

CAS Exemption Process

To comply with the Federal government's <u>Uniform Guidance</u>, <u>codified at 2 CFR 200</u>, which incorporates the <u>Cost Accounting Standards (CAS) 48 CFR 9905.501</u>, <u>9905.502</u>, <u>9905.505</u>, <u>9905.506</u> 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 F&A (indirect) 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 Cost Principles Policy, Procedures and Directives are located at: http://generalcounsel.ufl.edu/regulations-and-policies/.

Project Managers who believe the circumstances of their project warrant a CAS Exemption that would allow direct charging costs that are normally unallowable or normally treated as F&A (indirect costs) must **complete and submit** a request via UFIRST with all required documents to the Office of Research for a final determination of allowability.

Step 1

Locate the Award record that contains the project to which you would like to request a CAS Exemption.

Step 2

From the Award Workspace click the **New CAS Exemption** button.



Step 3

On the CAS Exemption SmartForm answer questions 1.0 through 4.0. Click **Continue**.

Step 4

If the answer to Page 1.0 Question 3.0 'Is this a request to charge administrative and clerical salaries directly?' was Yes, Page 2.0 appears. On Page 2.0 Question 1.0 upload the awarded budget and narrative. If the administrative or clerical costs were not in the approved budget, attach the sponsor grant or contracting officer prior approval.



Step 5

In field 2.0 'Explain...' provide a description about how these services are essential to the project.

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* Explain how the Administrative or clerical services are integral to a project or activity. UF considers integral to mean: 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.

This project is for a Center that requires full-time Administrative support.



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Step 6

In field 3.0 select Add to open the pop-up window and enter information regarding the personnel that requires the CAS Exemption.

* Individuals involved must be specifically identified with the project or activity. Provide the name of employee(s) to be charged directly to the project along with their job code, position number, and percent effort that will be devoted to the project.

Add

Person

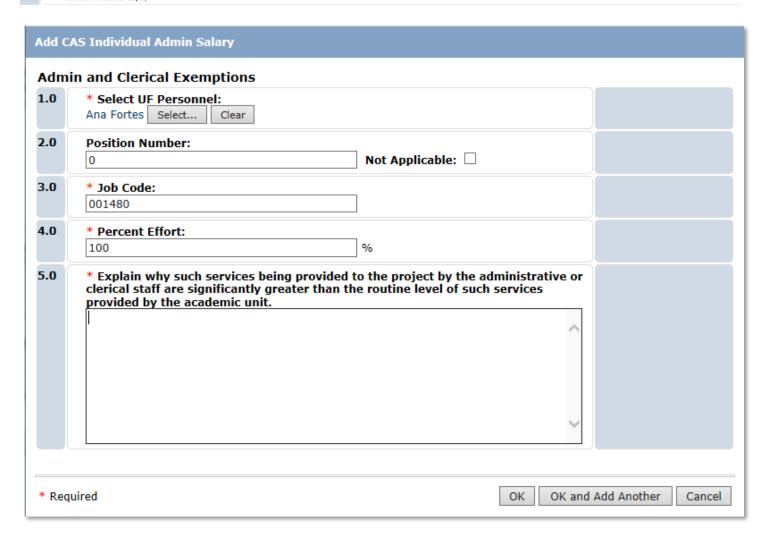
Job Title

Job Code

Position Number

Percent Effort

Description of Duties



Click OK to return to Page 2.0 Administrative and Clerical Salary, upload any supporting documents helpful to the Office of Research review and click **Continue**.

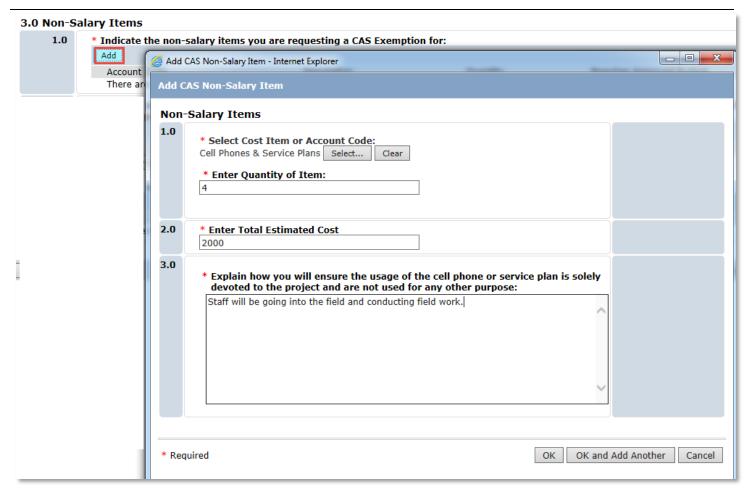
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Step 7

If the answer to Page 1.0 Question 4.0 'Is this a request to charge normally indirect or normally unallowable *non-salary items* directly?' was Yes, questions on Page 3.0 need answered. In question 1.0 select Add to open the pop-up window and select the non-salary accounts for which you are requesting a CAS Exemption. Complete the rest of the questions in the pop-up box and then select OK to return to page 3.0



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If the items on this request are normally F&A, the sponsor must have approved these items by inclusion in the awarded budget or explicitly by other written communication. Upload either the approved budget or sponsor approval containing the items. Also attach any supporting documents helpful to the Office of Research review and click **Continue**.

Click Finish on Page 4.0.

Step 8

From the CAS Exemption Workspace execute the Submit for Review activity to route the CAS Exemption for review and approval. The Project Manager, Unit Fiscal Authority and Contracts & Grants Accounting Services will be sequentially routed the exemption before the charges will be allowed to post.

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