

Cost Accounting Standards (CAS)

Cost Accounting Standards (popularly known as **CAS**) are a set of 19 standards and rules promulgated by the United States Government for use in determining costs on negotiated procurements. CAS differs from the [Federal Acquisition Regulation](#) (FAR) in that FAR applies to substantially all contractors, whereas CAS applies primarily to the larger ones.

The Standards

The original CASB adopted 19 standards, numbered 401 through 420 (419 was never assigned). The new CASB readopted the original 19 standards with only minor modifications, and has yet to adopt any new standards.

Standard	Title
401	Consistency in Estimating, Accumulating and Reporting Costs
402	Consistency in Allocating Costs Incurred for the Same Purpose
403	Allocation of Home Office Expenses to Segments
404	Capitalization of Tangible Assets
405	Accounting for Unallowable Costs
406	Cost Accounting Period
407	Use of Standard Costs for Direct Material and Direct Labor
408	Accounting for Costs of Compensated Personal Absence
409	Depreciation of Tangible Capital Assets
410	Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives
411	Accounting for Acquisition Costs of Material
412	Composition and Measurement of Pension Costs
413	Adjustment and Allocation of Pension Cost
414	Cost of Money as an Element of the Cost of Facilities Capital
415	Accounting for the Cost of Deferred Compensation
416	Accounting for Insurance Cost
417	Cost of Money as an Element of the Cost of Capital Assets Under Construction
418	Allocation of Direct and Indirect Costs
419	<i>unused</i>
420	Accounting for Independent Research and Development Costs and Bid and Proposal Costs (IR&D and B&P)

The CAS form

<http://www.colorado.edu/VCResearch/research/forms/pdfs/CAS%20Exception.pdf>

The purpose of this form is to ensure compliance with the Federal government's Cost Accounting Standards (CAS), as outlined in 2 CFR 220 (formerly OMB Circular A-21), Part F, Identification and Assignment of Facilities & Administrative (F&A) Costs, Section 6, Departmental Administrative Expenses, b., which provides direction on how different items of costs are to be designated as direct costs or F&A costs.

Principal Investigators may request exceptions to this section if there is sufficient evidence that the pending Scope of Work requires the direct charging of these expenditures due to special circumstances. To initiate a request for an exception, the Principal Investigator must **complete, sign and submit this form** to the Office of Contracts and Grants for review and consideration.

- **Request To Charge Administrative/Clerical Labor Costs as Direct Costs**
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- **Request To Charge Non-Labor Costs as Direct Costs**
 - Request to purchase general purpose equipment
 - Computers
 - Office equipment
 - IT equipment and systems
 - A-21 disallows General Purpose Equipment as a direct cost to a project unless Sponsor approved
 - In an approved budget
 - Via a CAS form submitted and approved by OCG
 - Must be able to show that the equipment will be dedicated to the project only