

Guidance on Charging of Personal Protective Equipment to Sponsored Projects

[Personal Protective Equipment \(PPE\)](#) is designed to protect employees from serious workplace injuries or illnesses resulting from contact with chemical, radiological, physical, electrical, mechanical, or other workplace hazards. The following provides guidance regarding charging of Personal Protective Equipment (PPE) to sponsored projects:

- Standard PPE - If PPE was required to be purchased for a sponsored project as a part of standard best lab practice PRIOR to COVID-19, it can continue to be direct charged to a grant during or after COVID-19.
- Additional (beyond Standard) PPE may be charged to grants if needed providing such costs are being uniformly charged to the benefiting activities (e.g., all sponsored projects and all non-sponsored activities with similar needs are required to cover the cost of such items). PPE needed to create a sufficiently safe environment for the return of non-essential research can be charged (unless the University provides the PPE from non-sponsored sources). For example, if an experiment requires two individuals to work in a lab, any PPE needed to conduct that experiment would be an appropriate charge to the sponsored project during the re-opening phase even if no PPE for that experiment was considered necessary prior to COVID-19.
- Donated PPE - NIH has indicated that if project-purchased PPE (or other lab supplies) were donated during the pandemic for clinical or first responder use, then the grant may re-purchase PPE and charge those costs to the grant. Administrative supplements may be available if rebudgeting is inadequate to replace the donated PPE. Most other agencies require agency-prior approval to donate PPE; thus, any PPE donated should either be replaced (using non-sponsored fund sources) or the PI should request agency prior/retroactive approval. If approval is received, the grant can charge the replacement PPE on the grant.
- Standard allocation expectations apply for PPE wholly or partially charged to sponsored fund sources. If PPE charges are made to multiple sponsored projects or to a combination of sponsored projects and institutional fund sources, the costs must be allocated based on proportional benefit. Use the [Multiple Project Allocation Form](#) to document justification.
- PPE acquired only for the personal preference of the individuals involved should not be purchased on sponsored funds.
- Per NIH Notice [NOT-OD-20-164](#) (published on September 11, 2020), Policy for Charging Personal Protective Equipment to NIH Grants and Cooperative Agreements as Direct Costs, PPE purchased with grant funds must directly assist in safely carrying out the clinical activities and direct interactions with the patients participating in clinical trials and clinical research studies. Therefore, the costs are allowable for researchers and patients directly linked to the clinical studies (CT and respectively CR). This guidance applies to all applicants and recipients of NIH grants conducting clinical trials (CT) and clinical research (CR) as defined in the NIH Grants Policy Statement (GPS) [section 1.2](#). This guidance does not apply to grants nor cooperative agreements that are not conducting clinical trials/clinical research. Please review the notice for additional details on charging PPE.

Please contact your [Grant and Contract Financial Administrator](#) or [Jennifer Mitchell](#) should you have questions.