

CAS Exemption Request Form

The purpose of this form is to ensure compliance with the Federal Government's Cost Accounting Standard (CAS), as outlined in OMB Circular A-21, section F.6.b., which stipulates that administrative and clerical salary as well as other expenses such as office supplies, postage, local telephone costs, and membership dues, should normally be treated as Facilities & Administrative (F&A) costs.

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

For more information please refer to Brandeis University's CAS policy at <http://www.brandeis.edu/osp/caspolicies/dcide.html#nic>.

Section I: Administrative/Clerical Justification

Add additional sheets as necessary.

Employee's Name	Position Title	Currently in Position	Job Description Attached
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe the specific circumstances of the project or activity that demonstrate the need for an exemption:			
Employee's Name	Position Title	Currently in Position	Job Description Attached
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe the specific circumstances of the project or activity that demonstrate the need for an exemption:			

Section II: Non-Labor Costs Justification

The direct charging of expenses for postage, local telephone, office supplies, and membership dues will be permitted only when the following circumstances can be clearly demonstrated:
(Check each one that applies and provide the required explanation.)

	Budget Item	Amount	Describe the specific circumstances of the project or activity that demonstrate the need for an exemption. Justify the quantity and cost of each item being requested.
<input type="checkbox"/>	Postage		
<input type="checkbox"/>	Local Telephone (including cell phone)		
<input type="checkbox"/>	Office Supplies		
<input type="checkbox"/>	Membership and Dues		

Section III: Required Signatures

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

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

Prepared by: _____ Phone: _____

PI Signature: _____ Date: _____

ORA/SPA Use Only

Comments:

ORA Approval: _____ Date: _____

SPA Approval: _____ Date: _____