

CHECKLIST FOR NON-PERSONNEL COST ACCOUNTING JUSTIFICATION FORM

Purpose: This form is required. It is intended to assist Principal Investigators, Research Administrators and Financial Officers to evaluate the justification of charging costs, which are normally charged as Facilities and Administration expenses such as general purpose items, services, computers or supplies, directly to a sponsored program. If used, please attach to a Non-Personnel Cost Accounting Justification Form.

"The recipient institution is responsible for ensuring that costs charged to a sponsored agreement are allowable, allocable, and reasonable. Reference: Cost Principles for Educational Institutions (Office of Management and Budget (OMB) Circular A-21)

The direct charge for the purchase of general purpose items is an issue on audits. This is because many times when general use items are purchased on a sponsored program they are not used exclusively on the project. In these situations, the expense is part of Facilities and Administration (F&A) and cannot be directly charged to the sponsored program. Please refer to the following for further detail on the Vice President for Research web site at: <http://www.research.psu.edu/osp/PSU/Proposal/CASBFAQ.pdf> .

If an exception is requested, we use the preponderance of the circumstances for each purchase to determine if the exception will be approved. Please address the applicable circumstances below:

SECTION ONE

*** HERE ARE SOME OF THE CIRCUMSTANCES WE USE TO MAKE THE DETERMINATION FOR AN EXCEPTION REQUEST. PLEASE CHECK EACH STATEMENT BELOW THAT APPLIES TO THIS SITUATION.**

1. _____ The sponsored program ends more than 6 months from the date of purchase.
2. _____ This computer/general purpose item was specifically budgeted for in the proposal or was listed in the budget notes.
3. _____ This computer has capability/capacity that is required for work on the sponsored program that is not typically available on a general purpose administrative computer.
4. _____ This computer/general purpose item will be used solely by a research graduate assistant, research assistant/associate, or fellow who is working **exclusively** on the sponsored program.
5. _____ This item will be used to support the goals and purpose of the sponsored program, other use of the computer will be minimal and not interfere with work on the sponsored program.

SECTION TWO

***PLEASE EXPLAIN THE METHOD OF ALLOCATION USED IF THE EXPENSE WILL BE SPLIT BETWEEN A SPONSORED PROGRAM(S) AND OTHER BUDGETS.**

SECTION THREE

***ATTACH ADDITIONAL SHEETS FOR ANY OTHER INFORMATION THAT WOULD ASSIST US TO EVALUATE THE EXCEPTION REQUEST.**

Principal Investigator Signature and Date _____