

**Justification for Directly Charging Administrative and Clerical Salaries
To Contracts, Grants and Cost Sharing Cost Centers**

2 CFR § 200.413 (c) provides the following guidelines for charging the salaries of administrative and clerical staff as direct costs to sponsored programs:

(c) The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following 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.

The Form below should be used to justify charging of Administrative and Clerical Salaries to Sponsored Programs. Charging Administrative and Clerical Salaries to Federally funded sponsored programs requires Sponsor approval. **NO EXCEPTIONS**

Please note that routine administrative and clerical services cannot be prorated among Federal sponsored projects just because no other funding is available. Further, for administrative personnel such as Deans and Department Heads or Chairs, the charges must pertain to effort specific to the project, e.g., Principal or Co-Investigator or Senior Personnel. Routine duties performed in support of all sponsored projects cannot be directly charged.

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CCN (if assigned): _____
CC Name (if assigned): _____
Department/Unit: _____
Principal Investigator: _____
Project Sponsor: _____
Project Title: _____

Administrative/Clerical Personnel Involved: (One person/position and one cost center per form)

1. Name: _____
2. Title: _____
3. Specific Responsibilities/Tasks to be performed by this individual *
 - a. _____
 - b. _____
 - c. _____
 - d. _____

4. Why is the performance of these responsibilities/tasks unique to this project? *

Investigator Signature: _____ Date: _____

APPROVED BY RSSP:

Signature: _____ Date: _____

* Attach additional pages if necessary. Place CCN or Project Title and date of request at the top of the page for identification purposes.