**Directly Charging Costs to Sponsored Projects that are Normally Considered F&A Costs**

**Summary/Purpose:** Certain types of costs normally treated as F&A costs (e.g., salaries and related benefits of administrative and clerical staff, office supplies, postage, local telephone, and memberships) cannot be charged directly to a sponsored project unless the specific activities related to the project are clearly different in type or significantly different in scale from the institution norm. Such costs should be explicitly budgeted and justified in the proposal and approved by the sponsoring agency as part of the project direct cost budget.