

LOUISIANA STATE UNIVERSITY MEDICAL CENTER NEW ORLEANS  
 INDIRECT COST RECOVERY AND ALLOCATION STANDARDS  
 EFFECTIVE 7/1/2023

ALL FEDERAL SPONSORED PROJECTS  
 ALL FEDERAL FLOW THRU ACCOUNTS  
 \* AND STATE OR PRIVATE PROJECTS RECEIVING THE FULL NEGOTIATED RATE

ALLOCATION POOLS	% DIST	INDIRECT COST RATE IN EFFECT												
	(1) *	(1) *	50.0% On Camp R	52% On Camp Instr	40.0% Other Spon	26% Off Campus	35.00% Clin Trials	26.00% Off Campus	15% Other	10% Other	8% Fed Train/Fell	7.5% Other	7.0% Other	3.45% Other
SCHOOL DEPT ADMIN	25.95%		13.0%	13.5%	12.8%	15.4%	9.1%	10.9%	3.9%	2.6%	2.1%	1.9%	1.8%	0.9%
CENTRAL POOL	53.10%		26.5%	27.6%	24.6%	10.6%	18.6%	13.1%	8.0%	5.3%	4.3%	4.0%	3.7%	1.8%
USE ALLOWANCE	20.95%		10.5%	10.9%	2.6%	0.0%	7.3%	0.0%	3.1%	2.1%	1.7%	1.6%	1.5%	0.7%
TOTAL	100.00%		50.0%	52.0%	40.0%	26.0%	35.0%	24.0%	15.0%	10.0%	8.0%	7.5%	7.0%	3.5%

**TRANSACTION CODING:**

SCHOOL DEPT ADMIN

ALLIED HEALTH  
 BASIC SCIENSES  
 DENTISTRY  
 MEDICINE  
 NURSING  
 PUBLIC HEALTH

EXPENSE	
DEPARTMENT	PS ACCOUNT
105XXXX	592000
110XXXX	592000
122XXXX	592000
149XXXX	592000
155XXXX	592000
158XXXX	592000

REVENUE			
PS CHARTSTRING	PS PROJECT	PS ACCOUNT	
		FEDERAL	OTHER
113-1057000-00000-90105	5057000006	490112	490111/490113
113-1103750-00000-90105	5103700001	490112	490111/490113
113-1229500-00000-90105	5229500018	490112	490111/490113
113-1497600-00000-90105	5497600104	490112	490111/490113
113-1555000-00000-90105	5555000006	490112	490111/490113
113-1580000-00000-90105	5580100032	490112	490111/490113

CENTRAL POOL  
 USE ALLOWANCE POOL

XXXXXXX	595000
XXXXXXX	597000

113-1980002-00000-90110	5980020007	490117	490119
113-1980002-00000-90115	5980020006	490122	490124

\* Distribution based on 6/29/2004 VCAF rate split; Approved 11/2/22

FRINGE POOL	EXP ACCT	REV ACCT	REVENUE CHARTSTRING	REV PROJECT
	519001	519001	111-1678500-54003-10105	NONE

LOUISIANA STATE UNIVERSITY MEDICAL CENTER NEW ORLEANS  
INDIRECT COST RECOVERY AND ALLOCATION STANDARDS  
EFFECTIVE 7/1/2023

ALL NON-FEDERAL SPONSORED PROJECTS  
RECEIVING LESS THEN THE FULL NEGOTIATED RATE

ALLOCATION POOLS	% DIST (1) *	INDIRECT COST RATE IN EFFECT											
		SPLIT	35.00%	26.00%	24.00%	20.00%	18.00%	15.00%	12.00%	10.00%	9.00%	8.00%	6.00%
SCHOOL DEPT ADMIN	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CENTRAL POOL	90.0%	31.5%	23.4%	21.6%	18.0%	16.2%	13.5%	10.8%	9.0%	8.1%	7.2%	5.4%	4.5%
USE ALLOWANCE	10.0%	3.5%	2.6%	2.4%	2.0%	1.8%	1.5%	1.2%	1.0%	0.9%	0.8%	0.6%	0.5%
TOTAL	100.0%	35.0%	26.0%	24.0%	20.0%	18.0%	15.0%	12.0%	10.0%	9.0%	8.0%	6.0%	5.0%

TRANSACTION CODING:  
SCHOOL DEPT ADMIN

ALLIED HEALTH  
BASIC SCIENSES  
DENTISTRY  
MEDICINE  
NURSING  
PUBLIC HEALTH

EXPENSE	
DEPARTMENT	ACCOUNT
105XXXX	592000
110XXXX	592000
122XXXX	592000
149XXXX	592000
155XXXX	592000
158XXXX	592000
XXXXXXX	595000
XXXXXXX	597000

REVENUE		
PS CHART STRING	PS PROJECT	ACCOUNT OTHER
113-1057000-00000-90105	5057000006	490112
113-1103750-00000-90105	5103700001	490112
113-1229500-00000-90105	5229500018	490112
113-1497600-00000-90105	5497600104	490112
113-1555000-00000-90105	5555000006	490112
113-1580000-00000-90105	5580100032	490112
113-1980002-00000-90110	5980020007	490119
113-1980002-00000-90115	5980020008	490124

\* Distribution based on 6/29/2004 VCAF rate split; Approved 11/2/22

**RESIDENT ADMIN FEES**

CENTRAL POOL	40%
MEDICINE	60%

		ACCOUNT OTHER
XXXXXXXXXX	595000	113-1980002-00000-90110 5980020009 490119
XXXXXXXXXX	591000	113-1497600-00000-90105 5497600105 490114
XXXXXXXXXX	538650	113-1490100-30001-90105 5490100031 538650

**RESIDENT BEEPER FEES**