

DETERMINATION OF WHEN TO USE AN OFF-CAMPUS F&A RATE

The Colleges of CUNY have separately negotiated F&A (indirect) rates for off-campus activities. A project is considered to be performed off-campus if the activity is conducted at a location other than the related CUNY College, the University does not own the facility and the majority of the facilities portion of F&A (e.g., operations and maintenance, depreciation of building and equipment) is not applicable.

The criteria for assigning an off-campus F&A rate are as follows:

- Project personnel who are direct charged to an award work entirely off-campus at an established or approved site, or
- For projects conducted partially off-campus, project personnel must be away from campus for more than 50% of the total award period of performance, or
- In exceptional cases where the Provost has approved off-campus charges for the project. Note: Uniform Guidance section 200.306(c) indicates that "Unrecovered indirect costs may be included as the part of cost sharing or matching only with the prior approval of the Federal awarding agency." Additionally all voluntarily committed cost share must be approved by CUNY's Office of Research.

An off-campus rate may not be used by any CUNY College when the space utilized for the project is owned or leased by CUNY and the University bears the "facilities" cost of the space. The "facilities" portion of the on-campus F&A rate includes space associated costs such as operations and maintenance, depreciation of building and/or equipment, and utilities expenditures.