



Policy Name	Materials and Supplies, including Computing Devices – Restricted Funds
Policy Number	12000.006
Effective Date	January 5, 2016
Administrative Division	Division of Research and Federal Relations
Unit	Grants & Contracts

1.0 Policy Statement

Costs incurred for materials, supplies, and fabricated parts necessary to carry out a Federal award are allowable. Materials and supplies used for the performance of a Federal award may be charged as direct costs. In the specific case of computing devices, charging as direct costs is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of an award. Purchase of such items and other supplies must be allocable, received and used prior to the end of the project.

2.0 Purpose

This policy outlines the University's policy on computing devices, materials and supplies as defined in the [Uniform Guidance Code §200.453](#), which states that the costs of materials, supplies, and fabricated parts are allowable costs when necessary to carry out the objectives of the Federal award.

3.0 Definitions

- 3.1 Supplies – All tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. [§200.94](#)
- 3.2 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. [§200.20](#)
- 3.3 Equipment – All tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. [§200.33](#)

4.0 Additional Information

- 4.1 Requests to purchase materials, supplies and/or computing devices during the last 30 days of an award/project may be disallowed to ensure proper closeout.
- 4.2 Requests to purchase computing devices will not be approved 90 days prior to the end of an award/project to ensure proper closeout unless, there are extenuating circumstances approved by the agency and the Vice President of Research and Federal Relations.

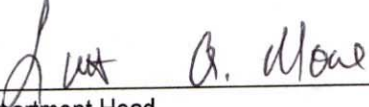
- 4.3 Unused materials and supplies with a total value exceeding \$5,000, may be utilized to support other Federally funded projects if needed upon the completion of the project or sold. However, the Federal government is entitled to be reimbursed at the current market value. [§200.314](#)

5.0 Employee Adherence

Employees are required to adhere to these guidelines. Willful disregard of this policy shall be considered non-compliance and may result in a formal reprimand up to and including termination. The information stated in this policy pertains and applies to applicable employees, departments and funding sources of the University.

Certification of Policy Approval

This policy is hereby approved as the University official policy on the subject of Materials and Supplies, including Computing Devices – Restricted Funds and should be used as the appropriate source for guidance and adherence of this subject. All previous policies on this subject are rescinded.



Department Head

4/18/2016
Date



Legal Counsel

4/18/16
Date



President

04.28.16
Date