

Exhibit A

Justification for Directly Charging Administrative and Clerical Salaries To Contracts, Grants and Cost Sharing Cost Centers

OMB Circular A-21, F.6.b. states that under ordinary circumstances the wages/salaries of administrative and clerical staff should not be directly charged to contracts, grants and cost sharing cost centers. Guidance is provided in Exhibit C to Circular A-21 (attached) for determining when the direct charging of these costs may be appropriate. This form may be used at the proposal submission stage in lieu of justification submitted to the sponsor in the proposal budget justification.

If not completed at the proposal stage, this form must be completed and approved for each individual in the administrative/clerical group whose salary/wages will be directly charged to the project prior to incurring the charges. **NO EXCEPTIONS**

Please note that routine administrative and clerical services cannot be prorated among sponsored projects just because no other funding is available. Further, for administrative personnel such as Deans and Department Heads or Chairs, the charges must pertain to effort specific to the project, e.g., Principal or Co-Investigator or Senior Personnel. Routine duties performed in support of all sponsored projects cannot be directly charged.