

Administrative and Clerical costs

Administrative or clerical staff must be integral to a project in order to be direct charged to a federal award and must be budgeted and justified or have prior written sponsor approval. Under the Uniform Guidance, a project no longer needs to be identified as “major” to include administrative salary, but in general such expenses should be treated as indirect (F&A) costs unless the following conditions apply:

To be integral to the project, the administrative activity should be:

- essential or vital to the project, and described accordingly in the justification;
- budgeted at a percentage of a person-month that reflects that essential nature (a minimum of 10% FTE);
- performed by individuals specifically identified with the project or activity; and
- costs that are not also recovered as indirect costs

Applicable Uniform Guidance section: 200.413 - Direct Costs

For non-federally sponsored projects, administrative or clerical staff may be direct charged provided they benefit the project and follow those sponsor’s requirements for the award.