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Purpose: To provide guidance when it is appropriate to treat clerical and administrative salaries as a direct cost on sponsored programs.

- Policy:**
1. It is the policy of the Boyce Thompson Institute for Plant Research (BTI) that salaries of administrative and clerical staff should normally be treated as Facilities & Administration (IDC) costs.
 2. Direct charging of administrative staff may be appropriate where a major project or activity explicitly budgets for administrative or clerical services and the individuals involved can be specifically identified with the project or activity.
 3. A major project or activity is defined as a large grant or contract which may require a larger than normal amount of administrative support. Salaries for administrative and clerical staff may be directly charged only when they meet all of the following criteria:
 - The nature of the work performed under a particular project requires an extensive amount of administrative or clerical support which is significantly greater than the routine level of such services provided by departments.
 - The costs can be specifically identified to the work conducted under the project and are appropriately documented.
 - The costs are specified in the proposal budget of the sponsored agreement, and the special circumstances requiring direct charging are justified in the proposal.
 - The sponsoring agency accepts the costs as part of the project's direct cost budget.
 - The sponsoring agency does not specifically disapprove the costs in the award or through other notifications to BTI.
 4. If administrative salaries meet the conditions for direct charging, but were not included in the approved budget of the sponsored agreement, they may be charged directly to the agreement under the following conditions:
 - When BTI has budgeting authority under federal regulations or the terms of the sponsored agreement.
 - The charges are justified and approved by the Business Office.
 - The justification for the change to direct charging must be in writing and provide the same information that would have been provided to the sponsoring agency in the proposal budget, and must explain why the costs were not included originally.
 - Approval of these requests will be given when the Business Office is satisfied that the sponsoring agency would have approved the costs.