

CAS Exception Form

For Office Use Only

WFU ID Number: _____

Principal Investigator:

Title:

Sponsor:

The purpose of this form is to provide documentation of an exception to Cost Accounting Standard (CAS) 502 as outlined in OMB Circular A-21, Section F.6.b. <http://www.whitehouse.gov/omb/circulars/a021/a021.html>.

This form should accompany proposals submitted to Federal agencies, or those involving Federal flow through monies, if the proposed budget includes funds for administrative or clerical salaries and/or non-salary administrative costs. Normally, administrative or clerical salaries and/or non-salary administrative costs are treated as indirect costs. Specific examples of selected items of cost and whether they should be treated as direct costs or indirect costs can be found on the ORSP website: <http://www.wfu.edu/RSP/pdf/directvfa.pdf>. Principal Investigators may request an exception in order to direct charge an expense that is normally treated as an indirect cost. One example of when it is acceptable to charge administrative or clerical salaries to a Federal grant is when it is considered a major project. More examples are provided below.

Projects that require extensive administrative or clerical assistance, as well as those that will have significant non-salary administrative costs, could potentially strain departmental resources. Therefore, Principal Investigators should identify project activities and budget accordingly.

Section I - Request to Direct Charge Administrative or Clerical Salaries

If the budget for the above-referenced proposal includes funds for administrative or clerical salaries, please enter the position title(s) and employee name(s) in the boxes below. In addition select the OMB A-21 example that best describes your project.

Position title(s):

Name of employee(s):

- Large, complex programs such as Research Centers, Program Projects, environmental research centers, engineering research centers, and other grants and contracts that entail assembling and managing teams of investigators from a number of institutions.
- Projects which involve extensive data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature, and reporting.
- Projects that require making travel and meeting arrangements for large numbers of participants, such as conferences and seminars.
- Projects whose principal focus is the preparation and production of manuals and large reports, books and monographs (excluding routine progress and technical reports).
- Projects that are geographically inaccessible to normal departmental administrative services, such as research vessels, radio astronomy projects, and other research fields sites that are remote from campus.
- Individual projects requiring project-specific database management; individualized graphics or manuscript preparation; human or animal protocols; and multiple project-related investigator coordination and communications.

Section II - Request to Direct Charge Non-Labor Administrative Costs

Check categories as applicable and describe the special circumstances that necessitate the need for external funding for these expenses.

- Office Supplies
- Postage
- Local Telephone/Cell Phone
- General Purpose Equipment/Software
- Memberships/Subscriptions

Justification for Request (special circumstances):

Section III - Principal Investigator Certification

I certify the costs identified above should be charged as direct costs and that funds have been added to the proposal budget and explained in the budget narrative, justification, or other section of the proposal.

Signature: _____ Date: _____

Section IV - Administrative Approvals

The proposal budget has been reviewed and approval for an exception to OMB A-21 F.6.b. has been granted.

University Controller: _____ Date: _____

Director, ORSP: _____ Date: _____