

When to Use the Off-Campus Indirect Cost Rate

DePaul's off-campus indirect cost rate applies to those projects that meet all of the following criteria:

- The project is conducted in facilities not owned or operated by the University.
- Charges for rental of the facilities are included in the project budget as a direct expenditure.
- More than 50% of the DePaul salaries and wages charged to the project are for effort conducted in the rented facilities.

"Rented facilities" are defined as structures such as buildings, warehouses, mobile office buildings, or commercial spaces which are rented over a significant period of time. The term does not include conference rooms or lodgings.

Sponsored projects will be determined to be wholly "on campus" or "off campus" on the basis of these criteria with the exception of large international projects that involve the establishment of an in-country office. In those cases, Chicago-based project staff and other such on-campus expenses will be assessed the negotiated on-campus rate while the remaining expenditures are assessed the negotiated off-campus rate.

When to Use the Instruction Indirect Cost Rate

Instruction means the teaching and training activities of an institution. This term includes all teaching and training activities, whether they are offered for credits toward a degree or certificate or on a non-credit basis, and whether they are offered through regular academic departments or separate divisions, such as a summer school division or an extension division. Sponsored instruction and training means specific instructional or training activity established by grant, contract, or cooperative agreement. This term does not include the training of individuals in research techniques, commonly referred to as research training