Introduction

From time to time, The Leapfrog Group contracts with universities and other institutions whose skills and capacities serve Leapfrog’s mission and goals in various programmatic areas. Leapfrog adopts this Indirect Expense Policy in recognition that universities have indirect costs that are not directly attributable to projects or contracts being funded by Leapfrog but are necessary to support their activities.

In adopting this policy, Leapfrog aims to be explicit, transparent and equitable across institutions and organizations.

Policy

It is the policy of The Leapfrog Group to provide an indirect cost recovery of 12.5 percent of direct costs on all contracts where indirect costs are applied. Contracts not eligible for indirect cost recovery include: 1) for-profit company consulting contracts 2) companies and/or organizations that do not charge for indirect costs as a general business practice.

Definitions

Direct costs may include:

- Personnel costs (wages and benefits) of staff working on the contracted project
- Professional fees for consultants working on the contracted project
- Travel expenses directly related to the contracted project
- Supplies and materials used for the contracted project
- Meetings and conferences associated with the contracted project

Indirect costs are limited to:

- Personnel costs (wages and benefits) of administrative staff
- Professional fees for consultants working in administrative functions
- Rent and occupancy costs for facilities (including office space) occupied by administrative functions
- Utilities, telephone, and internet costs utilized by administrative functions

This policy is effective August 15, 2021 and may be edited only with the explicit and written authorization of The Leapfrog Group.