

Policy 6-1 Rev.
Date: March 1, 1969

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Subject: **OVERHEAD FOR ON-CAMPUS AND OFF-CAMPUS ACTIVITIES**

1. PURPOSE

To designate which activities should carry on-campus overhead rates and which activities should carry off-campus overhead rates.

2. GENERAL

1. The University of Utah on-campus and off-campus overhead rates are differentiated as follows:

1. On-Campus: The on-campus rate recovers all indirect costs incurred by the university as a result of carrying out research or training projects on the university campus. These costs generally fall in the following categories:

1. Maintenance and operation of facilities
 2. Departmental administration
 3. General administration
 4. Research administration
 5. Library expense
 6. Depreciation of buildings and equipment

2. Off-Campus: The off-campus overhead rate recovers only those indirect expenses which fall into the following categories:

1. Departmental administration
 2. General administration
 3. Research administration

3. POLICY

1. The on-campus rate will be applied to any project which requires utilization of university laboratory space, office space, university-owned equipment, or library services.
2. The on-campus rate will be applied where the physical facilities of the university are used for only a portion of the project time, unless such physical facilities can be relinquished and reassigned for other use resulting in no direct or indirect physical plant costs being generated by the project.
3. The off-campus rate will be applied to any project which does not directly or indirectly

utilize university laboratory space, office space, university owned equipment, or library services.

OUTDATED