

**THE UNIVERSITY OF ALABAMA IN HUNTSVILLE**

**PURCHASE OF PERSONAL COMPUTERS AND ELECTRONIC DEVICES  
ON SPONSORED PROJECTS**

**Number** 07.02.08

**Division** Vice President for Research and Economic Development - Office of Sponsored Program.9 4 7c4pT0 Tc 0 Tw (-02 ocm.2 refhi)2.6 (ds)8.9 (or)-5.9 (58j/TT09 (or)n..2 Te TJ(dev)8 Services. The DS-2 defines costs that can be directly charged to sponsored programs as being allowable, allocable, reasonable, and consistently applied. Costs that support sponsored research on an indirect basis are also defined. Additional applicable Federal guidance in this area is provided by OMB Uniform Guidance 2 CFR 200, Subpart E - Cost Principles Direct and Indirect (F&A) Costs. In general, personal computers and other electronic devices are not an allowable direct cost.

Because computers and electronic devices are generally used for many different activities (for example, instruction, research, administration, email, personal use), the default presumption is that these devices cannot meet the threshold requirements to allow the direct charging of their acquisition to a sponsored project.

Over time, as the cost of personal computers and electronic devices has decreased, it often does not reach the level of capitalizable equipment (unit acquisition cost of \$5,000 or more) that has commonly been associated with eligibility to be charged to sponsored projects. However, regardless of the dollar value of the expenditure for any equipment, the item must still meet the criteria of allowability, allocability, reasonableness, and consistent application such that the equipment can clearly be shown to directly benefit the achievement of required sponsored research objectives.

The Federal government, through audits of universities, specific denials of requests in notices of award, and information dissemination at professional meetings such as Society of Research Administrators (SRA), National Council of







NASA Grant and Cooperative Agreement Handbook: General purpose equipment (i.e., personal computers and/or commercial software) is not allowable as a direct cost unless specifically approved by the NASA Award Officer. Any general purpose equipment purchase requested

- B. Computer uses that are not considered exceptional:
- Preparing proposals
  - Preparing progress reports related to the research
  - Preparing publications related to the research
  - Preparing presentations related to the research
  - Accessing library resources (journals, books, etc)
  - Administrative activities including email, internet research, budgeting, procurement, human resource management, effort reporting.

**Review**

The Office of Sponsored Programs is responsible for the review of this policy