

**Arkansas State University – Jonesboro
Sponsored Programs Accounting
Justification for Charging Administrative Costs**

Date: _____

Fund Number: _____ **Project Title:** _____

Principal Investigator: _____

Under normal circumstances A-State classifies administrative costs (i.e. office supplies, clerical salaries, postage) as an indirect cost, but in some circumstances they may be allowable as a direct cost if they meet all of the following criteria from 2 CFR 200.413. Please review the following criteria and state how the planned costs meet the requirements:

1. Are the administrative or clerical services integral to the project or activity? In order to be considered integral, they must be essential, vital, or fundamental to the project. Also, any salaries must be budgeted at least 10% FTE and must be explained in the budget justification.

2. Can the costs be specifically identified with the project?

3. Are the costs specifically included in the budget or has the Federal awarding agency approved the specific costs in writing?

PI Signature: _____

For Sponsored Programs Use Only:

___ Approved	___ Disapproved
Comments: _____	

Accountant: _____	Date: _____