Internal Research Support Accounts
(PI Help Funds)
Guidance and Procedures

Purpose:

The purpose of this Guidance is to define criteria and procedures regarding the use of Facilities and Administrative (F&A) funds returned to Principal Investigators.

Definition:

Facilities and Administrative (F&A) costs, also known as indirect costs, are those costs associated with sponsored projects that are incurred by the University which cannot be readily identified nor specifically attributed with a particular sponsored project yet support research endeavors.

Internal Research Support (IRS) Accounts or “PI Help Funds” are accounts used to aggregate internal research support allocations for exclusive use of researchers employed by the University of New Hampshire.

Guidance:

There are no federal or state restrictions on how recovered F&A costs can be used by the receiving university. The University of New Hampshire has the discretion to reinvest such funds to best benefit the research enterprise. Accordingly, to further support research a portion of the University’s F&A funds is returned to principal investigators to incentivize sponsored research activities and assist investigators in ways that will enhance the University’s research enterprise.

IRS accounts have all the characteristics of internally designated accounts and should be used in accordance with existing University policies and procedures. The accounts may also be used to hold a researcher's start-up funds and their share of the closing balances of fixed price sponsored research agreements. Deposit of consulting income is not allowed in these funds due to taxation issues.

The following are examples of appropriate uses:

- Research supply/equipment purchases
- Bridge funding
- Cost-share
- Support for graduate and undergraduate research assistants or staff engaged in research activities.
- Travel to meet with program directors, present papers, attend conferences, give invited talks, etc.
- Support for activities related to obtaining additional funding such as proposal development.
• Membership in Research Societies, the purchase of research-related publications (books, subscriptions to research journals) and publication costs.
• Business meal expenses and meetings with research collaborators.
• Provide administrative services
• Other activities supporting the research initiative

Tenure track faculty members may not use their IRS allocation for salary in excess of their full-time salary base during the academic year.

If the researcher has no other source of salary support during the summer months worked, the IRS account may be charged for up to 2/9ths of his/her academic year salary. Compensation beyond 2/9ths must be authorized in writing by the relevant dean and the Senior Vice Provost for Research (SVPR).

If a faculty member intends to use the IRS allocation to support salary during sabbatical to conduct research, the unit director and the SVPR must approve the research plan. Research Faculty members, including tenure track faculty members who depend on external funding for a portion of their salary, may use IRS funds to support their salary during the academic year when sufficient grant funding is not available.

While there is no predetermined time limit for IRS funds and funds can roll over into subsequent years, it is important to have an active and productive use of such funds at all levels. Unspent funds may be at risk for being re-absorbed. For this reason, the return of indirect accounts will be reviewed by the SVPR on a yearly basis, in order to ensure the funds are being used in a timely manner. Additionally, IRS accounts with a balance of $100,000 or more, exclusive of start-up funds, necessitates the submission of an expenditure plan to the SVPR. Upon receipt and acceptance of the plan, the SVPR will approve an exception to the $100,000 threshold.

Acceptable expenditure plans include:

• Providing carry-over funding for research teams to provide continuity between externally funded projects.
• Large equipment purchase directly related to expanding the research capabilities of the institution.
• Research faculty recruitment and initial support: Salaries/equipment for new faculty or research faculty bringing grants with them; salaries for promising research associates or new faculty with the expectation they will write proposals and obtain future grants
• Supporting pilot studies thereby increasing critical mass and contributing to the University’s capacity.
• Upgrade of laboratory facilities.
• Support new initiatives which represent the potential to expand the University’s sponsored activities portfolio.
• Research center/institute support: Shared administrative/executive assistants, technicians, equipment purchases or maintenance, and other support for groups of principal investigators.
If a plan is not submitted and the PI is associated with a university recognized center or institute, the dollars in excess of $100,000 will be moved to a separate university/center internal account to be used by the center to advance research. The center director has discretion in how these funds are used. In the event that the PI is not associated with an Institute or Center, the funds will revert to the department to support research activities. Start-up funds are exempt from this limit.

The Office of the SVPR will coordinate the annual transfer of IRS allocations, usually during the summer months. The PI allocation is calculated based on 10% of the indirect cost earned by a researcher’s grants & contracts during the previous calendar year. Researchers will be informed of their account numbers and allocations. Spending transactions are initiated in the researcher's own Business Service Center. Account deficits are the responsibility of the researcher and her/his RC unit. Upon a PI’s departure from UNH, unspent dollars will revert to the RC unit director.

Residual Balance of Fixed Price Sponsored Agreement

When a fixed price sponsored agreement closes, the researcher is entitled to all remaining direct cost dollars plus the PI share of the Facilities & Administrative (indirect) cost budget, unless an F&A cost waiver was granted for the project – in such cases any balance left at the end of a fixed-price agreement will be used first to repay the waiver. F&A budget amounts over and above the PI share will be distributed per current RCM F&A allocation percentages (see RCM Manual section 3.1 at https://www.unh.edu/sites/default/files/departments/vice_president_for_finance_administration/combined_rcm_manual_pdf_oct_2016.pdf).

When closing balances have been identified by Financial Research Administrators (FRA) in Sponsored Programs Administration, the FRA will notify the researcher and the pertinent Business Service Center manager. The FRA will initiate a journal transaction to transfer the funds.