

January 25, 2018

Dr. Amr S. Elnashai
Vice President for Research and Technology Transfer
University of Houston
4302 University Drive
Houston, TX 77024

Dear VPR Elnashai,

Thank you for the opportunity to provide a recommendation regarding the definition and utilization of Intellectual Credit Split and F&A Credit Split for the accounting of research expenditures by academic units at UH. Per the original charge, we also detailed the implications for Centers/Institutes when appropriate. This ad-hoc committee participated in two in-person meetings and communicated over email. Please feel free to reach out to us if there is anything in this report that necessitates further clarification.

Charge:

1. Provide a formal definition of Intellectual Credit Split and F&A Credit Split.
 - a. *Intellectual Credit Split* represents the relative percentage key personnel (i.e., MPI, PI, Co-PI, Co-I) contributed to the conceptualization, design, and anticipated execution of the research project and all related dissemination products.
 - *Intellectual Credit Split* among key personnel at UH must add up to 100% and can only be allocated to UH academic units (typically the faculty member's home department, but possibly multiple academic units when a faculty member holds an appointment to more than one academic unit).
 - Award of *Intellectual Credit* may be influenced by factors like: (1) writing the grant application; (2) intellectual contributions to the science being proposed; (3) projected effort needed to execute the proposed study; and/or (4) all related scholarly activities (e.g., papers, presentations, and reporting) among others.
 - All faculty involved in the sponsored project should be included in (and should approve) the *Intellectual Credit Split*.
 - b. *F&A Credit Split* determines the percentage of IDC return distributed to the investigator's College, Department, and/or University-recognized Center/Institute.
 - *F&A Credit Split* among key personnel at UH must add up to 100%.
 - A list of University-recognized research and academic Centers/Institutes are available online at <http://www.uh.edu/research/about/centers-and-institutes/> and <http://www.uh.edu/provost/university/caci/>.
 - Award of *F&A Credit Split* among investigators may be influenced by factors such as: (1) institutional laboratories, equipment, and research personnel that support the execution of the proposed study; (2) institutional offices and other facilities needed to support the execution of the proposed study; (3) academic and/or research unit(s) providing post-award administrative support; and/or

- (4) academic and/or research unit(s) providing supplies to support the proposed study that are not covered by direct costs among others.
 - The distribution of IDC is governed by the UH IDC policy (<http://www.uh.edu/research/sponsored-projects/proc-pol-guide/indirect-costs/>) and must be expended in accordance with the Texas Constitution and Statutes.
 - All faculty involved on the sponsored project should approve the *F&A Credit Split*.
2. Detail best practices for determining what investigators might consider when negotiating *Intellectual Credit Split* and *F&A Credit Split* with their colleagues.
 - a. Factors that may influence the allocation of *Intellectual Credit Split* and *F&A Credit Split* are embedded in the definitions provided above. An articulation of “best practices” would necessitate additional staff support to survey peer and aspirant-peer institutions and is beyond what the committee could accomplish in 30 days.
 - b. It is recommended that faculty consult with their faculty mentors and colleagues, department chair, and associate dean for research to seek guidance when making these allocations.
 3. Provide a recommendation for how *Intellectual Credit Split* and/or *F&A Credit Split* should be used to determine College and Department research expenditures that are used for reporting purposes.
 - a. *Intellectual Credit Split* should be used to determine how research expenditures are allocated to academic units (i.e., Departments and Colleges) for official reporting purposes.
 - b. University recognized Centers/Institutes can include all research expenditures and F&A return they have measurably contributed to in their annual reporting to the VP for Research and Technology Transfer (Research) or Provost (Academic). This detailed accounting of research expenditures and F&A return to Centers/Institutes is independent of accounting taking place in academic units, but (1) is used for internal reporting purposes only, and (2) simply serves to assist the University in determining the return on its investment in Centers/Institutes.

III. Committee Members

- David J. Francis (TIMES, Director)
- T. Randall Lee (ADR – NSM)
- Ezemenari M. Obasi, Chairperson (ADR – Education; HEALTH Research Institute, Director)
- Hanadi S. Rifai (ADR – Engineering)
- Beverly Rymer (Office of Contracts and Grants, Executive Director)
- Chris Stanich (Associate Provost, Institutional Planning and Analysis)