ICR Split Automation Overview
(for RA Forum)

October 08, 2019
Our goal is to:

Develop an automated, University-wide process for sponsored projects to track, account, and share Indirect Cost Recovery (ICR) between Schools to facilitate cross-disciplinary research.
Why Automate ICR Splits?

**Technology**
Streamline the process using Cayuse SP and FAME

**Guidelines**
Bring consistency to the process through a systematic application

**Visibility**
Provide visibility to data in Cayuse SP

**Reporting**
Leverage reporting capabilities in UDW+
The key stakeholders include:

- Department Administrators (DAs)
- Fiscal Officers (FOs)
- Schools/Departments (Deans, Chairs)
- Principal Investigators (PIs)
Office of Sponsored Programs (OSP)

Document and verify the ICR split at the time of proposal submission.

Sponsored Programs Administration (SPA)

Provide support to the departments with information pertaining to the ICR splits at a post award level.
**YES! The ICR Split is Automated**

- **PI & Co-PI(s) across Multiple Schools** - A proposed project for an ICR split involves a PI and Co-PI(s) from more than one School.
- **Data from Cayuse to FAME** - Data must be populated in Cayuse SP to be sent to FAME.
NO! The ICR Split is NOT Automated

- **Joint Appointments** - Done manually by FOs of the involved Schools (as it is currently processed)
- **Multiple Departments within Schools** - Returned to the Dean’s Chartfield of the School who is responsible for distributing *internally* to the multiple departments
- **NYU Abu Dhabi** - Abu Dhabi is not part of the automation at this time. Abu Dhabi can still do a cross school collaboration, but the split is handled manually
ICR SPLIT PROCESS
NEW! ICR Split Automation Lifecycle

**Pre-Award (Proposal)**
1. DAs prepare proposal for a sponsored project. The proposal includes indirect cost recovery.
2. Cross schools/departments agree on ICR split.
3. DAs document ICR split agreement in Cayuse SP.
4. An email with agreement details is added to the Cayuse record. ICR splits will be credited to the Dean’s Chartfield Fund 10.
5. DAs enter the details of the ICR split under the Allocation of Credit % field in Cayuse SP.
6. DAs submit proposal to OSP. Proposal POs ensure ICR split is documented.

**Award**
7. Upon award receipt, OSP Award POs review and confirm the data entered in Cayuse SP matches the ICR split agreement.
8. ICR data is sent automatically from Cayuse SP to FAME.

**Post-Award**
9. PI incurs expenditures and indirect costs are assessed at the project level.
10. ICR splits are automatically distributed in accordance with the agreed-upon allocation.
11. UDW+ report is available.

**IMPORTANT REMINDERS**
- A sponsored project for an ICR split involves a PI and Co-PIs from more than one School.
- Data must be populated in Cayuse SP to be sent to FAME.
- ICR splits will be credited to the Dean’s Chartfield Fund 10.
- The Allocation of Credit % field must be populated in Cayuse SP or there is no ICR split.
- Abu Dhabi is not subject to ICR split automation. The cross school collaboration split will be handled manually.
Who Receives ICR Splits

- The **Dean/Director of each School** receives ICR splits based on the PIs and Co-PIs participating in the project. The ICR revenue is returned to the Dean’s Chartfield Fund 10.

Project awards triggered by:

- **Co-Investigators (Co-I) and Investigators are not eligible** for ICR splits
- **PIs and Co-PIs are eligible** for ICR splits
- **Must** be named as PI or Co-PI in Cayuse record
  - PI = Lead PI role in Cayuse SP
  - Co-PI = Principal Investigator role in Cayuse SP
  - *Usually* named as PI or Co-PI in the award document
Important Conditions for ICR Splits

There is no ICR split if:

- There are no indirect costs
- The indirect cost rate is zero
- There is no allocation of credit % entered in Cayuse SP
- The proposal record does not contain an ICR Split agreement at the time of proposal submission
ICR Split following recommended guidance - Proposal stage in Cayuse

Example 1

<table>
<thead>
<tr>
<th>Person</th>
<th>Unit</th>
<th>Role</th>
<th>Sponsored Effort</th>
<th>Cost Shared Effort</th>
<th>Total Effort</th>
<th>Allocation of Credit</th>
<th>Person Months</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yao Wang</td>
<td>TANDON - Electrical &amp; Computer Engineering (ECE) (63212)</td>
<td>Lead Principal Investigator</td>
<td>100%</td>
<td>0%</td>
<td>100%</td>
<td>62.5%</td>
<td>0.25</td>
</tr>
<tr>
<td>Jan Plass</td>
<td>STEINHARDT - Consortium for Research and Evaluation of Advanced Technologies in Education (CREATE) (56125)</td>
<td>Principal Investigator</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>37.5%</td>
<td>0.17</td>
</tr>
</tbody>
</table>
ICR Split following recommended guidance - ICR Upload in Cayuse

Example 1 Cont’d
BUSINESS RULES
Automated ICR splits apply to new awards effective October 1, 2019. The automation will not be retroactive.

If an automated ICR split (effective October 1, 2019) needs to be revised, it can only be done in the next budget period.

Department/Schools **should not** create manual journal entries to split an ICR that is part of the automation.
Changes to existing (manual) ICR splits for any award prior to October 1, 2019 will not be automated.

ICR entries that do not meet the automation criteria will continue to be journalized as they are today, e.g. joint appointments.

Cross school collaborations involving Abu Dhabi can still have ICR split agreements, but the schools will continue to process manual journal entries.

For manual journal entries use account code 46135 for debit and credit.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>76450</td>
<td>Indirect Costs (Overhead) Applied on Direct Costs</td>
</tr>
<tr>
<td>46120</td>
<td>Fund 24 Projects – Applies the ICR Revenue to the Dean’s Organization (Chartfield)</td>
</tr>
<tr>
<td>46130</td>
<td>Fund 25 Projects – Applies the ICR to the Dean’s Organization (Chartfield)</td>
</tr>
<tr>
<td>46135</td>
<td>Captures the ICR splits</td>
</tr>
</tbody>
</table>
An ICR Split Report will be available in UDW+ for the schools with the following information:

- The Cayuse proposal number
- The Cayuse award number
- The FAME project ID numbers that have grants with cross school collaboration
- The agreed ICR split percentage and dollar amount
- The effective start and end date of the ICR Split
- The Dean’s/Director’s chartfield that the ICR is posted
Please send your questions to **CDV.SPA@nyu.edu**

Links to this presentation will be available after the workshops are complete.

- SPA Handbook
- ICR Guidelines
- OSP Wiki Page
- FAQs
Questions?