

 <p><b>Category:</b> Financial</p> <p><b>Policy applicable for:</b> Faculty/Staff</p>	<p><i>Policy Title:</i> <b>Facilities and Administrative (F&amp;A) Return for Multiple PIs</b></p> <p><b>Effective Date:</b> 01/01/2009</p> <p><b>Prior Effective Date:</b> mm/dd/yyyy</p> <p><b>Enabling Acts:</b> University Rules 10-5-04 and 10-5-10 Financial Policy 2.1.11</p>	<p><i>Policy Number:</i> <b>2.1.14</b></p> <p><b>Policy Owner:</b> VP for Research</p> <p><b>Responsible Office(s):</b> Sponsored Research Services</p>
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## Background

The University of Cincinnati understands the importance of supporting the research infrastructure and therefore reinvests the facilities and administrative (F&A) costs through a distribution of these funds to various institutional units as the income is earned. Organizational units receive a portion of this income based on the university's F&A allocation formula. This new F&A formula was approved by the Board of Trustees, effective July 1, 2008. The Principal Investigator's organizational unit controls the F&A return by designating itself as the responsible organizational unit when a sponsored project is established in the accounting system (UC Flex). As collaboration among colleges and organizational units increases, often more than one individual is responsible for the scientific development or direction of a project. Historically, the university had not defined how to allocate F&A funds when multiple individuals direct a sponsored project. In addition, the university had not defined how many sponsored accounts should be established under a single sponsored project. This policy defines the appropriate establishment of multiple accounts under a single sponsored project and how multiple organizational units/colleges can recover the return on F&A costs.

## Definitions

### ***Principal Investigator (PI)***

This title identifies the individual responsible for the conduct of the project. This responsibility includes the intellectual conduct of the project, fiscal accountability, administrative aspects, and the project's adherence to relevant policies and regulations. A project may have multiple individuals as PIs who share the authority and responsibility for leading and directing the project, intellectually and logistically. Each PI is responsible and accountable for the proper conduct of the project. The presence of more than one identified PI on a project diminishes neither the responsibility nor the accountability of any individual PI.

### ***Co Investigator (Co-I)***

This title designates key personnel for a project, but without the oversight responsibility of a Principal Investigator.

### ***Assign Credit (AC)***

Assign Credit is a data field on Sponsored Research Service's Electronic Proposal Routing Form (e-PRF). This field is used to allocate a portion of any award to an

individual. When a percentage is entered in this field on the e-PRF, it is transferred to the award and proposal database, Coeus, and used during the award reporting process. The percentage entered in the AC field should accurately reflect the scientific contribution made by a PI or Co-I on a sponsored project. However, the percentage of contribution does not necessarily relate to the percentage of effort an individual commits to any given project.

## **Policy and Procedures**

A sponsored account allows the return of F&A costs to a specific organizational unit/college according to the University of Cincinnati's F&A allocation formula. The primary organizational unit of the PI listed on a sponsored award is responsible for establishing an account in UC Flex to allow the expenditure of the funds and return of F&A. During this process a designated account number is entered into UC Flex that controls which organizational unit receives the F&A. Since each sponsored account can have only one designated account for F&A return, multiple sponsored accounts must be established to facilitate organizational units sharing the F&A return.

The sharing of F&A on any sponsored project should be determined by the PI(s) and Co-I(s) before a proposal is submitted to Sponsored Research Services (SRS) for submission to the sponsor. During the submission process all PI(s) and Co-I(s) are required to review a proposal application via the e-PRF. Therefore, reaching a consensus on how to share any F&A return is best determined before individuals sign off on the e-PRF.

The e-PRF has a field called "Assign Credit" to record an investigator's contribution to the proposed sponsored activity. SRS will expand the use of this field to allow the PI to communicate his/her intent of sharing F&A with other PI(s) or Co-I(s) in other organizational unit/colleges. The PI communicates the intent to share by entering a number (example 33.3 to share one third) in this field when prompted to assign credit to another investigator. In summary, completion of the "Assign Credit" data field will inform SRS and any additional PI or Co-I of the following:

- An organizational unit's intent to establish multiple accounts to facilitate sharing of the F&A return
- The scientific contribution made by a PI or Co-I for the project

PI(s) and Co-I(s) should also determine an appropriate amount of funds each will need to accomplish the goals of the sponsored project at the proposal stage when the Assign Credit field is completed. The funds or budget normally consist of salaries, fringe, supplies, etc. If a detailed budget is not required at the proposal stage, the PI(s) and Co-I(s) should still determine the split of funds to avoid delays once an award is received. If funding is reduced at the award stage, a new budget should be negotiated by the PI(s) and Co-I(s). At minimum, SRS will require written documentation of the split in funding prior to the establishment of any sponsored account.

Additionally, individual colleges are encouraged to develop minimum dollar thresholds for the establishment of separate sponsored accounts for collaborators between/among organizational units within the same college. College thresholds will be communicated to SRS.

See exceptions below.

With the exception of complex agreements such as program project awards, master task order contracts, center grants and training grants, SRS will not establish multiple accounts for a single award.

**Related links:**

[Facilities and Administrative Distribution Policy 2.1.11](#)  
[National Institutes of Health \(NIH\) Multiple PIs Overview](#)  
[Sponsored Research Services](#)  
[University Rules](#)

**Phone Contacts:**

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