquisitions, computer and other information services provided to all members of an institution.
- Home internet costs.

Please refer to the link below for additional information:

http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp

To ensure compliance with Tri-Agency Financial Administration guidelines, as of January 1, 2018 home internet costs will no longer be an eligible expense. If researchers currently charge such expenses to Tri-Agency grant accounts using a PCard, please ensure that this is discontinued before January 1, 2018.

When purchasing computers and electronic communications, researchers will now have to provide a rationale for how the purchase relates to their research. The need for items such as computers, tablets, modems, and other hardware and/or software in relation to the research must be established in order for these items to be deemed eligible costs. Researchers must document this rationale either on the PO or the Invoice, as applicable, so that Finance may retain it on their behalf.

This guideline will be applied to all external and internal research grant accounts, trust accounts, and operating funds.

Thanks for your cooperation.

Dr Douglas Kneale
Provost and Vice-President, Academic