KIRK KERKORIAN SCHOOL OF MEDICINE | UNLV

RE002 Indirect Cost Distribution Rates

Policy Type: Academics and/or Administrative/Operations
Responsible Administrator 1: Deborah A Kuhls, Interim Assistant Dean
Responsible Office: Office of Research
Responsible Administrator 2: Joann Strobbe, Senior Associate Dean

Responsible Office: Finance & Administration
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Training Required: No
LCME Required: No

Approved by:

Marc J Kahn, MD, Dean

Date: July 14, 2021

Definitions

N/A

Statement of Purpose

In alignment with UNLV's guidance on F&A Costs, the Kirk Kerkorian School of Medicine at UNLV (KSOM), seeks to further clarify the allocation of funds generated from recovery of indirect costs for research grants at the KSOM.

Facilities and Administrative (F&A) costs are infrastructure and administration costs associated with the conduct of research and other sponsored projects that cannot be readily and specifically identified with a particular project. F&A costs are synonymous with "indirect costs" and "overhead" and are incurred for expenses such as utilities; buildings; operation and maintenance; library-related expenditures; university services such as telephones and IT; department, college, and service unit administrative costs; and federally mandated research compliance.

UNLV's policy is to allocate 40% of the indirect funds it collects back to the deans of the colleges/school where the research originates, with the remaining 60% allocated to the vice president for research, the president, the provost, and libraries. There is no campus-wide allocation model for the 40% F&A return that goes to the deans. As such, this policy is intended to address the distribution of those funds within the KSOM.

Entities Affected By This Policy

This policy applies to all KSOM faculties.

Required Acknowledgement

All KSOM academic faculty, financial administrators, and department should acknowledge this policy.

Policy

Where the KSOM receives funds from indirect costs, 50% of the funds are allocated to the Dean's Office, with the remaining 50% split between the Principal Investigator (PI) and the primary/home department where the PI is based. A summary of the total distribution of indirect costs is as follows:

UNLV Allocation of Funds

Recipient	Amount of Funds Received
Vice President for Office of Research	48%
President's Office	4%
Provost's Office	4%
Library	4%
College/School Conducting Research	40%
Total	**100%**

KSOM Allocation of the 40% Received from UNLV

Recipient	Amount of Funds Received
Dean's Office	20%
Department	10%
Principal Investigator	10%
Total	**40%**

Miscellaneous

1. Where a PI transfers from one department to another department, the prior department shall retain any unused indirect funds previously allocated to that department pursuant to this policy.
2. Any unused indirect funds allocated pursuant to this policy shall be transferred to the KSOM's Office of Research under the following conditions:
    a. Where a PI leaves the employment of the KSOM, or
    b. Where a department employing a PI ceases to exist.
3. Notwithstanding the foregoing, the Dean of the KSOM reserves the right to:
    a. Allocate funds previously intended for the use of a former PI, to the Dean's Fund or as otherwise needed in the best interest of the KSOM; and
    b. Modify the allocation of indirect funds to a department where the PI is supervised by more than one department.

Related Documents

UNLV Guide to Understanding F&A

Contacts

Deborah A Kuhls, MD, FACS
Interim Assistant Dean
KSOM Office of Research
Phone: 702-671-2201
Deborah.Kuhls@unlv.edu

Joann Strobbe, MEd
Senior Associate Dean
Chief Financial Officer, Finance & Administration
Phone: 702-895-0276
Joann.Strobbe@unlv.edu