



Financial Policies Training:

Facilities and Administrative (F&A) Return for Multiple Pls (2.1.14)

Effective Date: January 1, 2009



These slides are intended for training purposes.

In the event of any discrepancy or interpretation difference between the policy and the slides, the policy dictates.



F&A Return for Multiple PIs

- **Agenda**
 - ▶ *Background Information*
 - ▶ *Definitions*
 - ▶ *F&A Return – Establishing Accounts*
 - One college/org unit
 - Multiple colleges/org units
 - Multiple org units in one college
 - Multiple accounts within an org unit
 - Exceptions
 - ▶ *Resources*

Background Information

- ◆ Since 1947, the federal government supports indirect cost (F&A) of research
 - ▶ *Facilities costs* (e.g., electricity, heat/air, etc.)
 - ▶ *Administrative costs* (e.g., research compliance, legal affairs, chemical safety, SRS, accounting, government cost compliance, etc.)
- ◆ Historically UC has allocated a portion of F&A return to the provost, deans and org units
- ◆ F&A allocation formula approved by Board Resolution on July 1, 2008 (Policy 2.1.11):
 - ▶ *General Funds* 52%
 - ▶ *Research Support* 21%
 - ▶ *Provost* 1.5%
 - ▶ *Deans* 3.5%
 - ▶ *Department (org unit)* 22%



Background Information

- Policy 2.1.14 defines
 - ▶ *How to establish multiple accounts under a single sponsored project*
 - ▶ *How multiple colleges/org units can recover F&A returns*



Definitions

- ◆ **Principal Investigator (PI)**
 - ▶ *Individual responsible for the sponsored project*
 - ◆ Intellectual conduct
 - ◆ Fiscal accountability
 - ◆ Administrative aspects
 - ◆ Adherence to policies and requirements
 - ▶ *A sponsored project may have multiple PIs; each is responsible and accountable*

- ◆ **Co Investigator (Co-I)**
 - ▶ *Key personnel for a sponsored project but without oversight responsibility*



Definitions (cont.)

- **Assign Credit (AC)**
 - ▶ *Data field on Sponsored Research Services' e-PRF (electronic Proposal Routing Form)*
 - ▶ *Used to allocate a portion of an award*
 - ▶ *The percentage entered*
 - Is transferred to the award and proposal database (Coeus)
 - Is used during the award reporting process
 - Should reflect the scientific contribution of PI(s) or Co-I(s) on the project
 - Does not necessarily relate to the effort an individual commits to the project

 - Example: to assign 20% credit, enter 20 in Assign Credit field



F&A Return – Establishing Accounts

One college/org unit for a single award

- ▶ *One sponsored account in UC Flex*
 - ◆ Primary org unit of the PI listed on the sponsored award
 - ◆ Allows for
 - ▶ *Expenditure of funds*
 - ▶ *Return of F&A (in a designated account)*
- ▶ *Assigned Credit field not used*

F&A Return – Establishing Accounts

Multiple colleges/org units for a single award

- ▶ *Multiple sponsored accounts in UC Flex*
- ▶ *Process*
 - ◆ Prior to submitting proposal, all PI(s) and Co-I(s) should determine
 - ▶ *How they will share F&A return **and***
 - ▶ *Amount of funds each will need (e.g., salaries, fringe, supplies); at minimum, SRS requires written documentation of the funding split prior to establishing any sponsored account(s)*
- ▶ *When submitting the e-PRF, the lead PI*
 - ◆ Enters a number (e.g., 33.3 to share one third) in Assign Credit to inform SRS and other PI(s) or Co-I(s) of
 - ▶ *Need for multiple accounts to share F&A return*
 - ▶ *The scientific contribution by a PI or Co-I*



F&A Return – Establishing Accounts

Multiple org units in one college for a single award

- ▶ *Should multiple sponsored accounts be established in UC Flex when the org units are in **the same college?***
 - Minimum dollar thresholds are encouraged for individual colleges in this situation
 - Thresholds should be communicated to SRS



F&A Return – Establishing Accounts

Multiple accounts within an org unit for a single award

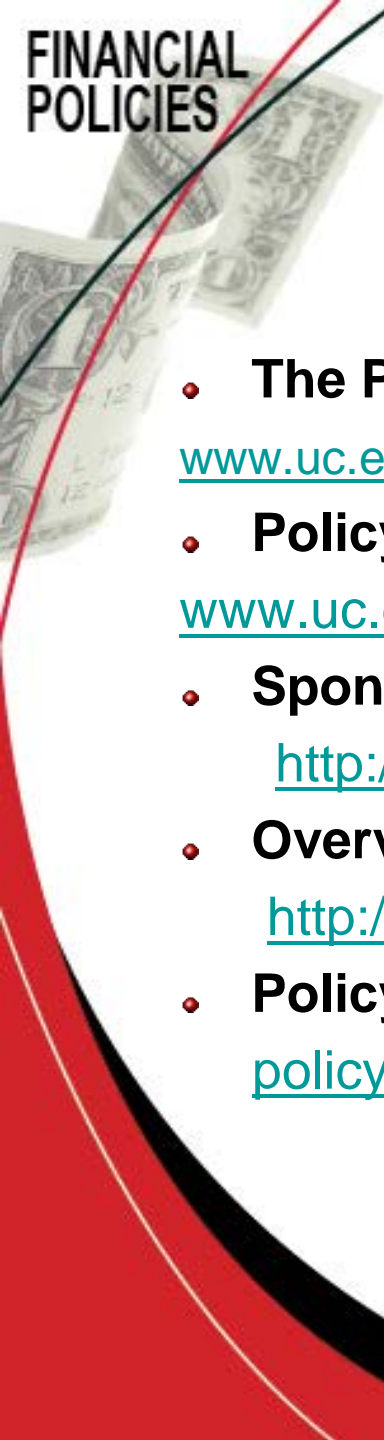
- ▶ *Not allowed under 2.1.14 unless one of the exceptions listed*



F&A Return – Establishing Accounts

Exceptions to SRS establishing multiple accounts for a single award:

- ▶ *Complex agreements such as:*
 - Program project awards
 - Master task order contracts
 - Center grants
 - Training grants



Resources

- **The Policy (2.1.14):**
www.uc.edu/content/dam/uc/af/financialpolicies/Docs/faratessponsprj_pol.pdf
- **Policy 2.1.11 (F&A distribution formula)**
www.uc.edu/content/dam/uc/af/financialpolicies/Docs/fadistrib_pol.pdf
- **Sponsored Research Services**
<http://srs.uc.edu/>
- **Overview of government grants**
http://grants.nih.gov/grants/multi_pi/overview.htm
- **Policy questions email:**
policyquestions@uc.edu