Computers and Peripherals

- *Are computers and peripherals considered allowable direct costs on a contract or grant?*
  Only if a portion of the actual usage is technical (rather than general purpose).

- *Can I charge 100% of the cost to my project?*
  Yes, although it is unusual. An example would be when a computer is required to operate a piece of equipment or scientific instrument and is dedicated entirely to the project. There should be no general purpose software on the computer such as Excel and Word, and it should not be used for email.

- *Can I charge my project if I need a computer for technical applications? It will also be used for email and internet access.*
  Yes. You need to estimate the percentage of technical computer use for your project(s). That percent of the computer cost can be charged directly and the remaining cost should be charged to other non-contract and grant sources.

- *Are there circumstances when I can charge printer paper to my project?*
  Generally computer printer paper is consider an office supply and is an indirect cost. Sometimes special printer paper may be required for a project and this would be considered an allowable direct cost to the project.

- *Can I purchase software and charge it to my project?*
  Yes, if it is technical in nature and is needed to obtain the objectives of the project.

- *Can I combine the cost of a CPU and monitor (if the total is over $5,000) and code them as equipment?*
  No. These are considered to be two separate assets. They are individually evaluated according to the inventory or capitalization threshold. The only time they can be considered fabricated equipment is if they are needed to run a larger piece of fabricated equipment.

Some agencies have special restrictions regarding computers and peripherals. Always refer to the agency and award specific guidelines for information regarding specific projects.