



Revised Cost Accounting Standards (CAS) Guidelines

A revised set of Cost Accounting Standards (CAS) Guidelines documents is now available on the Controller's Office website.

http://www.acctg.ucsf.edu/extramural_funds/policies/index.htm,

Follow the links under the "Cost Accounting Standards" heading.

These documents provide guidance for charging costs, with particular emphasis on charging costs to federal grants and contracts. They replace documents that were last updated in February 2000.

The revised Guidelines reflect a change in format and emphasis from the previously published Guidelines, rather than any significant change in policy. The charging practices document now emphasizes the relevant policies, while Appendix A emphasizes unallowable costs. Appendix B is still a Frequently Asked Questions, which will evolve as new questions arise. Also, links were added to related policy documents such as Cost Sharing, Program Income, and Effort Reporting.

Members of CAS Guidelines Workgroup revised the Guidelines; the Workgroup consisted of representatives from the four school Deans' Offices, several academic departments, and the three principal central campus departments (Budget & Resource Management, Controller's Office, and Office of Sponsored Research).

Any questions or suggestions related to the CAS Guidelines or Appendices should be directed to Charles Taylor (phone: 502-1065; e-mail: ctaylor@finance.ucsf.edu) or Matt Suelzle (phone: 476-5534; e-mail: msuelzle@finance.ucsf.edu) in Budget & Resource Management.