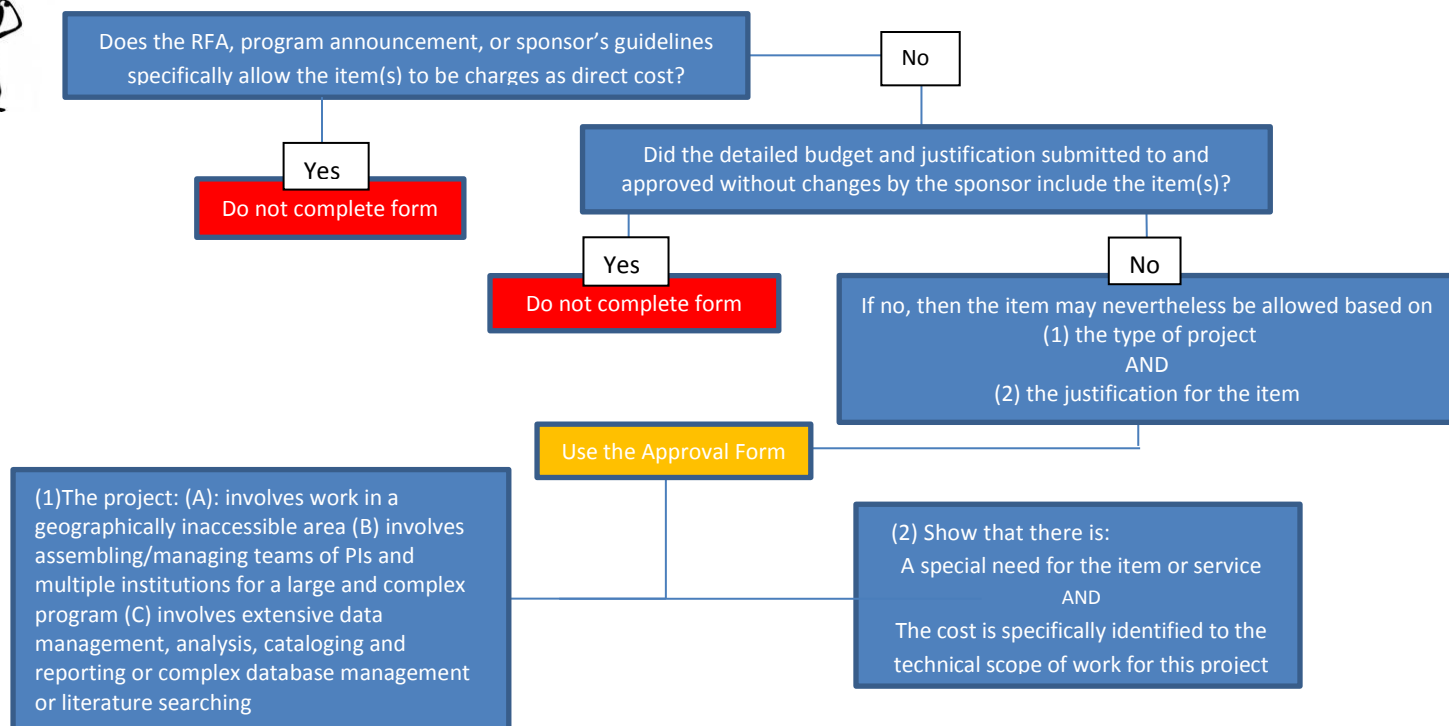


University Approval for Items Normally Charged as F&A (Indirect) Costs to be Charged as Direct Costs

Do I need University approval to charge F&A items as direct costs?

Answer the questions below to determine whether or not this form should be completed.



COST Category	Normally Charged as F&A COSTS	F&A Costs that May be Charged as DIRECT COSTS Under Special Circumstances
Salaries, Wages, Benefits	Departmental administrative and clerical salaries	Direct charging of administrative/clerical salaries may be appropriate where a major project explicitly budgets for administrative/clerical services and the individuals involved can be specifically identified to the project. Circular A-21, Exhibit C defines "major project" as a project that requires an extensive amount of administrative/clerical support which is significantly greater than the routine level of such services provided by academic departments.
Computers & Software	General purpose computers and software, such as those used in offices whose benefit cannot be allocated to any specific project should normally be treated as F&A costs.	Computers, software and other electronic devices, may only be treated as direct costs if project specific, such as those used in laboratories or in the field to collect data. To be considered, computers and other electronic devices must meet all of the following criteria: (1) a direct benefit to the achievement of the project's research objectives; (2) project specific and dedicated to the sponsored project; and (3) necessary to accomplish the scientific goals of the project.
Supplies	General purpose supplies or office supplies e.g., pencils, pens, binders, folders, printer cartridges, hanging files, note pads and notebooks such as those used in offices, whose benefit cannot be allocated to any specific project are normally F&A costs.	Supplies must be research related and project specific, e.g. chemical/biological or general lab supplies, etc. Supplies such as lab notebooks and other office-type supplies stored and used only in the laboratory or field for the technical work and that are project specific may be charged as a direct cost.
Communications (phone, cell, fax, etc.)	Basic communication services that support general departmental activities and whose benefit cannot be allocated to any specific project. Phone installation, usage (landline or otherwise), etc is not typically allowed as a direct charge to a sponsored agreement or project.	A "hotline" dedicated to the project or long distance calls that are directly related to a project may be direct charged; however, departments must maintain documentation such as a log or access code records. Cell phone equipment and usage may be charged as a direct cost when it is required for field work.
Equipment Maintenance	Maintenance contracts or repairs for equipment that is used for numerous projects and the benefit cannot be allocated to any specific project (for example a departmental copier or an electron microscope in a core facility.)	Maintenance contracts or repairs for equipment that is used specifically for one (or a few) projects. If split among multiple projects, additional documentation will be needed to determine allocability.
Memberships & Subscriptions	Journal subscriptions or memberships in professional societies where the benefit is broad across a particular discipline, such as the Journal of Applied Physics or the American Psychological Association.	Membership fees required to attend a conference or where the fee is required in order to subscribe to a journal, where the conference or subscription is necessary or part of the agreement or project.
Shipping & Postage	General purpose postage that supports general departmental activities whose benefit cannot be allocated to any specific project.	Courier delivery when needed to transport project material (other than routine reports) in a timely manner. Freight is allowed if a project specific item is being moved. Postage for reprints in unusual circumstances, e.g., very large volume of reprints, express mail, or other shipping costs that are project specific.

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The following should be completed and submitted for approvals in accordance with the UAB Direct and Indirect Costs Policy

PI Name _____ Email _____ Phone _____

Contact Person Name _____ Email _____ Phone _____

Sponsor _____ OSP Number _____

Project Title _____

Please list the F&A item(s) and cost(s) you wish to charge as direct costs (**NOTE** you must provide detailed justification below):

The submission of this form and my signature below is my certification that the items identified above meet the stated criteria for approval. (PI/PD's signature required, no "per" signature accepted.)

Principal Investigator/Project Director

Academic Unit Designated Official

Print Name

Print Name

Reviewed: OSP Officer

Melinda T. Cotten, Associate Vice President
Research Business Operations

Print Name

Print Name

Justification- please address the following areas in detail: (please attach a separate sheet if necessary)

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Describe the special need for the item or service that is beyond the level of services normally provided by departmental administration. Include relevant details of the overall project as necessary.

State how the cost can be specifically identified to the technical scope of work conducted under the project, with documentation.