

Administrative Cost Policy for Sponsored Agreements

TESTS FOR DIRECTLY CHARGING COSTS TO SPONSORED RESEARCH

To charge a cost directly to a sponsored agreement, it must pass the tests marked below.

COST ELEMENT / TYPE	TEST A SPECIFIC IDENTIFICATION	TEST B SPECIAL CIRCUMSTANCES
<u>Unallowable</u> alcohol first class travel entertainment, etc.	Cannot be charged.	Cannot be charged.
<u>Normally Indirect</u> admin & clerical compensation office supplies postage local telephone costs memberships	Required	Required
<u>All Other Costs</u> investigator salary chemicals, travel photocopying costs long distance phone charges scientific equipment recharge center costs	Required	N/A

For additional information, please contact the Sponsored Projects Accounting Department, Grants and Contracts (Medical School) or the Research Office (Hilltop).

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EXAMPLES THAT PASS AND FAIL THE SPECIAL CIRCUMSTANCES TEST

To charge a costs directly to a sponsored agreement, it must be specifically identified with the work of that project and pass the special circumstances test.

COST ELEMENT / TYPE	PASSES TEST - SPECIAL CIRCUMSTANCES	FAILS TEST - SPECIAL CIRCUMSTANCES
Administrative and Clerical Compensation	<p>Large, complex programs (e.g. program projects with an administrative core).</p> <p>Extensive data accumulation, analysis & entry, surveying, tabulation, etc., (e.g., epidemiological surveys, clinical trials and retrospective clinical records studies).</p> <p>Projects requiring travel and meeting arrangements for many participants (e.g., conferences and seminars).</p>	<p>Any support of research project types not named in column A and not in a budget previously approved by the granting agency.</p> <p>Administrative / secretarial support to file, type normal correspondence and reports, make PI's travel arrangements, coordinate ordering of supplies and assisting proposal preparation process.</p>
Office Supplies	<p>Supplies of a distinctive scientific nature such as lab notebooks or computer diskettes.</p> <p>Paper supplies for extensive data accumulation, analysis & entry, surveying, tabulation, etc., (see above)</p>	<p>Supplies for normal administrative activities such as printer paper, toner cartridges, tablets, pencils, folders, paper clips, etc., unless support of a large, complex program (e.g., program project with an administrative core).</p>

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COST ELEMENT / TYPE	PASSES TEST - SPECIAL CIRCUMSTANCES	FAILS TEST - SPECIAL CIRCUMSTANCES
Postage	<p>Mailing costs for survey instruments to collect extensive data (see above).</p> <p>Mailing costs for newsletters required by the distinctive nature of the grant.</p>	Mailing costs for routine correspondence between collaborators and funding agency.
Local Phone Costs	<p>Telephone instrument/line and data line charges for off-campus research facilities.</p> <p>Costs for WUBIOS data line, stated grant requirement or electronic subscription service.</p>	Telephone instrument/line and data line charges for on-campus research facilities.
Memberships	Membership in specific-purpose professional organizations specifically required by the agreement.	Professional organizations providing information about a scientist's field of study.

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