

COLUMBIA UNIVERSITY

Charging Administration Clerical Salaries to Federal Grants Contracts

APPENDIX II

Example of How to Account for and Administrative Assistant with Varied Duties

The following example demonstrates how to account for the effort of an administrative assistant with varied activities:

Type of Activity	Allocation Method	Percentage
1) Federal Grant A (extensive activity, salary budgeted and approved by funding agency)	Charge to Sponsored Project A as a direct cost	25%
2) Sponsored Projects B, C, etc. Normal level of activity	Charges to departmental funds as “departmental administration” (indirect cost)	25%
3) Curriculum summarization, copying, etc.	Charge to departmental funds as “instruction” (direct cost)	25%
4) Other activities (student interaction, course scheduling, etc.)	Charges to departmental funds as “departmental administration” (indirect cost)	25%
Total		100%

In the above example, 25% of the individual’s time is charges to Federal project A, and 75% charged to departmental funds. 50% of the 75% charged to departmental funds would be included in the University’s indirect cost calculation, with the remaining 25% specifically identified as instruction, and therefore excluded from indirect costs.

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