# Guidance for Direct Charging Administrative Costs to Sponsored Projects

The OMB Uniform Guidance (2 CFR §200) mandates that administrative costs normally should be treated as indirect (F&A)costs and generally should not be charged directly to awards funded by the federal government. The OMB Uniform Guidance also provides guidelines addressing the exceptional situations, as described below, when it may be appropriate to charge administrative costs directly to federally-sponsored agreements.

For additional guidance please contact your OVPR representative or refer to the [Direct Charging of Administrative Costs Policy](http://my.gwu.edu/files/policies/DirectChargingAdminCostsFINAL.pdf)

Administrative/Clerical Salaries

Administrative and clerical salaries are typically classified as indirect costs but in limited circumstances may be allowable as a direct cost.

**Justification**: This project requires *(check all that apply)*

Extensive data accumulation, analysis, entry, labeling, surveying, tabulation, cataloguing, technical illustration, manuscript and publication production, literature searches, and reporting.

Making complex travel, meeting, and visa arrangements for project collaborators or workshop participants; organizing workshops or conferences for large numbers of participants; extensive desktop publishing of workshop materials.

Managing the logistics of extensive field operations necessitated by the nature of the award.

Coordinating with subcontractors or collaborators (often at other institutions) involved in this award, or coordinating a research program supported from multiple sources.

Preparation and production of manuals and large reports, books and monographs (excluding routine publications, progress reports and technical reports).

Other (Check with your [OVPR Sponsored Projects Administrator](http://research.gwu.edu/staff) to ensure that items not included in this list represent allowable administrative costs.)

**Criteria**: The following three (3) criteria must be met for these costs to be considered for direct charging:

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

*The services contribute to the technical scope of the project and are essential, vital, or fundamental to the project or activity.*

Individuals involved can be specifically identified with the project or activity.

*The amount of effort that the administrative or clerical staff put forth on the project can be clearly identified.*

Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.

*A detailed budget justification must be included in the proposal or prior approval request.*

Other Administrative Costs

Administrative costs such as postage, telephone, internet services, cell phones, copying, and office supplies are typically classified as indirect costs, but in limited circumstances, they may be allowable as a direct cost.

**Criteria**: These costs (*all must be apply)*:

Can be associated with the sponsored project with a high degree of accuracy.

Are allocable, that is, the sponsored project which pays the expense benefits from it.

Are reasonable; that is, the cost reflects what a "prudent person" would pay.

The nature of the work performed under the sponsored project creates a special or unique need for the item which is clearly different than normal circumstances.

*NOTE: Such costs are explicitly included in the proposal budget or have the prior written approval of the Federal awarding agency. A detailed budget justification must be included in the proposal or prior approval request.*