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## MEMORANDUM

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**TO:** IGBB Staff and MAFES, CVM, ORED, HPC<sup>2</sup> & SPA Administrators

**FROM:** Daniel G. Peterson  
Director  
Institute for Genomics, Biocomputing & Biotechnology

**DATE:** December 5, 2014

**SUBJECT:** IGBB OP 14.02 – Proposal Submission & Overhead Distribution

**ACRONYMS:** IGBB = Institute for Genomics, Biocomputing & Biotechnology; MAFES = Mississippi Agricultural Forestry & Experiment Station; CVM = College of Veterinary Medicine; ORED = Office of Research & Economic Development; HPC<sup>2</sup> = High Performance Computing Collaboratory; Assoc. VP = Associate Vice President; SPA = Sponsored Programs Administration; MSU = Mississippi State University; IAS = Internal Approval Sheet; OP = Operational Policy; NIDC = Non-IGBB Department or Center; PI = Principal Investigator; Co-PI = Co-Principal Investigator

The following definitions will be utilized in the document below:

- *Originating Unit* - The department or center that submits a proposal to SPA. If the proposal is funded, the Originating Unit is responsible for managing the award.
- *Collaborating Unit* - Any department or center that has collaborated with the Originating Unit in preparing a proposal.
- *Child Account* - An account set up through agreement (as evidenced by a signed IAS) between the Originating Unit and a Collaborating Unit into which funds designated for the Collaborating Unit are placed. The Child Account is assigned the org number of the Collaborating Unit and is managed by that unit.
- *Parent Account* - An account set up through agreement (as evidenced by a signed IAS) between the Originating Unit and any Collaborating Units into which funds designated for the Originating Unit are placed. The Parent Account retains the org number of the Originating Unit and is managed by that unit.
- *HPC<sup>2</sup> Retainage* - The IGBB is a member center of the HPC<sup>2</sup>. Essentially all IGBB-affiliated proposals and projects leverage/utilize the computational and human resources of the HPC<sup>2</sup>. To recoup some of the HPC<sup>2</sup> operation costs, 28% of the OH set aside for the Originating Unit and 28% of OH set aside for each Collaborating Unit is retained by the HPC<sup>2</sup> (these funds are referred to as “retainage”) to help pay for HPC<sup>2</sup> accounting, administrative, and computational services.

The IGBB’s proposal submission and overhead return policy (IGBB OP 14.02) adheres to the principles set forth in [MSU OP 80.12](#) and the [HPC<sup>2</sup> Retainage Memorandum](#). Beyond these policies, the following guidelines will be followed:

- (1) The IGBB Director and any associate directors will submit proposals on which he/she is PI through the IGBB (i.e., the IGBB will be the Originating Unit). Likewise, research faculty with 100% IGBB appointments (IGBB Research Faculty) will submit proposals on which they are PIs through the IGBB.
- (2) If the IGBB Director or IGBB Research Faculty members are co-PIs on proposals, the choice of Originating Unit will be decided through agreement of the PI, the IGBB Director, and the PI's department/center head. The consensus decision should be documented through signatures on an Internal Approval Sheet. For circumstances in which agreement cannot be reached, the appropriate vice president or vice presidents will be consulted.
- (3) In general, proposal submission will be through the IGBB if a majority of the proposed activity requires IGBB/HPC<sup>2</sup> resources, the proposal is centered on core IGBB focal areas, the leadership for proposal background and preparation has been provided by the IGBB administration, and/or if submission through the IGBB will lead to a more competitive proposal.
- (4) For proposals submitted by the IGBB as Originating Unit, child accounts may be established for individual investigators in their home department org(s) **IF** the work performed by the NIDC investigator(s) is not centered on use of IGBB or HPC<sup>2</sup> resources. Child accounts for a collaborating department will carry the department's org number and current university policy on OH distribution will apply, except extraordinary OH recovery (e.g. HPC<sup>2</sup> retainage) will be taken before final OH distribution between parent and child accounts.
- (5) If an NIDC is the Originating Unit, the IGBB director may ask for establishment of a child account for the IGBB. This will only be done if creation of a child account is in the best interests of the IGBB. The IGBB Director will sign off on all budgets and internal approval sheets for grants that will involve IGBB resources to ensure up-front agreement on resource utilization.

Following are graphs showing overhead distribution for proposals submitted with [1] IGBB as originating unit and no child accounts (page 3); [2] a Non-IGBB Department/Center (NIDC) as originating unit with no child accounts (page 4); [3] IGBB with a parent account and NIDC with a child account (pages 5 & 6); and [4] NIDC with a parent account and IGBB with a child account (pages 7 & 8). Note that overhead distribution per OP 80.12 will vary depending on fund number (e.g., ORED, MAFES, CVM).

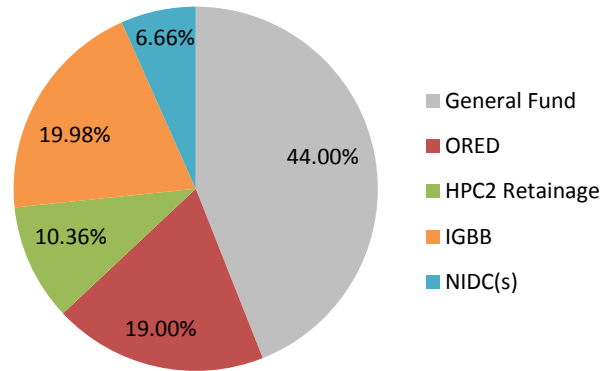
# Standard Overhead Distribution Policy (OP 80.12)

## CONDITIONS

1. IGBB is Originating Unit.
2. Collaborating Unit(s) is non-IGBB dept./center (NIDC).
3. There are no child accounts.
4. The model utilized will depend upon the affiliation (ORED, MAFES, or CVM) of the PI.

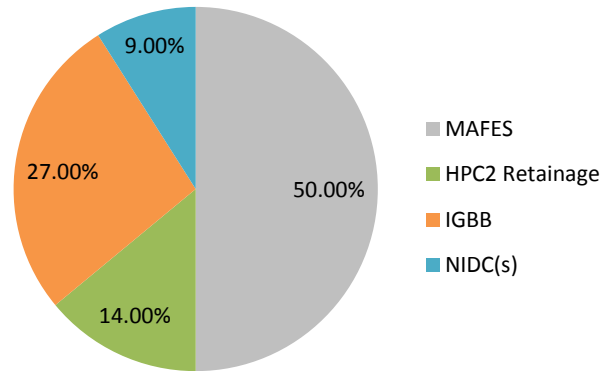
ORED Model with IGBB as Originating Unit

| Recipient      | Residual | % of residual | % of total |
|----------------|----------|---------------|------------|
| General Fund   | 100.00%  | 44.00%        | 44.00%     |
| ORED           |          | 19.00%        | 19.00%     |
| HPC2 Retainage | 37.00%   | 28.00%        | 10.36%     |
| IGBB           | 26.64%   | 75.00%        | 19.98%     |
| NIDC(s)        |          | 25.00%        | 6.66%      |
|                |          |               | 100.00%    |



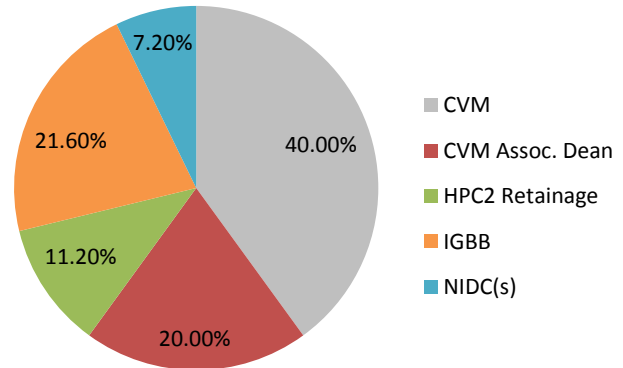
MAFES Model with IGBB as Originating Unit

| Recipient      | Residual | % of residual | % of total |
|----------------|----------|---------------|------------|
| MAFES          | 100.00%  | 50.00%        | 50.00%     |
| HPC2 Retainage | 50.00%   | 28.00%        | 14.00%     |
| IGBB           | 36.00%   | 75.00%        | 27.00%     |
| NIDC(s)        |          | 25.00%        | 9.00%      |
|                |          |               | 100.00%    |



CVM Model with IGBB as Originating Unit

| Recipient       | Residual | % of residual | % of total |
|-----------------|----------|---------------|------------|
| CVM             | 100.00%  | 40.00%        | 40.00%     |
| CVM Assoc. Dean |          | 20.00%        | 20.00%     |
| HPC2 Retainage  | 40.00%   | 28.00%        | 11.20%     |
| IGBB            | 28.80%   | 75.00%        | 21.60%     |
| NIDC(s)         |          | 25.00%        | 7.20%      |
|                 |          |               | 100.00%    |



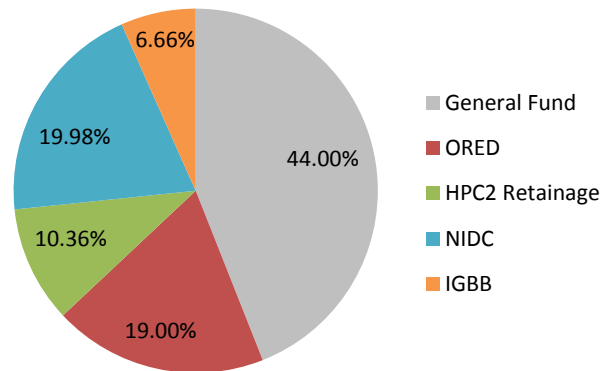
# Standard Overhead Distribution Policy (OP 80.12)

## CONDITIONS

1. Non-IGBB dept./center (NIDC) is Originating Unit.
2. Collaborating Unit(s) is IGBB.
3. There are no child accounts.
4. The model utilized will depend upon the affiliation (ORED, MAFES, or CVM) of the PI.

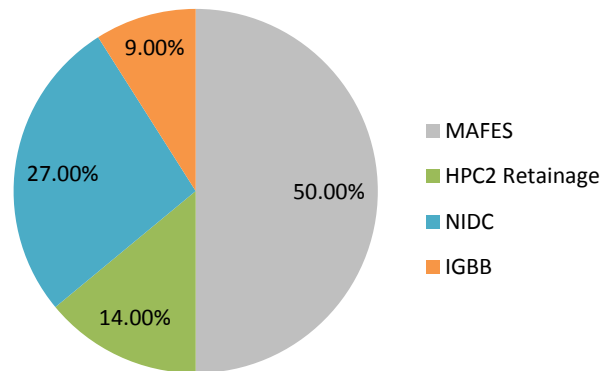
ORED Model with NIDC as Originating Unit

| Recipient      | Residual | % of residual | % of total |
|----------------|----------|---------------|------------|
| General Fund   | 100.00%  | 44.00%        | 44.00%     |
| ORED           |          | 19.00%        | 19.00%     |
| HPC2 Retainage | 37.00%   | 28.00%        | 10.36%     |
| NIDC           | 26.64%   | 75.00%        | 19.98%     |
| IGBB           |          | 25.00%        | 6.66%      |
|                |          |               | 100.00%    |



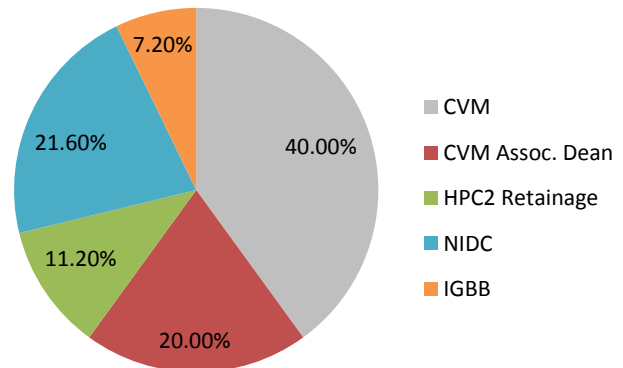
MAFES Model with IGBB as Originating Unit

| Recipient      | Residual | % of residual | % of total |
|----------------|----------|---------------|------------|
| MAFES          | 100.00%  | 50.00%        | 50.00%     |
| HPC2 Retainage | 50.00%   | 28.00%        | 14.00%     |
| NIDC           | 36.00%   | 75.00%        | 27.00%     |
| IGBB           |          | 25.00%        | 9.00%      |
|                |          |               | 100.00%    |



CVM Model with IGBB as Originating Unit

| Recipient       | Residual | % of residual | % of total |
|-----------------|----------|---------------|------------|
| CVM             | 100.00%  | 40.00%        | 40.00%     |
| CVM Assoc. Dean |          | 20.00%        | 20.00%     |
| HPC2 Retainage  | 40.00%   | 28.00%        | 11.20%     |
| NIDC            | 28.80%   | 75.00%        | 21.60%     |
| IGBB            |          | 25.00%        | 7.20%      |
|                 |          |               | 100.00%    |



# Child Account Overhead Distribution Policy

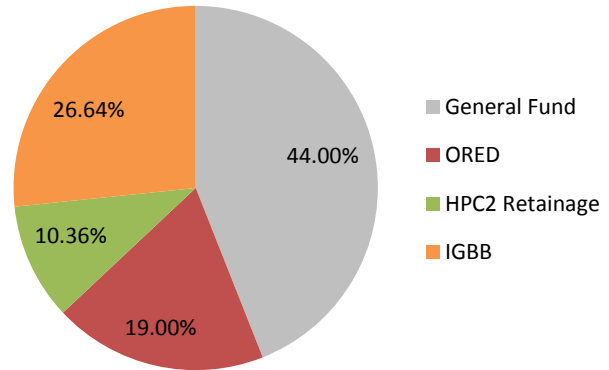
## CONDITIONS

1. IGBB is Originating Unit.
2. Non-IGBB Dept./Center (NIDC) is Collaborating Unit.
3. A Parent Account is established for the IGBB.
4. A Child Account is established for the NIDC.
4. The model utilized will depend upon the affiliation (ORED, MAFES, or CVM) of the PI.

### Parent (IGBB) Account OH Distribution

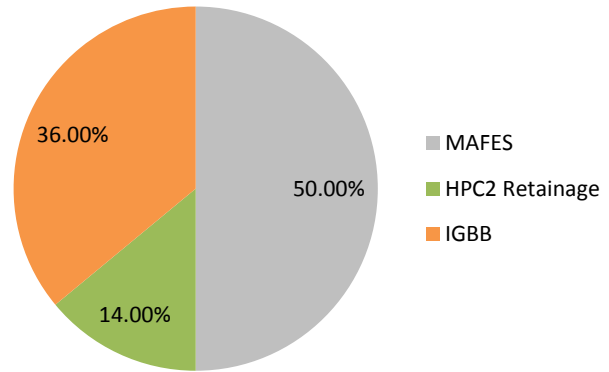
ORED Model, IGBB Parent Account

| Recipient      | Residual | % of     |            |
|----------------|----------|----------|------------|
|                |          | residual | % of total |
| General Fund   | 100.00%  | 44.00%   | 44.00%     |
| ORED           |          | 19.00%   | 19.00%     |
| HPC2 Retainage | 37.00%   | 28.00%   | 10.36%     |
| IGBB           | 26.64%   | 100.00%  | 26.64%     |
|                |          |          | 100.00%    |



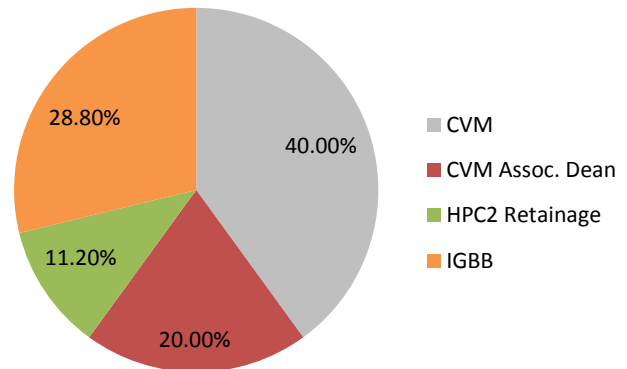
MAFES Model, IGBB Parent Account

| Recipient      | Residual | % of     |            |
|----------------|----------|----------|------------|
|                |          | residual | % of total |
| MAFES          | 100.00%  | 50.00%   | 50.00%     |
| HPC2 Retainage | 50.00%   | 28.00%   | 14.00%     |
| IGBB           | 36.00%   | 100.00%  | 36.00%     |
|                |          |          | 100.00%    |



CVM Model, IGBB Parent Account

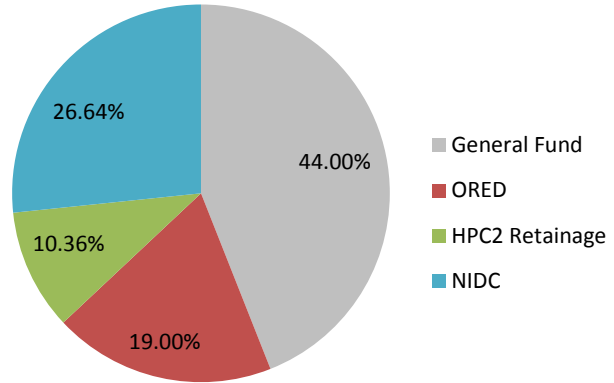
| Recipient       | Residual | % of     |            |
|-----------------|----------|----------|------------|
|                 |          | residual | % of total |
| CVM             | 100.00%  | 40.00%   | 40.00%     |
| CVM Assoc. Dean |          | 20.00%   | 20.00%     |
| HPC2 Retainage  | 40.00%   | 28.00%   | 11.20%     |
| IGBB            | 28.80%   | 100.00%  | 28.80%     |
|                 |          |          | 100.00%    |



### Child (NIDC) Account OH Distribution

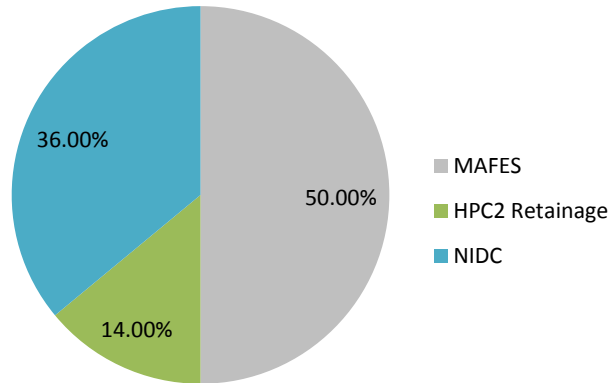
ORED Model, NIDC Child Account

| Recipient      | Residual | % of     |            |
|----------------|----------|----------|------------|
|                |          | residual | % of total |
| General Fund   | 100.00%  | 44.00%   | 44.00%     |
| ORED           |          | 19.00%   | 19.00%     |
| HPC2 Retainage | 37.00%   | 28.00%   | 10.36%     |
| NIDC           | 26.64%   | 100.00%  | 26.64%     |
|                |          |          | 100.00%    |



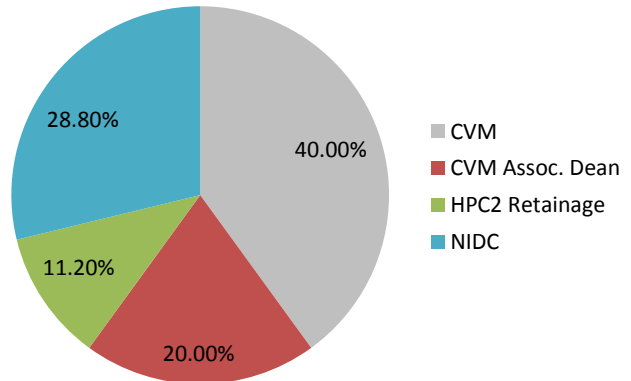
MAFES Model, NIDC Child Account

| Recipient      | Residual | % of     |            |
|----------------|----------|----------|------------|
|                |          | residual | % of total |
| MAFES          | 100.00%  | 50.00%   | 50.00%     |
| HPC2 Retainage | 50.00%   | 28.00%   | 14.00%     |
| NIDC           | 36.00%   | 100.00%  | 36.00%     |
|                |          |          | 100.00%    |



CVM Model, NIDC Child Account

| Recipient       | Residual | % of     |            |
|-----------------|----------|----------|------------|
|                 |          | residual | % of total |
| CVM             | 100.00%  | 40.00%   | 40.00%     |
| CVM Assoc. Dean |          | 20.00%   | 20.00%     |
| HPC2 Retainage  | 40.00%   | 28.00%   | 11.20%     |
| NIDC            | 28.80%   | 100.00%  | 28.80%     |
|                 |          |          | 100.00%    |



# Child Account Overhead Distribution Policy

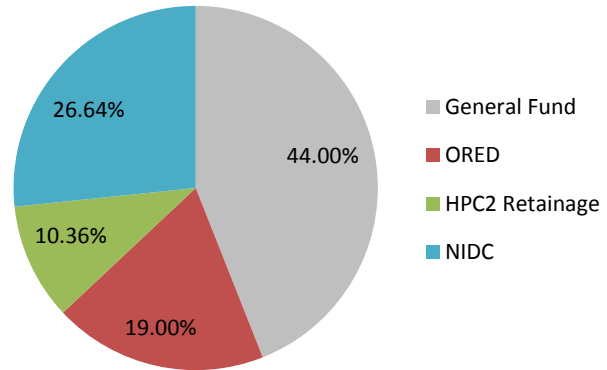
## CONDITIONS

1. Non-IGBB Dept./Center (NIDC) is Originating Unit.
2. IGBB is Collaborating Unit.
3. A Parent Account is established for the NIDC.
4. A Child Account is established for the IGBB.
4. The model utilized will depend upon the affiliation (ORED, MAFES, or CVM) of the PI.

### Parent (IGBB) Account OH Distribution

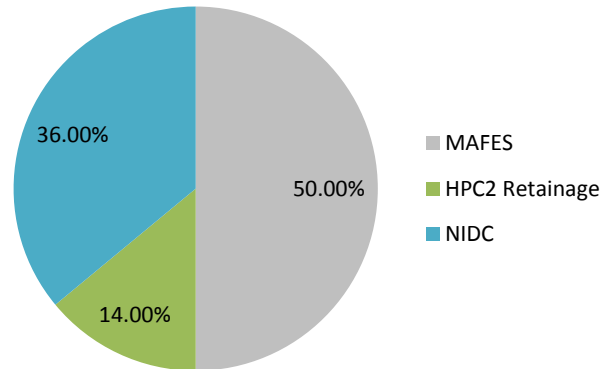
ORED Model, NIDC Parent Account

| Recipient      | Residual | % of     |            |
|----------------|----------|----------|------------|
|                |          | residual | % of total |
| General Fund   | 100.00%  | 44.00%   | 44.00%     |
| ORED           |          | 19.00%   | 19.00%     |
| HPC2 Retainage | 37.00%   | 28.00%   | 10.36%     |
| NIDC           | 26.64%   | 100.00%  | 26.64%     |
|                |          |          | 100.00%    |



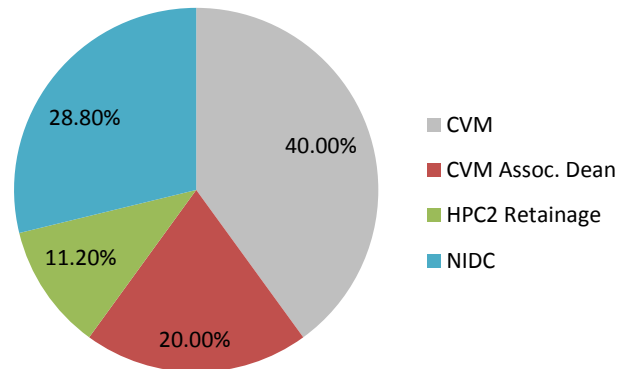
MAFES Model, NIDC Parent Account

| Recipient      | Residual | % of     |            |
|----------------|----------|----------|------------|
|                |          | residual | % of total |
| MAFES          | 100.00%  | 50.00%   | 50.00%     |
| HPC2 Retainage | 50.00%   | 28.00%   | 14.00%     |
| NIDC           | 36.00%   | 100.00%  | 36.00%     |
|                |          |          | 100.00%    |



CVM Model, NIDC Parent Account

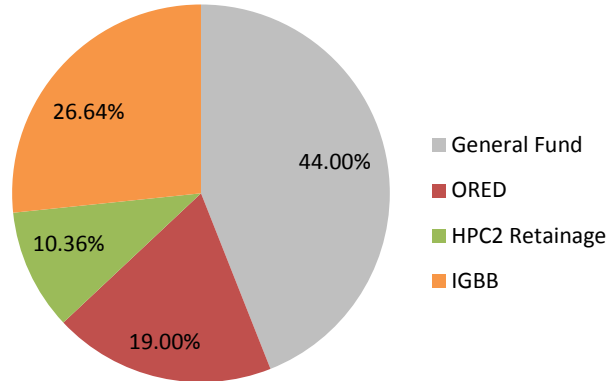
| Recipient       | Residual | % of     |            |
|-----------------|----------|----------|------------|
|                 |          | residual | % of total |
| CVM             | 100.00%  | 40.00%   | 40.00%     |
| CVM Assoc. Dean |          | 20.00%   | 20.00%     |
| HPC2 Retainage  | 40.00%   | 28.00%   | 11.20%     |
| NIDC            | 28.80%   | 100.00%  | 28.80%     |
|                 |          |          | 100.00%    |



### Child (IGBB) Account OH Distribution

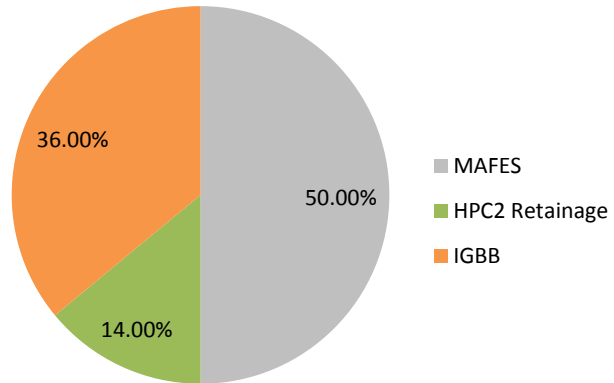
ORED Model, IGBB Child Account

| Recipient      | Residual | % of     |            |
|----------------|----------|----------|------------|
|                |          | residual | % of total |
| General Fund   | 100.00%  | 44.00%   | 44.00%     |
| ORED           |          | 19.00%   | 19.00%     |
| HPC2 Retainage | 37.00%   | 28.00%   | 10.36%     |
| IGBB           | 26.64%   | 100.00%  | 26.64%     |
|                |          |          | 100.00%    |



MAFES Model, IGBB Child Account

| Recipient      | Residual | % of     |            |
|----------------|----------|----------|------------|
|                |          | residual | % of total |
| MAFES          | 100.00%  | 50.00%   | 50.00%     |
| HPC2 Retainage | 50.00%   | 28.00%   | 14.00%     |
| IGBB           | 36.00%   | 100.00%  | 36.00%     |
|                |          |          | 100.00%    |



CVM Model, IGBB Child Account

| Recipient       | Residual | % of     |            |
|-----------------|----------|----------|------------|
|                 |          | residual | % of total |
| CVM             | 100.00%  | 40.00%   | 40.00%     |
| CVM Assoc. Dean |          | 20.00%   | 20.00%     |
| HPC2 Retainage  | 40.00%   | 28.00%   | 11.20%     |
| IGBB            | 28.80%   | 100.00%  | 28.80%     |
|                 |          |          | 100.00%    |

