

Uniform Guidance Requirements – Administrative & Clerical Salaries



OFFICE OF
SPONSORED PROGRAMS
COLORADO STATE UNIVERSITY

The Uniform Guidance, which determines financial policy for all federal grants and cooperative agreements, clearly outlines when administrative and clerical salaries are allowed to be charged to a federal award. The Guidance states that salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs (2 CFR 200.413).

Direct charging of these costs may be appropriate only if **all** the following conditions are met:

1. Administrative or clerical services are integral to a project 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.

“Integral” implies that the work required is significantly above the normal duties required of the administrative or clerical staff member. This would normally be expected to be 15-20% or greater of their effort. Routine duties include purchasing items, paying invoices, preparing financial reports, and reconciling funds.

The assumption is that an award document that includes the budget and the budget justification with the administrative salaries indicates agency approval, and agency prior approval will not be required.

Proposal Stage

Prior to including administrative salaries in a proposal’s budget, department administrators should determine if the following criteria, in addition to those listed above, are met:

1. The administrative salaries meet the definition of unlike purpose and circumstance, **AND**
2. The administrative salaries are integral to the project and are required to meet scientific objectives.

Responsibilities

The principal investigator (PI) and the academic department, institute, or center are responsible for:

- Notifying pre-award research administrator(s) of the need to direct charge administrative salaries;
- Documenting the request for direct-charged administrative salaries in the budget and budget justification with sufficient detail to describe the necessary benefit to the project;
- Ensuring that only approved administrative salaries are direct-charged to awards on which those particular administrative salaries have been approved; **AND**
- Identifying and removing any unapproved administrative charges during routine reviews of financial activity on all federally sponsored awards for which they are responsible.

The college-level research administration office and/or pre-award office are responsible for:

- Reviewing requests and proposals for direct charging of administrative salaries to ensure they meet the criteria identified above;
- Ensuring sponsor approval (approved budget or other written approval); **AND**
- Providing guidance to the PI and department staff about administrative salaries on proposal budgets.