DEPARTMENT OF CHILDREN AND FAMILIES

Bureau of Finance

**Request to Charge Capital Asset as a Direct Cost**

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| --- | --- | --- | --- | --- | --- | --- |
| Agency Name | | | | | | |
| Agency Address | | | | | | |
| City/State/Zip       ,         - | | | | | | |
| Name - Contact Person | | Telephone Number  (   )    - | | | | |
| Contact Person’s Title | | | | | | |
| Type of Asset/Equipment | | Total Acquisition Cost (up to $25,000)  $ | | | | |
| Description and Itemized Cost of Asset/Equipment (also attach a copy of original invoice) | | | | | | |
| Purpose/Users/Location of Asset/Equipment | | | DCF Program/Grant to be charged | | | |
| SPARC month/year reported to DCF as Direct Cost | | | SPARC line or contract code to be charged | | | |
| Justification of Direct Cost | | | | | | |
| Certification:   * I certify that I am familiar with federal regulations, and that these capital asset costs are not normally allowable as direct costs. * This capital asset will be used solely by       (program name) and not shared in any way with any other program or activity. * I understand when approved as a direct charge, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the awarding agency. * I understand that the local agency is required to maintain records (i.e., purchase orders, vendor invoices, packing lists, receiving reports, non-capital equipment tracking numbers, users of equipment, etc.) to track this asset/equipment. * I understand that asset/equipment disposal becomes reimbursable to the program that purchased it, and that any residual value of the equipment must be credited to the program. * I understand the requirement to notify the Department of Children and Families upon disposal of the asset/equipment or when the asset is taken out of service. * I understand the requirement to maintain all records necessary to track the purchase, use, and disposal of the asset/equipment in agency records, and that these records are subject to audit and review. | | | | | | |
| Contact Signature | Name and Title | | | | | Date    /  / |
| For DCF Internal Use Only | | | | | | Date Received    /  / |
| Reviewed By: | | Approve | | Deny | Comments | |
| Area Administrator | |  | |  |  | |
| Program Manager | |  | |  |  | |
| DCF Bureau of Finance | |  | |  |  | |
| Date of notification via letter or email   /  / | | | | | | |

DCF-F-2624-E (R. 01/2018)

**Request to Charge Capital Asset as a Direct Cost**

**Instructions for Completing this Form**

1. Fill in the local agency’s name, address, city, state, and zip code.
2. Enter the name of the contact person regarding this request, and provide the person’s title and telephone number
3. **Type of Asset/Equipment** – Provide a brief description of the capital asset covered by the request (i.e., computer equipment, software, telephone system, vehicle, training room furniture).
4. **Total Acquisition Cost** – Enter the total acquisition cost of the item for which the exception is being requested.
5. **Description and Itemized Cost of the Asset** – Provide a detailed description of the asset including the manufacturer, model number, and any other information describing the item. Include the itemized cost for each item if multiple items are being purchased as a unit. Describe any additional or incidental costs such as cost of installation, cost of modifications, consultancy or training fees. Please include a copy of the original invoice with the request.
6. **Purpose/Users/Physical location of the Asset** – Explain the intended applications or use of the asset. How will the asset be used by the program? How does the purchase of the asset support program requirements? Identify which employees within your agency will be the primary users of the equipment. Tell us where the asset will be location.
7. **Program/Grant to be charged** – describe which program area or grant will be utilizing the asset
8. **SPARC month/year plan to report as Direct Cost** – Enter the month and year the agency plans to incur the expenditure (Once approved and incurred, be sure it is reported as the same month and year in the SPARC system as the original expense)
9. **SPARC line/contract code to be charged**– Enter which SPARC line or contract code the agency plans to report the direct cost under
10. **Justification of Direct Cost** – Briefly explain why this particular asset is requested as a direct charge instead of a depreciable capital asset.
11. **Certification Signature** – Read the certification components, enter the agency’s name, and sign and date the form. Please provide your printed name and title.
12. Attach any supporting documentation that you feel will be helpful to us in evaluating your request. Include your vendor’s bid or estimate, product information, etc.
13. Keep a copy for your records.
14. Local Agency should submit this completed form via email to: [DCFFinanceGrants@wisconsin.gov](mailto:DCFFinanceGrants@wisconsin.gov)