

University of Florida CAS Exemption Form
Used to Support Direct Charging Costs that are Normally Treated as Indirect Costs
under Federally Funded Awards

To ensure compliance with the Federal government's Cost Accounting Standards (CAS) and OMB Circular A-21, section F.6.b, which establishes the principle that administrative and clerical salaries as well as other items such as office supplies, postage, local telephone costs, subscriptions and memberships (list not all inclusive) should normally be treated as indirect costs, the University of Florida established a policy for charging costs directly or indirectly to federally funded projects.

A copy of the University's CAS policy is posted at [Charging Costs Directly or Indirectly to Federally Funded Sponsored Projects](#)

Principal Investigators who believe circumstances of their project warrant an Exemption that would allow direct charging costs that are normally treated as indirect must **complete and submit** this CAS Exemption Form to the Division of Sponsored Research (DSR) for a final determination of allowability.

Principal Investigator: _____
Project Title: _____
Federal Award Number: _____ PS Project Number: _____
Federal Sponsor: _____
Submission Type: <input type="checkbox"/> New CAS <input type="checkbox"/> Amendment to previous CAS

SECTION I: SPECIAL CAS EXEMPTION CATEGORY

With appropriate supporting documentation on file, DSR at the time of award may grant an exemption to CAS requirements on projects where indirects are prohibited by the sponsor. Such approvals will be noted on the Notice of Acceptance (NOA) and automatically receive a project level exemption.

If the NOA for your project did not receive a special category exemption of (Not Subject to CAS) at the time of award and you believe your project falls into one of the above categories please check the appropriate box and complete section V only.

- Awards that prohibit assessment of indirect costs. Expenditures are still required to be reasonable, necessary and allocable to the work being conducted under the sponsored project.

SECTION II: TO DIRECT CHARGE ADMINISTRATIVE AND CLERICAL SALARIES

Exemptions to the University's CAS policy to direct charge administrative and clerical salaries will be permitted only when a "Major Project" can be clearly demonstrated and the individuals involved can be specifically identified with the project or activity. "Major Project" is defined as a project that requires an extensive amount of administrative or clerical support, which is significantly greater than the routine level of such services provided by academic departments.

The following examples are illustrative of what a Major Project or activity might be where direct charging of administrative or clerical staff salaries may be appropriate.

- A. Large, complex programs such as Designated Research Centers, Program Projects, and other grants and contracts that entail assembling and managing teams of investigators from a number of institutions.
- B. Projects which involve extensive data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature, and reporting (such as epidemiological studies, clinical trials, and retrospective clinical records studies).
- C. Projects that require making travel and meeting arrangements for large numbers of participants, such as conferences and seminars.
- D. Projects whose principal focus is the preparation and production of manuals and large reports, books and monographs (excluding routine progress and technical reports).
- E. Projects that is geographically inaccessible to normal departmental administrative services, such as research vessels, radio astronomy projects, and other research field sites that are remote from campus.
- F. Individual projects requiring project-specific database management; individualized graphics or manuscript preparation; human or animal protocols; and multiple project-related investigator coordination and communications.

Instructions: Admin/Clerical Salaries

To request approval to direct charge admin/clerical salaries, complete the [Admin/Clerical Justification Template](#), which collects the information requested below, attach to this CAS form, route for the required endorsements found in section V, and submit to DSR for final determination.

1. Describe the circumstances of the project (using the above examples as a guide) that demonstrates a Major Project or activity and why an exemption to the University's CAS policy should be granted.
2. Name of employee(s) to be charged directly to the project, Job Title, Job Code, Position Number, and approximate Percent Effort that will be devoted to the project.
3. For each employee listed above describe their duties and responsibilities that will advance the distinctive scientific, technical, and/or programmatic requirements of the work being funded by the federal government.
4. Explain why such services being provided to the project by the administrative or clerical staff are significantly greater than the routine level of such services provided by the academic unit.
5. If the salary line was included in the sponsor approved budget/budget narrative, please attach.

SECTION III: TO DIRECT CHARGE OTHER COSTS

1. Exemptions to the University's CAS policy to direct charge any of the items listed below will be permitted only when the items being requested can be clearly demonstrated they are needed to advance the distinctive scientific, technical, and/or programmatic requirements of the work being funded. In the case of computers and cell phones, exemptions will be approved only where it can be shown that the usage of such item is primarily or solely devoted to the project, respectively.

Check each box as they apply and provide the required narrative

- Postage:** Due to the high demand for postage required to accomplish the work being funded, a CAS Exemption to allow as a direct charge is requested. (Overnight and/or Shipping costs do not require a CAS Exemption)
- Local Telephone Service:** Due to the high level of local telephone calls necessary to accomplish the work being funded, a CAS Exemption to allow as a direct charge is requested. (Long distance telephone costs do not require a CAS Exemption)
- Cellular Phones and Service Plans:** Due to the circumstances of the project, cell phones, smart phones, service plans, are needed to accomplish the work being funded, a CAS Exemption to allow as a direct charge is requested. Exemptions will be approved only where it can be demonstrated that the cell phone/service plan are solely devoted to the project.
- Office Supplies:** Due to the high demand for office supplies required to accomplish the work being funded, a CAS Exemption to allow as a direct charge is requested. (Research/Lab Supplies do not require a CAS Exemption)
- Computer Supplies:** Due to the high demand or circumstances of the project, computer supplies are needed to accomplish the work being funded, a CAS Exemption to allow as a direct charge is requested.
- Audio Visual Supplies:** Due to the high demand or circumstances of the project, audio visual supplies are needed to accomplish the work being funded, a CAS Exemption to allow as a direct charge is requested.
- Audio Visual Devises costing less than \$5,000:** Due to the circumstances of the project, audio visual devises are needed to accomplish the work being funded, a CAS Exemption to allow as a direct charge is requested.
- Computers, Desktops, Laptops, Tablets, iPads and other computer related accessories, items, costing less than \$5,000:** Due to the circumstances of the project computers are needed to accomplish the work being funded, a CAS Exemption to allow as a direct charge is requested. Exemptions will be approved only where it can be demonstrated that the usage of such item requested is primarily devoted to the project. (Computers costing \$5,000 or more and needed to advance the work being funded do not require a CAS Exemption)
- General Purpose Software:** Due to the circumstances of the project general purpose software (desktop computer software) is needed to accomplish the work being funded, a CAS Exemption to allow as a direct charge is requested. (Technical or Specialized Computer Software do not require a CAS exemption)

Memberships: Due to the unusual circumstances of the project a membership is needed to accomplish the work being funded, a CAS Exemption to allow as a direct charge is requested. (NIH only allows institutional memberships, not individual memberships)

Subscriptions: Due to the unusual circumstances of the project a subscription is needed to accomplish the work being funded, a CAS Exemption to allow as a direct charge is requested.

Instructions: Other Cost Items

To request approval to direct charge other costs items, complete the [Other Cost Items Justification Template](#), which collects the information requested below, attach to this CAS form, route for the required endorsements found in section V, and submit to DSR for final determination.

1. Describe the circumstances of the project that demonstrates why an exemption to the University’s CAS policy should be granted.
2. Provide the quantity of each item being requested, approximate cost of each item requested and explain what the item is being used for and why the item is needed to advance the distinctive scientific, technical, and/or programmatic requirements of the work being funded.
3. Please explain in the case of computers and cell phones, how you will ensure the computers are being primarily devoted to the project activities and if cell phones/service plans explain how you will ensure they are solely devoted to the project activities.
4. Explain why such items are significantly greater than the routine level of such items provided by the academic unit.
5. If the costs are included in the sponsor approved budget/budget narrative, please attach.

SECTION IV: COST ALLOCATION METHODS

When allocating charges to a sponsored agreement, a well defined and consistently applied cost allocation methodology is necessary. The cost allocation method used must be able to document the equitable distribution of charges to an agreement in proportion to the benefit received. There is no single best cost allocation method for documenting the distribution of charges. These methods are administered at the PI, Department and Unit levels. Any method developed and used shall be consistent with generally accepted practices of colleges and universities and OMB-Circular A-21.

SECTION V: REQUIRED ENDORSEMENTS

By signing below, the Principal Investigator, Department Chair/Center Director, and Dean recognize that compliance to the University’s CAS policy is a shared responsibility. Payback of CAS violations and/or disallowed exemptions will be the responsibility of the College, Department, Center and Principal Investigator.

Agreed: _____ Date _____
Principal Investigator

Agreed: _____ Date _____
Department Chair/Center Director

Agreed: _____ Date _____
Dean of the College (or Designee)

Form Prepared By: Phone/Email:

Submit this form and all attachments to the Division of Sponsored Research by email ufawards@ufl.edu, for final determination

(for DSR completion only)

Approved	Not Approved		Comments
<input type="checkbox"/>	<input type="checkbox"/>	Administrative/Clerical	_____
<input type="checkbox"/>	<input type="checkbox"/>	OPS Clerical	_____
<input type="checkbox"/>	<input type="checkbox"/>	Postage	_____
<input type="checkbox"/>	<input type="checkbox"/>	Local Telephone	_____
<input type="checkbox"/>	<input type="checkbox"/>	Cell Phones/Service Plans	_____
<input type="checkbox"/>	<input type="checkbox"/>	Office Supplies	_____
<input type="checkbox"/>	<input type="checkbox"/>	Computer Supplies	_____
<input type="checkbox"/>	<input type="checkbox"/>	Audio Visual Supplies	_____
<input type="checkbox"/>	<input type="checkbox"/>	Audio Visual Devices, costing less than \$5,000	_____
<input type="checkbox"/>	<input type="checkbox"/>	Computers, Desktops, Laptops, Tablets, iPads and other computer related accessories, costing less than \$5,000	_____
<input type="checkbox"/>	<input type="checkbox"/>	General Purpose Software	_____
<input type="checkbox"/>	<input type="checkbox"/>	Memberships	_____
<input type="checkbox"/>	<input type="checkbox"/>	Subscriptions	_____

Division of Sponsored Research

Date

DSR Additional Comments:

- [Hyperlink To: Admin/Clerical Justification Template](#)
- [Hyperlink To: Other Cost Items Justification Template](#)