The following decision tree illustrates how to determine whether administrative/clerical salaries are allowable as direct costs on a federal sponsored research award.

1. **Does the administrative or clerical service contribute directly to the success of the project?**
   - No
   - Yes
     - **Does the administrative or clerical service directly support a programmatic objective?**
       - No
       - Yes
         - **Can you identify the specific individuals performing the administrative or clerical work?**
           - No
           - Yes
             - **Is the administrative/clerical salary already recouped as indirect costs?**
               - No
               - Yes
                 - **Is the cost included in the sponsor-approved budget?**
                   - No
                   - Yes
                     - The salary may be direct charged, as long as doing so does not violate the sponsor’s specific guidelines.
                   - **Has the sponsor given written approval for the cost?**
                     - No
                     - Yes
                       - The salary cannot be direct charged to the award.

Last revised 2/4/2016