

**University of Central Florida CAS Exemption Form
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, it is the policy of the University of Central Florida that administrative and clerical salaries, as well as other non-salary administrative costs and general expenses such as office supplies, postage, local telephone costs, and memberships should normally be treated as indirect costs.

Principal Investigators who believe circumstances of their project warrant an exemption that would allow direct charging of costs that are normally treated as indirect must **complete and submit** this CAS Exemption Form along with their proposal to the Office of Research & Commercialization (ORC).

Submission Type:	<input type="checkbox"/> New CAS Exemption	<input type="checkbox"/> Amendment of Previous CAS Exemption
Principal Investigator:	_____	
Project Title:	_____	
Project Number:	_____	
Sponsor:	_____	
Federal Award Number/CFDA Number:	_____	

SECTION I. ELIGIBILITY

CAS EXEMPTION DUE TO MAJOR PROJECT STATUS

Exemptions to the University's CAS policy to direct charge administrative and clerical salaries, as well as other non-salary administrative costs and general expenses such as office supplies, postage, local telephone costs, and memberships will only be permitted when the costs requested for direct charging support a "major project" or activity that requires dedicated or unusual amounts of administrative and clerical support exceeding the routine level of such services provided by academic units.

Please select the appropriate category(ies) under which you believe your project is eligible for major project status. **Your selection must be supported by a detailed, written explanation attached hereto.**

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.

Projects which involve extensive data accumulation and entry, surveying, tabulation, cataloging and reporting such as epidemiological studies, clinical trials and retrospective clinical records studies.

Projects that require making substantial travel and meeting arrangements for large numbers of program participants.

Projects whose principal focus is the preparation and production of manuals and large reports excluding routine progress and technical reports.

Projects that are geographically inaccessible to normal departmental administrative services, i.e., seagoing research vessels and radio astronomy projects that are remote from campus.

Individual projects requiring project-specific database management; individualized graphics or manuscript preparation; human or animal protocols; and multiple project-related investigator coordination and communications.

The classification of this as a major project, and the unique circumstances described herein, have been disclosed to the funding agency of the following pages of my proposal and/or award document _____.

SECTION II. COSTS FOR WHICH APPROVAL IS REQUESTED

Exemptions to the University's CAS policy to direct charge **administrative and/or clerical salaries** will be permitted only when a major project has a special, non-routine, need for the items or services set forth below. Please check if applicable.

Administrative/Clerical Salary: The status as a major project requires personnel for data collation, data processing, personnel coordination, travel arrangements, communications, duplicating, and other administrative functions above and beyond routine levels of support.

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

- Name of employee(s) to be charged directly to the project (if available), Job Title, Job Code, Position Number, the Percent of Effort devoted to the project, and the amount of support requested.
- The manner in which the employee(s) activities will directly benefit the project.
- Why the activities in which the employee(s) will be engaged are not routine.

- The manner in which the employee(s) salary charges will be documented.
- **All categories requested below must have been outlined in the awarded agency budget.**

Exemptions to the University’s CAS policy to direct charge **non-salary administrative costs, such as postage, local telephone, office supplies, duplicating, data processing/computer supplies, general purpose software, memberships, and subscriptions** will be permitted only when a major project has a special, non-routine, need for the items or services set forth below. Please check all that apply.

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)

Duplicating: Due to the high demand for publications, forms, testing and evaluation materials, questionnaires, instructional materials, conference handouts and publications, an exemption to allow as a direct charge is requested.

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.

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

- Describes the circumstances of the project that demonstrates the special, non-routine, need for the item or service.
- 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.
- The manner in which the charges will be assigned to the project. For example, if the project proposes to direct charge postage expenses, describe how those charges will be tracked, i.e., through a specific code on a postage meter.

SECTION III: 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 Administrative Unit levels. Any method developed and used shall be consistent with generally accepted practices of colleges and universities and OMB-Circular A-21.

SECTION IV: 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.

Agreed: _____ Date _____
Principal Investigator

Agreed: _____ Date _____
Department Chair/Center Director

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

Form Prepared By: _____ Phone / Email _____

For ORC completion only (ALL APPROVED OR NOT APPROVED CATEGORIES MUST BE CHECKED)

Approved	Not Approved	Comments
	Administrative/Clerical	_____
	Postage	_____
	Local Telephone	_____
	Office Supplies	_____
	Duplicating	_____
	DP/Computer Supplies	_____
	General Purpose Software	_____
	Memberships	_____
	Subscriptions	_____
	Other	_____

Contract/Proposal Staff - REQUIRED
Office of Research & Commercialization

Date

Compliance - REQUIRED
Office of Research & Commercialization

Date

Additional Comments: