

APPENDIX B

Guidance for Unlike Circumstances

The following items are items of cost that are typically included in the F&A rate; however, because of unlike circumstances may be permissible as direct costs:

- (A) Administrative or Clerical Staff—may be permissible as a direct cost when all of the following conditions are met:
 - (1) The costs are integral to a project or activity;
 - (2) Individuals involved can be specifically identified with the project or activity;
 - (3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
 - (4) The costs are not also recovered as indirect costs.
- (B) Office Supplies are not allowable for routine department administration; however, if the Sponsored Program requires incurring such costs they may be permissible as direct costs. For example, printing training materials, conducting surveys and extensive data accumulation may qualify as unlike circumstances to permit direct charging of the associated costs of these activities.
- (C) Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. These may be directly charged when necessary and allocable to the Sponsored Program.
- (D) Memberships—typically not permitted as direct costs, unless the costs are essential, vital, or fundamental to the project’s goals and objectives; and such costs are explicitly included in the budget and budget justification or have been approved on the *Direct Charging Justification Form*.
- (E) Postage—similar to office supplies, routine postage for department administration is not allowable; however, some projects may require shipping devices, samples, animals, or surveys and the associated postage, where allocable, may be directly charged to the Sponsored Program.