

**University of Florida CAS Exemption Form  
Used To Support**

**Direct Charging Costs that are Normally Treated as Indirect Costs**

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, and memberships 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 <http://fa.ufl.edu/cg/capolicy/chargingcosts-p.asp>

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.

<b>Principal Investigator:</b> _____
<b>Project Title:</b> _____
<b>Peoplesoft Proposal ID:</b> _____ <b>Peoplesoft Project ID:</b> _____
<b>Federal Sponsor:</b> _____
<b>Federal Award Number/CFDA Number:</b> _____
<b>Submission Type:</b> <input type="checkbox"/> New CAS submission <input type="checkbox"/> Amendment to previous CAS submission

**SECTION I: SPECIAL CATEGORIES THAT ARE EXEMPT FROM CAS REQUIREMENTS**

With appropriate supporting documentation on file, DSR at the time of award may grant exemptions on projects that meet the requirements of this section. Such approvals will be noted on the Notice of Acceptance (NOA).

- Awards that prohibit assessments of any indirect costs. Expenditures are still required to be reasonable, necessary and allocable to the work being funded.
- Firm-fixed price contracts and subcontracts awarded without a requirement for submission of any cost data to the Agency.

If your project did not receive a special category exemption 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.

**SECTION II: TO DIRECT CHARGE ADMINISTRATIVE AND CLERICAL SALARIES**

Exemptions to the University's CAS policy to direct charge administrative and clerical salaries will only be permitted when one or more of the following circumstances can be clearly demonstrated:

1. Administrative and clerical salaries must be specifically identified with the project and support a major project or activity that requires extensive amounts of administrative and clerical support, which is significantly greater than the routine level of such services provided by academic units.
2. The following examples are illustrative of what a major project or activity might be:
  - A. Large complex programs such as general clinical research centers, primate centers, engineering research centers and other federally sponsored projects that entail assembling and managing teams of investigators from a large number of institutions.
  - B. Projects which involve extensive data accumulation and entry, surveying, tabulation, cataloging and reporting such as epidemiological studies, clinical trials and retrospective clinical records studies.
  - C. Projects that require making substantial travel and meeting arrangements for large numbers of program participants.
  - D. Projects whose principal focus is the preparation and production of manuals and large reports excluding routine progress and technical reports.

- E. Projects that are geographically inaccessible to normal departmental administrative services, i.e., seagoing research vessels and radio astronomy projects that are remote from campus.
- F. Projects requiring project specific database management, individualized graphics or manuscript preparation; human or animal protocols; and multiple project-related investigator coordination and communications.

**A. To request approval to direct charge administrative and clerical salaries you must attach to this form a detailed narrative that provides the following information:**

1. Describes the circumstances of the project (using the above exemptions as a guide) that demonstrates 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 Percent Effort 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.

**SECTION III: TO DIRECT CHARGE OTHER COSTS**

Exemptions to the University's CAS policy to direct charge postage, local telephone, office supplies, data processing/computer supplies, general purpose software, memberships, and subscriptions will be permitted only when the following circumstances can be clearly demonstrated: (check each box as they apply **and provide the required narrative**)

- Postage:** Due to the high demand for postage required to perform this project, an exemption to allow as a direct cost is requested. (Overnight and/or Shipping costs do not require a CAS exemption)
- Local Telephone:** Due to the high level of local telephone calls necessary to perform this project, an exemption to allow as a direct charge is requested. (Long distance telephone costs required to advance the work being funded do not require a CAS exemption)
- Office Supplies:** Due to the high demand for office supplies required to perform this project, an exemption to allow as a direct charge is requested. (Research/Lab Supplies required to advance the work being funded do not require a CAS exemption)
- Data Processing/Computer Supplies:** An exemption to allow the purchase of data processing/computer supplies as a direct charge to this project is being requested, as such supplies are required to advance the work being funded. (Research/Lab Supplies required to advance the work being funded do not require a CAS exemption)
- General Purpose Software:** An exemption to allow the purchase of general purpose software as a direct charge to this project is being requested, as such software is required to advance the work being funded. (Technical Computer Software required to advance the work being funded does not require a CAS exemption)
- Memberships:** An exemption to allow the purchase of a membership(s) as a direct charge to this project is being requested as such membership(s) is required to advance the work being funded.
- Subscriptions:** An exemption to allow the purchase of a subscription(s) as a direct charge to this project is being requested as such subscription(s) is required to advance the work being funded.

**A. To request approval to direct charge other costs you must attach to this form a detailed narrative that provides the following information:**

1. Describes the circumstances of the project that demonstrates why an exemption to the University's CAS policy should be granted.
2. Describe each item being requested, the quantity and amounts required to advance the distinctive scientific, technical, and/or programmatic requirements of the work being funded by the federal government.
3. Explain why such items are significantly greater than the routine level of such items provided by the academic unit.

**SECTION IV: COST ALLOCATION METHODS**

When allocating charges to sponsored agreements, 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. Other than the University's effort reporting system, 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 agree to ensure that full compliance to the University's CAS policy is both achieved and maintained. Payback of CAS violations and/or disallowed exemptions will be the responsibility of the College, Department, Center and Principal Investigator.

In addition, if this CAS form is being submitted to request an exemption under the special category "Firm-fixed price contracts and subcontracts awarded without submission of any cost data to the Agency", the signatures below are certifying to DSR that absolutely no cost data was provided to the sponsor.

Agreed: \_\_\_\_\_  
Principal Investigator Date

Agreed: \_\_\_\_\_  
Department Chair/Center Director Date

Agreed: \_\_\_\_\_  
Dean of the College (or Designee) Date

Form Prepared By: \_\_\_\_\_  
Phone / Email

**Forward to the Division of Sponsored Programs, 219 Grinter Hall, 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"/>	Office Supplies _____
<input type="checkbox"/>	<input type="checkbox"/>	DP/Computer Supplies _____
<input type="checkbox"/>	<input type="checkbox"/>	General Purpose Software _____
<input type="checkbox"/>	<input type="checkbox"/>	Memberships _____
<input type="checkbox"/>	<input type="checkbox"/>	Subscriptions _____

\_\_\_\_\_  
**RGP/Division of Sponsored Research** Date

Additional Comments: