The Office of Knowledge Enterprise Development (OKED) helps make discovery possible. We seek research funding, support faculty researchers, nurture partnerships with external partners, promote innovation and entrepreneurship, and share what we learn with the community and the world.

Within OKED, the Research Operations teams serve as an essential resource to ASU faculty and staff by assisting to secure and successfully manage external funding for University research and sponsored activities:

- **Research Advancement (RA)**, comprised of unit-based research advancement teams across the university and a centralized **Research Advancement Services (RAS)** team focused on emerging research units and strategic university initiatives;
- the **Office for Research and Sponsored Projects Administration (ORSPA)**, ASU's central unit for research administration comprised of the **Proposal & Negotiation Team** and **Award Management Team**; and
- **Fiscal Oversight**, which provides support and analysis for costing and financial audits.

If you would like more information on Research Operations at ASU, please visit Research Academy to register for the class, Introduction to Research Administration at ASU.

Your role is important to supporting Research Operations. When you are working with sponsored project accounts, there are some things you need to know. Just like State, Local and TRIF accounts, Sponsored Project accounts must be administered in accordance with the Funder’s regulations.

### Charging Expenses to Sponsored Projects

In order to charge an expense to a Sponsored Project, the expense must be allowable and meet 4 main criteria:

- Reasonable
- Allocable
- Consistent
- Conforms to Sponsor’s policy

Additional information for determining allowability can be found in the [Sponsored Projects Allowability Job Aid](#).

Sponsored projects are also subject to the **Cost Accounting Standards (CAS)**. CAS is a set of 19 standards issued by the United States Government to achieve uniformity and consistency in the cost accounting practices governing the measurement, assignment, and allocation of costs to contracts with the United States.

Sponsored project accounts sometimes include items known as **CAS exceptions**. In certain situations expenditures normally charged as Facilities & Administrative (F&A) costs may be charged to the direct costs' portion of a project. For these costs to be directly charged to a project, there must be circumstances that are different than those which would normally classify them as an F&A cost. When unlike circumstances meet this criteria it is called a **CAS exception**.

For more complete information on CAS exceptions, visit [http://researchadmin.asu.edu/cas](http://researchadmin.asu.edu/cas).

**Questions?** We’re always here to help! For assistance, contact your unit RA ([Who Can Help Me](#)), rahelp@asu.edu, or your Grant & Contract Officer within the Proposal & Negotiation Team who is assigned when you begin the proposal development process.