



Grants and Contracts Office
 One Gustave L. Levy Place Box 1075
 New York, NY 10029-6574
 Phone: 212.824-8300
 Facsimile: 212.241-3294
 Email: grants@mssm.edu

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. ISMMS Base Salary and Calendar Month Effort

As per the [SF424 Application Instructions](#) in section G.300.A “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.” Include the ISMMS base salary and list the associated calendar month effort devoted on the project.

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 expended 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

Include the following information:

- CM effort of the ISMMS appt that is devoted to the project (1.2 CM)
- ISMMS FTE appointment (e.g., .875 FTE)
- Total Professional Effort (TPE) (e.g., .96 TPE) associated with the project.
- Type of VA 8^{ths} appointment (e.g., 3/8ths, 5/8ths etc.)
- Statement regarding no dual compensation or conflict of interest regarding work performed

Please see sample budget justification below and use the [ISMMS-VA Dual Appointment Total Professional Effort \(TPE\) Worksheet](#) to calculate TPE.

Smith, Randy MD/PhD (Co-Investigator; 1.2 CM years 1-5)

[add role]

Dr. Smith has a dual appointment at the Icahn School of Medicine at Mount Sinai (.875 FTE) and James J. Peters VA Medical Center (3/8th). There is no dual compensation for the same work, nor is there an actual or apparent conflict of interest regarding such work. She will devote 1.2 CM of her ISMMS effort which is the equivalent to 0.96 TPE.

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](#).

Effective October 15, 2021 for competitive federal grant applications, if work is conducted both on campus and off campus, choose the rate where the project is primarily conducted. Grants awarded prior to October 15, 2021 that are conducted both on campus and off campus use a split indirect cost rate model. These grants continue to use a split rate model until the end of the competitive segment.

Effective October 15, 2021 for federal contracts (i.e., not a grant), begin employing this new method in the next funding increment whether or not the next increment is competitive. Finance will start charging at the single rate beginning January 1, 2022. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

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 .6CM on Dr. White's NIH study entitled "Multigenerational Effects of Undernutrition."

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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:

Hart, Robert PhD.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](#).

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III. Resources

ISMMS and VA Dual Appointment Memorandum of Understanding (MOU)

- [Memorandum 175 Joint Appointments - Memorandum of Understanding](#) [SPF]
- [MOU Oversight](#) [GCO]
- [NIH Grants Policy Statement](#) > 17.3 VA-University Affiliations [NIH]
- [MOU Template](#) (fillable pdf) [GCO]
- [MOU Calculation Worksheet](#) (.xls) [GCO]

Sponsored Project Budgeting

- [SF424 Application Instructions](#) > G.300 A. Senior/Key Person > Special Instructions: Joint University and Department of Veterans Affairs (V.A.) Appointments [NIH]
- [Budgeting: Updated DHHS Rate Agreement and Federal Sponsored Projects Conducted On and Off Campus](#) [GCO]
- [ISMMS-VA Dual Appointment Total Professional Effort \(TPE\) Worksheet](#) (.xls) [GCO]