

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

To comply with the Federal government’s [Uniform Guidance, codified at 2 CFR 200](#), which incorporates the [Cost Accounting Standards \(CAS\) 48 CFR 9905.501, 9905.502, 9905.505, 9905.506](#) and establishes the principle that administrative and clerical salaries as well as other non-salary cost items such as office supplies, postage, local telephone costs, subscriptions and memberships should normally be treated as indirect (F&A) costs, the University of Florida has established a policy for charging costs directly or indirectly to federally funded sponsored 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 a CAS Exemption that would allow direct charging costs that are normally treated as indirect (F&A) must **complete and submit** this CAS Exemption Form with all required documents to the Division of Sponsored Programs (DSP) for a final determination of allowability.

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

SECTION 1: FIXED PRICE AWARDS - SPECIAL CAS EXEMPTION CATEGORY

For projects where the award mechanism is a fixed price agreement, where payments are earned based upon meeting the specific deliverable requirements of the award, a CAS Exemption is automatically approved, except for the Group 2 cost items. All Group 2 cost items will require a CAS Exemption. The automatic CAS Exemption will be indicated on DSP’s Notice of Award (NOA) as “Fixed Price Award - Not Subject to CAS”. All expenditures under this special category exemption are required to be reasonable, allocable and necessary for the performance of the project or activity being supported by the award.

If the NOA for your project did not receive the “Fixed Price Award - Not Subject to CAS” designation and you believe it should have, please contact DSP at ufawards@ufl.edu for review and final determination.

SECTION 2: TO DIRECT CHARGE ADMINISTRATIVE AND CLERICAL SALARIES

Exemptions to the University’s CAS policy to direct charge administrative and clerical salaries may be allowed only if all of the following conditions are met.

1. Administrative or clerical services are integral ^① to a project or activity.	<input type="checkbox"/> Yes
2. Individuals involved can be specifically identified with the project or activity.	<input type="checkbox"/> Yes
3. Such costs are explicitly included in the budget and justified in the budget narrative as Integral to the project or you have the prior written approval of the Sponsor’s grant or contract officer.	<input type="checkbox"/> Yes
4. The costs are not also recovered as indirect costs.	<input type="checkbox"/> Yes
5. A minimum of 20% FTE is budgeted in the award’s budget year or if less than 20% FTE special circumstances are included in the budget and budget narrative approved by the Sponsor.	<input type="checkbox"/> Yes

If all five conditions are a yes, you may proceed by completing the [Admin/Clerical Justification Template](#), attach to this CAS Exemption Form, route for the required endorsements found in Section 5, and submit to DSP at ufawards@ufl.edu for final determination.

^① UF considers integral to mean: (1) circumstances exist where administrative or clerical services being provided are necessary for the performance of the project or activity being supported by the federal award; AND (2) a minimum of 20% FTE is budgeted in the award’s budget year or if less than 20% FTE special circumstances are documented and approved by the Sponsor.

SECTION 3: TO DIRECT CHARGE “OTHER” NON-SALARY COSTS ITEMS

GROUP 1: Group 1 cost items listed below will be permitted only when the items being requested can be clearly demonstrated as being essential or necessary and allocable for the performance of the project or activity being supported by the federal award.

Check each box as they apply and provide the required narrative using the [Other Cost Items Justification Template](#).

<input type="checkbox"/> Audio Visual Supplies	<input type="checkbox"/> ② Computer Devices, Desktops, Laptops, Tablets, iPads, Displays, Computer Related Accessories, < \$5,000	<input type="checkbox"/> Office Supplies
<input type="checkbox"/> Audio Visual Devices, < \$5,000	<input type="checkbox"/> General Purpose Software (Not Specialized/Technical)	<input type="checkbox"/> Postage Stamps
<input type="checkbox"/> ③ Cell Phones and Service Plans	<input type="checkbox"/> Local Telephone Service	<input type="checkbox"/> Subscriptions to Publications
<input type="checkbox"/> Computer Supplies	<input type="checkbox"/> Memberships & Dues	

② UF considers essential to mean: Computer devices and accessories that must be necessary for the performance of the project or activity being supported by the federal award. Examples of essential, might include: (1) used to acquire, store, analyze, process, and publish data necessary for the performance of the project or activity; (2) used to create information electronically, including printing, transmitting, receiving and visualizing the information in support of the performance of the project or activity; (3) used in training, instruction, or curriculum development activities funded by the federal award; or (4) other circumstances demonstrated as essential.

③ In the case of cell phones and service plans, exemptions will be approved only where it can be shown that the usage of such item is solely devoted to the project.

GROUP 2: Group 2 cost items must have been included in the budget and/or budget narrative of the grant application that was funded or otherwise Group 2 cost items require sponsor approval.

Check each box as they apply and provide the required narrative using the [Other Cost Items Justification Template](#).

<input type="checkbox"/> Awards & Commendations	<input type="checkbox"/> Entertainment Expense	<input type="checkbox"/> Laundry Services	<input type="checkbox"/> Small Hand Tools
<input type="checkbox"/> Accounting Services	<input type="checkbox"/> Entertainment Services	<input type="checkbox"/> Legal Services	<input type="checkbox"/> Steam
<input type="checkbox"/> Bank Fees	<input type="checkbox"/> Event Tickets	<input type="checkbox"/> Library Resources	<input type="checkbox"/> Uniforms
<input type="checkbox"/> Books & Publications – Non Library	<input type="checkbox"/> Electricity	<input type="checkbox"/> Linens	<input type="checkbox"/> Utilities - Resale
<input type="checkbox"/> Building - Supplies	<input type="checkbox"/> Electronic Data Subscriptions	<input type="checkbox"/> Moving Costs	<input type="checkbox"/> Utilities - Other
<input type="checkbox"/> Building - Maintenance Contracts	<input type="checkbox"/> Food & Beverages	<input type="checkbox"/> Natural Gas	<input type="checkbox"/> Utilities - Tax
<input type="checkbox"/> Building - Modular	<input type="checkbox"/> Fax Machines	<input type="checkbox"/> Office Equip	<input type="checkbox"/> Utilities - Reimburse
<input type="checkbox"/> Building - Repairs	<input type="checkbox"/> Garbage Collection	<input type="checkbox"/> Pagers	<input type="checkbox"/> Vehicles >\$4,999
<input type="checkbox"/> Cable Television	<input type="checkbox"/> Insurance – University	<input type="checkbox"/> Photocopying	<input type="checkbox"/> Water
<input type="checkbox"/> Chilled Water	<input type="checkbox"/> Janitorial Services	<input type="checkbox"/> Prof Licenses	
<input type="checkbox"/> Dorm Furniture	<input type="checkbox"/> Land Purchase	<input type="checkbox"/> Sewage	

Instructions: "Other" Non-Salary Cost Items

To request approval to direct charge Group 1 or 2 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 DSP at ufawards@ufl.edu 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, and explain how the item is essential or necessary for the performance of the project or activity being supported by the federal award.
3. In the case of computer devices and cell phones, please explain how you will ensure the computer devices are essential and primarily being used to perform the project activities, and if cell phones/service plans explain how you will ensure they are solely being used 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. Attach the sponsored approved budget and budget narrative if the costs items you are requesting were included. Group 2 cost items **MUST HAVE BEEN** included in the sponsor approved budgeted or budget narrative or otherwise Group 2 cost items require sponsor approval for a CAS Exemption to be approved.

SECTION 4: 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. The documenting the allocation methods used is administered and maintained at the PI, Department and Unit levels.

SECTION 5: 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: _____
Principal Investigator _____
Date

Agreed: _____
Department Chair/Center Director _____
Date

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

Form Prepared By: _____ Phone/Email: _____

Submit this form and all attachments to the Division of Sponsored Programs at ufawards@ufl.edu, for a final determination

Approved

Comments

Administrative/Clerical

OPS Clerical

Group 1 Cost Items

Audio Visual Supplies

Audio Visual Devices, < \$5,000

Cell Phones/Service Plans

Computer Supplies

Computer Devices, Desktops, Laptops, Tablets, iPads, Displays, & Other Computer Related Accessories, < \$5,000

General Purpose Software

Local Telephone

Memberships

Office Supplies

Postage Stamps

Subscriptions

Group 2 Cost Items will be identified below: (completed by DSP)

Division of Sponsored Programs

Date

DSP Additional Comments:

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