

## Guidance for Charging Administrative and Clerical Salaries to Federal Awards

Federal regulations require certain conditions to be met in order to direct charge clerical and administrative salaries to federally funded sponsored programs. Normally the salaries of administrative and clerical staff should be treated as indirect (F&A) costs per “Uniform Guidance,” 2 CFR 200.413(c). Direct charging is allowable only if all of these conditions are met:

- (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. (USM’s financial system ensures this.)

### What is “integral”?

Clerical and administrative services are integral if they are essential or fundamental to meeting the stated purpose or objectives of the project or activity. The level of project support must be greater than that provided for general administrative support on a typical sponsored project.

Examples of projects and activities for which administrative and clerical support might be integral:

- The project is a large, complex program such as a center grant.
- Project activities require extensive support for data accumulation, analysis, entry, tabulation, cataloging, and reporting beyond routine project reports.
- The project entails significant travel or other arrangements for a large number of people.
- The project has many subawards that require coordination, communication, and monitoring.
- The project is a training grant that entails coordinating activities for a significant number of students.

### Budget and Budget Justification

The administrative or clerical position must be identified and included in the proposed budget. The budget justification must indicate how the administrative or clerical position is providing services **beyond that which is normally provided for a sponsored project**. Describe the specific duties and the anticipated amount of time to be spent on the project.

If this type of cost was not included in the approved budget but is later required, permission must be received from the federal awarding agency. ORA staff will assist with that request.

*Please contact the Office of Research Administration if there are any questions related to clerical and administrative salaries.*