
CFI-FUNDED EQUIPMENT ELECTRICAL COSTS INFRASTRUCTURE OPERATING FUND (IOF)

Please read the following information carefully before completing this form:

- The cost of equipment must have been funded by the CFI as part of an infrastructure project eligible to receive IOF. All CFI projects approved after July 1, 2001, are eligible to receive IOF, with the exception of projects funded under the Major Science Initiatives Fund, the Canada Research Chairs Infrastructure Fund, Career Awards and the international funds.
- The CFI-funded infrastructure project must have passed the stage of award finalization, and the CFI-funded equipment must be operational and still used for research purposes during the period claimed.
- The institution must keep on file all documentation for audit purposes for a minimum of six years and provide it upon request. This six-year period starts at the end of the fiscal year to which the records relate.
- Attach supporting documentation for the electrical consumption rate of the equipment (e.g. manufacturer specifications, measurement using a power meter).
- The institution may either use a detailed method or a simple method to establish this cost. If the institution uses a detailed method, it must establish an appropriate method to calculate its actual costs of electricity and maintain supporting documentation for all elements. If the institution uses the simple method, it need not calculate its actual cost of electricity, but must use the provincial rate prescribed by the CFI. Rates are updated annually.
- Total cost should be reported under the “services” category in the IOF Annual Report.

**Electricity costs reported under the Infrastructure Operating Fund
Simple Method
April 1, 2016 to March 31, 2017**

The institution may use either a detailed method or a simple method to calculate the cost of electricity related to CFI-funded equipment.

- If the institution uses a detailed method, it must establish an appropriate method to calculate its actual costs of electricity and maintain supporting documentation for all elements.
- If the institution uses the simple method, it need not calculate its actual cost of electricity, but must use the provincial rate prescribed by the CFI in the table below (rates are updated annually). This rate should be multiplied by the electrical consumption of the equipment.

Rate Table (Cost per kw/h)

	Rate (per kw/h)*
British Columbia	\$0.0767
Alberta	\$0.0605
Saskatchewan	\$0.0818
Manitoba	\$0.0509
Ontario	\$0.1326
Quebec	\$0.0524
Nova Scotia	\$0.0927
New Brunswick	\$0.0750
Prince Edward Island	\$0.0928
Newfoundland and Labrador	\$0.0802

*Please note that the rate does not include taxes. Institutions should add applicable taxes net of credits received.