



## Guidelines for Sharing of Indirect Cost Recovery (ICR)\* on Sponsored Projects with Investigators from More than One School, Institute or Center

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The purpose of these guidelines is to facilitate the administration of cross-disciplinary research. Agreeing in advance of a sponsored award on the method for allocating indirect cost recovery (ICR) among the schools, institutes and centers engaged in the conduct of a sponsored project, will streamline award administration.

### Basics

1. ICR rates on sponsored awards vary depending on where the work is performed and the type of activity for which the award is made. NYU requests our federally negotiated allowable ICR in all sponsored program applications unless prohibited to do so by statutory limitation or sponsor policy. The actual amount allowed for ICR can vary from a low of 0% to as much as 62.5% depending on place of performance, activity type, statutory limitation and sponsor policy.
2. There are no federal rules, restrictions, or guidelines regarding how an institution should internally allocate the ICR from sponsored awards. Schools at NYU have varying rules for allocation of ICR within the school.
3. The guidelines below apply to all sponsored awards, regardless of amount of the award or the allowed ICR.
4. At the time of proposal submission, an agreement that details how the ICR will be shared among collaborating schools, centers and institutes should be documented and reflected in the CAYUSE grants management system. If the proposal results in an award, the agreement will be implemented. NOTE: Any modifications to an ICR agreement must be made prior to award.
5. ICR is calculated and posted in the University's general ledger based on direct spend, sponsor indirect cost guidelines, and NYU's ICR allocation rules. Postings occur every day in which there is direct spending of an award.

### Guidelines

The following allocation guidelines are strongly recommended.

1. 25% of the ICR is allocated to the unit administering the award
2. 75% of the ICR is allocated *pro rata* to schools, institutes and centers that are the academic homes of the collaborating Investigators. If an Investigator leaves or a new Investigator is appointed to the award during the project, any future ICR will be allocated *pro rata* to the collaborating schools, institutes and centers. If an Investigator changes affiliation to another school, institute or center after time of award, the change must be communicated to OSP so Cayuse can be updated.

Collaborating academic units can agree to alternative rules, provided: a) the agreement is in writing; and b) NYU's Sponsored Programs Administration Office has reviewed and determined that the alternative allocation rules can be systematically administered.

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\* In federal government grants, this is the Facilities and Administrative Costs Reimbursement.