

# THE MEDICAL COLLEGE OF GEORGIA

## ADMINISTRATIVE POLICIES AND PROCEDURES

**Office of Primary Responsibility**  
Sponsored Program Administration

**Subject:**  
Salary and Fringe Benefit Charges to Extramural Awards

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### 1.0 PURPOSE

This policy establishes requirements for assigning salary and commensurate fringe benefits charges to extramural awards.

### 2.0 DEFINITIONS

Salary charges are defined as the total institutional salary. Fringe benefits include retirement, FICA, workmen's compensation, health and dental insurance, and like items as may accrue by virtue of employment by the Medical College of Georgia. Extramural awards are established as sponsored accounts by the Division of Sponsored Program Administration.

### 3.0 POLICY

Salary and fringe benefits are to be included in proposals to extramural sponsors at a level commensurate with individual effort, unless prohibited by the sponsor. Salary and fringes are to be assigned to extramural awards as proposed. The respective Dean or the Dean's delegate will be responsible for review and approval of exceptions to this requirement. It is the responsibility of Department Chairs or Institute/Center Directors to ensure that appropriate assignment of salaries for faculty and research support personnel are made.

### 4.0 PROCEDURE

- 4.1 Proposals to extramural sponsors are submitted through the chair/director and Dean to the Division of Sponsored Program Administration with a line-item budget with effort and commensurate salary and fringes identified. Exceptions must be justified and approved by the appropriate dean, and any associated cost-sharing commitment must be documented.
- 4.2 A Notice of Award is received by the Division of Sponsored Program Administration.
- 4.3 The Division of Sponsored Program Administration establishes a sponsored account according to the line-item budget; budget reductions imposed by the external sponsor and their impact on effort/salary charges will be addressed by SPA staff with the investigator/department manager at this time, including any cost-sharing commitment resultant from the budget reductions.
- 4.4 The Division of Sponsored Program Administration notifies the Dean and the department/center/institute of the account establishment.
- 4.5 The department initiates personnel paperwork to assign faculty and support personnel to the account; the paperwork is forwarded to the Dean's office.
- 4.6 The Dean's office reviews and approves the personnel assignment and forwards the paperwork to the Division of Sponsored Program Administration; variations from the approved award are to be justified and any cost-sharing commitments must be documented.
- 4.7 The Division of Sponsored Program Administration verifies agreement with the grant as awarded or that any cost-sharing documentation is provided; the personnel assignment paperwork is forwarded to Human Resources.
- 4.8 Changes (reductions/increases of charges to the account) will follow steps 4.5 through 4.7 above.