CHARGING MITS COSTS TO GRANTS

Overview:
Faculty and financial staff in departments have requested an easy way to charge some MITS costs to OSP grants. Some costs were eligible before our college’s transition to MITS, and units would like to regain that ability. This is separate from the ability to charge “voluntary costs” such as software and specialized equipment to OSP grants, which has been occurring without interruption.

Solution:
Units may be allowed to assign some of the cost of their quarterly MITS allocation to OSP grants, when direct charging of computing devices is allowable and allocable under the award. Computing devices charged to an award must be necessary and reasonable for the performance of the work, must be charged to the project in some manner that reasonably relates to its use on the project, and for audit purposes the PI/Department should retain documentation as to how the cost met these criteria. When a purchase is allowable and allocable, the allowable amount is equal to the part of the per-device charge that is attributed to the choice of the particular type of device.

The device choice rates follow the OCIO’s current approved fees and charges for its earnings fund 110806. We believe the amount chargeable to a grant will increase in the future as the OSU Controller’s office is altering its methodology for calculating indirect costs.

Before each quarterly billing cycle, CFAES Finance will survey department/unit fiscal officers about which devices should be charged to a grant. The OCIO will include the charged amount in the interdepartmental billing document. The charged amount is for a three-month period, or one quarter of the yearly device cost. A device included in the database count at the beginning of the quarter will be charged for the quarter.

When submitting a budget for a new grant, the costs should be calculated using the quarterly rates.