

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 an acquisition cost equal to or exceeding \$5,000?

- ✓ Is the equipment purchase allowable?
 - Was it identified on the approved sponsor budget?
 - 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*?
 - Purchases over \$10,000 on Federal Grants Only - [“WPI Supplier Selection Form – Federal Funds Only”](#)
 - Purchases over \$25,000 on any Non-Federal Source (Gifts, Operating, Restricted, etc.) - [“WPI Supplier Selection Form”](#)

How to Determine the Correct Spend Category and Detail Code

	When purchasing a piece of capital equipment where multiple payments need to be made	When making a one-time purchase for equipment over \$5k where multiple payments will not be made	When making small purchases in which the pieces will be used to fabricate one piece of equipment > \$5k	When purchasing small pieces of equipment under \$5k that will not be capitalized
Example	<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>
Spend Category	“Equipment – Laboratory, Deposit”	“Equipment – Laboratory”	“Equipment – Fabricated”	“Equipment – Laboratory”
Detail Code (Under Additional Work tags)	“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”