Memorandum
To: All Faculty and Staff
From: Allison Gottlieb, Director of Sponsored Programs Education
Date: April 6, 2016
Subject: Budgeting for an Icahn School of Medicine (ISMMS) Faculty Member with a Veterans Affairs (VA) Medical Center Appointment

The purpose of this memo is to clarify the information required on the budget of a sponsored project application for a Mount Sinai faculty member who has an appointment at a Veterans Affairs (VA) Medical Center.

I. Appointment Types
For information regarding VA appointments, please contact the VA administration. For the purposes of sponsored project budgeting, please note the following appointment types:

A. Joint ISMMS and VA Appointment
The faculty member:
- has a faculty appointment at ISMMS.
- receives dual compensation from both ISMMS and VA (i.e., two paychecks).
- signs a Memorandum of Understanding (MOU) countersigned each year by ISMMS and VA. Click here for Mount Sinai’s policy on joint appointments.
- works at ISMMS, the VA or both campuses.

B. Paid 100% by VA
The faculty member:
- has a faculty appointment at ISMMS.
- receives compensation from the VA (i.e., one paycheck).
- typically works at the VA but may also work at the ISMMS campus.

C. Paid 100% by ISMMS
The faculty member:
- has a faculty appointment at ISMMS.
- receives compensation from ISMMS (i.e., one paycheck).
- does not receive compensation from the VA.
II. Budgeting for Faculty Member according to Appointment Type
While based upon NIH policies for joint VA-Academic appointments, Mount Sinai employs the same general principles regardless of funding agency type.

A. Joint ISMMS and VA Appointments
1. NIH Policy
   In accordance with NIH policy (see policy links in “resources” section), when faculty with joint VA appointments are included as personnel on NIH applications, they are required to disclose the nature and extent of their joint appointment.

2. Percentage of Effort and Base Salary
   As per the instructions in section G.300.A of the SF 424 Application Guide, “Individuals with joint university and V.A. appointments may request the university’s share of their salary in proportion to the effort devoted to the research project.” List the percentage of the appointment that is to be devoted on the project. Include the ISMMS base salary.

   For those cases in which, additionally, a portion of the VA appointment will also be devoted to the project, complete the type of appointment and the percent of VA effort on a separate line. Do not include any salary compensation for the portion of the VA appointment that will be devoted to the project.

3. Documenting VA Effort Commitments
   Please note that effort expended on a VA appointment on a sponsored project routed through ISMMS must be approved by the VA and disclosed to the funding agency. Any such effort does not fulfill any mandatory cost share requirement even with funding agency approval, unless approved by Congress. Any effort should be referred to as effort expensed on a VA appointment and must never be referred to as a “cost share.” It is not acceptable to cost share with other federal funds unless specifically authorized. Upload VA approval in the “Internal Documents” tab of InfoEd.

4. Budget Justification
   Disclose the ISMMS/VA appointment in the budget justification. Provide information regarding the portion of time committed from ISMMS appointment.

   Example:
   Dr. Smith has a joint ISMMS – VA appointment. He has a half-time faculty appointment at ISMMS and a 5/8th appointment at the VA. Below is suggested budget justification language.
   Dr. Smith, Co-Investigator, 1.2 CM
   Dr. Smith has a joint ISMMS – VA appointment. Dr. Smith will devote 1.2 CM of his time committed from his ISMMS appointment. This is the equivalent of a .6 CM full time appointment.

5. Facilities and Administrative (F&A) Costs
   Use the appropriate federal on-campus or off-campus (i.e., VA) F&A rate depending on where the work is conducted. A complete listing of ISMMS’s F&A rates is published in GCO’s Administrative Information Sheet. If work is conducted on campus and off campus on a federal sponsored project, use both rates. You may also wish to use GCO’s Budget Template which has automatic calculation features for budgets with more than one F&A rate.
B. Paid 100% by VA

1. Percentage of Effort
   List the percentage of the VA appointment that is to be devoted on the project. Do not include any salary compensation information.

2. Documenting VA Effort Commitments
   Obtain approval from the appropriate VA administrative officer confirming that VA funds will cover the cost of the faculty member’s effort and upload the document in the “Internal Documents” tab of InfoEd.

   Any effort should be referred to as effort expensed on a VA appointment and must never be referred to as a “cost share.” It is not acceptable to cost share with other federal funds unless specifically authorized.

   Sample VA administration approval: I approve Dr. Smith working 5% effort on Dr. White’s NIH study entitled “Multigenerational Effects of Undernutrition.”

3. Facilities and Administrative (F&A) Costs
   Use the appropriate federal on-campus or off-campus (i.e., VA) F&A rate depending on where the work is conducted. A complete listing of ISMMS’s F&A rates is published in GCO’s Administrative Information Sheet. If work is conducted on campus and off campus on a federal sponsored project, use both rates. You may also wish to use GCO’s Budget Template which has automatic calculation features for budgets with more than one F&A rate.

4. Budget Justification
   Disclose the ISMMS/VA appointment in the budget justification. Clearly indicate that all effort is being committed through the VA appointment.

   Example:
   Dr. Hart, .6 CM, %, Co-Investigator
   Dr. Hart has appointments at ISMMS and the James J Peters VA Medical Center. He receives compensation solely through the James J Peters VA Medical Center and his effort is committed through his VA time.

C. Paid 100% by ISMMS
   Please be reminded to use the appropriate federal on-campus or off-campus (i.e., VA) F&A rate depending on where the work is conducted. A complete listing of ISMMS’s F&A rates is published in GCO’s Administrative Information Sheet. If work is conducted on campus and off campus on a federal sponsored project, use both rates. You may also wish to use GCO’s Budget Template which has automatic calculation features for budgets with more than one F&A rate.

III. Resources
   ISMMS Sponsored Projects Accounting (SPA)
   - Joint Appointments - Memorandum of Understanding

   National Institutes of Health
   - SF 424 (R&R) Application Guide for NIH and Other PHS Agencies > G.300 A. Senior/Key Person > Special Instructions: Joint University and Department of Veterans Affairs (V.A.) Appointments
   - NIH Grants Policy Statement > 17.3 VA-University Affiliations