

## Memorandum

To: University Research Community

From: Roberto M. Gutierrez, Director of Pre-Award  
Division of Research

Subj.: Purchase of Computers and Other Electronic Devices on Sponsored Projects

Date: January 10, 2013

As a recipient of federal funds, the university is required to adopt costing policies that are in conformance with federal rules and regulations. The University's cost accounting practices are declared via the required filing of its Disclosure Statement (Form DS-2) to the audit agency of the US Department of Health and Human Services which defines costs that can be directly charged to sponsored projects as being allowable, allocable, reasonable, and consistently applied.

Additional applicable federal guidance regarding the direct charging of costs to sponsored projects is provided by OMB Circular A-21, as well as Circular A-110 and other sponsor specific guidance. In general the guidance provided by the federal government indicates that computers and other personal electronic devices are not an allowable direct cost on sponsored projects given that general purpose computing support is considered to be an administrative cost covered by F&A reimbursement.

Given that computers and electronic devices (mobile phones, tablets, printers) are generally used for many different activities (for example, instruction, research, community service, administration,) the general guidance is that these devices do not meet the threshold requirements that permit the direct charging of their acquisition to a sponsored project.

In some specific and unique cases the use of computers specifically required for individual research projects can be justified as directly benefitting those awards. In those specific and unique situations, the purchase of personal computers and electronic devices can be an allowable direct charge to federally funded projects when the conduct of the research requires a computer, e.g., the computer is attached to a piece of equipment and is required for collection or analysis of data for the project or the computer is specifically needed to record data while in the field, such as an archeological site. In such situations, the computer or electronic device must be used exclusively for the project. The use of a computer to store non-sponsored projects information or for use outside of the lab or office where the research is conducted (except for field work) is likely to raise the question of allowability during an audit.

To sustain an auditable justification of the allowability of computers charged directly to a federal award, the computer must be used primarily (at least 95%) for the programmatic conduct of the sponsored project. If a computer is 100% funded from a Federal sponsor, the computer should not be used for non-programmatic purposes.

DIVISION OF RESEARCH—DIRECTOR OF PRE-AWARD

*Modesto Maidique Campus · MARC 430 · Miami, FL 33199 · Tel 305-348-2494 · Fax 305-348-4117 · [www.fiu.edu](http://www.fiu.edu)*

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Computer uses that are considered exceptional and a basis for consideration of an exception for possible purchase on sponsored projects include:

1. Controlling an instrument
2. Acquiring data from an instrument
3. Numerical calculations and simulations
4. Image and video analysis
5. Data analysis and manipulation
6. Data mining
7. Writing computer code for the sponsored project
8. Preparation of testing materials and recording of participant responses

Computer uses that are not considered exceptional and should not be purchased on sponsored projects include:

1. Preparing proposals
2. Preparing progress reports related to the research or sponsored project
3. Preparing publications related to the research or sponsored project
4. Preparing presentations related to the research or sponsored project
5. Accessing library resources (journals, books, etc)
6. Administrative activities including email, internet research, budgeting, procurement, human resource management, effort reporting
7. Making presentations at conferences

If you have any questions about the budgeting of computers at proposal stage or throughout the life of the project then please contact your Division of Research Pre-Award or Post Award representative (<http://research.fiu.edu/staff/staffListing.html>) at 305-348-2494 for further assistance.