

Use of On- and Off-Campus Facilities & Administrative Rates (a/k/a Indirect Costs)

The total cost of sponsored research includes a combination of direct and facilities and administrative (F&A) costs. Both types of expenditures are key to Brown's ability to conduct research.

On-campus: Sponsored activities which take place in buildings and facilities owned by Brown and for which the University is bearing the space costs from University funds.

Off-campus: Sponsored activities take place on land, in buildings or facilities (e.g., research vessels) **not** owned or leased by Brown at locations where Brown's facilities-related indirect costs do not cover these location costs. For space used for off-campus research, an external source (typically, a sponsor) provides funding by paying directly for space as a budgeted direct cost, by reimbursing Brown for its costs in renting or leasing or travel costs associated with the space as a budgeted direct cost, or by otherwise directly providing space for research at no charge.

Projects Conducted Partially Off-Campus: The on- or off-campus determination is based on the preponderance of project effort as expressed in the budget. For clarity, the determination is not solely based on the Principal Investigator's effort. When 50 percent or more of budgeted Brown personnel time and effort is performed on-campus, the on-campus indirect cost rate applies; when more than 50 percent of budgeted Brown personnel time and effort is performed off-campus, the off-campus indirect cost rate (currently 26%) applies.

Note that any subaward or vendor service costs such as consultants are not included in the determination of on or off-campus rates.

Lastly, sponsored projects will not be subject to more than one type of indirect cost rate – a project is either “on” or “off” campus. Current rates for federal awards are found [here](#). Foundations and corporate sponsors publish their own rates.