



Policy and Procedure

CONSISTENCY IN CHARGING ADMINISTRATIVE AND CLERICAL COSTS ASSOCIATED WITH RESEARCH

Origination Date: March 31, 2007

Effective Date: March 31, 2007

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Reviewed and Reaffirmed: February 23, 2022

Policy Statement

In its capacity as the fiscal and administrative agent for Old Dominion University's sponsored program activities, it is the policy of Old Dominion University Research Foundation to properly charge administrative and clerical costs to sponsored programs in accordance with the requirements of the Uniform Guidance (2013) for Federal Awards.

Reason for Policy/Purpose

This policy is staff to research projects.

Who Needs to Know This Policy

Principal Investigators (PI's), Co-Investigators (Co-PI's), Faculty and Staff Responsible for Sponsored Research

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Policy

Policy Summary / Overview

In its capacity as the fiscal and administrative agent for Old Dominion University's sponsored program activities, it is the policy of Old Dominion University Research Foundation to follow specific federal regulations when it receives cost reimbursable grants and contracts from the Federal Government.

2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal Cost Accounting Standards mandate that administrative and clerical costs should normally be treated as indirect (F&A) costs and not be charged directly Co(0.0-1. Td9.5 (r5-1.4 (1.59)4-4.6 (l)1.3 (y)-8 ()TJ

Consistent Treatment of Costs

Consistent treatment of costs is a basic cost accounting principle and is specifically required by 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to assure that the same types of costs are not charged to Federally sponsored agreements both as a direct costs and as indirect costs. This concept is reinforced and emphasized in CAS 502.

Consistency in this context means that costs incurred for the same purpose, in like circumstances, must be treated uniformly as either direct costs or as indirect costs. Thus, since certain types of costs, such as the salaries of administrative and clerical staff, office supplies, and postage, are normally treated as indirect costs, the same types of costs cannot be charged directly to sponsored agreements, unless the circumstances related to a particular project are clearly different from the normal operations of the institution.

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approval but not included in the application submitted to NIH.

Departmental administrators and principal investigators are

Administrative or clerical salaries and wages within academic departments, centers and institutes may only be charged directly to sponsored agreements if the Research Foundation determines that they meet ALL of the following conditions:

1. They fall within the special circumstances described in the OMB interpretation.
2. The individuals have responsibilities specifically related to the work of the project and the effort devoted to the project is documented through appropriate salary/wage distribution records.
3. The title(s), percent of

APPENDIX A

JUSTIFICATION DOCUMENT TO SUPPORT ALLOWABLE DIRECT CHARGES OF CLERICAL AND ADMINISTRATIVE SALARIES AND OTHER COSTS WHERE DIRECT CHARGES ARE AN EXCEPTION TO THE UNIVERSITY'S COST ACCOUNTING POLICIES

In order to comply with 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Cost Accounting Standards (CAS), the Research Foundation has established a policy for charging certain costs to sponsored projects. Unless direct charging can be justified in accordance with 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, clerical and administrative salaries and ~~bf~~(Au)3 (n)-1.5 ()TJ -c 0.017 TTc 0.026 T3133.05

ADDENDUM TO OLD DOMINION UNIVERSITY POLICY ON "CONSISTENCY IN CHARGING ADMINISTRATIVE AND CLERICAL COSTS ASSOCIATED WITH RESEARCH": CLARIFYING EXAMPLES

The federal government expects that administrative and clerical support and routine office supplies, postage, local phone service, and professional memberships will normally be covered by the indirect cost (Facility and Administrative costs, or F&A) portion of a grant or contract or by other ODU/ODURF funds. This document is a supplement to ODURF's policy on Consistency in Charging Administrative and Clerical Costs Associated with Research for the latest version of that policy) and is intended to assist investigators in knowing when to request the direct charging of administrative/clerical support and of administrative items such as postage, phones, and office supplies.

A professor's \$4 million grant involves intensive, ongoing coordination of the activities of several researchers at five universities. A full-time executive associate and a half-time secretary are needed to perform this coordination function and manage the five subcontracts.

- x A large federal research center grant involves making awards to many faculty from multiple schools in ODU/ODURF and managing these awards. A department administrative assistant is placed 50% time on the project to perform the coordinating functions required to administer the center, but the department C fund pays the time he/she spends on normal administrative efforts for the Department, such as completing payroll, travel, and payment forms, including those for this Center.
2. Projects which involve extensive data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature, and reporting, such as epidemiological studies, clinical trials, and retrospective clinical records studies .

Permissible examples of this type of "major project" might include:

- x A project involves collecting complex financial data from hundreds of banks across the country and requires a clerical staff person 50% time to receive incoming data, clean it, and enter it.
 - x A large, multi-site clinical project involves providing substantial patient care, billing for the care, and collecting patient care data. A full-time executive associate is needed to manage billing and patient data management.
 - x A clearinghouse is responsible for collecting and entering all of the literature relevant to school reform efforts in a database so that it is accessible and needs multiple data enterers to do so. Three full-time secretaries are necessary to serve as data enterers and editors.
 - x A secretary is needed to schedule interviews with 300 unemployed adults and then to transcribe the interviews. The secretary's time devoted to these tasks could be properly chargeable to a federal award.
3. Projects that require making travel and meeting arrangements for a large number of participants, such as conferences and seminars.

Permissible examples of this type of "major project" might include:

- x A contract involves organizing and holding a series of conferences for government personnel in various parts of the world; an administrative staff member is needed to handle the logistics of the conferences.
 - x A grant involves bringing groups of 20 high school teachers to campus during the summer for eight workshops on innovations in teaching and their travel and lodging must be arranged and reimbursed by an administrative staff person.
4. Projects whose principal focus is the preparation of manuals and large reports, books and monographs (excluding routine progress and technical reports).

Permissible examples of this type of "major project" might include:

- x A clearinghouse grant involves preparation of monthly research-into-practice newsletters distributed to practitioners; for this purpose a manuscript typist is required, and that typist's time devoted to these tasks could be properly chargeable to the grant.

x A project's main

4. The sponsor accepts the cost (i.e., does not disapprove it).

When items in these categories are required for specific technical purposes, the project does not have to be a "major project" a