

	Uniform Guidance Communication
Topic:	Computing Devices
Purpose:	Communication of Computing Device charges
Uniform Guidance Communication (UGC):	3.0
Issued on:	April 14, 2016
Distribution:	RCC eBlast, UG Website posting, Training

UG Citations: [§200.453 Materials and supplies costs, including costs of computing devices](#)

This information is provided as guidance applicable to all federal awards made on or after December 26, 2014. It also applies to Federal projects receiving incremental funding on or after December 26, 2014. Awards/Funding received prior to this date is subject to former conditions found in OMB Circular A-21 and A-110.

Key Points:

- The Uniform Guidance (UG) recognizes that computing devices are essential components of research activities; Duke has determined that communication devices such as cell phones are not included in the definition of computing devices and require special approvals (See below).
- The UG allows for purchase of computing devices at the discretion of the recipient; however, best guidance suggests that these items should be included and justified in proposal budgets.
- Computing devices need not be 100% allocable to the sponsored project; however, there should be adequate justification to demonstrate that these items are necessary to the project.
- Computing device charges do not require an internal CAS form for approval.
- Purchasing computing devices through Buy@Duke is highly recommended to ensure appropriate review and internal control procedures.

Definition:

Computing devices are defined as 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.

Duke University has adopted the policy that devices whose primary purpose is voice communication, and related functions such as texting and checking email correspondence, do not fall into allowable charges to federally sponsored projects. Exceptional circumstances may be allowed, but only with acceptable documentation of need specific to project goals, approved by the appropriate business manager.

Institutional Procedure:

The most notable change for charging computers under the UG, is that essential and allocable devices may be charged as direct costs *even if not solely dedicated* to the performance of a Federal award. Computers are treated as a supply in the UG.

Computing devices that are deemed to be necessary to the project are allowable, and do not require additional review and approval beyond the customary review of all sponsored program charges.

Departments are expected to maintain the same level of approval and documentation that applies to all similar charges.

A Rebudgeting/CAS form is not required.

When a computing device benefits more than one federally sponsored activity, reasonable judgement should be exercised in allocating costs across all benefitting projects. Standard department allocation processes will suffice as documentation.

Examples of appropriate computing device charges might include (but are not limited to):

- Laptop computer needed to record data, etc. remote from the university
- Computing device associated directly with scientific equipment
- Dedicated computing use in direct support of research

Additional Guidance:

- Computing devices must be allocable and necessary to the project; recent audits of peer institutions indicate that charges for computing devices in the final months of a sponsored activity may be disallowed, as the benefit to the project may be minimal
- Avoid “stocking up” on computing devices, related peripherals unless these are clearly necessary to the project
- Generic computing devices whose primary purpose is communication voice and email are still subject to additional approval - CAS
- Sufficient documentation should be developed and recorded to ensure that auditors would understand:
 - Relationship and necessity of the computing device(s) to the goals/aims of the project
 - Percentage of use to the project (allocation of cost)
 - If use is associated with another sponsored project, method for determining allocation of cost across all projects benefitting (NOTE: are we going to allow total charge to the single sponsored project, or required allocation?)

Monitoring and Oversight:

- The Office of Internal Audit will monitor charges related to computing devices and, when necessary, review department documentation for allocability, etc. on single items as an internal control mechanism

Recommended Departmental Best Practices:

- Include costs for computing devices in proposal budgets
- Review departmental routing processes to ensure approval of all computer purchases is made by individual with sufficient knowledge of the project to determine necessity and allocability
- Inform those making purchases of computers of the new regulations
- Monitor computer expenditures on a regular basis to ensure appropriate review and documentation is developed and recorded