

OFFICE OF THE PROVOST

INDIRECT COST RECOVERY ALLOCATION POLICY COMMITTEE FINAL REPORT

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UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN

Office of the Provost and Vice Chancellor
for Academic Affairs

Swanlund Administration Building
601 East John Street
Champaign, IL 61820



February 13, 2012

Steering Group

Mike Andrechak	Gene Robinson
Bob Hauser (chair)	Ruth Watkins

Working Group

Mike Bragg (chair)	Pat Hoey
Mike Devocelle	Steve Leigh
Amr Elnashai	John Lockmiller
Bill Goodman	Melanie Loots

Dear Committee Member,

Thank you for agreeing to participate in a review of our campus Indirect Cost Recovery (ICR) allocation policy. The appropriate allocation of ICR is critical to ensure a sustainable research effort on our campus. The work of your group will support the campus for many years to come.

We have taken the unusual measure of creating a two-part committee structure to help support this review process. The Steering Group is intended to ensure a close connection to the Council of Deans and campus leadership. The Working Group is comprised of individuals with special expertise and practical experience in how ICR supports research at the unit and campus level. We ask that the Working Group check in with the Steering Group periodically to review the status of the project and to help resolve outstanding issues.

In developing a new allocation model, both groups should take the following factors into consideration:

- The new model should not create significant disruptions from previous practice. Although the model does not need to adhere to a completely “hold-harmless” standard, it should not create large holes in a unit’s funding. On a campus-wide basis, the current pool of what is allocated to units should remain roughly the same. However, the Working Group can propose changes in the portion of funds a unit receives through formula versus allocated ICR.

- The model should acknowledge the cost of supporting research, both at the unit and at the campus level. The model should also take into account the needs of the Office of the Vice Chancellor for Research in supporting research on this campus.
- Although the model should support research being conducted in the most appropriate facility for that work, the model should also acknowledge that there are costs in a faculty member's home department.
- The model should be transparent and simple to administer. In particular, it should create distribution rules that simplify some of the current procedures. Examples of current complexities that need attention include the procedures for allocating tuition remission and energy-related ICR.

We recognize that the campus has conducted a number of reviews of ICR allocation practices over the years. Rather than repeating another major and exhaustive review, we hope that the Working Group will explore simple, practical changes that might reduce tensions regarding the allocation of these funds. To that end, the committee may wish to look at the changes to ICR allocation procedures recently implemented by the College of Engineering. Can these procedures be scaled to the campus level in a rational and manageable manner? If not, what straightforward alternatives can be implemented this coming year?

We have asked Matt Wolfersberger, Resource and Policy Analyst in the Office of Budgets and Financial Analysis, to provide technical support for the committee's efforts. Please do not hesitate to call on the Office of the Provost for any additional support required by your group. I ask that your final report be completed by May 15, 2012.

Thank you again for participating in this effort.

Sincerely,



Richard Wheeler
Interim Vice Chancellor for
Academic Affairs and Provost

The ICR Allocation Policy Committee included the following members:

Steering Group:

Bob Hauser, Chair
Mike Andrechak
Gene Robinson
Ruth Watkins

Working Group:

Michael Bragg, Chair
Mike Devocelle
Amr Elnashai
Bill Goodman
Patrick Hoey
John Lockmiller
Melanie Loots
Brian Ross (replaced Steve Leigh)

Executive Summary

The current University of Illinois at Urbana-Champaign model of distributing ICR has been effective in enhancing research activity and success. However, this model is now difficult to sustain, primarily due to the inadequacy of available ICR to cover both the costs associated with research and the costs associated with recruitment and retention, as well as the additional pressures being placed on it due to the steady decline in General Revenue Funds (GRF) from the State. In addition, tensions between institutes and departments regarding ICR distribution continue. And lastly, the current model is very complex and difficult to understand and does not offer transparency. In response to these and other pressing concerns, the ICR Allocation Policy Committee (a) identified and discussed issues related to ICR, (b) developed principles that should guide the distribution of ICR, and (c) proposed a model (referred to in this document as the “Comprehensive ICR Distribution Model”) designed to address some of the concerns related to the present approach to ICR distribution.

Much of the information included in the 2006-2007 Final Report of the Indirect Cost Recovery Subcommittee remains applicable, and rather than reiterate large portions of that text in this report, it is attached in its entirety for your reference beginning on page 20.

Significant Issues Related to Indirect Cost Recovery

The rising costs of recruitment and retention, primarily in the sciences and engineering, have put enormous pressure on ICR funds in some units on campus. In these units, the dependence on ICR for startups and retention, and the efforts of Department Heads to ensure that their units

have the funds needed to attract new faculty, have added to this stress. At the same, time all funds are stretched by the continued reduction in GRF funds and the demands for building repairs and upgrades after years of deferred maintenance. This has occurred while interdisciplinary research continues to grow on campus, and more faculty work in units other than their home departments/units. In these cases, ICR return to the home unit either does not occur, or often if it does occur, does so in a non-transparent, negotiated or ad hoc way. These pressures have, in some cases, led to tensions between units, especially between research units and academic departments. The need to reduce these tensions and to return to a primary focus on the quality of research, has led in part to this effort.

The current ICR distribution policy is complex, and, in many cases, not transparent to faculty and administrators. The earned component of ICR return is fairly well understood. However, policies for the allocated component of ICR have been complex and evolving. In addition, tuition remission has been partially included in the ICR stream and partially returned to units educating graduate students. As a result, the overall system for distribution of ICR and tuition remission is not well understood.

At the department level, there are few guidelines for the use of earned ICR, especially with regard to how to deal with PIs outside of the unit as well as complex matching situations. Thus, PIs must often negotiate this with units having various distribution policies. This is not only inefficient, but has, on some occasions led to shopping as PIs seek out, or negotiate, the best deal for the ICR return on their grants. A uniform and transparent policy could simplify the process and enable faculty to work wherever on campus is most intellectually productive for their work.

Guiding Principles

The following principles were used to guide the development and implementation of the campus ICR distribution model. The new model of ICR distribution should:

- Benefit the overall campus and enhance the excellence of the institution by providing the strongest possible environment for research;
- Facilitate disciplinary and interdisciplinary research;
- Encourage research being conducted in the most appropriate facility for the work, while also acknowledging that there are costs in a faculty member's home department even when research is done in another unit;
- Promote the success of departments and institutes, recognizing their interdependence and mutual contributions to the campus research operation;
- Acknowledge the cost of supporting research, both at the unit and at the campus level;

- Take into account the needs of the Office of the Vice Chancellor for Research in supporting research on this campus;
- With exceptions for those agencies that mandate an indirect cost recovery rate below the standard level, maximize recovery of research-related costs to the greatest extent possible;
- Not create large holes in a unit's funding;
- Be clear, transparent, easily understood, and easy to administer; and,
- Minimize burden on researchers, heads, deans/directors.

Models of ICR Distribution on Campus

There are a wide range of policies regarding how colleges distribute ICR revenue to departments and principal investigators (PIs). Of the 30% of earned ICR returned to colleges, many (but not all) distribute 25% to departments and retain 5% at the college level. Unit distributions to PIs vary greatly, from zero to more than 8%.

In terms of allocated ICR that was distributed from FY99-FY10 based on annual incremental ICR growth, some colleges retain this entirely, and some distribute most or all of it to departments. Currently, this is frozen at FY10 levels and may not be representative of ICR production by the college/unit.

Currently, tuition remission is assessed to grants at a rate of 62% of the salaries of graduate research assistants. 37% of this, or approximately 60% (37%/62%), is distributed in the ICR stream, and the remainder is returned to academic units via a budget transfer process.

Recommended Model

The Working Group developed two draft models, both of which were studied extensively. While both models incorporated many of the guiding principles and addressed a majority of the significant issues noted earlier in this report, the second model allowed for more flexibility for Colleges in determining allocations to departments and principal investigators and will be much easier to administer. Therefore, the second model was recommended to the Steering Group. At a joint meeting of the Steering Group and Working Group, the Steering Group indicated its support for this model as well. It is referred to as the "Comprehensive ICR Distribution Model."

Following is a description of the Comprehensive ICR Distribution Model:

Major Points:

This model is referred to as comprehensive as it addresses the current earned ICR, allocated ICR and tuition remission distribution in one unified policy.

Tuition Remission:

In this model, tuition remission is taken completely out of the ICR stream, and after a component is held at the campus level to fund central costs, is distributed to the academic unit of enrollment of the graduate student to address instructional and graduate research needs in the academic units. To avoid leaving holes in other units' funding, this transfer of funds out of the ICR stream was then factored in as decisions were made about the distribution and percentages suggested in F&A distribution policies.

Facilities and Administration (F&A) Distribution – Academic Units:

With tuition remission removed, the ICR stream now contains only funds from F&A recovered from grants and contracts. Thus we will refer to this distribution as F&A distribution. Currently on campus, earned ICR is 30% of the ICR generated by a specific grant. In many colleges, earned ICR is distributed 25% to the department and 5% to the college. The 25% component is usually returned to the business office managing the grant. The current campus ICR model has an additional component, referred to as allocated ICR, which was a percentage of the ICR growth from fiscal year 1997 as a base year, but allocations to colleges were frozen beginning with the fiscal year 2011 budget, uncoupling it from the actual ICR produced.

The new model proposed expands the concept of “earned” to the formula-based distribution of F&A to academic and research units. Thus, replacing the old earned and allocated ICR will be the distribution of “Earned F&A.” Earned F&A will be a percentage of the F&A generated by a grant (on the order of 45% based on preliminary modeling). In the current model, earned ICR is returned to the business office managing the grant. In the proposed Comprehensive Model, Earned F&A will be returned to the college/department of the PIs. (Note: The term “PI”, as used in this document, refers to all senior/key personnel on a grant, defined by the National Science Foundation as the individual(s) designated by the grantee and approved by the sponsor who will be responsible for the scientific or technical direction of the project). F&A distribution would be based on the percentage of the grant direct expenses for which each PI is responsible. Thus, in this model, Earned F&A is returned to the college/unit of the PIs regardless of where the research is conducted or managed on campus. The hope is that this will allow faculty to be free to conduct their research where it will be most productive, without regard to the Earned F&A distribution. (Special distribution models may be developed for the National Center for Supercomputing Applications (NCSA), Prairie Research Institute (PRI) and Applied Research Institute (ARI) that may alter this model in these cases. However the number of faculty in these units is small.)

An important feature of this proposed model is that Colleges may, within some guidelines to be defined by campus, set their own models for the distribution of Earned F&A within their units. In exploring the rich variety of earned ICR models currently on campus, we found that the differences in culture, funding models, and organization of the different colleges has led to this variety of models, each of which work locally. Thus, Engineering may decide to continue its model that involves end-of-the-year transfers to balance funding between its Interdisciplinary Research Units (IRUs) (Coordinated Science Laboratory, Materials Research Laboratory, Micro and Nanotechnology Laboratory, etc.) and departments, while other colleges without IRUs may choose simpler formulaic distributions of x% to the college, y% to the department/school and z% to the PIs. Since the Earned F&A distribution is set by the home academic department of the PI, there is little incentive to shop for more favorable Earned F&A distribution policies as this would require actually moving the PI's appointment to the other unit.

F&A Distribution – Research Units/Interdisciplinary Research:

In the proposed model, Earned F&A is returned to the academic college/department of the PIs. However, interdisciplinary research is very important to the campus, and F&A return is an important part of the budget and incentives for these units. Any new policy must address these needs to fulfill the guideline to grow interdisciplinary research at Illinois and to acknowledge the cost of supporting research. The proposed model and policy addresses these needs in a variety of ways.

Beckman and the Institute for Genomic Biology (IGB) serve as campus-wide research institutes and add significantly to the intellectual and interdisciplinary culture of research on this campus. Here, research is routinely conducted by faculty, post docs and graduate students in an academic environment. To ensure that these units remain vibrant and that their institutional funding is tied in part to their research productivity, we propose that the model include an Earned F&A return to them based on the F&A production of the grants that they appropriately manage as a part of their interdisciplinary mission. This will be in addition to the Earned F&A that will be returned to the college/department of the PI. This means that less F&A will be held centrally because of this separate distribution for these grants. This must be factored into the model when percentages are set for Earned F&A return and also for tuition remission distribution. We would propose that the campus, when setting these percentages, do so in a manner such that academic units and campus units jointly fund this cost.

Currently, Beckman and IGB receive 30% earned ICR return from their grants and contracts. We would expect, after more detailed modeling, that modeling that Earned F&A return would be similar, at approximately 30%. Both units also receive allocated ICR, but the formulas and amounts are different. Thus, in the spirit of our guiding principle not to create holes in funding, the implementation committee will need to address the allocated ICR issue.

The OVCR receives both earned and allocated ICR return as well. Since another of our guiding principles directed that we take into account the needs of the OVCR in supporting research on this campus in mind, we recommend that the OVCR continue to receive a level of funding similar to its current level, under the new policy, with the final percentage of Earned F&A return again set on more detailed modeling.

Unlike Beckman and IGB, the Prairie Research Institute, the National Center for Supercomputing Applications, and the Applied Research Institute are not primarily faculty/student research enterprises and thus the committee felt a different F&A return model is appropriate. All have different cost structures and relationships to campus and the academic units. We did not consider what this model or models should be, and recommend that campus leadership, or another committee or group, look at this question.

It is important to support and encourage interdisciplinary research such as that which is conducted in Beckman and IGB. However, interdisciplinary research occurs all over campus and there are real costs with supporting especially large interdisciplinary grants. The committee recommends that special F&A return policies be developed for large interdisciplinary grants/centers in units other than Beckman and IGB. These might be identified as multi-PI grants with over \$1M of annual expenditures and with one or more PIs from outside the administering college. Thus, for such a multi-disciplinary grant, Earned F&A (or some fraction of this) would be returned by the campus to the college/unit hosting the grant based on that part of the Earned F&A returned to PIs whose academic home is outside of the administering college (with the possible exception of NCSA, PRI and ARI, depending on their specific policies). This should reinforce our guiding principle to encourage interdisciplinary research and not discourage units from having non-unit PIs on its grants. The committee recommends that the details of this special policy be worked out by the implementation committee, in collaboration with campus leadership.

Summary F&A Distribution Principles:

1. Encompasses all components of the current campus model, including tuition remission, earned ICR, and recurring allocated ICR.
2. Tuition remission (TR) is taken out of the ICR stream and returned to the academic unit of enrollment after some percentage is held at the campus level for central costs.
3. Earned F&A is returned to the academic college and department of PIs and not directly to the business office managing the grant. Distribution is by PI, regardless of where the research is done.
4. Colleges will have the flexibility to determine their own distribution systems to schools/departments/other units/PIs within their college. For example, Engineering could continue to use its existing grant by grant model or a college might choose a distribution of college x%, department y%, and PI z%.

5. In addition to Earned F&A distributions to the academic college and department of PIs described in (3) above, for grants administered by Beckman and IGB, the two campus-wide IRUs, consistent with their interdisciplinary mission, a separate Earned F&A distribution will flow to the IRUs to ensure that they remain vibrant. Thus, their Earned F&A distributions are tied to research productivity (ie. a fixed percentage, yy% of F&A generated, with these percentages to be determined).
6. The funding of IRUs based in academic units is the responsibility of the unit to which they report.
7. For large center/interdisciplinary grants managed in academic units outside of Beckman and IGB, campus will replace Earned F&A (or some portion thereof) to the unit that houses the center due to PIs that have academic homes/homes in other college(s)/units.

Additional Details:

1. “Earned ICR” is redefined as “Earned F&A”, the portion of F&A returned to colleges (or college-level units) by formula for distribution to college, schools, departments, and PIs.
2. Recurring allocated ICR, as it currently exists, is pulled into the Earned F&A allocation (units capture growth or loss).
3. Earned F&A is the old earned ICR (30%) plus a portion to replace the former recurring allocated ICR (total on the order of 45% of total F&A).
4. Earned F&A is returned to colleges for distribution based on the academic home(s) of the faculty PIs (or home unit of AP and non-tenure track faculty PIs).
5. Earned F&A will go directly to an IRU for AP and non-tenure track faculty PIs in those units. For these grants, or portions of grants, the separate distribution referenced in (5) under Summary F&A Distribution Principles will not occur.
6. Grant proposals should be submitted and managed “where the research is done.”
7. For research units such as NCSA, PRI, and ARI, which are primarily non-faculty research operations, TR will be returned as above. However, special F&A policies may be developed.
8. Here, PI refers to all senior/key personnel on a grant, defined by the National Science Foundation as the individual(s) designated by the grantee and approved by the sponsor who will be responsible for the scientific or technical direction of the project.
9. For grants with multiple PIs being accounted for under one Banner fund, the distribution allocation is at the discretion of the lead PI, with the expectation that unless special circumstances exist, the allocation will be based on the level of activity of each PI.

Model Flow Charts

ICR and tuition remission data from the campus for FY11 was used to study the impact of this Comprehensive Model and to suggest funding percentages for the various components. Figure 1

depicts this distribution with FY11 data. The various percentages were set to reflect our guiding principles and especially not to create holes in any unit's financing. Tuition remission return was modeled with 25% retained at the campus reflecting central costs and 75% returned to colleges of the enrollment of the graduate students. Distribution of tuition remission to departments from the colleges would be set by each college. The distribution of F&A is shown on the right side of the figure. Here, the \$97.3M of F&A from FY11 is shown distributed 45% to the home colleges of the PIs (senior/key personnel) and 55% to campus. In this high-level depiction, the return to Beckman and IGB is included in the campus portion. The college return of 45% was set by starting with the current 30% earned ICR, then increasing to replace the current allocated ICR received by units, in this case by an additional 15%. The percentages were chosen to roughly maintain the ICR return that occurred in FY11 between the colleges/departments and the central campus units. Adjustments were made to share the impact of the separate F&A return to Beckman/IGB proposed in the Comprehensive Model.

Figure 2 depicts the Comprehensive Model, showing the overall tuition remission and F&A distribution. Percentages are shown to the campus and colleges but not to the schools/departments or Beckman/IGB. In the case of the schools/departments, these percentages would be determined by the colleges within guidelines provided by the campus. Note that since all the tuition remission will be taken out of the old ICR stream, which now just becomes the F&A stream, the percentage returns within a college to schools/departments may need to be adjusted from those used currently. The percentages to Beckman/IGB will need to be determined collaboratively by campus, the deans, the VCR and Beckman/IGB as it will affect the overall flow and percentages of F&A on campus.

Figures 3 and 4 reinforce that F&A will be automatically distributed to schools/departments and PIs in most colleges as well as Beckman and IGB based on the percentages and policies established in those units. Tuition remission will also be automatically distributed to colleges and departments based on each college's established policies. Once these distribution percentages are determined by the units based on guidelines provided by the campus, corresponding Banner distribution codes will be established and applied automatically.

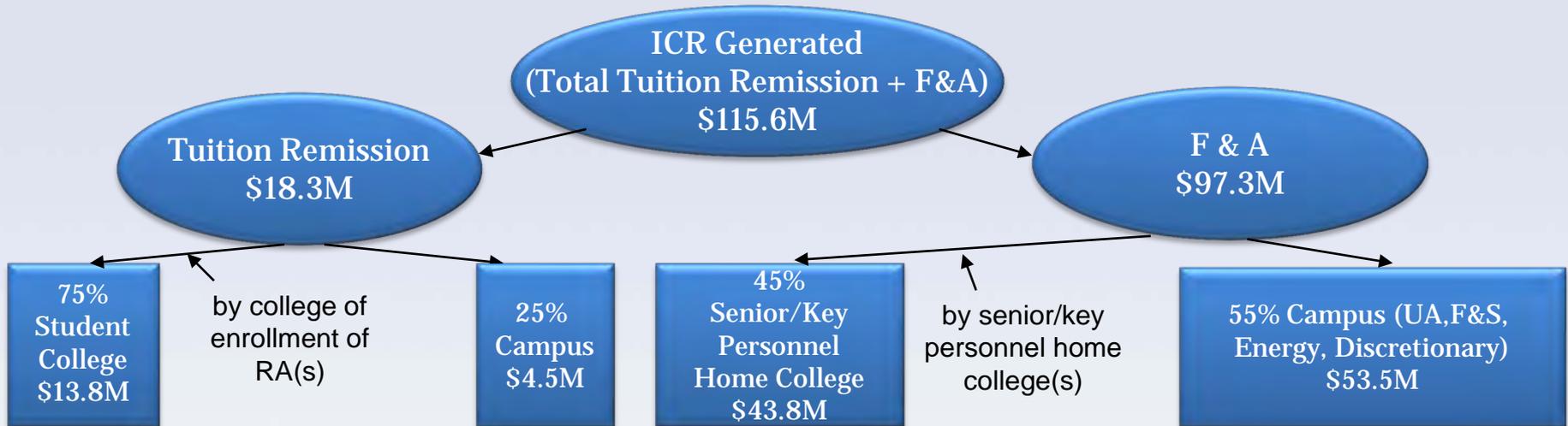
Figure 3 shows a hypothetical distribution in a particular college and department. The grant's PI (or one of many PIs) has their academic appointment in this department. Their portion of the tuition remission and F&A is automatically distributed using the sample percentages shown, regardless of where on campus the research grant is administered (possibly excluding NCSA, PRI and ARI).

Figure 4 then shows a hypothetical distribution if a grant is administered in Beckman/IGB. Just as before, the distribution of tuition remission and F&A is directed to the college and department of the PI. However, in addition to the Earned F&A that is returned to the college/department of

the PI, a separate Earned F&A (but not tuition remission) distribution is made to Beckman/IGB as shown on the diagram on the right. Note that the F&A distribution to Beckman/IGB is a percentage of the F&A generated by the grant that is administered there. Distribution to the VCR is based on a percentage of the overall F&A on campus and is shown in this figure for completeness.

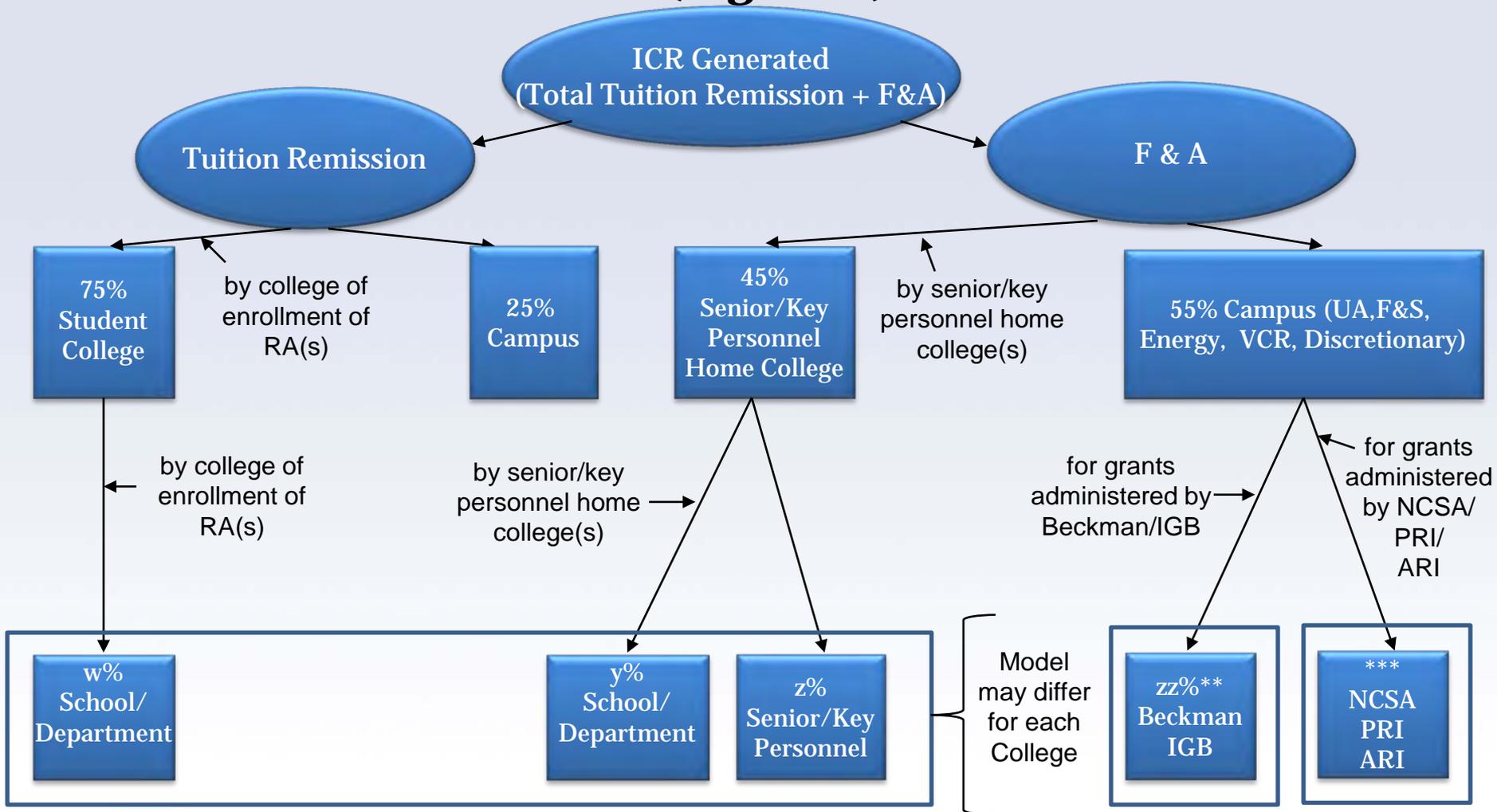
Figure 5 includes examples of ICR distribution flows under the Comprehensive Model.

Comprehensive ICR Distribution Model (Figure 1)



*example of a distribution model using FY11 campus data; stated percentages are not final-pending further modeling

Comprehensive ICR Distribution Model (Figure 2)

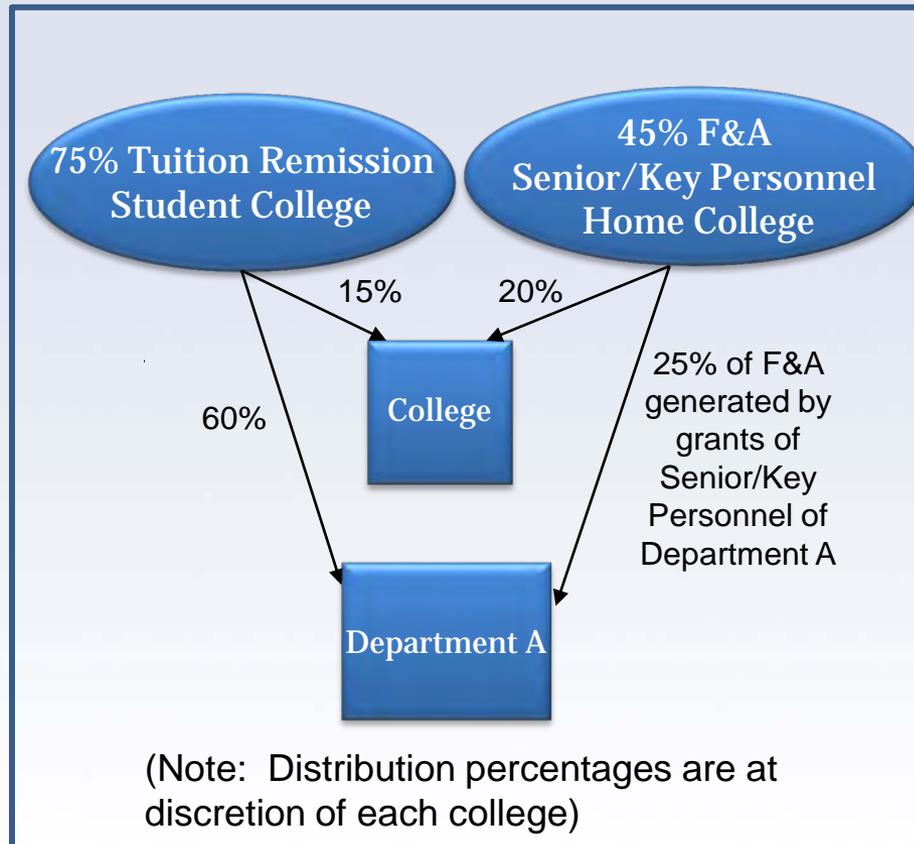


*example of a distribution model using FY11 campus data; stated percentages are not final-pending further modeling

**amount based on a percentage of F&A generated by the IRU

***special distribution policies may need to be developed for these units

Example Distributions: Any grant (not administered by PRI, NCSA, ARI) (Figure 3)



Note: Stated percentages are not final – pending further modeling

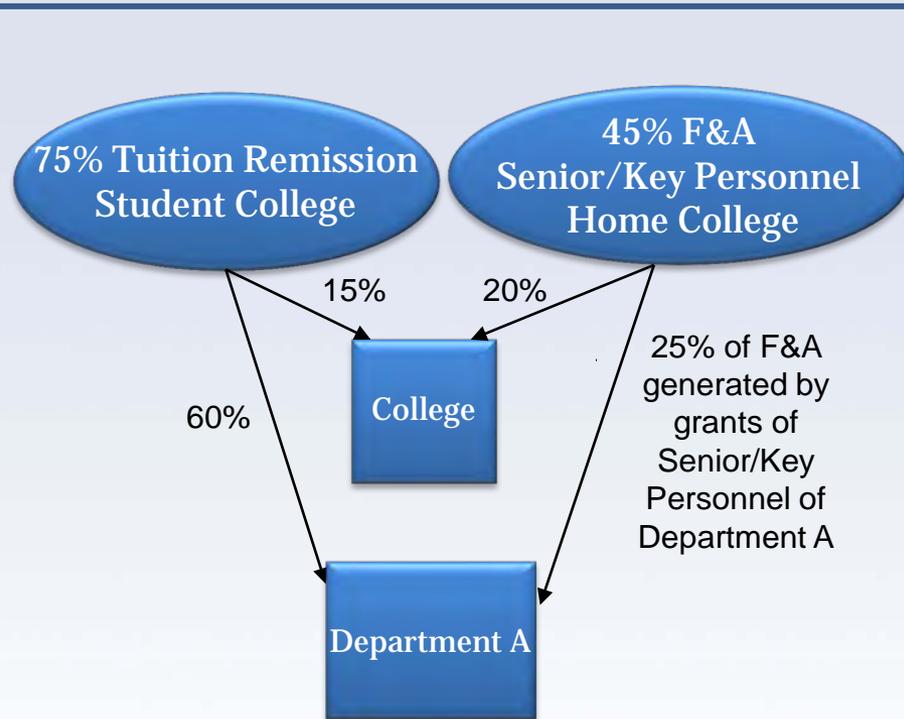


Example Distributions: Grant administered by Beckman or IGB

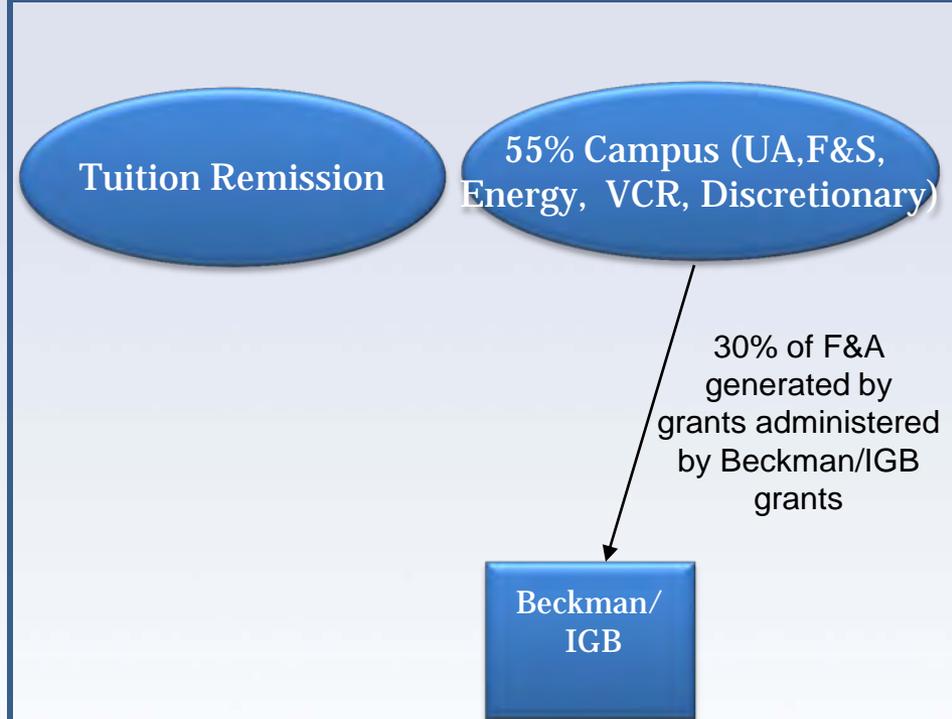
(Figure 4)

Departments

Beckman/IGB



(Note: Distribution percentages are at discretion of each college)



Note: Stated percentages are not final – pending further modeling



Distribution Examples

(Figure 5)

1. Single PI grant in an academic department:
 - 75%* of TR to college of enrollment of RA(s) for college to distribute
 - 45%* Earned F&A to PI home college:
 - college establishes automatic distribution, for example, 20% college, 22% dept./school, 3% PI
2. Three TT faculty, grant divided based on level of activity of each faculty PI, one fund. Distribution regardless of business office used:
 - 75% of TR to college of enrollment of RA(s) for college to distribute
 - 45% Earned F&A to colleges of PI
 - College #1 PI – 20% to College #1; distributed per that college's policy
 - College #2 PI – 15% to College #2; distributed per that college's policy
 - College #3 PI – 10% to College #3; distributed per that college's policy
3. Same grant as in 2 above, but administered in Beckman or IGB
 - TR and Earned F&A distribution same as in 2
 - Beckman/IGB receive additional Earned F&A from campus based on F&A generated. For example, it could be xx% of F&A generated by the grant.



Advantages and Challenges of the Recommended Comprehensive Model

Advantages:

The main advantages of the proposed model is that it is relatively simple to administer, allows flexibility to colleges to set their own internal policies, and provides the same return to academic colleges wherever their faculty have grants administered across campus. The model also addresses the needs of Beckman and IGB and supports inter-disciplinary research across campus. The simplicity of the overall model also lends itself to better transparency in this relatively straightforward and easy to understand model. It is hoped that returning tuition remission and F&A to the academic units for all grants will help alleviate tension with research units and any shopping by PIs between units.

Challenges of Recommended Model:

As with any new financial model there will be challenges and many of these will be in the initial implementation. Some of the anticipated challenges are listed below:

1. Issues related to “swap funds” and allocated ICR being pulled into the F&A stream will need to be addressed by campus and colleges; some rebalancing will be required. (“Swap funds” are ICR funds that units across Campus have “swapped” out with the Budget Office for State funds. These swaps have historically occurred largely as a result of State funding reductions.)
2. Possible department perception of supporting campus-wide IRUs when their faculty members do not participate in the research being conducted in those units.
3. May encourage units to petition to become a campus-wide IRU in order to receive the separate F&A distribution similar to that provided for Beckman and IGB.
4. Policy adjustments for other units that do not fit this model may be required. One example of such a unit might be the College of Medicine. (Implicit to the proposed model is the assumption that all academic units have significant research activity and costs, thus justifying the F&A distribution to those units on the basis of the F&A- generating activity of their faculty.)

Policy Details Remaining

There are policy details left to be determined before full implementation can take place:

1. Based on careful modeling of the F&A and Tuition Remission flowing to campus and college-level units, percentages will need to be determined for the initial year of implementation and then be reviewed on a regular basis.
2. The separate F&A distribution for Beckman/IGB will need to be analyzed and a percentage set for these units.
3. Expectations for campus-wide IRU participation in grant match, start-up, retention, remodeling, and centralized research equipment support need to be addressed and policies developed.

4. The policy for F&A return for large interdisciplinary grants not administered in Beckman/IGB needs to be developed more fully.
5. The special F&A distribution models for NCSA, PRI, and ARI if desired need to be developed.
6. Banner implementation needs to be addressed.
7. Campus needs to provide any guidelines for college F&A and tuition remission distribution, and then colleges need to determine their individual models within these guidelines.
8. Special consideration will need to be given to distributions for grants that have already existing cost sharing agreements.

Implementation Date

The projected implementation date is fiscal year 2014 (July 1, 2013). The recommended model will be presented to and discussed with campus constituents in the coming months, with the goal of incorporating any recommended changes by April 1, 2013. Additionally, colleges will need to model the impact of the new plan well in advance of the implementation date in order to identify and address any needs for rebalancing of funding within their colleges that might result.

Appendices/Attachments

1. 2006-07 Final Report of the Indirect Cost Recovery Subcommittee
2. Current Campus ICR Distribution Model