
WVU POLICY

DIVISION OF FINANCE

CHARGING COSTS OF COMPUTING DEVICES

1. PURPOSE & SCOPE

- 1.1. **Purpose** – The purpose of this policy is to inform University employees of the conditions that must be met in order for computing devices to be direct charged to a sponsored award.
- 1.2. **Scope** – This policy applies to all sponsored agreements of West Virginia University, inclusive of its divisional campuses and the West Virginia University Research Corporation, with a start date on or after December 26, 2014.

2. POLICY

- 2.1. Computing Devices – The cost of computing devices may be charged directly to a sponsored award as a supply item regardless of the useful life of the device under the following conditions:
 - The proportionate share is allowable, allocable, and essential to the project.
 - The cost does not exceed the equipment capitalization cost per unit (currently \$5,000).
 - It is included in the proposal's detailed budget and budget justification with an explanation of how the device is essential to the project.
 - It is internally tracked by the responsible department maintaining effective care, custody and control of the device.
- 2.2. All sponsored agreements awarded after December 26, 2014 will be required to comply with the conditions noted above before the cost of computing devices can be directly charged.

3. DEFINITIONS



Division of Finance
Policy #4

Category: Division of Finance
Title: Charging Costs of Computing Devices
Responsible Unit: Sponsored Projects & Property Administration
Adopted: February 1, 2015
Revision History: October 2019
Review Date: October 2019

3.1. **COMPUTING DEVICES** – The term refers to machines and accessories (peripherals) used to acquire, store, analyze, process and publish data and other information electronically for printing, transmitting, or receiving electronic information. Cellular phones are not included in this definition for this policy.

4. RESPONSIBILITIES

- 4.1. **Interpretation** – Responsibility for interpretation of this policy rests with the Vice President for Strategic Initiatives or designee.
- 4.2. **Application** – All employees are responsible for supporting this policy. It is the responsibility of the dean or director to implement and maintain this policy within the department, unit, or organization.
- 4.3. **Procedure Development** – Responsibility for procedure development rests with Sponsored Projects & Property Administration and the Office of Sponsored Programs.

5. AUTHORITY & REFERENCES

5.1. WVU Board of Governors Finance & Administration Rule 5.1 Approvals and Delegation of Authority for Financial and Administrative Matters (under consideration for approval and out for public comment).

6. SUPERCEDES

6.1. This policy supersedes all other Charging Costs of Computing Devices policies, procedures or guidelines at the University to the extent those documents are inconsistent with and fall under the scope of this policy.

Signature: Anjali B. Halabe Date: 01/31/2020
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Associate Vice President – Division of Finance

