

The Rockefeller Foundation (RF) Expenditure Responsibility Equipment Reporting Guidance

If an organization is not classified as U.S. public charity or the equivalent of a U.S. public charity under U.S. tax law, any grant from The Rockefeller Foundation (RF) to the organization will be considered an Expenditure Responsibility (ER) grant. Under the requirements of ER grants, the purchase of any capital equipment with RF grant funds requires annual reporting for the charitable/useful life of the item.

Capital equipment generally includes any item that has a “useful life” of more than one year. Examples of capital equipment include vehicles, office equipment, computer software and equipment, equipment used to conduct scientific research or testing, and buildings (including significant renovations to buildings).

The reporting timeframe for capital equipment is outlined below and may be longer than the grant term awarded. Under ER, a grant will not be closed until all reporting is received and approved.

Type of Equipment	Useful Life (reporting term)
Computers and Peripheral Equip. (e.g., printers, scanners, etc.)	3 years
Automobiles, trucks, and motorcycles	5 years
Servers/Mainframe Computer System	7 years
Telecommunications Equipment	7 years
Furniture	8 years
High technology or medical equipment	10 years
Building/Commercial Property	39 years

Report Requirements

1. Equipment reports are required annually for each item purchased with RF’s grant funds.
2. Each equipment report requires a listing of the equipment purchased, the date of purchase, and the year in which the useful life of the equipment expires.

3. An authorized executive signatory must sign this report for the organization certifying that the equipment is used for the charitable purpose of the grant.

RF will provide a template (*The Rockefeller Foundation Equipment Reporting (ER) Template (v2024)*) for reporting. The grant agreement and grant record will outline the specific dates equipment reports are due.

Important: *If at the end of the grant term, the organization will not continue to use the equipment for charitable purposes or guarantee its charitable use, it will be required to donate the items to a charitable organization. This action is to be detailed in the final equipment report.*