

**UNIVERSITY OF SOUTH FLORIDA**  
**Research & Innovation**

**Guidelines for Charging Costs Directly or Indirectly to  
Federally Sponsored Projects**

Federal awards issued prior to December 26, 2014 are required to be managed in accordance with [OMB Circulars A-21, A-110, and A-133](#). Federal awards issued on or after December 26, 2014 are to be managed in accordance with [2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal Awards](#) (The Uniform Guidance) or the appropriate regulations applicable to the award as specified in the Notice of Award issued by the funding agency.

[Cost Accounting Standards \(CAS\)](#) 48 CFR 9905.501, 9905.502, 9905.505, and 9905.506 were included in the revised cost principles of the Uniform Guidance (See [2 CFR §200.419](#)).

Effective May 8, 1996, the [Office of Management and Budget \(OMB\)](#) revised Circular A-21 to incorporate four Cost Accounting Standards applicable to educational institutions. The Cost Accounting Standards Board (CASB) issued these on November 8, 1994, and the A-21 revision extended the standards to all sponsored agreements.

The University of South Florida has established the following guidelines for charging costs to projects funded with federal or federal flow-through monies. These guidelines apply to USF: Tampa (including USF Health), Sarasota-Manatee, and St. Petersburg.

**Direct costs**

- Salaries and fringe benefits of the Principal Investigator (PI), Co-PIs, and research and technical personnel.
- Laboratory supplies.
- Software purchased for scientific purposes.
-

**Exceptions will be permitted only under the following circumstances.**

General Purpose Equipment: Direct charging of general purpose equipment should be restricted to projects where equipment is required to accomplish the project's distinctive scientific, technical and/or programmatic requirements and used exclusively for project activities and objectives.

Scientific Software: Direct charging of scientific software items should be restricted to projects that are specifically justified in the budget narrative and not specifically disallowed.

Non-federal Sponsored Agreements: All costs may be direct charged to a non-federal sponsored agreement as long as the awarding sponsor has approved them.

## **RELATED REFERENCES**

[Cost Accounting Standards \(CAS\) Exception Request Form](#)

[Cost Accounting Standards \(CAS\) Overview](#)

[ResearchCCHIP #002 Determining Costs Applicable to Sponsored Projects](#)

[ResearchCCHIP #003 Charging of Administrative and Clerical Salaries and Certain other Expenses to Federal Funds](#)