

Policy and Procedures

Subject: Consistency in Charging Administrative and Clerical Costs

I. Purpose:

The university is the recipient of awards from the federal government; therefore, it must adhere to the cost principles issued by the Office of Management and Budget (OMB) in the Uniform Guidance, Part 200, Subpart E.

Consistent treatment of costs is a basic cost accounting principle and is specifically required by the WGA. V

- The first stage of the program is the identification of the individuals and organizations for the program. The program is designed to provide the following services:

• Projects whose primary focus is the preparation and production of manuals, reports, forms, and other documents (including the preparation and production of documents from the computer).

services, such as research, design, and development of programs and procedures.

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related investigations.

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IV. Definitions

Administrative and clerical salaries and wages: These costs are normally included in departmental administration expenses and typically refer to employees in secretarial positions, office services, and fiscal classifications; however, the nature of the task being performed, and not the class title, determines if the work is classified as administrative or clerical.

Direct Costs: These are costs that can be identified specifically with a particular sponsored project or can be directly assigned relatively easily with a high degree of accuracy, such as salaries of employees working on specific projects and related fringe benefit costs.

Facilities and Administrative (indirect) costs: These are generally support costs that cannot be identified readily and specifically with a particular sponsored project; for example, departmental clerical salaries, utility costs, custodial expenses, office supplies, etc.

V. References

2 CFF 200, Subpart E of the Uniform Guidance

VI. Approvals and Revisions

This policy and procedure was approved by the Director of Sponsored Programs and Grants Management on October 4, 2012.

This policy has been revised to update the new regulatory guidance on federal grants, referred to as the Uniform Guidance, February 6, 2020.