### On-Campus vs. Off-Campus F&A Rate

**OFF-CAMPUS DEFINITION:** For all activities performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or where rent is directly allocated to the project(s). Grants or contracts will not be subject to more than one F&A rate unless specified by the sponsor. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

**Definitions**

**On-Campus:**

A sponsored project designation indicating the general location(s) of the activity that will occur in conducting the project. On-campus locations include space in buildings owned by the University and, in many instances, space in buildings leased by some entity of the University. Further criteria for designating leased space as on-campus are provided below.

The on-campus designation indicates that any reimbursement of facilities-related costs will occur indirectly, through the application of a F&A rate that includes those costs, rather than through a direct space charge. For most federal sponsors, the “on-campus” negotiated F&A rate applies to projects designated as on-campus. Certain types of awards and/or sponsors stipulate specific F&A rates, typically lower than the otherwise applicable on-campus rate. In these cases, the on-campus designation is still appropriate but has no relation to the applicable F&A rate. For purposes of the F&A rate proposal, all direct expenditures on projects designated as on-campus are included in the same base.

**Off-Campus:**

A sponsored project designation indicating the general location(s) of the activity that will occur in conducting the project. Off-campus locations include space that the University does not own.
AND one of the following additional criteria: a) the space is remote from the applicable Georgia State University (GSU) campus, OR b) no University entity bears a lease cost for occupying the space. Factors indicating that a space is remote include significant physical distance from either campus and use of separate (non-University) services such as mail, telephone, network, and other support services.

The off-campus designation indicates that any reimbursement of facilities-related costs will occur directly, through a direct space charge, rather than indirectly through the application of a F&A rate that includes those costs. For most federal sponsors, the “off-campus” negotiated F&A rate (representing only administrative costs) applies to projects designated as off-campus. Certain types of awards and/or sponsors stipulate specific F&A rates. In these cases, the off-campus designation is still appropriate but has no relation to the applicable F&A rate. For purposes of the F&A rate proposal, all direct expenditures on projects designated as off-campus are included in the same base.

**Leased space:**

Space in a building that the University does not own, but which the University occupies and for which a lease cost is borne. That lease cost may be borne by a central, school, or departmental account. When leased space is used to conduct a sponsored project, that project may be designated as either “on-campus” or “off-campus”, based on defined parameters. The existence of a lease does not, in and of itself, indicate off-campus designation.

**Leased space = on-campus** when that space is contiguous or nearly contiguous to GSU campuses. Factors indicating that a leased space is contiguous include physical proximity to the applicable GSU campus and use of university-provided support services such as mail, telephone, and network services.

**Leased space = off-campus** when that space is remote from GSU campuses. Factors indicating that a leased space is remote include significant physical distance from either campus and use of separate (non-University) services such as mail, telephone, network, and other support services. When a leased space is considered off-campus, a direct rent cost should be included in the proposal budgets and charged to benefiting sponsored projects.

**When to Use the On-Campus Rate:**

- The on-campus rate applies to projects performed in space that the University owns.
- The on-campus rate applies to projects performed in leased space that is contiguous or nearly contiguous to the applicable GSU campus.
- Rent (recurring, i.e., not one-time, or short-term facility rental) may not be charged to projects applying the on-campus rate.
- In all cases, subcontractor and consultant expenses are considered on-campus.
- In all cases, working from home is considered on-campus.
When to Use the Off-Campus Rate:

- The off-campus rate applies to projects performed in leased space. A direct rent cost should be included in the proposal budgets and charged to benefiting sponsored projects.
- The off-campus rate applies to projects performed in space that the University does not own and for which the University does not bear a lease cost from any University account (sponsored or non-sponsored, central, or school/department fund source), whether that space is contiguous to or remote from the applicable GSU campus. In these cases, a rental cost should not be direct charged to the project as there is no real cost to any University entity.