

Charging of Personal Protective Equipment (PPE) to Sponsored Program Accounts

With the University's efforts to "Protect Purdue", the purchase of Personal Protective Equipment (PPE) has become more prevalent. The following guidelines are intended to assist in guiding the decision of chargeability to sponsored program accounts and to share information on the University's procurement guidance.

The first step in procuring PPE is to decide whether the purchase is related to COVID-19. To start consider these questions:

- Are the items needed to protect individuals from COVID-19?
- Are the materials the result of a laboratory safe operating procedure due to COVID-19?
- Are the materials required to shut down or ramp up a lab due to COVID-19?

If the answer to any of these questions is yes, then the PPE should not be charged to a sponsored program.

If the purchase of PPE is part of a standard operating procedure (not COVID related), necessitated by the research protocol or normal research operations then the purchase may be allowable on a sponsored program account.

Procurement Guidance

As PPE supplies have moved from difficult to find to readily available, Procurement Services has revised it's process providing these supplies to campus.

Through July 9, 2020

Procurement Services originally stocked *essential* COVID-19 supplies, which include *disposable face masks, hand sanitizer, disinfectants and disinfectant wipes*. These items were obtained using the [COVID-19 Essential Supplies Order Form](#). These supplies were centrally funded and should not have been charged to sponsored program account.

PPE items not listed above, such as nitrile gloves, ethanol, alcohol, anti-fog spray and anti-fog wipes, can be purchased via the Fisher storerooms. These expenses should be charged to your department COVID-19 Internal Order (IO). These expenses are expected to be reimbursed to departments at a later date and should not be charged to sponsored program account.

Beginning July 13, 2020

Effective July 13, all units, departments, colleges, schools and research groups should order COVID-19 essential supplies through regular purchasing methods using [Ariba catalog suppliers](#) or from a Fisher Scientific campus storeroom. Costs will be charged to the ordering department, and Ariba orders will be shipped and delivered to the recipient. All COVID-19 supply purchases should be tracked using COVID-IO processes.

For more details on the updated process, refer to the [COVID-19 Procurement Initiatives](#) or [Obtaining COVID-19 Essential Supplies](#) websites. These changes were announced on July 8, 2020 via Purdue Today article titled [New process for ordering COVID-19 essential supplies will begin July 13](#).

For more details on COVID-19 related PPE, visit the [Responding to COVID-19: Purdue Research](#) website or the [Purdue Research or the Purdue COVID-19 Purchasing Guidance](#) website.

For PPE not related to COVID-19, current Cost Account Standards (CAS) guidelines apply. The following should guide your decision making process for charging PPE to sponsored program accounts:

1. Centrally stocked PPE (listed above) should not be charged to a sponsored program account unless the project was budgeted for and/or utilized these items prior to COVID-19. Otherwise, they are treated consistently as indirect costs and should not be directly charged to a sponsored program account.
2. Non essential PPE items can only be directly charged to a sponsored program account if they are not a result of COVID-19 and the costs are prorated based on allocability (benefit to the project/activity).

Additional background information on direct and allowable costs can be found on the SPS web-site at the following link titled [Background Information on Direct Costs and Allowable Costs](#). Full details regarding the [Costing/Charging Instructions for Sponsored Programs](#) are found on the [University CAS Guidelines website](#).