

Direct Charge Exemption Form -- Expenses

Used to Support Direct Charging Costs that are Normally Treated as Facilities & Administrative Costs (F&A) also known as Indirect under Federally Funded Awards

To comply with the Federal government's Uniform Guidance, codified at 2 CFR 200 that establishes the principle by which certain costs should be treated, Florida International University has a policy for charging costs to federally sponsored awards. (A copy of the University's policy 2320.005 'Charging General Administrative and Clerical Costs on Federally sponsored Projects' is posted on the University's Compliance web site at <https://policies.fiu.edu/search/?division=26>)

Principal Investigators who believe their project warrants an exemption allowing the direct charging of costs that are normally treated as Facilities & Administrative costs (F&A) also known as indirect must complete and submit this form to the Office of Research & Economic Development (ORED) at proposal stage for a final determination of allowability of costs prior to budgeting and/or incurring the expense.

PI Name: Project/AWD ID#

Federal Sponsor Name:

Submission

Type:

- New Direct Charge Exemption Request Amendment to Previous Request

I. Request to Charge OTHER Non-Salary Costs

Cost items must clearly demonstrate they are essential, necessary and allocable for the performance of the project activity being federally funded.

Exemption to the University's policy to direct charge non-salary costs such as; postage, local telephone costs, office supplies, data processing/computer supplies, software*, memberships, subscriptions and hazardous waste disposal may be allowed only if all of the following conditions are met:

- | | |
|--|--------------------------|
| •The project has a special, non-routine, need for the item or service | <u>YES</u> |
| •Cost can be specifically identified & benefits a particular project | <input type="checkbox"/> |
| •Expense is explicitly in the proposal budget by line-item | <input type="checkbox"/> |
| •Sponsor has approved the non personnel administrative cost in proposal or otherwise | <input type="checkbox"/> |

* For further software clarification, review FAQ #21 in the Office of Research's website: <http://research.fiu.edu/award-management/faqs/>

If all four conditions are a yes, you may proceed with the request:

- Attach Budget and Budget Narrative. *(Each line-item cost must have been included in the sponsor approved budget/budget narrative.)*
- If not included in the budget & budget narrative an approval from the sponsor's contracting officer is required and must be attached.
- Provide detail justification for the request in the line below the exemption being requested. *(Describe the circumstances of the project that demonstrates why an exemption is being requested. Provide the quantity if applicable and the approximate cost of each item. Explain how the item is essential or necessary for the performance of the project or activity federally funded and how it is significantly greater than the routine level of such items provided by the academic unit.*

Postage:

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**Local / Cellular
Telephone:**

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Office Supplies:

--

**Data
Processing /
Computer
Supplies:**

--

Software:

--

**Memberships/
Subscriptions:**

--

**Hazardous
Waste Disposal
or
Other
Environmental
Safety
Requirement:**

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Certification: By signing below, the principal investigator, department chair/Center Director, and Dean certify that they will authorize charges to the federal sponsor identified in this document only where such charges are needed to perform the identified project or activity, that they will ensure that proper documentation for those charges shall be maintained for future audit, if necessary, and that they shall comply with the University's cost accounting standards policy. Cost accounting standard violations and/or exemptions disallowed by the sponsoring agency shall be the responsibility of the college, department, center and principal investigator.

Agreed:

Principal Investigator's Signature:

Date:

Agreed:

Department Chair/Center Director's Signature:

Date:

Agreed:

Dean of the College (or Designee) Signature:

Date:

In case of questions or additional information:

Person to Contact:

Title:

Phone Extension:

E-mail Address:

Forward this form along with the Budget and Budget Narrative or Sponsor Approval to Office of Research & Economic Development (ORED) to be reviewed and approved. Once approved you will be promptly notified to proceed with the hiring or purchase(s).

Approval(s) from the Office of Research & Economic Development (ORED):

YES

NO

Postage:

Local / Cellular Telephone:

Office Supplies:

Data Processing / Computer Supplies:

Software:

Memberships / Subscriptions:

Hazardous Waste Disposal:

Office of Research Approval:

Date:

Additional
Comments: