|  |  |
| --- | --- |
|  | **Guidelines for Direct Charging Administrative and Clerical Costs**  Revised: 1/30/2019 |

The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate if all of the following conditions are met: (1) Administrative or clerical services are integral to a project or activity; (2) Individuals involved can be specifically identified with the project or activity; (3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and (4) The costs are not also recovered as indirect costs.\*

NAU defines “integral” as essential, vital, or fundamental to meeting project or activity goals and objectives. The Principal Investigator is responsible for complying with federal and/or University rules and regulations, and for supplying all required documentation.

Examples where direct charging of administrative and clerical services may be appropriate include: performing administrative services for a major on- or off-campus research operation; managing logistics for extensive field operations; making complex travel, meeting and visa arrangements for project collaborators or workshop attendees; organizing workshops or conferences for large numbers of attendees; project-related educational and outreach materials, etc.; extensive data entry; other analogous extenuating circumstances, etc.