

Policy	To comply with the Federal Uniform Guidance, codified at 2 CFR 200, the University of Vermont established a <a href="#">Cost Policy on Sponsored Agreements</a> that determines what costs are typically treated as a direct cost and what costs are typically treated as an indirect cost.		
Instructions	Principal Investigators who believe circumstances of their project warrant that a normally indirect cost be allowed as a direct charge to a federally funded project, must complete and submit this Direct Cost Justification Form via an Award Modification Request in UVMClick for review and final determination of allowability. If the request is to open up the cost category on a cost share budget, also include the Re-budget Request Form with the applicable chartstring(s). <b>Payback of any cost violations and/or disallowed costs will be the responsibility of the Principal Investigator.</b>		
1. Principal Investigator		2. Department	
		3. Federal Sponsor	
		4. PeopleSoft Award Number	
		5. PeopleSoft Project Number(s)	
6. Form Completed and Submitted by (Name and Title)		7. Date Submitted	
		SPA Use Only: SPA Approval (Name and Title)	
Cost Allocation Method	When allocating charges to a sponsored project, a well defined and consistently applied cost allocation methodology is necessary. The cost allocation method used must document the equitable distribution of charges to a project in proportion to the benefit received. There is no single best cost allocation method for documenting the distribution of charges. The allocation method used is administered and maintained at the PI, Department and Unit levels.		
Details	Please complete sections A and B. Cost items listed below will be permitted only when the items being requested can be clearly demonstrated as being essential or necessary and allocable to the performance of the project or activity being supported by the federal award. Attach the sponsor approved budget if the cost item was included in the budget or budget justification and you are referring to those pages to explain how the cost directly advances the objectives.		
F-Level	Cost Category	A. Explain how the cost category is essential or necessary for the performance of the project or activity being supported by the federal award.	B. Explain why the cost category being requested is significantly greater than the routine level of such items provided by the academic unit.
F6002	General Supplies & Services: Office, paper, pens, markers, art, white boards, clinical, copier, cleaning, vehicle supplies. Books, furniture & non-scientific equipment <\$5,000, accounting, legal, audit services, laundry, audio visual services. Photocopy charges, advertising costs, postage.		
F6006	Memberships & Subscriptions: Individual memberships fees or dues, periodicals, newsletters, electronic subscriptions.		
F6007	Work Orders: Internal work order services including wages, benefits, materials, equipment rental, hazardous material disposal.		
F6020	Computer Supplies & Services: Computer accessories, key boards, mice, wires, cables, speakers, data storage devices. External computing service, data storage, cloud services. General Purpose Software less than \$5,000, Software license or maintenance fees. Computer repairs, installation costs		
F6301	Utilities: Fuel, water, sewage, electric, gas, propane, insurance costs.		
F6320	Telephone & Telecom Services: Cell phone devices, stipends, plans, non-UVM phone service, non-UVM internet service, installation costs, lines, local, long distance calls, UVM Telecommunications work orders.		
Submit To: Submit the completed form via an Award Modification Request in UVM Click for review and final determination of allowability.			
Comment: Use this section to relay any additional information that may not fit in the fields above or be easily viewable.			