

Procedures for Managing Facilities and Administrative Costs under Sponsored Projects involving both an Academic Unit and a University-wide Center

These procedures should be used when determining how Facilities and Administrative Costs (F&A), or indirect costs, will be shared when a sponsored project involves significant collaboration between a University-wide Center and a School or College of Tulane University. The University-wide Centers at Tulane typically include among their activities the contribution of original scholarship through sponsored project agreements and awards. Such awards typically involve faculty whose appointments reside in the academic units rather than within the center. As such, it may be appropriate to share F&A recovery between the academic unit and the center, especially when the sponsored project involves significant creative and intellectual leadership from both parties.

The procedures below are intended to apply at present to sponsored projects involving the following centers:

Center for Engaged Learning and Teaching
Center for Public Service
H. Sophie Newcomb Memorial College Institute
Murphy Institute
Stone Center for Latin American Studies

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1. During the process of proposal preparation, the Center Director and the Dean(s) will determine whether the relative contributions of each unit merit F&A sharing, and if so, will define the formula for sharing should funding be awarded.
 2. F&A sharing can be accomplished by one of two mechanisms:
 - (a). Separate sub-accounts for award funds can be established once the award is received, such that direct costs are expended from the School or from the Center. In that case, F&A recovery tracks the direct cost expenditures and is attributed to the appropriate unit.
 - (b). Alternatively, F&A recovery can be distributed to the School per our standard process, and then shared with the Center through manual distribution based on a predetermined formula.
 3. The sharing arrangement can be reviewed and altered over the duration of the project by mutual consent. Throughout the life of the project, if the lead unit determines that there is a significant change in the participation of a partner (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 sub-accounts can be adjusted, as can formulaic distribution.