



OFFICE OF SPONSORED PROGRAMS - FORM A COST ACCOUNTING EXEMPTION REQUEST

WHERE INNOVATION IS TRADITION

The Office of Management and Budget Circular A-21 disallows direct charging of facilities and administrative (F&A/indirect) type costs on federal projects or an award with any federal flow through dollars. In certain cases, exceptions may be allowed. For all F&A (indirect) budget items you are requesting to treat as a direct charge, provide justification demonstrating how the unique nature of the project validates the cost to be directly charged. Please complete and submit this form to OSP during budget development 7 to 10 days prior to routing and submission of your proposal. All exemption requests are reviewed by the Director of OSP and may involve consultation with the Controller. Please leave plenty of time for review since the process may be iterative if additional information is required.

For additional information on costs that are not generally allowable as direct charges, please review [OMB Circular A-21 Principles and Allowable Costs Memo](#).

A. Administrative/Clerical Justification

	Employee Name	Position Title	Currently in Position		Job Description Attached	
1)	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2)	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3)	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4)	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5)	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

For any administrative/ clerical staff compensation costs you are requesting to be treated as direct charges, include the employee's name, position title, whether or not they are currently working in this administrative capacity, and a copy of their job description. **In addition, attach a written justification describing how the administrative position qualifies as an unlike circumstance.**

B. Non Personnel Budget Justification

	Budget item	Amount	Justification-please detail why item should be direct charged
1)	<input type="text"/>	<input type="text"/>	<input type="text"/>
2)	<input type="text"/>	<input type="text"/>	<input type="text"/>
3)	<input type="text"/>	<input type="text"/>	<input type="text"/>
4)	<input type="text"/>	<input type="text"/>	<input type="text"/>
5)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Please provide answers to the following questions for each item. Attach additional pages as necessary.

1) How does the unique nature of the project present an "unlike circumstance" which validates the item being directly charged?

2) What percentage of this item's use can be allocated to the project?

3) How will this item directly contribute to the scientific aims of the award?

REQUIRED SIGNATURES

Approval by the University for the above costs does not preclude the federal agency from disallowing these costs in an audit.

Principal Investigator Name

Director/Dean Name

Date

Date

Principal Investigator Signature

Director/Dean Signature

OSP Use Only

Reviewed by

Approved a (date)

Not Approved a (date)

GMU No.

Lead Unit:

Comments: