



SAINT LOUIS
UNIVERSITY

Documentation for Direct Charging Administrative Costs to Sponsored Projects

Fund: _____ ERS: _____

OFFICE OF SPONSORED PROGRAMS

The OMB Uniform Guidance (2 CFR §200) mandates that administrative costs normally should be treated as indirect (F&A) costs and generally should not be charged directly to awards funded by the federal government. The OMB Uniform Guidance also provides guidelines addressing the exceptional situations, as described below, when it may be appropriate to charge administrative costs directly to federally-sponsored agreements.

Other Administrative Costs

Administrative costs such as postage, telephone, internet services, cell phones, copying, and office supplies are typically classified as indirect costs, but in limited circumstances, may be allowable as a direct cost.

Criteria: These costs (*all must be apply*):

- Can be associated with the sponsored project with a high degree of accuracy.
- Are allocable; that is, the sponsored project which pays the expense benefits from it.
- Are reasonable; that is, the cost reflects what a "prudent person" would pay.
- The nature of the work performed under the sponsored project creates a special or unique need for the item which is clearly different from normal circumstances.

NOTE: Such costs are explicitly included in the proposal budget or have the prior written approval of the Federal awarding agency. A detailed budget justification must be included in the proposal or prior approval request.

Justification: Please describe the "unlike circumstance" that exists that make these charges allowable:

PI Signature

Date

OSPA Agreement

Date