

Computing Devices on Federal Sponsored Awards

SPA-11-021



About This Policy

Effective Date:

12-26-2014

Last Updated:

01-21-2015

Responsible University Office:

Office of Research Administration

Responsible University Administrator:

Associate Vice President for Research

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Related Information

* [FIN-ACC-I-480: Mobile Devices and Internet Access](#)* [IT-12.1: Mobile Device Security Standard](#)

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Scope

This policy applies to Federal and Federal flow through assistance (e.g., grants and cooperative agreements) awarded to Indiana University. This is intended for use by Indiana University faculty and staff involved in the fiscal operations and administration of sponsored programs or otherwise with the authority and/or responsibility to identify expenses under sponsored programs. This policy is effective on December 26, 2014 for awards incorporating the OMB Uniform Guidance.

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Policy Statement

It is the policy of Indiana University that computing devices may be charged as direct costs to sponsored programs when the devices are essential and allocable to the performance of a sponsored award and the procurement of such devices is not restricted by funding agency guidelines, award terms and conditions, or University policy. University owned cellular telephones intended for shared use are permissible devices under this policy to the extent they are essential to the performance of a sponsored award. This policy applies to computing devices costing less than \$5,000. Devices costing \$5,000 or more are classified as equipment and the equipment procurement policies apply.

[Reference: 2 CFR Part 200.453(c)]

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Reason For Policy

The purpose of this policy is to provide direction for when and how the costs of computing devices required for the performance of a sponsored project may be charged as a direct cost to the sponsored project. This policy provides guidance to ensure best practices in the fiscal management of grants and contracts at Indiana University and to meet the requirements of Office of Management and Budget Uniform Guidance Requirements, Cost Principles, and Audit Requirements for Federal Awards and other sponsoring agencies.

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Procedure

Proposal Preparation and Submission:

Computing devices may be included as a direct cost in a project budget if all of the following criteria are met:

- The device is essential to the performance of the proposed sponsored project, compliant with University policy, and a comparable device is not reasonably available for utilization on the project;
- The essential need for the device is appropriately explained in the proposal budget justification;
- The percent of the device cost requested in the project budget is proportionate to the anticipated utilization of the device in the performance of the proposed project. When a NIH modular budget is provided in a proposal, the cost of computing devices is to be considered in determining the level of direct cost funding requested.;
- The computing device will be procured and utilized within the timeframe of the project; and
- The inclusion of computing devices as a direct cost is permitted by the funding agency guidelines and the terms and conditions of the award program.

Award Receipt:

When the funding agency issues an award to Indiana University for the sponsored project that includes the requested funding for a computing device, the device may be procured subject to the following conditions:

- Any applicable award terms and conditions and funding agency guidelines are followed;
- Documentation is prepared and retained detailing the funding sources for the device and the share of cost allocated to each, along with a justification for the usage for each Federal sponsored award;
- The device is procured in compliance with Indiana University procurement policies; and
- The device is procured and utilized within the timeframe of the awarded sponsored project and in the performance of the project as indicated in the project proposal.

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Definitions

Computing Devices: 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.

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Sanctions

Charges for computing devices that are not in compliance with this policy and procedures will be considered unallowable and will be transferred to a non-sponsored departmental account.

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History

This policy was established in 2014.