



# University of Connecticut Health Center

**POLICY NUMBER 2002-37**

**February 25, 2002**

**POLICY: COST ACCOUNTING STANDARDS (CAS)  
(RESEARCH/SPONSORED PROGRAMS)**

**PURPOSE:**

To ensure compliance with the Federal Cost Accounting Standards applicable to educational institutions, as follows:

1. CAS 501: Consistency in Estimating, Accumulating and Reporting Costs.
2. CAS 502: Consistency in Allocating Costs Incurred for the Same Purpose.
3. CAS 505: Accounting for Unallowable Costs.
4. CAS 506: Cost Accounting Period.

**POLICY STATEMENT:**

1. UCHC will ensure compliance with CAS 501 by employing consistent practices when developing budgets for proposals and in accounting and reporting costs for program expenses (in accordance with UCHC procedures).
2. Costs incurred for the same purpose, in similar circumstances, must be given consistent treatment in the accounting system in order to comply with CAS 502. That is, each type of cost must be charged consistently as either a direct cost or as part of the F&A rate costs.
3. Unallowable costs must be identified and excluded from any billing, claim, or (CAS 505) proposal submitted to the Federal government. (See Policy #2002-5 Unallowable Costs.)
4. The UCHC Fiscal Year (July 1 – June 30) will be used as the accounting period (CAS 506)
5. The Associate Vice President of Fiscal Administration – Research is responsible for determining the appropriate costing treatment and for the maintenance of the CAS Disclosure Statement.

Dan Upton (signed)  
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**Chief Financial Officer**

4/10/02  
\_\_\_\_\_  
**Date**

Richard Berlin, MD (signed)  
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**Associate Dean for Research/Planning & Coordination**

4/8/02  
\_\_\_\_\_  
**Date**

Peter Deckers, MD (signed)  
\_\_\_\_\_  
**Executive Vice President for Health Affairs**

4/10/02  
\_\_\_\_\_  
**Date**

**Replaces: NEW POLICY**