

## **Office of Sponsored Programs**

### **Policy for Documentation of Support for a Major Project**

OMB Circular A-21 specifies that administrative and clerical salaries and other general purpose costs (such as office supplies, postage, and local telephone) should normally be treated as Facilities and Administrative costs. However, in exceptional circumstances, A-21 does provide for exceptions that allow the direct charging of these expenses for major projects and activities, as well as projects that require an inordinate amount of administrative and clerical support.

OMB A-21, Exhibit C provides examples of "major projects" where direct charging of administrative and clerical salaries and other general purpose costs may be appropriate. The following examples are not an exhaustive list of potential projects in which these charges may occur:

- Large, complex programs such as General Clinical Research Centers, Primate Centers, Program Projects, environmental research centers, engineering research centers, and other grants and contracts that entail assembling and managing teams of investigators from a number of institutions.
- 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).
- Projects that require making travel and meeting arrangements for large numbers of participants, such as conferences and seminars.
- Projects whose principal focus is the preparation and production of manuals and large reports, books and monographs (excluding routine progress and technical reports).
- Projects which are geographically inaccessible to normal departmental administrative services, such as research vessels, radio astronomy projects, and other research field sites that are remote from campus.
- Individual projects requiring project-specific database management; individualized graphics or manuscript preparation; human or animal protocols; and multiple project-related investigator coordination and communications.

To ensure that there is adequate substantiation that the PI has complied with the above requirement, it is necessary that the proposal include a detailed budget explicitly identifying the administrative and clerical salaries and other general purpose costs necessary for the completion of the scope of work, and include a detailed budget justification describing why each of these general purpose costs are necessary for the performance of the project. This detailed budget justification must also include a brief description of why this proposal qualifies as a major project. [Example: This project qualifies as a major project because it includes obtaining, tabulating and evaluating extensive confidential data from four remote locations thus requiring the following general purpose costs...]

By specifically identifying and justifying these costs and the rationale behind defining this as a major project: 1) the institution establishes a causal relationship between the costs being charged directly to the project and its category of major project and 2) the institution develops an audit trail supporting its exceptional treatment of these costs. Additionally, the PI/PD will be responsible for completing the following form and including it in the grant/contract official file, and the Office of Sponsored Programs must approve the form.

