

## Computing Device Purchases on Sponsored Projects

This policy has been affected by the federal Uniform Guidance (2 CFR 200) regulations and will be applied consistently to all University awards administered under 2 CFR 200.

### POLICY STATEMENT

Computing Devices, as defined in [2 CFR 200.20<sup>1</sup>](#), that do not fall within the University's [Capital Asset Accounting Policy](#) (i.e. Unit Cost greater than \$5,000 and a useful life of more than one year), are allowable as direct expenses on federal awards if certain conditions are met. 2 CFR 200.453(c) states these can be treated as a direct cost if they are "essential and allocable, but not solely dedicated, to the performance of a Federal award."

Factors to consider when determining if costs are essential are:

1. Exclusion would inhibit the research process; and similar resources required to complete project are not available.
2. There should be an informed, prudent decision regarding the cost, utility, and value to the project.

Factors to consider in allocating these purchases are:

1. Principal use of the computer must be directly allocable to the purpose, goals, and activities of the funded projects.
2. Incidental, non-project, use is allowable and does not require specific allocation.

When determining the allocation the purchaser should consider the following questions:

1. Where will this computer be located?
2. Who is the primary user of this computer?
3. What activities will be performed with this computer i.e. grading papers, performing research, committee work, and proposal development?

The answers to these questions should help formulate the basis for the allocation of the purchase.

Direct charging of computing devices to a non-federally sponsored project is appropriate if the computing device benefits the sponsored project. Some non-federal sponsors may have specific requirements for direct charging of computing devices. Such requirements should be addressed in proposals.

Purchasing of computing devices must also be consistent with the University of Notre Dame [Operational Guidelines - Mobile Communications Device Policy](#).

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<sup>1</sup> *Computing devices* means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. See also §§200.94 Supplies and 200.58 Information technology systems