Policy on Purchase of Computing Devices on Sponsored Projects

Policy Number: 5.0.2
Classification: Post-Award
Effective Date: March 16, 2015
Responsible University Office: Grants and Contracts Administration

1.0 Purpose

The purpose of this policy is to establish the criteria for purchasing computing devices on sponsored projects.

2.0 Applicability

This policy is applicable to all externally funded sponsored projects.

3.0 Government Rules and Regulations

2CFR200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Section 453 - Materials and supplies costs, including costs of computing devices.

In the specific case of computing devices, charging as direct costs is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of a Federal award.

4.0 Definitions

For this purpose, computing devices include laptop computers, desktop computers, tablets, I-pads, and other similar devices but does not include mobile phones.

5.0 Policy

The following conditions must apply for a computing device to be purchased on a sponsored project: the computer must be allocable and essential and necessary to fulfill the project’s scope of work; the computer must be fully described and justified in the proposed narrative and budget; and the computer must be approved by the sponsor. If the device is not specified in the original approved proposal budget, a justification that meets the above conditions and sponsor approval is required.
6.0 Responsibilities

The Principal Investigator must provide the justification; and documentation must be retained in the departmental project file.

7.0 Sanctions for Non-Compliance

If the purchase is deemed unallowable, the cost must be corrected to a non-sponsored project.

8.0 Approval Signatures

This policy has been approved by:

Tanju Karanfil
Vice President for Research

July 1, 2018

REVISION HISTORY

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