## Research Accounting 2500 University Drive NW



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# **Tri-Agency Incremental Costs – COVID 19**

As a result of COVID-19, Tri-Agency has recognized that there may be incremental costs being incurred that would not normally be incurred.

The following outlines the U of C's guidelines on the eligibility of these costs.

#### Home Internet

Incremental internet costs due to the need to increase internet capacity in order to continue research activities may be eligible provided they meet the four principles. It is recommended that PER funds be used prior to the use of Tri-Agency funds.

### **Computer Hardware**

Incremental costs for computer hardware and printers required for the continuation of research may be eligible provided they meet the four principles. It is recommended that PER funds be used prior to the use of Tri-Agency funds. If equipment is purchased using Tri-Agency funds, ownership of the equipment belongs to the U of C.

#### Office furniture

While working from home, some individuals will have access to office furniture while others may be required to work from other surfaces or tables. It is recognized that the workspace at home will not be the same as the workspace on campus. In cases where individuals do not have access to a surface with which to work from, the purchase of office desks or chairs may be eligible provided they meet the four principles. These funds are not intended to provide the same level of office furnishing to match that of the offices on campus and that these items are meant to be a temporary solution until campus reopens. If office furniture is purchased using Tri-Agency funds, ownership of the furniture belongs to the U of C.

For more information on the four basic principles governing the appropriate use of Tri-Agency funds please refer to the link below:

https://research.ucalgary.ca/conduct-research/manage-funds/tri-agency-principles-based-approach