



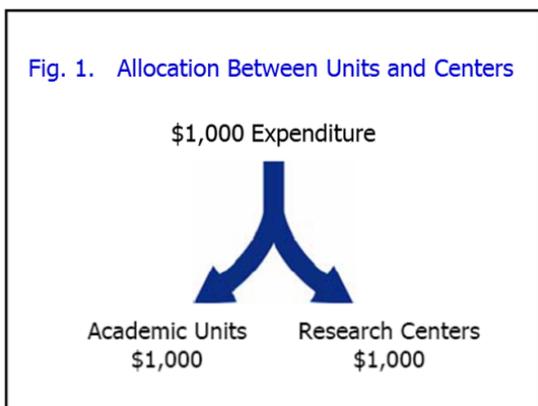
Multiple Credit System and Facilities and Administrative (F&A) Cost Return

This document describes the Multiple Credit System, the process used by KU Research to prepare the KU Annual Report of sponsored project activity and other documents. It is also used to determine the amount of F&A (indirect costs) returned to academic units, research centers and principal investigators. For more information, contact:

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MULTIPLE CREDIT SYSTEM



An important function of research centers is to promote collaborative efforts between researchers from different academic disciplines. When credit is given to only an academic unit **OR** a research center, a potential disincentive to participate in such efforts is presented. However, if the academic unit **AND** the research center receive credit, then both the deans of the academic units and the directors of the research centers will benefit from their joint efforts.

In the multiple credit system, proposal, award, and expenditure amounts for each project are credited to both academic units and research centers (and

other nonacademic units). For example, if \$1,000 was spent on a project, then the appropriate academic unit(s) will receive \$1,000 credit for the research, as will the research center (Fig. 1). Therefore, the totals for academic and non-academic research units will be equal (Table 1).

Credit to Research Centers and Other Non-Academic Units

Principal investigators (PIs) may assign their projects to a research center or other non-academic unit during proposal development. When a project is assigned to a center, all activity (i.e., proposed, awarded, or expended amounts) will be credited to that center.

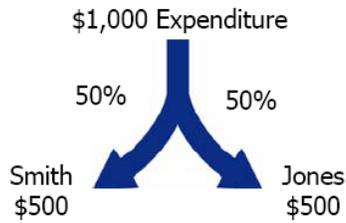
Projects not assigned to a research center are included as “Non-Center Research” in reports listing research activity by center (e.g., Table 1). The **assigned research center** is usually, but not necessarily, the same as the **administrative unit**. The administrative unit is the academic department or research center that manages the project. Each project must have an administrative unit, but it does not need to be assigned to a research center/unit.

Credit to Academic Units

Sponsored project credit assignment to academic units is a two-step process. First, the amount of the proposal, award, or expenditure is allocated among investigators on multiple investigator projects. Second, the amount allocated to each investigator is distributed to academic units based on the investigators’ academic appointments.

1. **Allocation Among Investigators.** Academic credit for multiple investigator projects is allocated among the PI and co-PI based on their relative contributions to the project, as specified by the PI on the proposal review sheet. This allocation may be based on any criteria the PI deems appropriate. If no allocation is specified by the PI, then a default allocation is made so that the PI gets 10% more than each of the co-PIs (i.e., 90% of the credit is divided equally among all investigators, including the PI, and the remaining 10% is added to the PI’s share).

Fig. 2. Allocation Among Researchers



For example, suppose \$1,000 was spent on a project with two investigators, Smith and Jones, who share the credit equally. Smith and Jones would each receive \$500 credit (Fig. 2).

2. Allocation of Investigators Share Based on Academic Appointments. Each investigator's share of a project is allocated to academic units according to the investigator's academic appointment(s). If the investigator has more than one academic appointment, then the total is allocated proportionately.

Split Appointments. Suppose that Smith has appointments in two academic units: a 50% appointment in Special Education (SPED) and a 50% appointment in Educational Leadership and Policy Studies (ELPS). Smith's \$500 share of the project would be divided equally between the two departments (Fig. 3a).

Fig. 3a. Allocation to academic units

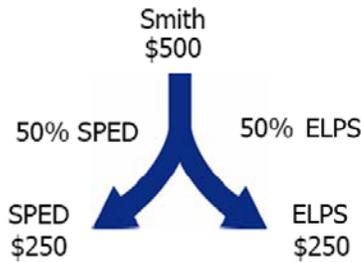
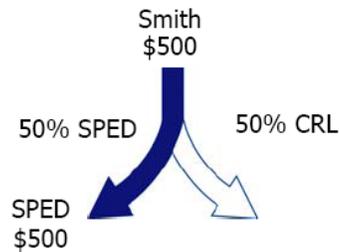


Fig. 3b. Allocation to academic units



Non-Academic Appointments. If Smith has a 50% appointment in SPED and a 50% appointment in the Center for Research on Learning (part of the Life Span Institute), then all of Smith's share (\$500) would be allocated to SPED (Fig. 3b). If Smith has no academic appointments, all the credit would be included in a "Non-Academic" category (Fig. 3c, Table 1).

Fig. 3c. Allocation to academic units

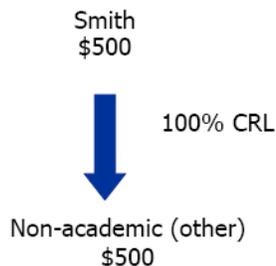
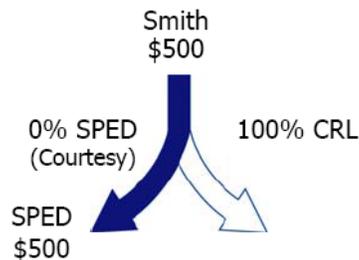


Fig. 3d. Allocation to academic units



Courtesy appointments. If Smith has a 100% appointment in a nonacademic unit (e.g., CRL) and a courtesy appointment in an academic unit (e.g., SPED), but no other academic appointment, then the academic unit making the courtesy appointment would receive all the academic credit (Fig. 3d).

FACILITIES AND ADMINISTRATIVE COST RETURN

A fixed percentage of collected facilities and administrative (F&A) costs is returned to academic units, research centers, and PIs. There are two components to this F&A return: 1) a 4% or 6% return to either a research center or the PI, and 2) a 10% return to the deans and directors based on all investigator appointments, excluding courtesy appointments (Fig. 4).

4% or 6% Return to Centers or the PI

Fig. 4. F&A Return Summary

Deans/ Directors	10% Based on credit allocation among researchers and researcher appointments		
Center or PI	Designated Center 6%	Non-Designated Center 4%	PI 4%
Total Returned	16%	14%	14%

When a project is assigned to a research center or other non-academic unit, that unit will receive four or six percent of the F&A collected on the project. If the assigned center is a designated center, then it will receive six percent. If the assigned center is not a designated center, then it will receive four percent. Center assignments are specified on the proposal review sheet.

Currently, the 10 designated university research centers and institutes at KU's Lawrence Campus are as follows:

- Achievement and Assessment Institute (AAI)
- Biodiversity Institute (BI)
- Bioengineering Research Center (BERC)
- Center for Environmentally Beneficial Catalysis (CEBC)
- Center for Remote Sensing of Ice Sheets (CReSIS)
- Hall Center for the Humanities (HCH)
- Higuchi Biosciences Center (HBC)
- Information and Telecommunication Technology Center (ITTC)
- Institute for Policy & Social Research (IPSR)
- Life Span Institute (LSI)

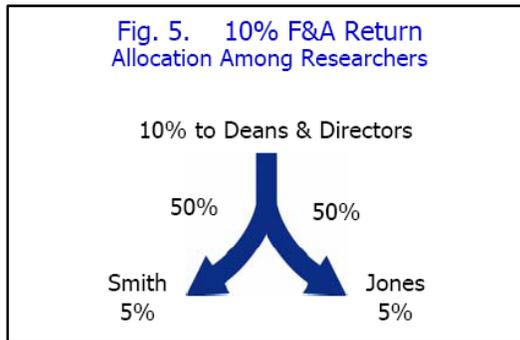
If there is no assigned center, then 4% of the collected F&A is returned to the PI. F&A is not returned to co-PIs. Only KU-Lawrence faculty and staff with principal investigator status may receive F&A return (see policy on principal investigator status).

10% Return to Deans and Directors

Ten percent (10%) of the facilities and administrative (F&A) costs generated by externally sponsored projects will be returned to the principal and co-investigators' college, school, or research center/unit based on investigator appointment. If the investigators have appointments in more than one school, college, research center, or other non-academic unit, then allocations

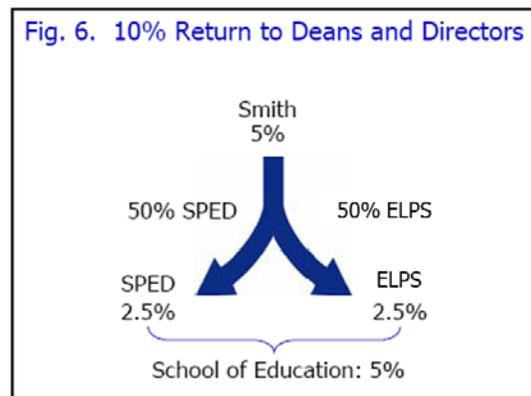
will be made proportionately. The F&A return will be allocated among the principal investigator and co-investigators based on (1) credit allocation specified by the PI on the proposal review sheet and (2) investigators' appointments. To elaborate, the calculation of this return is a two-step process:

1. **Allocation Among Investigators.** Credit for multiple investigator projects is allocated among the PI and co-PI based on their relative contributions to the project, as specified by the PI on the proposal review sheet. If no allocation is specified on the review sheet, then a default allocation is used: 90% of the credit is divided equally among all investigators, including the PI, and the remaining 10% is added to the PI's share.



For example, if Smith and Jones chose to share the credit equally, then the 10% F&A return to deans and directors would be split equally between these investigators (Fig. 5).

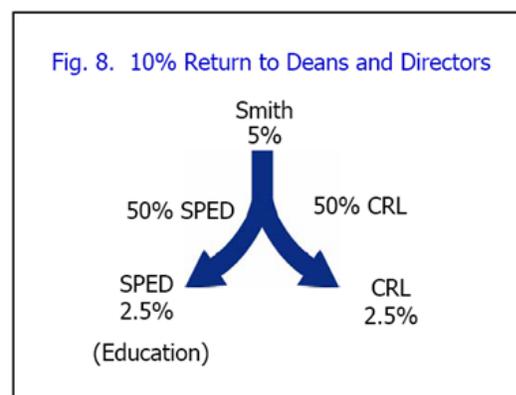
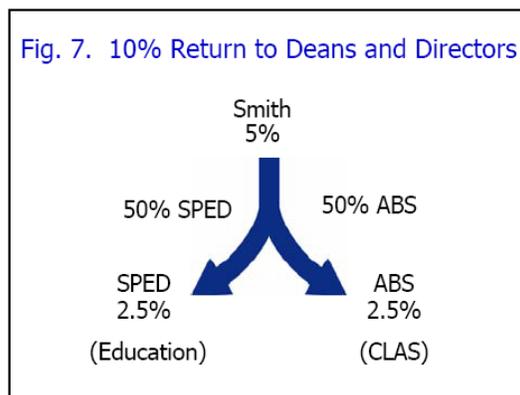
2. **Allocation Based on All Appointments.** Each investigator's share of the F&A return is distributed to the dean or director of the unit in which he or she has an appointment. If the investigator has more than one appointment, then the total is allocated proportionately.



Split Appointments. Suppose that Smith had appointments in two academic units: a 50% appointment in Special Education (SPED) and a 50% appointment in Educational Leadership and Policy Studies (ELPS). Because SPED and ELPS are both in the School of Education, Smith's 5% share of the F&A return would go to the dean of the School of Education (Fig. 6).

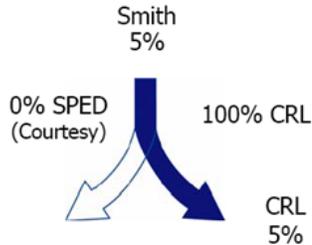
However, suppose Smith had appointments in both SPED and Applied Behavioral Science (ABS). Because SPED is in the School of Education and ABS is in the College of Liberal Arts and Sciences, the deans of these two units

would equally divide Smith's 5% F&A return (Fig. 7).



Non-Academic Appointments. Academic and non-academic appointments are treated equally in F&A return calculations. If Smith had a split appointment between an academic unit (e.g., SPED) and a research center (e.g., CRL), then his/her 5% F&A return would be equally divided between these units (Fig. 8).

Fig. 9. 10% Return to Deans and Directors



Courtesy Appointments. Courtesy appointments are not considered in F&A return calculations. If Smith’s appointment was 100% in CRL and he/she had a courtesy appointment in SPED, Smith’s 5% F&A return would go to CRL (Fig. 9)

Table 1. University of Kansas Sponsored Project Expenditures: FY 2015

Academic Units		Research Centers and Other Non-Academic Units	
Architecture, Design & Planning	\$84,853	Achievement & Assessment Institute	\$2,681,044
Business	\$963,266	Biodiversity Institute	\$2,681,044
Education	\$15,236,697	Bioengineering Research Center	\$1,519,256
Edwards Campus, KU	0	Center for Environmentally Beneficial Catalysis	\$3,030,972
Engineering	\$17,122,279	Center for Remote Sensing of Ice Sheets	\$8,002,362
Graduate Studies	0	Hall Center for the Humanities	\$1,717,079
Health Professions	\$2,822,796	Higuchi Biosciences Center	\$23,465,830
Journalism & Mass Communications	\$95,148	Information & Telecom. Technology Center	\$3,055,901
Law	\$134,936	Institute for Policy & Social Research	\$2,508,810
Liberal Arts & Sciences	\$40,081,568	Kansas Biological Survey	\$2,273,152
Libraries	0	Kansas Geological Survey	\$3,183,139
Medicine	\$70,987,201	Life Span Institute	\$30,526,387
Music	\$80,701	Other Lawrence Campus Research Centers	\$3,578,959
Nursing	\$5,257,725	Other Non-Academic Units	\$1,327,220
Pharmacy	\$18,559,388	Medical Center Research Units	\$16,580,521
Social Welfare	\$8,897,216		
Total Academic Units	\$180,423,773	Total Centers	\$129,966,169
Total Non-Academic Units	\$61,967,476	Total Non-Centers	112,425,079

University Total	\$238,764,387	University Total	\$238,764,387
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Source: *Sponsored Activity at the University of Kansas, Fiscal Year 2015*

<http://research.ku.edu/sites/research.ku.edu/files/docs/KUCR-annual-report-FY2015.pdf>