

## Guidance for Direct Charging Administrative Salaries

The salaries of administrative and clerical staff are normally treated as indirect costs on sponsored projects. When direct charges for administrative and clerical salaries are made, care must be exerted to assure that costs incurred for the same purpose in the like circumstances are consistently treated as direct costs for all activities.

All the following conditions must be met per 2 CFR 200.413 (c) in order to charge as direct costs.

- (1) Administrative or clerical services are integral to a project or activity;
- (2) Individuals involved can be specifically identified with the project or activity;
- (3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
- (4) The costs are not also recovered as indirect costs.

Examples of circumstances where administrative or clerical costs may be considered essential include:

1. Large, complex programs, such as Program Projects, environmental research centers, engineering research centers, and other projects that entail assembling and managing teams of investigators from a number of institutions;
2. Projects which involve extensive data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature, and reporting;
3. Projects that require making continual travel and meeting arrangements for large numbers of participants, such as conferences and seminars;
4. Projects with a principal focus of preparing and producing manuals and large reports, books, and monographs (excluding routine progress and technical reports);
5. Projects that are geographically inaccessible to normal departmental administrative services, such as research field sites that are remote from the campus;
6. Individual projects requiring project-specific database management; individualized graphics or manuscript preparation; human or animal protocol; and multiple project-related investigator coordination and communications.