

MANAGING FACILITIES AND ADMINISTRATIVE COSTS UNDER SPONSORED PROJECTS INVOLVING MORE THAN ONE SCHOOL (TULANE PROCEDURE)

Responsible University Official: Director, Sponsored Projects Administration
Responsible Office: Sponsored Projects Administration
Coordinating Departments: Sponsored Projects Administration, Deans, Grants and
Contracts Accounting, Academic Departments

Who Needs to Know This Procedure: Deans, Department Chairs, and Faculty participating in sponsored activity, departmental staff

Issue Date: August 24, 2012

Effective Date: August 24, 2012

WEBSITE ADDRESS FOR THESE PROCEDURES: <http://tulane.edu/asvpr/ora/policies.cfm>

These procedures should be used when determining how Facilities and Administration Costs (F&A), or indirect costs, will be shared when a sponsored project involves faculty from more than one Tulane school or the Tulane National Primate Research Center.

1. This procedure applies only to awards involving investigators from multiple schools.
2. Sponsored Projects Administration (SPA) will monitor incoming awards with annual costs of \$250,000 in direct costs per year and which involve Co-Investigators from different Tulane Schools.
3. At the time of award, the Director of SPA or designee will notify the Deans of the schools participating in the sponsored project and provide information on:
 - a. The Principal Investigator (PI) and department
 - b. Co-Investigators and their departments
 - c. Annual budget projected for the project's period of performance
4. The Deans, in discussion with the PI, will determine if separate sub-accounts should be established so that F&A costs may be attributed to the appropriate School. In considering this, the following guidelines/principles should be followed;
 - a. F&A costs must be incurred commensurate with the physical location where the work is being performed.
 - b. Projects that involve TNPRC and another Tulane school must be established in separate accounts so that proper F&A costs are captured according to performance site.
 - c. When conditions warrant that sub-accounts should be established, the PI will maintain the right to adjust sub-budgets through the duration of the project and will be the final authority over all grant and contract spending.
 - d. F&A costs will be distributed to the respective schools based on direct cost expenditures rather than proposed or budgeted direct costs.
5. The PI's Dean will send an email to the Director of SPA with a copy to the PI and the Dean(s) of the participating schools, indicating if separate sub-accounts are to be established.
6. When it is determined that subaccounts will be established, the Principal Investigator will provide revised budgets to SPA. The division of a sponsored project budget into sub-accounts is based on considerations including but not limited to:
 - a. Co-Investigator's percent of effort on the project
 - b. Personnel, graduate students, postdocs, supplies, other direct costs, and equipment attributed solely for the Co-Investigator

7. SPA will request that Grants and Contracts Accounting (“GCA”) set up subaccounts in the Tulane Accounts Management System (“TAMS”) according to the PI’s instructions. TAMS will automatically distribute F&A costs to the respective schools based on the expended direct costs in the sub-accounts.
8. Throughout the life of a sponsored project, if the PI determines that there is a significant change in the participation of a school (e.g. Co-Investigator departs Tulane, significant change in PI’s research plans, significant increase or reduction in Co-Investigator’s effort) then the budgets in the subaccounts can be adjusted.