

Exhibit A – Procedures for Direct Charging Administrative Expenses

1. Checklist for Direct Charging Administrative Costs

To ensure consistency among all sponsored projects at the University of Colorado Denver (UCD) for direct charging of administrative costs, the PI must complete the Checklist (See Exhibit B-1) indicating the reasons for the direct charging if the project does not qualify as an exception identified in Section 2 below. The Checklist will be reviewed by the Office of Grants and Contracts.

2. Types of Federal Awards That Do Not Require a Checklist

Administrative salaries and other types of administrative costs may be allowable for the following types of federal awards. If administrative activities and/or costs are required to complete one of the following types of federal awards, a Checklist or supplemental documentation is not required if the other requirements in Section E.3.a. of the accompanying policy are met.

- a. Program Projects
- b. Center Grants
- c. Fellowships **
- d. Training Grants **
- e. Conference Grants
- f. Grants to develop and/or disseminate educational manuals or materials

For projects not listed above, if there is a need for direct charging of administrative costs, a Checklist should be completed.

****Note:** Fellowships and training grants do not need to submit a Checklist even if costs are not included in the budget. Costs still need to comply with terms of the agreement.

3. Use of the Checklist

The Checklist (Exhibit B-1) is to be completed when the following administrative costs that are normally treated as F&A costs are proposed or anticipated after the proposal has been awarded as a direct cost to a federally sponsored project:

- a. Administrative or clerical salaries
- b. Local telephone service
- c. Membership dues in a technical or professional organization
- d. Office Supplies
- e. Postage

This includes any projects that do not submit a budget to the sponsor, such as NIH modular grants. There are types of awards that do not require a Checklist. See Section 2 above for details.

4. Review and Acceptance of the Checklist

Grants and Contracts will review completed checklists to determine whether the administrative costs fit the definitions making them appropriate for direct charging based on UCD Fiscal Policy and OMB A-21.

The Checklist must be signed by the PI, Department Chair or designee, and Grants and Contracts. If the Checklist is not accepted and the charge has already been directly charged to the project, the administrative unit must then transfer the cost from the project to an appropriate funding source that allows the type of cost per UCD Fiscal Policies and policies within each School. The PI should contact the unit administrator for assistance.