



Albert Einstein College of Medicine

Shared Facilities and Cores Guidelines and Policies

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I. Purpose

The purpose of this document is to provide a framework and guidelines for the fiscal and administrative operations of Albert Einstein College of Medicine (Einstein) shared facilities and cores that will:

- Enable investigators, administrative staff, and researchers to budget for and monitor recharge center expenses and revenue
- Allow for more consistent administrative and accounting practices within Einstein shared facilities and cores
- Ensure compliance with federal regulations.

Recipients of federal research funds must comply with regulations pertaining to the operation of Research Core Facilities. Requirements are set forth in the Uniform Guidance – OMB publication entitled [“Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” \(2 CFR200\)](#) of the Federal Office of Management and Budget (OMB), as well as financial and grant management standards included and described in the [NIH Grants Policy Statement](#) and the [FAQs for Costing of NIH-Funded Core Facilities](#).

II. Scope

The Policy applies to all Einstein investigators, administrative staff, and researchers using shared facilities and cores.

III. Policy

The multidisciplinary nature of Einstein shared facilities and cores have many benefits. It not only prevents needless duplication of resources by each federally funded research center or program project, but it enables Einstein to provide a broader range of services, expertise, and greater technological advancement than would otherwise be possible. Regardless of department affiliation, all Einstein faculty, their trainees, and their staff may utilize the shared resources.

Shared facilities and cores (commonly referred to as cores) are essentially Einstein recharge cost centers organized to provide user services that facilitate research activity. The recharge cost center model is an efficient mechanism for recovering the direct cost of providing these services by charging back "user fees" to a user's grant or committed support account (funded by an Einstein center, institute, or department, or donor funds). Scientific services offered by cores to the research community typically include resources and expertise, state-of-the-art equipment and/or technology. Cores are not dedicated to the work of a single research group or department but should maintain equitable access to all investigators and be open for new business. They require actively involved scientific and operation directors who are able to interact with researchers and lab staff across a range of disciplines.

III.A. Oversight of Shared Facilities and Cores

While each core offers a unique profile of expertise, services, and/or products to Einstein investigators, we strive for a common management philosophy fundamentally dedicated to supporting high-quality scientific investigation. Scientific accountability is achieved via active advisory committees. The advisory committees ensure that faculty and center directors have a voice in the development of new services and

that core managers are accountable to the faculty. Advisory committees also provide a mechanism to recommend termination of core operations in whole or in part when necessary, as when usage has diminished or the same high-quality service becomes available through commercial sources at lower cost.

All cores seeking to charge federally funded project grants submit a proposal to the Office of Shared Scientific Resources (OSSR) which is directed by the Associate Dean for Scientific Resources and managed by the Administrator for Shared Scientific Resources. The Core Director provides a list of services provided, the proposed fee structure, and the underlying costs for the services. This ensures that the fees charged are designed to recover the costs of providing the service. The Administrator of the OSSR then sets up a dedicated account for that core where income generated from billing for services is deposited, enabling tracking of service income for each core.

In general, services provided must be consistent with the mission of Einstein and the shared facility/core; these services must be unique and/or not widely available commercially from outside sources. Training and education should also be provided as part of each core's services. As with all core services, the cost of providing training must be charged back to an appropriate source. In general, user fees must be reasonable and competitive when compared with other institutions or commercial companies offering similar services.

III.B. Financial Support for Shared Facilities and Cores

A core may receive some institutional funding support to meet a critical research need across multiple disciplines. Institutional center grants may contribute a portion of the operating costs for cores at a rate consistent with the utilization by the respective center membership.

III.C. Considerations for Defining User Fees

The federal government stipulates that the cost of shared facility and core services should be charged directly to users, including sponsored grants and contracts. Charges should be based on actual usage and a schedule of rates that does not negatively discriminate between federally and non-federally supported activities of the institution. Core facilities are expected to be "revenue neutral" (i.e., all costs for providing the service must be off-set by revenue received for providing the service). Surplus or deficit variances will be reviewed at year-end for appropriate matching of costs and revenue and adjusted as necessary by moderate price increases (or decreases) going forward into the next budget period. Any excess funds generated should be used to develop new technology, to lower user fees and/or upgrade equipment. Variances should not be allowed to increase from year to year. Refer to the Federal Cost Guidelines for more details.

Expenses subject to periodic review are:

- Salary/fringe for all core staff
- Supplies
- Service contract(s)
- Anticipated new or replacement equipment

Typically, the costs associated with running a core are recovered through user fees. User fees must be based on the actual direct costs required to perform the service(s), exclusive of accumulated inventory and

unallowable expenses. Allowable direct costs may include labor (salary and fringe for staff), operating supplies and materials, and other expenses such as service contracts or equipment purchases. Depreciation on federally purchased (or shared) equipment is not included in allowable costs. In addition, some cores may provide services to both "internal" users (Einstein users) and "external" users.

External commercial/for-profit users must pay a surcharge for indirect cost recovery. Provision of Services Agreements, which can be arranged by the Office of Shared Scientific Resources, should be signed by external users prior to the start of any work. Purchase orders are also required prior to services provided to external users. If a purchase order cannot be obtained, pre-payment for services should be arranged.

III.D. Federal Cost Guidelines

In general, all costs recovered by shared facilities and cores must be allowable, allocable, and reasonable. For more complete information, refer to [Subpart E-Cost Principles](#) of the Uniform Guidance – OMB publication entitled [“Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” \(2 CFR200\)](#) of the Federal Office of Management and Budget (OMB).

Allowable direct costs are:

- Salaries, wages and fringe benefits
- Materials and supplies
- Travel
- Annual service contracts
- Cost of goods/services sold (adjusted for ending inventory balance)
- Other (must be specified; subject to review)

Note: This list is not inclusive; refer to the Federal policies for more details

Facilities and administration (F&A) costs are generally not allowed. One exception is equipment, which is allowed as outlined in [200.439 Equipment and other capital expenditures](#). Following are examples of the costs excluded by federal regulations (see [General Provisions for Selected Items of Cost](#)) from the calculation of billing rates for shared facilities and cores.

Unallowable/excluded direct costs are:

- Advertising and public relations
- Alcoholic beverages
- Alumni/ae activities
- Bad debts
- Commencement and convocation costs
- Contributions and donations
- Depreciation
- Entertainment
- Fines, penalties, damages and other settlements
- Fund Raising and investment management costs
- Goods or services for personal use
- Lobbying

Since unallowable and/or excluded costs are not recovered through billing rates or chargeable to the service center budget, funding for such costs may only be obtained from other Einstein resources.

Note: Unallowable/excluded costs are not limited to those listed; refer to Federal policies for complete information.

III.E. Supplies and Equipment

Equipment purchased for less than \$3,000 is defined as supplies for the purposes of Einstein and Federal policy and may be treated as an operating expense in calculating rates. Capital equipment is defined as an item with a purchase price of \$3,000 or more and a useful life of more than one year. Federal guidelines do not allow core facility rates to be structured to build “reserves” for anticipated capital equipment purchases or replacements; it is not appropriate to charge current users for costs associated with future periods. The equipment depreciation rate is determined by the [Department of Finance](#). The core may be asked to assist by providing updated inventory information.

III.F. Staffing and General Operations of Shared Facilities and Cores

Each core has a designated Scientific Director (Faculty Advisor) and an Operations Director responsible for the efficient, successful operation of the core. They are responsible for proposing initial user fees and subsequent adjustments. They have a designated administrator to generate invoices, post their interdepartmental charges and monitor the core income account monthly. The Operations Director also ensures that the core follows applicable NIH policies regarding prioritization of service requests and the timeliness and quality of the services provided. The core administrator is responsible for generating bills and collecting payments from the users. In addition, the Center-based and Institutional cores have an advisory committee that consists of faculty members and representative users which provide oversight and direction of core operations. For established cores, advisory committees meet annually. For developing or transitional core facilities, meetings may be scheduled more frequently. Finally, each facility is required to publish a schedule of rates and services.

III.G. Charging/Payment Process

Users should normally be charged and invoiced on a monthly basis as service is provided. Billing in advance is not allowable. Monthly billing (interdepartmental charges) must be posted by the 8th of the month to ensure that charges are posted to Banner in a timely manner. The importance of timely charging each month cannot be overstated; it also facilitates proper accounting practices, timely error correction, and reduces the need for retroactive cost transfers.

Core managers are responsible for accurately logging usage of core facilities and generating invoices in a timely manner. In addition, core managers are responsible for charge verification and charging non-Einstein users consistent with these guidelines.

III.H. Charge Verification

Charges for services should not be pre-billed or pre-paid. Authorization of the charge by the user (PI or designee) and validation of payment information (i.e., a valid, non-expired grant number) should normally be done by the core manager at the point of service. Documentation to support the charge must

be retained by the core as well as the user of the service. Core managers are responsible for submitting charges to be processed by their designated administrators as part of the general ledger (G/L) closing process for each month.

III.I. Charging Non-Einstein Users

Charges against external users may be billed directly to the external entity accounts payable department. A purchase order from the organization is required prior to the services to be performed. All invoices must include the purchase order number.

III.J. General Ledger Recordkeeping

Shared Facilities and cores have an assigned Banner income account (3A2XXX).

- Internal user fees are debited (charged) to account 76255 – IC Use of Research Equip or Facility
- Internal user fees are credited to account 76254 – IC Shared Facility Recovery
- External user fees are posted to account 57510 – Shared Facilities External Revenue
- PIs receive monthly invoice confirmations of services charged to grants for use of shared facilities and cores.

III.K. Customer Service Policies

Each core is expected to provide timely and quality services to investigators as detailed below.

III.K.1. Price Estimates

Einstein Cores maintain a schedule of fees for services which are either available online or accessible by contacting a core director. If requested, a written estimate for the cost of service(s) will be provided to investigators prior to the start of any project.

III.K.2. Responding to Inquiries

Einstein Cores will acknowledge receipt of email correspondence within one business day and initiate a response to customer questions within two business days.

III.K.3. Timeliness of Service

If requested, Einstein Cores will provide estimated completion dates for all projects. If a project falls behind the provided schedule, the core director will contact the investigator to inform him/her of the delay and to provide a new estimated date of completion.

III.K.4. Refunds

Einstein Cores maintain their own refund policies due to the variable nature of the work, labor costs, and cost of materials across the core facilities. Investigators should not expect refunds for experiments that fail or do not yield expected results. Please contact the core director to obtain more information. If a user is unsatisfied with the core response to a refund request, they should contact the [Office of Shared Scientific Resources](#).

III.K.5. Customer Feedback

Investigators can provide feedback directly to the core directors regarding satisfaction with the final product and services. The [Office of Shared Scientific Resources](#) maintains a [list of cores and the contact information for directors](#). Feedback can also be submitted to the [Office of Shared Scientific Resources](#).

III.L. Summary

These guidelines are intended to provide shared facility and core directors with crucial policy and regulatory information. It is of primary importance that all Einstein shared resources adopt and adhere to these guidelines to ensure that all core facilities operate in compliance with both federal and Einstein policies. The Einstein [Office of Shared Scientific Resources](#) is available to provide business planning, policy guidance and invoicing support services to all shared facilities and cores.

III.M. References

- Uniform Guidance – OMB publication entitled [“Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” \(2 CFR200\)](#) of the Federal Office of Management and Budget (OMB)
- NIH Grants Policy & Guidance: <http://grants.nih.gov/grants/policy/policy.htm>
- NIH FAQs for Costing of NIH-Funded Core Facilities: <http://grants.nih.gov/grants/guide/noticefiles/NOT-OD-13-053.html>
- Einstein Department of Finance Research Policies: <http://www.einstein.yu.edu/administration/finance/research-policies/>

IV. Definitions

None.

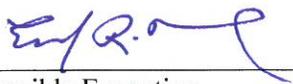
V. Effective Date

Effective as of: 31 July 2018

VI. Policy Management and Responsibilities

Einstein’s Office of Scientific Resources is the Responsible Office under this Policy. Einstein’s Executive Dean is the Responsible Executive for this Policy. Einstein’s Assistant Dean for Scientific Operations is the Responsible Officer for the management of this Policy.

VII. Approved (or Revised)



Responsible Executive

11/13/2018

Date