

**Cost Accounting Standards (CAS) Exception Form  
Request to Charge Non-Personal Services Costs as Direct Costs**

Georgia Institute of Technology  
Office of Grants Contracts Accounting  
Atlanta GA 30332-0259

Fund / Award Number: \_\_\_\_\_  
People Soft Project Number: \_\_\_\_\_  
Sponsor's Name: \_\_\_\_\_

The Federal government's Cost Accounting Standards (CAS) provide principles for determining the costs applicable to research and development, training, and other sponsored work performed by colleges and universities under grants, contracts, and other agreements with the Federal Government. 2 CFR 220 (formerly OMB Circular A-21)

The Georgia Institute of Technology must comply with all CAS regulations, including 2 CFR 220 Part F (Identification and Assignment of Facilities & Administrative (F&A) Costs), Section 6 (Departmental Administrative Expenses), b., which provides guidelines on how different items of costs are to be designated as direct costs or F&A costs.

Principal Investigators may request exceptions to this section if there is sufficient evidence that the Scope of Work requires the direct charging of these expenditures due to special circumstances.

**Please forward this completed, signed form to the Office of Grants and Contracts Accounting, mail code 0259.**

**The following criteria must be met for an F&A cost to be charged as a direct cost:**

1. The costs must be specifically and readily identifiable to a specific project with a high degree of accuracy.
2. The costs must be required by the project scope, due to the project's special purpose or circumstances.
3. If contemplated at proposal, the costs must be identified in the proposal budget and specifically justified in the proposal narrative.
4. If contemplated after award, the costs must be identified and justified in this form.

**A. 2 CFR 220, Part F, Section 6b(3)**

The direct charging of costs normally expensed as F&A costs (e.g., postage, local telephone, office supplies, membership dues, and general purpose equipment) is allowable only when the following circumstances can be clearly demonstrated. Please check each one that applies and provide the required justification.

\_\_\_\_\_ Postage (including UPS, FedEx, DHL, etc.): A significant amount of communication via mail is necessary to perform the Scope of Work; e.g., survey research, communication with subject or participants.

\_\_\_\_\_ Local Telephone, including cell phones: A significant amount of communication via phone is necessary to perform the Scope of Work; e.g., survey research, communication with subject or participants.

\_\_\_\_\_ Office Supplies: A significant amount of office supplies are necessary to perform the Scope of Work; e.g., preparation of surveys or other data collection tools, establishment of a business at a remote location.

\_\_\_\_\_ Memberships and dues: Membership in professional associations is necessary to perform the Scope of Work; e.g., sharing research results.

\_\_\_\_\_ Other: The purchase of this item or service is necessary to perform the Scope of Work; e.g., conduct research

1. Describe the specific circumstances of the project or activity that demonstrate the need for an exception.

\_\_\_\_\_

2. Justify the quantity and cost of each item being requested.

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**B. 2 CFR 220, Part F, Section 6b(1)**

\_\_\_\_\_ General Purpose Equipment: Means equipment, the use of which is not limited to research, medical or other technical activities. Examples are: computers--including laptops, servers, data storage devices--and other office equipment (printers, scanners, copiers). General purpose equipment less than \$5,000 is charged to an account code that is burdened with F&A.

1. Why is the General Purpose Equipment needed? Describe the specific circumstances of the project that demonstrate the need for an exception.

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2. How will the equipment be used to complete the tasks in the Statement of Work and directly benefit this research project?

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3. Who will use the General Purpose Equipment?

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4. Why wasn't the General Purpose Equipment included in the original budget?

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5. What is the estimated cost of the General Purpose Equipment?

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6. Provide a statement that the General Purpose Equipment will be used exclusively for the project and will not be used for any other purposes (e.g., administrative, personal, etc.).

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7. Provide a statement that there is no like General Purpose Equipment available within the department or on the project that can be used in place of the requested equipment.

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8. If the General Purpose Equipment was purchased within three months of the end date of the project, explain how such an acquisition, so late in the project, will directly benefit the project incurring the costs.

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Please attach additional pages as needed.

**Required Signatures of Responsible Parties**

I certify that these costs, normally treated as F&A costs, should be accounted for as direct costs in this project.

PI Name (Print or Type) \_\_\_\_\_

PI Signature \_\_\_\_\_ Date \_\_\_\_\_

Unit Financial Officer Name (Print or Type) \_\_\_\_\_

Unit Financial Officer Signature \_\_\_\_\_ Date \_\_\_\_\_

Department Name \_\_\_\_\_

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