

Decision Tree for On-Campus and Off-Campus F&A Rate

OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution [FAU] and to which rent is directly allocated to the project(s) the off-campus rate will apply. **Grants or contracts will not be subject to more than one F&A cost rate.** If more than 50% of a project is performed off- campus, the off-campus rate will apply to the entire project.

Facility: An actual structure where its resources such as, labs, workstations, etc. will be used during the project.

Rent: Supporting documentation would be needed from each facility's authorizing official stating the costs for using their resources and be included as a separate 'other direct cost' line item in the budget.

Activity: The activities of a subrecipient or collaborator should not be considered when determining whether the off-campus rate applies. Only activities performed by FAU personnel should be considered.

