



Policy Statement

Office of Sponsored Research

Section 500: Award Management

OSR Policy 500.17 — Purchase of Computers as a Direct Cost

Responsible Officer: Director
Responsible Unit: Award Management
Effective date: July 1, 2008
Last revised on: November 4, 2008

Policy Statement

Computers are generally categorized as a Facilities and Administrative (F&A) cost rather than a direct cost because they are used for many projects and purposes simultaneously. It is critical to categorize the purchase of computers correctly to prevent the University from risking compliance issues with federal regulations and audit findings.

The University recognizes, however, in rare instances highly specialized circumstances may justify the purchase of computers as an allowable direct cost.

Prior to purchasing and/or charging computers and related peripherals as direct costs, [a formal request and supporting documentation](#) must be completed and forwarded to the Office of Sponsored Research for evaluation and approval.

Reason for Policy

This policy serves to protect the University from risks related to federal regulations and audits regarding the use of sponsored funding for the purchase of computer and related peripherals.

Exclusions/Exceptions

Because of the inconsistent nature of possible exclusions and exceptions, these are broached on an individual, case-by-case basis.

Procedures and Related Policies

A separate decision flow chart must be completed and forwarded to OSR along with a completed [Application to Purchase Computers with Sponsored Research Funds](#).



OSR Research Tool Kits

None.

Contacts

Questions and concerns can be submitted online at [Ask OSR](#) or by using the [OSR staff directory](#). Within [RAMSeS](#), the “*Speak to Someone*” option assists in locating the staff member best suited to address project-specific issues.

References

 [Research Administration Glossary at Carolina](#)

1. Memo to Deans, Directors and Department Heads regarding Direct vs. FYA Charges to Sponsored Agreements, 2006.
 2. *Can Office Supplies be Proposed/Charged to Sponsored Projects?* Factors for determining categorization of expenditures.
 3. *Application to Purchase Computers with Sponsored Research Funds.*
-

Revision History

Prior Revisions: The policies in the *Office of Sponsored Research Policies & Procedures Manual* supersede any OSR policies, procedures and appendices previously included in the *University Business Manual*, a publication of UNC Chapel Hill’s [Division of Finance](#).

