Financial Policies Training:

Facilities and Administrative (F&A) Return for Multiple PIs (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*
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
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