

CAS Exception Form, ORSPA 315

Principal Investigator: _____

Project Title: _____

Sponsor: _____

Proposal #: _____ Account #: _____

The purpose of this form is to ensure compliance with the Federal government's Cost Accounting Standards (CAS), as outlined in OMB Circular A-21, section F.6.b, which establish the principle that administrative and clerical salaries (and other expenses such as office supplies, postage, local telephone costs, and membership dues) should normally be treated as Facilities & Administrative (F&A) costs (indirect, overhead). The [full policy](#) is located in the RSP Manual.

Principal Investigators may request exceptions to the policy if there is sufficient evidence that the pending Scope of Work requires the direct charging of these expenditures due to unlike circumstances. "Unlike circumstances" are defined in A-21 as charging costs that are normally indirect as direct costs. To initiate a request for an exception, the Principal Investigator must **complete and submit this form with the proposal** to the Office for Research and Sponsored Projects Administration for review and consideration.

Per OMB A-21 the following **three criteria must be met** for F&A (indirect) costs to be considered for direct charging:

1. The person's activities and/or the non-labor costs must be specifically and readily identifiable to the project with a high degree of accuracy.
2. The position and/or non-labor costs are required by the project scope, due to the project's special purpose or circumstances.
3. The position and/or non-labor costs must be specifically budgeted as a line item in the proposal budget with duties/requirements discussed and justified in the proposal narrative.

Section I: Request To Direct Charge Labor Costs

Exceptions to the University's CAS policy will be permitted only when the following circumstances can be clearly demonstrated:

1. Administrative and clerical salaries must be specifically identified with a major project or activities in accordance with A-21, which require extensive amounts of administrative and clerical support significantly greater than the routine level of such services provided by the unit.
2. The following examples directly from OMB A-21 are illustrative of what a major project or activity might be:
 - a. Large, complex programs such as General Clinical Research Centers, Primate 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.
 - b. Projects which involve extensive data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature, and reporting (such as epidemiological studies, clinical trials, and retrospective clinical records studies).
 - c. Projects that require making travel and meeting arrangements for large numbers of participants, such as conferences and seminars.
 - d. Projects whose principal focus is the preparation and production of manuals and large reports, books and monographs (excluding routine progress and technical reports).
 - e. 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.
 - f. Individual projects requiring project-specific database management; individualized graphics or manuscript preparation; human or animal protocols; and multiple project-related investigator coordination and communications.

Complete This Section

If Employee is 'To Be Hired', complete all fields except name and identification number. Add additional sheets as necessary.

1. Name of employee: _____ Position Title: _____
 ASU ID#: _____ Percentage of Effort devoted to project: _____

2. Using the above examples, describe the specific circumstances of the project or activity that demonstrate the need for an exemption.

3. Attach a current job description for the position (located at <http://www.asu.edu/hr/compensation/aucscsid/index.html>)

