Process: Administrative and Clerical Salaries on Federal Awards

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Reason for Process

Harvard University's Administrative and Clerical Salaries on Federal Awards Policy requires that faculty and staff comply with federal requirements for direct charging of admin salaries on federal awards. The Procedures for Direct Charging of Administrative Salaries to Federal Awards provides University-wide guidance on direct charging administrative and clerical salaries on federally funded projects. **This Harvard Chan process provides additional school-specific instructions and is expected to be used in conjunction with the sponsor terms and University-wide policies and guidance, as they provide more information that isn't referenced in this school-specific process.**

Process Summary

Once it has been determined that a proposal budget will include admin salaries, the following steps are required:

1. The administrative role/person must be in the line-item budget and be adequately explained in the budget justification
2. The GMAS Admin Approval flag should be set to 'Yes' and the budget justification details (name, project role, effort level, and how the work meets the requirement of unlike circumstance) added in the approval's comment field
3. The GMAS approval should be reviewed and marked as 'Done' by the School-Level Approver

Process Steps

Once it has been determined that a proposal budget will include admin salaries, the following steps are required at the proposal, award, and post-award stages:

Table 1: Process Steps at the Proposal, Award, and Post-Award Stages

Proposal Stage		
Step	**Role**	**Task/Activity**
1	GM	Carefully review the sponsor terms and the Harvard University's policy and procedures provided below, as they provide more information not referenced in this school-specific process: • Administrative and Clerical Salaries on Federal Awards Policy • Procedures for Direct Charging of Administrative Salaries to Federal Awards
2	GM	Prior to including admin salaries in a federal proposal budget, department administrator/grants manager (GM) should determine if the following criteria are met: 1. The roles/individuals involved can be specifically identified with the project/activity. 2. The admin salaries are integral to the project and are required to meet scientific objectives. 3. The administrative work itself is that which is not normally supported by the department, institute or center and the amount of administrative effort required to support the project is above the normal level provided.
3	GM	If above criteria are met, the GM must ensure the following are complete: • **Budget:** Includes the administrative role/person in the line-item proposal budget • **Budget Justification:** Within the budget justification, adds a header for *Administrative/Clerical Personnel*. Include the **1)** person's name, **2)** effort level, **3)** project role (describe the situation requiring unlike circumstance(s) and the specific duties involved), and **4)** justification/need for admin salary request (how the normal level/type of administrative support provided by the department would not be adequate). For assistance, refer to Appendix A: Technical versus Administrative Activities Identification Chart and Appendix B: Examples of Job Responsibilities That Meet Criteria. • **Effort Level:** Ensures the level of effort for the role/person exceeds the normal level of administrative support. **Harvard recommends a minimum of 5% effort on training grants and a minimum of 20% in all other projects to qualify as an unlike circumstance.** • **GMAS Approval:** Sets the GMAS admin salaries flag to 'Yes' (when entering the GMAS request or within Approval Attributes section of a request in process)

		• **In the GMAS approval comment box:** Adds person's name and project role, so that the School Approver could easily identify which individual(s) are deemed as having admin salaries on the proposal budget and justification.
4	SRM	• If admin salaries are listed in a federal proposal, SRM checks that GMAS Admin Salaries approval flag is set to 'Yes' and details are listed in the approval comments. • Contacts (or instructs the GM to contact) the School Approver.
5	School Approver	• Ensures the admin salaries role(s) meets all the criteria above, and that the justification is adequately explained within the proposal and GMAS approval. • Sets Admin Salaries approval status (at Submission) to 'Done;' enters Effective Date (date approved); and adds review comments and/or uploads documents to note any additional details and specifies how the work meets the requirement of unlike circumstance.
6	School Approver	If approved, sets Admin Salaries approval status (at Submission) to 'Done'; enters Effective Date (date approved); and adds comments and/or uploads documents to note additional details.
**Award Stage**
7	SRM	Reviews the notice of award and any related documentation. If the sponsor has not specifically excluded the administrative salaries from the awarded budget or made any other comment regarding admin salaries, sponsor approval is inferred.
8	SRM	**If sponsor approves the admin salaries but GMAS approval is 'Pending,' SRM:** • Checks that GMAS approval flag is set to 'Yes' and details are listed in the approval comments. • Contacts (or instructs the GM to contact) the School Approver. **If sponsor does NOT approve admin salaries, SRM:** • Changes the segment's Approval Attributes flag to 'No' for Admin Salaries. • Notifies GM/dept. that the admin salary charges are unallowable. • Uploads documentation that the admin salaries were not approved by the sponsor to the Segment Documents (naming file "Admin_salaries_not_allowed").
9	School Approver	If approved and approval is set to 'Pending,' sets Admin Salaries approval status (at Award) to 'Done;' enters Effective Date (date approved or date notice rec'd); and adds comments and/or uploads documents to note any additional details.
**Post-Award Stage**
Step	**Role**	**Task/Activity**
10	GM	• Notifies SRM of request to add administrative salary to an existing project. • Provides the appropriate documentation and justification that the criteria to directly charge admin salary (in Step #1) are met. • Includes the documentation that will be sent to the agency as a request for the additional administrative salary as a direct cost, as required by the sponsored award. **Note:** NIH does not require prior approval unless additional funds are requested for such a position or the incurrence of such cost constitutes a change of scope.
11	SRM	Reviews documentation and confirms that the role adheres to criteria for directly charging admin salaries. SRM will work with School Approver, if necessary. • If criteria are not met, asks GM to remove charges from award. • If criteria are met, prepares request for submission to sponsor and sends to AD/signatory

		for submission.
12	AD	Submits request to sponsor, with copies to PI, GM, and SRM
13	GM	• If sponsor does not approve the admin salaries, GM removes charges from award. • If the sponsor does approve the admin salary, GM contacts School Approver
14	School Approver	If charges have been approved by the sponsor, sets Admin Salaries flag to 'Yes' in GMAS (if currently set to 'No'); marks approval as 'Done' (at Award) per step 9; uploads sponsor approval to Documents for GMAS Admin salaries approval; and works with Ops Team to update GMAS.

Resources

- [Harvard's Administrative and Clerical Salaries on Federal Awards Policy](#)
- [Harvard's Procedures for Direct Charging of Administrative Salaries to Federal Awards](#)

Contacts

General Questions:

- School-Level Approver: [Catalina Diaz](#), *Associate Director, Research Finance & Compliance*

Sponsor Prior Approval Questions:

- Your department's [SPA Sponsored Research Manager (SRM)](#)

Revision History

- **9/6/23:** Updated SPA's responsibilities in the process steps (the School-Level Approver is the designated reviewer, instead of the SRM). Added [Appendix A: Technical versus Administrative Activities Identification Chart](#) and [Appendix B: Examples of Job Responsibilities That Meet Criteria](#).
- **4/25/16:** Document published

Appendix A: Technical versus Administrative Activities Identification Chart

Technical-salaried employees performing scientific or technical work necessary to meet the goals of the project (e.g., research assistants) are excluded from this policy. However, sometimes the person's role seems administrative in nature but may be considered technical. The chart below will help determine if the role is administrative or technical.

Table 2: Technical versus Administrative Activities Identification Chart

Technical/Programmatic Activities (direct costs, no prior approval needed)	Administrative or Clerical Activities (normally indirect costs, unless prior approval obtained)
Activities contributing and directly related to work under an agreement, such as: • delivering special lectures about specific aspects of the ongoing activity • writing reports and articles • developing and maintaining protocols (human, animals, etc.) • managing substances/chemicals • managing and securing project-specific data • coordinating research subjects • participating in appropriate seminars • consulting with colleagues and graduate students • attending meetings and conferences	**If the three Uniform Guidance criteria are met, activities that support the project that may be allowable as direct charges might include:** • travel and meeting arrangements • travel reimbursements • purchasing activities • financial tracking and management • data processing • payroll • human resources

Appendix B: Examples of Job Responsibilities That Meet Criteria

Job codes and business titles are often too vague to fully describe the tasks performed by an individual. In each instance, the actual functions the individual performs on the project/award should be reviewed. The following titles are **examples** of jobs that have a possibility of being categorized as administrative or clerical for the purpose of this policy.

Table 3: Examples of Job Responsibilities That Meet Criteria

Job Description	Examples of Job Responsibilities that Meet Criteria
Staff Assistant	NIH Institutional Center Core Grant to Support Neuroscience Research: The Administrative Core will be staffed by a half-time staff assistant who will oversee the day-to-day management of the grant. The Staff Assistant is budgeted for 50% effort in the proposal budget and his/her role is described in the budget justification. Duties include: maintaining the core web site, scheduling meetings, maintaining record or core usage and expenditures, preparing scientific reports, ordering supplies, and providing administrative support to the Core.
Coordinator	NSF Collaborative Research Center Grant: Full-time administrative coordinator responsible for overall operations at center including making complex travel, meeting, and visa arrangements for project collaborators or workshop participants, organizing workshops or conferences for large numbers of participants, extensive publishing of workshop materials.
Faculty Assistant	Extensive data accumulation, data entry, surveying, technical illustration, manuscript and publication production, and programmatic assistance with technical reporting.

Appendix C: Checklist for Charging Administrative and Clerical Salaries

This optional checklist accompanies the [Guidelines for Direct Charging of Administrative Salaries to Federal Awards](#) and may be used as an aid to ensure the appropriateness of salary charges.

1. **Reminders**
   - ❑ Technical-salaried employees performing scientific or technical work necessary to meet the goals of the project (e.g., research assistants) are excluded from this policy.
   - ❑ Some agency approval requirements may vary; refer to the agency requirements and sponsored award. For example, [NIH states](#) "prior approval is not required unless additional funds are requested for such a position or the incurrence of such cost constitutes a change in scope."
   - ❑ Administrative salaries must be approved by SPA prior to hitting the G/L.
   - ❑ GMAS is the system of record for recording the request and approval of administrative salaries.
   - ❑ If the administrative salary has not been disclosed to the sponsor, either in the proposal or progress report budget, or with prior written approval during the budget period, it will not be approved and must be removed to a non-Federal account.
   - ❑ In the absence of explicit written sponsor approval, determination of allowability resides with HSPH SPA or OSP.

2. **Consider if the project meets any of the criteria to support administrative salaries:**
   - ❑ Large, complex program such as a center or program project.
   - ❑ Entails assembling and managing teams of investigators from a number of institutions.
   - ❑ Involves extensive administrative support for data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature, and reporting (such as epidemiological studies, clinical trials, and retrospective clinical records studies).
   - ❑ Requires making travel and meeting arrangements for large numbers of participants, such as conferences and seminars.
   - ❑ The principal focus is the preparation and production of manuals and large reports, books and monographs (excluding routine progress and technical reports).
   - ❑ Is geographically inaccessible to normal departmental administrative services, such as research field sites that are remote from campus.
   - ❑ Requires extensive project-specific database management; extensive individualized graphics or manuscript preparation; extensive human or animal protocols.
   - ❑ Is a training grant.

3. **When entering the administrative personnel in the proposal:**
   - ❑ Ensure the staff member is included on the detailed proposal budget or in the budget justification for modular budget applications.

- ❑ Explain in the justification how the project warrants that level of support to be directly charged to the grant rather than as indirect costs and explain how "unlike circumstances" are present.
- ❑ Thoroughly describe how the administrative support requested in the justification is required to meet the scientific objectives of the award.
- ❑ Demonstrate that the level of support is greater than normal by requesting an appropriate amount of effort. **A minimum of 20-25% is recommended for most projects, 5% for training grants.**
- ❑ In GMAS, answer "Yes" to the question "Are administrative salary costs included in the budget?"
- ❑ Be prepared for a discussion with your signatory about the presence of administrative salary, and to revise the justification, if needed.

4. **Post Award Administration:**
- ❑ If the sponsor has denied direct charging of the staff member to the budget SPA should document this information in GMAS in the approvals comments box. The department must remove any expenses that may have already been posted.
- ❑ In order for administrative salaries to be added to the budget during the course of an award, it must first be reviewed and approved by SPA.