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 April 10, 2018. 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 specific window in the Investigator Tab of the Coeus proposal development module. This window is used to allocate a portion of the work to an
individual or multiple individuals participating in the project at proposal stage. This
allocation is transferred in the Coeus database to the award module and used during the
award reporting process. The percentage entered in the credit split window 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 the PI is required to review a proposal
application via the Coeus Database. Therefore, reaching a consensus on how to share
any F&A return is best determined before individuals approve the proposal in Coeus.

The Coeus proposal has a window called “Credit Split” within the Investigator Tab to
record an investigator’s contribution to the proposed sponsored activity. The PI
communicates the intent to share credit by entering a percentage of effort for each PI and
100% to each investigator’s department. In addition to the Credit Split window, there are
also UC specific questions required to be answered for all proposals at proposal
development stage; these questions are part of the EDIT/Questionnaire function.
Question #1 of the UC specific questions is ‘Will departments other than the PI’s require
a fiscal account if the proposal is funded?”. By answering this question, YES, Sponsored
Research Services GA will enter multiple child levels or grandchild levels in the Coeus
Award Module to have multiple accounts assigned. In summary, completion of the “Credit
Split” data window and answering UC specific questionnaire 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 window 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
National Institutes of Health (NIH) Multiple PIs Overview
Sponsored Research Services
University Rules

Phone Contacts:

Sponsored Research Services  556-4817