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| **University of Idaho**  **Request for CAS Exemption to Direct Charge Costs**  **Normally Treated as Indirect Costs** |

There are two basic types of costs, 1) Indirect costs otherwise known as Facilities and Administration (F&A) costs and 2) Direct costs. Direct costs can be assigned to a specific project with a high degree of accuracy. Direct costs would include salaries and wages for faculty and technicians, fringe benefits, travel, scientific supplies, equipment, animal costs, and consultant pay. F&A costs are costs that cannot be readily identifiable with a specific project. Examples include most administrative salaries, building depreciation, electricity, water, utilities, and repairs and maintenance. When the University seeks to be reimbursed for projects carried out for the Federal government or other agency, an F&A rate is applied to Modified Total Direct Costs (MTDC)1. By multiplying the F&A rate times MTDC, F&A costs can be calculated and then charged to the sponsoring agency. The Federal government is properly concerned that costs be classified consistently so that they will not be double charged, once as a direct cost and again when the F&A rate is applied.

In certain situations administrative expenditures normally charged as F&A may be charged to the direct-cost portion of a project. This is appropriate if ALL of the following conditions are met:

* Administrative or clerical services are integral to a project or activity
* Expenditures involved can be specifically identified with the project or activity
* Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency
* A budget justification and this form must be included in the proposal, or with the prior approval paperwork
* The costs are not also recovered as indirect costs.

## Definitions:

## Administrative and Clerical Salaries/Personnel (administrative salaries) - provide non-technical supporting services that generally benefit departmental, institute, or center activities or objectives, including functions such as clerical support, financial management, procurement of materials and services, budget and planning, and personnel management

Integral - the services are essential, vital, or fundamental to the project or activity

Unlike Purpose and Circumstance – an activity or cost which is substantially greater in amount or different in purpose than the normal use

MTDC - total direct costs less the following items:

* equipment over $5k
* capital expenditures
* tuition remission
* rental costs of off-site facilities
* scholarships and fellowships
* portion of each subgrant & subcontract issued in excess of $25K

**Request for CAS Exemption**

**Proposal #: Title:**

**Principal Investigator:       Department:**

**Email Address:       Phone #:**

**Section I: Please complete the fields below for each employee for which direct charging of administrative/clerical salaries are requested and attach job descriptions.**

**Name/V#:** **% Effort on Project:**

**Job Title:**

**Name/V#:       % Effort on Project:**

**Job Title:**

**Section II: Direct Charge General Purpose Expenditures.**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Mark in the box on the left the items you wish to include | **OSP Approval** | |
|  | General Purpose Items |
|  | Local telephone, including connection charges | **Y** | **N** |
|  | Memberships | **Y** | **N** |
|  | Postage | **Y** | **N** |
|  | General purpose software | **Y** | **N** |
|  | Office supplies | **Y** | **N** |
|  | Office equipment | **Y** | **N** |
|  | Other; include explanation | **Y** | **N** |

Provide brief description of each item selected and attach supporting documentation to this form.

**Section III: Justification of special circumstances for direct charging:**

**PI Certification: I hereby certify that any general purpose item direct-charged to this proposal, if awarded, will be in direct furtherance of project goals, and will not be utilized for any other sponsored project that would normally be covered under the University’s Federally Negotiated Indirect Rate.**

**PI Signature Date**

**Department Chair Signature (or) Dean/Director Signature Date**

**OSP Approval Date**