**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

<table>
<thead>
<tr>
<th>When purchasing a piece of capital equipment where multiple payments need to be made</th>
<th>When making a one-time purchase for equipment over $5k where multiple payments will not be made</th>
<th>When making small purchases in which the pieces will be used to fabricate one piece of equipment &gt; $5k</th>
<th>When purchasing small pieces of equipment under $5k that will not be capitalized</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Example</strong></td>
<td><strong>Purchase of a $15k 3-D Printer with three payments of $5k/each</strong></td>
<td><strong>Purchase of $15k 3-D Printer, one payment</strong></td>
<td><strong>Building a robot over a period of six months which consists of multiple purchases from multiple vendors</strong></td>
</tr>
<tr>
<td><strong>Spend Category</strong></td>
<td>“Equipment – Laboratory, Deposit”</td>
<td>“Equipment – Laboratory”</td>
<td>“Equipment – Fabricated”</td>
</tr>
<tr>
<td><strong>Detail Code (Under Additional Work tags)</strong></td>
<td>“Equipment Greater Than or = $5k or Fabricated”</td>
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