

TO: Business Managers and Research Administrators

FROM: Joseph M. Gindhart, Director - Sponsored Projects Accounting
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SUBJECT: Off-Campus Policies and Procedures

The University has numerous sponsored projects which are performed at off-campus facilities. In order to identify and properly segregate the expenditures related to off-campus activities in proposals and awards, our offices have developed the following policies and procedures.

These policies and procedures apply to all federally funded projects (direct and pass-through awards, contracts and cooperative agreements), as well as non-federal agency projects in which the use of the University's Federal Facilities and Administrative (F&A) rate is applicable. If a non-federal agency has distinct F&A rate guidelines, those policies should be utilized and applied in all proposals and subsequent awards, as applicable.

Policy

The term "off-campus" is defined in the University's current Facilities and Administrative Cost Rate Agreement as a project performed in facilities that are not owned by the University and not on the Medical Center campus. The Rate Agreement requires the University to apply the off-campus F&A rate when all or a portion of the project is performed at an off-campus location. Actual costs must be apportioned between the on-campus and off-campus components, and each will bear the appropriate rate. The current off-campus F&A rate is 26% MTDC (modified total direct costs), which represents the administrative portion of the on-campus rate. In most instances, off-campus activity is performed under **one or more of the** following conditions:

- All of the sponsored project's activities will be performed in facilities not owned by the University and not on the Medical Center campus.
- Concurrently throughout the sponsored project period, material portions of the project will be performed in both on-campus facilities and those that are not owned by the University.
- At certain intervals throughout the sponsored project period, a material portion of the sponsored project's activities will shift from the principal investigator's (PI) on-campus location to an off-campus site for a significant period of time (e.g., field work, data collection, research vessels...). A benchmark for a significant period of time is considered one month or more.

Examples:

The PI and three graduate students will spend six weeks during the summer constructing and erecting 100 electrical monitoring widgets in various sites along

the eastern seaboard of the US.

The PI and his entire lab will relocate to the Woods Hole Oceanic Research Observatory (Massachusetts) for five weeks in the spring of years 01, 02 and 03 of the project. During that time the team will harvest, examine and test certain sections of spinal cords from native squid.

Note: Travel expenditures related to scientific conferences and/or meetings with collaborators are not considered off-campus activity.

Procedures

Pre-Award/Proposal:

The proposal narrative and budget should clearly describe the activities performed at the off-campus site(s) and their relationship to the project's goals and objectives. The off-campus site's location and the associated time period for this work should also be documented.

The proposal budget should include all costs associated with the on-campus and/or off-campus activities (salaries, fringe benefits, travel equipment, supplies, space rental/lease costs, and F&A costs at the applicable rate.) If the budget includes both on-campus and off-campus costs, the costs associated with the off-campus activity may be included in the same budget, but should be listed separately and clearly identified in both the Grants Budgeting document and the application budget page (e.g. with an asterisk). The Grants Budgeting System enables both on-campus and off-campus costs to be entered in the same document; the off-campus costs are identified with an asterisk for the system to calculate F&A for those specific costs at the off-campus rate, with the remaining costs calculated at the on-campus rate.

Contact Gifts, Grants & Contracts (GGC) or the Research Office (RO) if you need assistance in determining whether the data provided in the proposal meets the definition or minimum requirements of off-campus activity.

Post-Award:

A separate fund allocation will be established for the off-campus activity that was proposed and awarded by the sponsoring agency. The alpha character associated with this allocation will be "O" (##### - #####O). If the "O" allocation has already been assigned to an on-campus portion of the project, an "S" allocation will be established as the secondary off-campus indicator.

The budget for the off-campus activities will be loaded based upon the data contained in the proposal and a 26% MTDC F&A rate will be assigned to the fund.

If there is a need to perform a substantial piece of a project in an off-campus facility that was not

originally included in the proposal and award, the PI should contact Gifts, Grants and Contracts (Medical School) or the Research Office (Hilltop) and provide the following information:

- A detailed explanation of the activities that will be performed at the off-campus facility and their relationship to the project's goals and objectives. The explanation should address how/why these activities were not originally proposed as off-campus.
- A description of the off-campus site and the timing/duration of the work.
- Budget data for the off-campus activities (salaries, fringe benefits, travel equipment, supplies, rental/lease costs and F&A costs).

GGC or the RO will review the request and supporting documentation and confer with the SPA, as necessary. If the request is approved by GGC/RO, the PI will be notified and the off-campus allocation and profile will be established. Subsequently, the department is responsible for processing the appropriate budget amendment to reallocate funds from the existing on-campus allocation to the new off-campus allocation (#### ####O).

Additional information regarding the Federal F&A Rates and other policies and procedures can be found on the SPA web site, <http://spa.wustl.edu> – see Administrative Policies. If you have any questions regarding the above noted information, please contact Joe Gindhart at 935-7089 / joe_gindhart@aismail.wustl.edu, Cindy White at 935-5825 / whitec@msnotes.wustl.edu or Terry Thurston at 362-6876 / thurstot@msnotes.wustl.edu.