

**Washington University – Sponsored Projects Accounting
Administrative Cost Exception Form**

Date _____ Fund # _____
Dept Name _____ Dept # _____
P.I. or Program Director _____
Project Title _____
Agency Name _____ Agency Number _____
Department contact (Name/Phone #): _____

Please indicate if this is a new or additional request for the same federal fund.

_____ New
_____ Additional

Major project category: Please check the "Major Project" that is applicable to the project's Scope of Work.

_____ Large complex programs, such as Clinical Research Centers, Primate Centers, Program Projects, Environmental Research Centers, Engineering Research Centers and other agreements that entail assembling and managing teams of investigators from a number of departments or institutions.

_____ Projects which involve extensive data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature, and reporting (such as epidemiological studies, large-scale clinical trials and retrospective clinical record studies).

_____ Projects requiring travel and meeting arrangements for a large number of participants, such as conferences and seminars.

_____ Projects whose principal focus is the preparation and production of manuals and large reports, books and monographs (excluding routing progress and technical reports or scientific manuscripts).

_____ Projects that are geographically inaccessible to normal departmental administrative services, such as seagoing research vessels, radio astronomy projects and other research field sites that are remote from campus.

_____ Individual projects requiring project-specific database management; individualized graphics or manuscript preparation; human or animal protocols; and multiple project-related investigator coordination and communication.

_____ Other (please specify):

SECTION I - ADMIN/CLERICAL SALARIES

_____ ADMIN/CLERICAL SALARIES

Name _____ % Effort _____ Title _____

HRMS Job Code _____ Period of time employee will work on project _____

Please describe job responsibilities & provide justification as to how this is specifically associated with the work of the project.

SECTION II - NON-PERSONNEL COSTS

For approval, check each budget object code requested and identify the expense items. Include a detailed explanation of why the item is necessary for the project and how it fits the unlike circumstances requirement.

_____ 3403 Research Office Supplies

_____ 3455 Laser Printer Supplies

_____ 3512 Postage

_____ 3530 Local Telephone

_____ 3532 Data Lines

_____ 3557 Memberships/subscriptions

_____ () Other

SECTION III - GENERAL PROJECT OBJECTIVES (complete for Sections I and II):

Principal Investigator _____
(Signature Required) Date _____

Form prepared by _____

Phone # _____ E-mail _____

*****Please submit the form to SPA - Elinor Nelson, enelson@wustl.edu or fax (314) 935-4309*****

<u>APPROVALS (SPA USE ONLY)</u>			
	Approved	Not Approved (provide brief explanation)	SPA Initials
Salaries	_____	_____	_____
3403	_____	_____	_____
3455	_____	_____	_____
3512	_____	_____	_____
3530	_____	_____	_____
3532	_____	_____	_____
3557	_____	_____	_____
Other	_____	_____	_____

Please use this section for further approval explanation by SPA and/or other information for the department related to the requested expenses.

Comments:

Sponsored Project Accounting Final Approval _____ Date _____

Date AIS Profile Updated _____

Washington University – Sponsored Projects Accounting Instructions for completing the Administrative Cost Exception Form

The Administrative Cost Exception form should be completed if there is a project need to direct charge administrative costs which have not been previously reviewed and approved during the proposal process. In accordance with OMB Circular A-21, expenditures that are normally considered F&A costs need specific identification and unlike circumstances justified before they can be charged directly to a federal project. It is important to fully describe and justify why these exceptions are necessary to achieve project objectives.

When to complete an ACE request? – Complete this form when:

- 1.) You have a **federal or non-federal** project which requires administrative/clerical salaries/fringe benefits which can be justified as meeting unusual/unlike circumstances.
- 2.) You have a **federal or non-federal** project which requires administrative/clerical salaries/fringe benefits for someone who has an admin/clerical job code in HRMS although the employee's duties are not administrative in nature.
- 3.) You have a **federal** project which requires administrative non-personnel costs such as toner (3455), research office supplies (3403), postage (3512), local telephone (3530), data lines (3532) or memberships/subscriptions (3587/3557) which can be justified as meeting unusual/unlike circumstances.
- 4.) You have a **federal or non-federal** project which requires a non-personnel budget object code not previously listed in number 3 which is currently prohibited AND it is NOT specifically disallowed by the sponsor. Choose "other" option in Section II and list budget object code and reason needed.

When completing the form, please check if this is a new or additional request for the same federal fund.

Major Project Category – To better understand the purpose of the project and why administrative costs (personnel and non-personnel) may be needed, please choose the appropriate "Major Project" category as it applies to your project. If no choice seems to fit, please choose "Other" and provide a description.

SECTION I - ADMINISTRATIVE/CLERICAL SALARIES

Direct charging of administrative and clerical salaries (and related fringe benefits) may be appropriate where a major project or activity explicitly budgets for these services and the individuals involved can be specifically identified with the project or activity. This type of project/activity would require an extensive amount of administrative or clerical support that is significantly greater than the routine level of such services provided by academic departments throughout the University. Detailed justification for the request needs to be provided clearly indicating why this cost should be allowed. If the justification is not sufficient, SPA may request additional information to be provided in order to make a final decision.

SECTION II - NON-PERSONNEL COSTS

Items such as office supplies, postage, local telephone and membership costs cannot be charged directly to sponsored funds unless their applicability and distinctive requirements (i.e., unlike circumstances) can be clearly established. The cost must support an activity that is directly related to the project and the link between the cost and the activity is close and clear. Please provide a detailed and sufficient justification for each item marked on the form. Attach additional information to the form if needed. If the justification is not sufficient, SPA may request additional information to be provided in order to make a final decision.

GENERAL PROJECT OBJECTIVES

For the general project objectives section, please provide a brief and specific description of the fund, its purpose and goals. This will help us better understand the environment and circumstances surrounding the sponsored project. This section should be completed for both Sections I and II. If necessary, send a copy of the budget justification from the proposal and/or any other proposal documents which may help explain the project goals.

The **signature of the PI** is required when submitting the form to SPA. SPA will not process the form without the signature or appropriate exception explanation.

After reviewing the form and submitted justification, SPA will use the **Approval box** to indicate if the requested costs have been approved/disapproved, and provide additional information if needed. When finalized, SPA will sign the **Final approval**. If any specific instructions are given to the department regarding the direct charges or if additional documentation exists and it relates to the request, SPA will use the **Comments** sections to address it. Also, if as a result of the decision making process more supporting documentation had been provided, it should be indicated under this section and attached to the form.

Once the final decision has been reached, SPA will inform the department about the decision. If approved, the adjustment to the AIS profile will be made to un-prohibit the requested expenses and profile comments will be added to provide more details regarding the approved direct charges.

Please submit the completed form to Elinor Nelson, via e-mail, enelson@wustl.edu (scan) or fax, (314)935-4309. For any additional information please call (314) 935-5763. For administrative and clerical salaries, please submit the request at least five days prior to the payroll deadline for timely processing.

ADDITIONAL REFERNCES:

SPA Top 10 list on Administrative Costs

Direct Charging Policies

Administrative Cost Policy

Administrative Cost Matrix

These references can be found on the SPA website at <http://spa.wustl.edu>