Purpose: Guidance is helpful in order to establish a consistent practice when budgeting indirect costs for multiple subcontracts to the same institution on one proposal/award.

Considerations when Budgeting IDC for Multiple Subcontracts to the same institution for one proposal/award:

1) **Non-federal:** Follow the sponsor’s guidance regarding budgeting for subcontractors as it can change from sponsor to sponsor. Always review the guidance before each application to ensure there have been no changes.

2) **Federal:** Multiple subcontracts to the same institution occasionally occur, particularly in the case of program project grants [see example below]. In this case, IDC should be assessed on the first $25K of EACH subcontract to the institution in the same project period (e.g., five year project period) for each separate scope of work. It is recommended that subcontracts be separated out by scope of work (not by PI or by institution), in order to simplify the invoicing and payment process.

**ILLUSTRATIVE EXAMPLE - Multiple subcontracts to the same institution**

*NIH P01 Proposal – Assessing Health Disparities in American Presidents*

**Admin Core:**
Sub #1: Dr. Washington *(Boston Children's Hospital)* - **IDC taken on 1st 25K**
Sub #2: Dr. Jefferson *(U Mass Medical)* - **IDC taken on 1st $25K**

**Community Outreach Core:**
Sub #3: Dr. Madison *(Channing Lab/BWH)* - **IDC taken on 1st $25K**

**Biostatistics Core:**
Sub #4: Dr. Monroe *(Harvard Pilgrim)* - **IDC taken on 1st $25K**

**Project 1:**
Sub #5: Dr. Adams *(Harvard Pilgrim)* - **IDC taken on 1st $25K**

**Project 2:**
Sub #6: Dr. Jefferson *(UMass Medical)* - **IDC taken on 1st $25K, assumes separate scope of work**
Sub #7: Dr. Madison *(Channing Lab/BWH)* - **IDC taken on 1st $25K, assumes separate scope of work**
Sub #8: Dr. Jackson *(Boston Children’s Hospital)* - **IDC taken on 1st $25K**

3) **Entering into GMAS:** When entering multiple subcontracts to the same institution into GMAS, a separate entry should be made for each subcontract. GMAS will create a subcontract number for each entry and that is how the subcontracts can be differentiated when being referenced.