**University of Massachusetts Dartmouth**

**Direct Charging Administrative Salary Cost Normally Recovered through the Indirect Cost Rate to Federal and Federal Flow-through Awards**

The Federal Government, through Office of Management and Budget (OMB) Circular A-21, has designated certain costs to be charged to grants normally through indirect cost recovery rather than be charged as direct expenses. These costs include **office and general computer supplies, postage, telephone lines, subscriptions, periodicals, books, clerical and administrative salaries** as well as many others.

In order for these expenditures to be directly charged to a sponsored project they must meet criteria specified in OMB

A-21. Exceptions are rare, and must be reviewed on a case-by-case basis. The need for direct charging such expenses should be described in detail in the budget justification and approved by ORA at the time the proposal is submitted. If the need arises at a later date ORA reviews and approves at that time.

The following questions must be answered for each administrative salary requested to be charged to a sponsored program in order to provide ORA enough information to determine the allowability of these charges. This form and approval is required at time of submission when the costs are included in the requested budget. If the costs are deemed necessary after the award is received the form and approval are required prior to incurring the expense on the award. **Additional information regarding the requirements to direct charge these types of costs can be found on the** [**ORA website**](http://www.umassd.edu/research/grants/awardmanagementandcloseout/costnormallyrecoveredthroughindirects/)**.**

**Principal Investigator Department**

**Sponsor Title**

**Proposal Number/Award Number**

**Administrative or Clerical Salaries, complete the 4 fields below. Attach additional sheets as needed**

**(1) Name of Administrative or Clerical Employee**

**(2) Job Title**

**(3) Percent Effort**

**(4) Describe the specific duties that will advance the scientific or programmatic requirements of the project and explain how those duties differ from typical departmental administration.**

**Signature of Principal Investigator Date**

**Printed PI Name**

**ORA Approval**