

TIGER TIPS

RESOURCES FOR AUBURN RESEARCHERS

Purchase of Computing Devices

On federal sponsored awards, computing devices have normally been treated as indirect costs. In the new [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) (Uniform Guidance), under certain circumstances, computing devices may be charged as direct costs (see Section 200.453). As defined in the Uniform Guidance, *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.” As such, direct charging of laptops, desktop computers, printers, or other computing devices and the associated supplies is allowed if the purchase is, “...essential and allocable, but not solely dedicated, to the performance of a Federal award.” As a result of the implementation of the Uniform Guidance, computing devices may be charged as a direct cost to federally sponsored awards to the extent the devices are *necessary, allocable, allowable, and directly benefit the project*.

- **Necessary:** The project’s objectives cannot be completed without the computing device.
- **Allocable:** All or a portion of the device’s use is for the sponsored project and the project’s portion of the use can be reasonably estimated.
- **Allowable:** The terms of the award and/or the sponsor’s policies permit purchasing the device.

When considering the purchase of computing devices on federally funded projects, Investigators will need to determine if there is reasonable access to other devices or equipment that can achieve the same purpose. In addition, devices may not be purchased for reasons of convenience or preference.

Note that this change affects awards issued on or after December 26, 2014. The direct charging of computing devices is not allowed on existing grants unless the purchase falls under the OMB A-21 classification of a “...different purpose and circumstance.” Please contact the Office of Sponsored Programs (OSP) or Contracts and Grants Accounting (CGA) for further clarification.