

Sponsored Programs Administration Buzz Session

January 28, 2026

12:10 – 1:00 PM



Agenda

- CRC Presentation
- Industry Sponsored Project Budget Considerations:
 - Cost Principles
 - Total Direct Cost Budgeting
 - Institutional Based Salary
 - PI Effort on projects
 - Comparative Medicine Per Diem Charges
 - F&A charges
 - Patient Care costs – federal vs non-federal



Allowable costs (Uniform Guidance)

- Are necessary
- Are reasonable
- Conform to sponsor terms and conditions
- Are consistent with other UNMC charges, in like circumstances
- Follow generally accepted accounting principles
- Are adequately documented
- Are allocable to the project



Total Direct Cost:

- Industry sponsored budgets should have Total Direct Cost structure in the budget.
- All direct costs are included in the base amount for calculation of the F&A (indirect) rate.
- Equipment and Subcontracts are included in the base calculation.
- One exception to this guidance is the IRB – which is exempt from F&A.
- The selection of TDC in RSS will run this calculation.



Institutional Base Salary

https://wiki.unmc.edu/index.php/Institutional_Base_Salary

- Industry sponsored projects must utilize the IBS
- Includes Nebraska Medicine base salary and Nebraska Pediatric Practice salary
- Excludes Veterans Affairs salary
- Can be budgeted with an annual inflation factor
- Cannot be increased as a result of receiving an award



Minimum effort

- Faculty must commit effort to each sponsored project for which they are serving as PI ([https://wiki.unmc.edu/index.php/Institutional Base Salary](https://wiki.unmc.edu/index.php/Institutional_Base_Salary))
- PI is responsible for all aspects of the project
- Not recouping the true costs of a sponsored project results in financial shortfalls that must be covered through other means



Comparative Medicine Charges

- Comparative Medicine includes a 40% additional rate to current per diem rates for industry sponsored projects. [per-diem-rates.pdf](#)

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When applying for grants include a 10% increase to listed per diems year over year

¹Additional charges may apply depending on ABSL3 studies to be performed.

²Additional isolator/supply/testing charges may apply for cages that are in quarantine.

*All outside industry contracts add 40% to current per diem rates, other cost may apply.

*Special rate applies to any cage that does not follow standard caging, i.e., increase cage change frequency, ABSL 2/3, chemical hazard or different bedding.

*All cage/rack/pen/run animal densities must meet minimal space standards as listed in the current Guide or UNMC IACUC policies.



Indirect costs (F&A)

- Incurred for a common purpose
- Benefit more than one project
- Not easily assignable to a specific project

UNMC rates

[University of Nebraska Medical Center \(FB\).7092.RA.23 \(1\).pdf](#)

Negotiated with the federal government

- Based on actual expenditures
- Vary by project type

UNMC policy

[https://wiki.unmc.edu/index.php/Sponsored_Programs_Costing](#)



Indirect costs (F&A)

- Industry Sponsors are to be charged the full F&A rate per UNMC's negotiated rate agreement.
- While a Foundation may have a published reduced rate that UNMC can accept, we do not apply that same policy to industry.
- Any deviation from the negotiated F&A rate for a non-clinical industry sponsored project must have VCR approval through an F&A Waiver request.
- Industry Sponsored Clinical Trials and Studies utilize a 30% F&A rate – see UNeHealth Decision Tree



UNeHealth Decision Tree for 100% Industry Funded Clinical Studies

100% Industry Funded Clinical Studies – submitted through centralized intake process



UNeHealth reviews study intake form



UNeHealth will negotiate the contract and assign 30% F&A to studies that meet the following criteria:

- The study will prospectively consent human subjects to clinical research or the study has been granted a waiver of consent by the IRB
- AND
- The location(s) of service either occurs in a patient care area (i.e.: can be scheduled in Epic) or subjects will not have encounters at UNMC/NM/Childrens Nebraska facilities (i.e.: phones calls, surveys, chart reviews, etc.)

All other studies will be routed to Sponsored Programs Administration



Patient Care Costs on Federally Funded versus Non- Federally Funded

- Our federally negotiated rate has an exception to patient care costs being included in the F&A cost basis:

*BASE

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

- Defining “charges for patient care” – any charge that would result in a hospital (Nebraska Medicine) charge for the conduct of the trial.
- Budgeting for Patient Care Costs – these potential charges need to be included in the budget – but they should be added to the “Exempt” line of the budget document and in RSS.
- For Industry Sponsors – patient care costs would fall in the Operating line.



Q&A

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