



THE MEDICAL COLLEGE OF GEORGIA F&A Exception Form

In order to comply with Office of Management and Budget (OMB) Circular A-21 and Cost Accounting Standards (CAS), The Medical College of Georgia has established policies for charging costs to sponsored projects. Please see MCG's Direct Charging Policy at: <http://www.mcg.edu/policies/7008.html>. Exceptions to this policy may be appropriate when a project is determined to be a **major project**. A **major project** is one that requires an extensive amount of administrative or clerical support and/or supply costs that are significantly greater than the routine level of services provided by academic departments.

NOTE: This form should only be used when project is considered a MAJOR PROJECT.

This form must be submitted in order to charge items, which are normally F&A costs, as direct costs to sponsored projects. Direct costs are specifically associated with a particular project and can be identified to such activities relatively easily with a high degree of accuracy. Please note that Sponsor approval of a budget does not in and of itself constitute approval of the specific line items. The sponsor assumes that MCG has complied with A-21, our Cost Accounting Disclosure Statement, our F&A cost proposal assumptions, and any other regulations cited. A cost that may be allowable at one institution as a direct charge may not be allowable at another because of the differences in the Disclosure Statement. Since there is no way for a sponsor to make a determination of allowability due to these variables, it is MCG's responsibility to exercise this judgment.

The Department should submit this form to the Dean's office for approval before being submitted to SPA, Post-Award. A copy indicating whether or not the exception is approved will be returned to the Department Administrator.

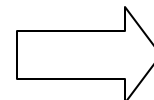
Principal Investigator: _____

Proposal / Project ID: _____

Please check the applicable boxes below that best describe the nature of the major project or activity for which you are requesting a policy exception:

- Large, complex programs such as general clinical research centers, primate centers, environmental research centers and other sponsored projects that entail assembling and managing teams of investigators from a number of institutions or units
- Projects which involve extensive data accumulation, analysis and entry, surveying/interviewing, tabulating, cataloging, searching literature and reporting (such as epidemiological studies, clinical trials and retrospective clinical records studies)
- Projects that require making substantial travel and meeting arrangements or scheduling large numbers of program participants or subjects
- Projects whose principal focus is the preparation and production of manuals and large reports, excluding routine progress and technical reports
- Projects that are geographically inaccessible to normal departmental administrative services such as those conducted on seagoing research vessels or at sites that are remote from campus

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An exception is requested to charge the following types of costs as direct costs:

- | | |
|---|---|
| <input type="checkbox"/> Administrative/Clerical Salaries | <input type="checkbox"/> Computer |
| <input type="checkbox"/> General Purpose Equipment | <input type="checkbox"/> Membership Dues |
| <input type="checkbox"/> Telephone/Pager/Cellular | <input type="checkbox"/> Subscriptions/Books/Periodicals |
| <input type="checkbox"/> Office Supplies | <input type="checkbox"/> General Computer Services/Networking |
| <input type="checkbox"/> Postage | <input type="checkbox"/> Other* (Describe) _____ |

- Describe what is being purchased: _____

 If applicable: a. Where will it be located? _____
 b. Who will use it? _____
- Explain how this cost provides a direct benefit to the purpose or objective of the project: _____

- Explain how this cost meets the definition of a direct cost (i.e., can it be specifically identified with relative ease and a high degree of accuracy): _____

- Outline the unique, extraordinary scientific/technical needs of the project, which necessitate direct charging this type of cost: _____

- If item was not included in the original proposal, what has changed that makes this item necessary? _____

Certification: I certify that I am familiar with MCG's Direct Charging Policy that these types of items are not normally appropriate as direct costs. In accordance with Circular A-21 and MCG's Direct Charging Policy, I certify that these costs are extraordinary, unique, and are needed to fulfill the scientific/technical purposes of the project. I understand that if the costs are disallowed they will have to be transferred to an appropriate non-sponsored budget and may not be transferred to another sponsored account.

Principal Investigator _____ Date _____

Department Chair: _____ Date _____

Deans Office: _____ Date _____

SPA Approved: Yes No SPA Signature: _____ Date _____