

UNIVERSITY OF MICHIGAN MEDICAL SCHOOL POLICY ON ESTABLISHING SUB-ACCOUNTS

New Policy Effective March 1, 2002 (For Proposals effective after this date)

This policy describes the threshold over which the establishment of sub-accounts is expected for inter-unit research projects at the Medical School. This policy formalizes existing practice within the School and conforms to the usual expectations for research projects between Schools and Colleges. The purpose of sub-accounts is to allocate funds, including facility and administrative (F&A) recoveries, to the appropriate academic department/research unit.

Definitions

- Primary Unit - the home department/unit of the Principal Investigator.
- Secondary Unit - departments/units of the co-investigators.

Guidelines

The minimum faculty effort for which a sub-account is required, when requested, is 5%.

- Secondary units may request a sub-account for effort less than 5%, but the primary unit is not obligated to agree to set up the sub-account.
- Conversely, secondary units are not obligated to accept sub-accounts from the primary unit if their effort is less than 5%.

For proposals with significant non-faculty expenses on a grant in a secondary unit, but with less than 5% faculty effort, a sub-account is a reasonable expectation if the project will use the secondary unit's facilities or administrative resources.

Further Information

For details on establishing sub-accounts (occurs after receipt of the Project Award Notice), see http://www.research.umich.edu/research/projects/grants_contracts/subaccounts.html.