MEMBERSHIPS/DUES, SUBSCRIPTIONS AND BOOKS
(TULANE UNIVERSITY)

RESPONSIBLE UNIVERSITY OFFICIAL: Associate Senior Vice President for Research
(“ASVPR”), Director of Grants and Contracts Accounting (“GCA”) and Director, Office of Research Administration (“ORA”)

RESPONSIBLE OFFICE: Associate Senior Vice President for Research, Grants and Contracts Accounting (“GCA”) and Office of Research Administration (“ORA”)

COORDINATING DEPARTMENTS: All departments participating in sponsored projects

ISSUE DATE: July 1, 2009 EFFECTIVE DATE: August 1, 2009
LAST REVIEWED DATE: June 15, 2009
NEXT REVIEW DATE: upon change in federal regulation

WHO NEEDS TO KNOW THIS POLICY: Deans, Department Chairs and Center Directors; Faculty members and Staff participating in sponsored projects

WEBSITE ADDRESS FOR THIS POLICY: http://www.som.tulane.edu/researchadmin/policies.htm

I. Background

This document establishes the policy and procedures for charging membership dues, books and subscriptions to sponsored accounts. This policy is developed in accordance with federal regulations (“OMB” Circular A-21(J)(28)) and the National Institutes of Health Grants Policy Manual) which state that in general, membership dues, books and subscriptions are allowed to be calculated into the F & A rate (Indirect Cost rate) but may not be a direct charge to federal awards. An exception may be made when an award qualifies as a “major project” as defined by OMB Circular A-21, Exhibit C (http://www.whitehouse.gov/omb/rewrite/circulars/a021/a21_2004.html). Membership dues, books and subscriptions charged to grants that do not qualify as a “major project” may result in expenditure disallowances, financial penalties and harm to the reputation of the University and Principal Investigator.

II. Scope: This policy applies to all federally sponsored projects and any corresponding cost share accounts.

III. Policy

A. Individual purchases of scholarly books, memberships or subscriptions to professional groups or periodicals are normally considered unallowable as direct costs.

B. As an exception permitted by federal regulations, such charges may be allowable as a direct cost on projects that are considered “major projects,” as per OMB Circular A-21, Exhibit C. The following are examples of “major projects”:

   a. Large, complex programs, such as Center grants, Primate Centers, Program Projects, environmental research centers, engineering research centers, and other grants and contracts that entail assembling and managing teams of investigators from a number of
institutions, and for which funding is provided to support administrative support activities;
b. Projects that are geographically inaccessible to normal departmental administrative services and facilities (e.g. libraries) such as research vessels, radio astronomy projects, and other research fields sites that are remote from campus

C. Individual memberships in civic or social organizations are expressly unallowable in accordance with Circular A-21.

IV. Procedures

Faculty affected by this policy should charge membership dues, books and periodicals to unrestricted accounts (non-sponsored project accounts such as incentive accounts, start-up funds, endowments, etc.) that may be available for their use. In the absence of unrestricted accounts faculty may contact their Dean’s office for alternative funding to support these types of costs. Faculty who wish to charge membership dues, books and periodicals to sponsored accounts must first consult with the Office of Grants and Contracts Accounting or the Office of Research Administration to determine whether the project qualifies under the exceptions discussed in OMB Circular A-21.