

Purchasing Equipment on Grants Checklist

- ✓ Is the equipment purchase defined as tangible, non-expendable, personal property?
 - Does it stand-alone?
 - Does it have a useful life of more than one year?
 - Does it have a total acquisition cost equal to or exceeding \$5,000 (regardless of the amount charged to each source)?

- ✓ Is the equipment purchase allowable?
 - Was it identified on the approved sponsor budget? If not, is prior sponsor approval required? Please reach out to your [SPA contact](#) with any questions.
 - Is it necessary to complete the scope of work for the project?
 - Is the purchase within the Period of Performance of the project?
 - Is the purchase not close to the end date of the project?
 - Is the purchase not for general equipment? (i.e. laptop, photocopier, etc.)

- ✓ Is the cost of the equipment reasonable and have the correct forms been obtained, *if required*? WPI requires documented supplier and price competition for requisitions over \$10,000, please refer to specific forms below with additional information:
 - Purchases from \$10,000 - \$250,000– [WPI Supplier Selection Form from \\$10k - \\$250k](#)
 - Purchases over \$250,000 - [WPI Supplier Selection Form over \\$250k](#)

How to Determine the Correct Spend Category and Detail Code

	<i>When purchasing a piece of capital equipment where multiple payments need to be made</i>	<i>When making a one-time purchase for equipment over \$5k where multiple payments will not be made</i>	<i>When making small purchases in which the pieces will be used to fabricate one piece of equipment > \$5k</i>	<i>When purchasing small pieces of equipment under \$5k that will not be capitalized</i>
<i>Example</i>	<i>Purchase of a \$15k 3-D Printer with three payments of \$5k/each</i>	<i>Purchase of \$15k 3-D Printer, one payment</i>	<i>Building a robot over a period of six months which consists of multiple purchases from multiple vendors</i>	<i>A microscope for \$3,000 with no other attachments</i>
<i>Spend Category</i>	“Equipment – Laboratory, Deposit”	“Equipment – Laboratory”	“Equipment – Fabricated”	“Equipment – Laboratory”
<i>Detail Code (Under Additional Work tags)</i>	“Equipment Greater Than or = \$5k or Fabricated”	“Equipment Greater Than or = \$5k or Fabricated”	“Equipment Greater Than or = \$5k or Fabricated”	“Equipment Less Than \$5k”