

*Tuesday Tips* is a new outreach effort by OGCA. The idea behind *Tuesday Tips* is to convey tips, tricks and other helpful information around the area of research administration. Our goal is to post on (almost every) Tuesdays. If there is something you would like to see covered on *Tuesday Tips*, email: [UAF-GCReATE@alaska.edu](mailto:UAF-GCReATE@alaska.edu). For more *Tips* visit [OGCA website](#).

## **Can I charge administrative or clerical salaries directly to my sponsored project?**

Under federal regulations and sponsor requirements, general administrative

This guidance is issued to define the appropriate charging of administrative or clerical salaries and other general administrative expenses consistent with [2 CFR Part 200](#) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

The direct charging of administrative or clerical salaries may be appropriate where the nature of the work performed under a particular project requires an extensive amount of administrative or clerical support.

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to the technical substance of a project or there is an unusually high level of expense because of the nature of the activity.

Conditions Under Which Administrative or Clerical Salaries May be Charged Directly:

The charging of administrative or clerical salaries may be appropriate *ONLY IF ALL* of the following conditions are met:

1. Administrative or clerical services are *integral* to the particular project; meaning the services are essential to the project's goals and objectives;
2. Individuals involved can be specifically identified with the particular project;
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.

Care should be exercised to ensure costs incurred for the same purpose in like circumstances are treated consistently as either a direct or F&A cost. For example, salaries of technical staff, laboratory supplies, animals, animal care costs, travel costs, and specialized service center costs should be treated as direct costs whenever identifiable to a particular cost objective. Other general administrative items such as office supplies, postage, and memberships should normally be treated as F&A costs unless:

- The expenses are essential, vital, or fundamental to the project's goals and objectives; and
- Such costs are explicitly included in the budget and budget justification or if required by the sponsor's terms and conditions, received prior approval of the sponsor.

F&A type costs *not* requiring the prior approval of the sponsor must be documented. The Principal Investigator and the unit should have the documentation retained in the department's file for audit purposes.

Additional information can be found in the University of Alaska Accounting and Administrative Manual: [Section 100: D-05 Accounting for Administrative or Clerical Services on Sponsored Projects](#)

Additional information can be found on OGCA's website:

[https://www.uaf.edu/ogca/lifecycle/6-management/managing\\_financial/](https://www.uaf.edu/ogca/lifecycle/6-management/managing_financial/)