

Clemson University Research Policies Manual

Office of Sponsored Programs

Policy on Purchase of Desktop and Laptop Computers on Sponsored Projects

Statement:

The Cost Accounting Standards CAS 9905.501, 9905.502, 9905.505, and 9905.506 are federal regulations applicable to colleges and universities for federal projects. In order to maintain consistency across sponsored projects, departments and colleges must comply with these regulations for federal as well as non-federal projects.

Purpose:

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

Discussion:

Standard 9905.502 “Consistency in Allocating Costs Incurred for the Same Purpose” states “all costs incurred for the same purpose, in like circumstances, are either direct costs only or facilities and administrative costs only with respect to final cost objectives.” Because a computer can potentially be used for many different activities, i.e., instruction, research, administration, or multiple sponsored projects, it may not be easily assigned to any one of these. Thus, computer costs are normally a Facilities and Administrative (F&A) expense and are included in the University’s F&A rate calculation. In order to be included in a sponsored project proposal, the use of a computer must be justified as directly benefitting that project.

Policy:

To be considered as a direct cost, the following conditions must apply for a computer to be purchased on a sponsored project: the computer must be necessary to fulfill the project’s scope of work; the computer must be fully described and justified in the proposed narrative and budget; the computer must be specifically identified with the project; and the computer must be approved by the sponsor.

If a computer is not specified in the original approved proposal budget, sponsor approval and a justification that meets the above conditions is required. Complete justification and documentation that the computer is dedicated to the charged project must be retained in the departmental project file.

After a sponsored project has ended, the computer can be used for general research purposes unless the sponsor requests ownership.