## University of South Alabama Health Systems Grants Administration and Development College of Medicine Business Office Computer/Tablet Justification Questionnaire

PI:

**Department:** 

Allocation Percentage:	Grant/Banner Fund No.:
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Changes in Federal regulations as outlined in Uniform Guidance have allowed awardees more flexibility to charge computers to sponsored projects as direct costs. As a result of these changes, Grants and Contracts Accounting no longer requires prior approval to purchase a computer to be used on a sponsored project and has discontinued the use of the Cost Accounting Standards form for this type of purchase. The flexibility and discontinuation of the form does not remove our responsibility to use funds wisely and be compliant with an award's terms and conditions.

Per Circular A-21, Uniform Guidance (for new awards issued after December 26, 2014), NIH Guidelines and USA COM policies and procedures, computers and tablets are generally considered F&A (indirect) costs on federal grants and contracts. Although you may have budgeted for a computer or tablet in your grant proposal, as it specifically states in Section 7.2 of the NIH Grants Policy Statement "The fact that a proposed cost is awarded as requested by an applicant does not indicate a determination of the allowability."

Furthermore, the Uniform Guidance requires grantees to document their internal control policies and procedures. When confronted with an issue related to a recipient/sub-recipient's use of funds a reviewer only has the documentation to tell the story. If the reviewer can reconstruct the story of a particular use of funds then clear determination is possible. The more difficult it is to reconstruct the story, the more you will have to rely on other mechanisms to ensure proper use of funds.

Documentation/Internal Controls - 2 CFR §§2 00.302(b)(7) - 200.303 & 34 CFR § 76.730(e)

- Establish and maintain effective internal controls over purchasing, procurement, and inventory
- Document decisions and actions to demonstrating the implementation of reasonableness, necessity, allocability, and compliance with requirements
- Records to facilitate an effective audit.

Since computers and electronic devices (including but not limited to cell phones, iPads, GPS, software, and other related applications) are generally used for many different activities (such as instruction, research, administration, email, personal use), they usually are not considered direct costs to a federally funded project. Therefore, to help the Health Systems Grants Administration Office and the College of Medicine Business Office assess the allowability of your request, please answer the following questions to justify why this computer or tablet purchase should not be considered an F&A expense but rather a direct charge to your grant. Please also allocate the percentage of the cost that should be charged to the grant and the amount that should be charged to a departmental fund.

1. Computers that are attached to equipment necessary to analyze data pursuant to a project's scope of work. Does this request meet this definition? Please explain what type and piece of equipment this computer or tablet will be attached to and in what room. All other questions are not applicable.

2. Describe how the computer or electronic device directly benefits the project

- 3. Will this computer/tablet be assigned to one or more individuals? Who?
- 4. What other computers/tablets are assigned to this person?
- 5. What percentage of use will this computer or tablet be used on this project?
- 6. For what other uses and/or projects will this computer or tablet be used? List the percent of use for each.

- 7. Why are your current computer resources not adequate?
- 8. What software will be loaded onto this computer or tablet?

PI Signature	Date:
Approved: Yes No (Circle One)	
Reason the computer is not allowable (if applicable):	
HSGAD/COM Signature:	Date:
Form Version 1 3/14/18	