

	Uniform Guidance Communication
Topic:	Clerical/Administrative Personnel Charges on Federal Awards – April 1 Deadline
Purpose:	Charging clerical and administrative salaries to Federal awards under the Uniform Guidance
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UG Citation: [2 CFR Part §200.413 Direct Costs.](#)

Applicable to all federal awards made on or after December 26, 2014. It also applies to Federal projects receiving incremental funding on or after December 26, 2014. Award/Funding received prior to this date is subject to former conditions found in OMB Circular A-21 and A-110.

Clerical and Administrative Salary Costs:

As of December 26, 2014, federal sponsors have clarified the allowability of **direct charging of certain functions carried out by clerical and administrative personnel, such as making meeting arrangements, managing purchasing, data entry, and other similar duties.** These administrative or clerical functions need to be included in the awarded budget and be integral to the project. The word “integral” is interpreted as activities that are necessary or fundamental to the project. It is no longer necessary for the project to be deemed a “major project” as long as the need for these clerical and/or administrative skills are well documented and requested at the time of submission. Again, the work performed must be necessary or fundamental to the project and must be included in the proposal budget and supported in the budget justification.

Clerical and administrative functions may be performed by individuals already in clerical and administrative job codes, or may be performed by non-clerical personnel. **If the work performed is clerical/administrative in nature and not scientific and/or technical, but in direct support of project goals, this process applies.**

Examples of clerical and administrative staff responsibilities include, but are not limited to, the following:

Clerical and Administrative Responsibilities Examples
Managing travel and meeting arrangements specifically related to the research project
Processing travel reimbursements related to the research project
Managing general purchasing for the project
Managing financial and reporting activities specific to the project
Managing project payroll
Managing general human resource activities specific to the project

Data entry unless added statistical analysis function is also being performed

Important note: For projects awarded under the Uniform Guidance, charges for clerical and administrative personnel costs may not be charged unless sponsor approval is already in place. If clerical and administrative costs are not or were not included in the proposal budget and awarded, you must coordinate with ORA or ORS to seek sponsor prior approval before charging these items to a funded project. RCC will be monitoring for unapproved charges under the new UG. Unapproved clerical and administrative charges (those that have not been approved by the sponsor) must be moved to a university source. Projects with funding awarded prior to December 26, 2014 are not subject to this guidance and should follow the Duke University internal CAS policy for approval.

Institutional Procedure:

Subject to the UG:

Clerical and administrative salary costs should be anticipated and included in the proposal budget. If clerical and administrative salary costs are included in the proposed budget, justification addressing the integral need in the conduct of the project is required. Note that NIH has issued guidance that these costs must be documented in modular budget submissions as well.

ORA/ORS will provide best efforts to note the presence of clerical and administrative costs in the proposal budget at time of award. The TBS team will establish a budget plan in G/L 600066 to indicate sponsor prior approval. Departments are responsible for reviewing their budget plans for the inclusion of G/L 600066 before charging such costs. If administrative and/or clerical duties have been proposed and approved in the budget, and G/L 600066 is not present, please submit a Rebudgeting/CAS form to request an update to the budget plan. Include documentation that these costs were included in the sponsor budget.

Unanticipated need for clerical and/or administrative support for a federal project must be documented and submitted to the appropriate pre-award office for sponsor approval before charges are made. Requests to ORA should be made through the Administrative Actions Request Form found here: <http://research.som.duke.edu/administrative-actions-request> . Once approval from the sponsor is received, a Rebudgeting/CAS form will have to be completed. Requests to ORS should be made through a formal email.

Not subject to the UG: Federal awards not subject to the UG should follow established procedures for requesting CAS approval, using the Rebudgeting/CAS form.

Timing: April 1 Deadline

This process applies to all awards subject to the UG. Departments should review all budgets immediately to determine if clerical/administrative salary costs have been approved by the federal sponsor. Clerical/administrative salary charges that have not received sponsor approval, and for which there is no G/L 600066 budget plan should **immediately** be cleared through the Rebudgeting/CAS form process. After April 1, any charges remaining, and any future charges that do not have sponsor approval must seek sponsor approval or be removed from the federal award.

Recommended Departmental Best Practices:

- Prior approval is required before the expenditure of funds on clerical and administrative salary funds. As such, departments should immediately review federal awards received after December 26, 2014 to identify whether clerical and administrative salaries are included. If not, do not charge them to the award.
- Clerical and administrative functions and related salary requests should be clearly identified and included in proposals prior to submission, whenever possible.
- Departments are responsible for reviewing their budget plans for the inclusion of G/L 600066 before charging these costs.
- Departments are to communicate promptly with ORA/ORS regarding unanticipated clerical and administrative salary expenses that arise in order to acquire the appropriate prior approvals before charging these.
- Existing charges for clerical and administrative salaries that do not have agency approval or are not justified in the budget submitted to the federal agency must be removed within three accounting periods and charged to a university source. Exceptions may be made if sponsor approval has been requested but not yet received.
- Departments should be alert to possible changes in this document and these procedures, which will be noted and communicated through RCC.