Indirect Cost Recovery (ICR) Split Automation
Frequently Asked Questions (FAQs)

This document provides answers to commonly asked questions about the indirect cost recovery split automation process.

Background Information

1. What is the goal of the ICR automation project?

The goal of the Indirect Cost Recovery (ICR) project is to develop an automated, University-wide process for sponsored projects to account for and share indirect cost recovery (ICR) between Schools (Split) to facilitate cross-disciplinary research.

2. What is an ICR split?

An Indirect Cost Recovery (ICR) split is the distribution of indirect cost revenue to more than one School.

3. What are the benefits of automated the ICR splits process?

- 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+

4. When does the ICR automation for cross school collaborations go into effect?

For cross school collaborations, automated ICR splits apply to new awards effective October 1, 2019.

5. Who is impacted by ICR splits?
Indirect Cost Recovery (ICR) Split
Automation FAQs

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

6. What are the criteria for ICR split automation?

ICR splits are automated under the following conditions:

- PI & Co-PI across Multiple Schools - A proposed project for an ICR split involves a PI and Co-PIs from more than one School
- Data from Cayuse to FAME - Data must be populated in Cayuse SP to be sent to FAME

7. What are the criteria that DO NOT make an ICR split automated?

ICR splits are not automated under the following conditions:

- Joint Appointments - Done manually by FOs of the involved Schools
- Multiple Departments across 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

Process

8. What aspect of the ICR split process is being automated?

There are two major aspects of the ICR split process that are now automated: 1) ICR data is sent automatically from Cayuse SP to FAME and 2) ICR splits are automatically distributed in accordance with the agreed-upon allocation as noted in the “Allocation of Credit %” field in Cayuse SP.

9. How is the ICR split agreement documented?

The Department Administrators (DAs) document the ICR split agreement across and within schools at the proposal stage. The information is captured in Cayuse SP. An email with agreement details is added to the Cayuse record. DA’s enter the details of the ICR split under the Allocation of Credit % field. ICR splits will be credited to the Dean’s Chartfield Fund 10.
10. How do Deans and Directors receive 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.

11. Where are ICR splits credited?

ICR splits are credited to the Dean’s Chartfield Fund 10.

12. What is the account code for ICR splits?

As of October 1, 2019 account code 46135 will be for ICR splits only. This code should not be used for any other purpose.

13. What is the account code for manual journal entries for ICR splits?

For manual journal entries use account code 46135 for debit and credit on the ICR splits.

14. Can account codes 46120 and 46130 be used for ICR splits?

No. Account codes 46120 and 46130 should not be journalized to split the ICR. These two accounts retain 100% indirect cost recovery. Account 46135 will be used for both debit and credit on the ICR splits.

15. What information must be populated in Cayuse SP to ensure there is an ICR split?

The Allocation of Credit Percentage % must be populated in Cayuse SP.

16. What is the Allocation of Credit %?

The Allocation of Credit % is used to reflect each PI and Co-PI’s relative contribution to a proposal or funded research project and should total to 100% for all PIs and Co-PIs. Each PI and Co-PI determine how the allocation of credit should be distributed.

17. Who is eligible to receive ICR splits?
Only the PIs and Co-PIs are eligible for ICR splits. The Dean/Director of each School receives ICR splits based on the PIs and Co-PIs participating in the project.

18. **Who is not eligible for ICR splits?**

Co-Investigators (Co-I) and Investigators are not eligible for ICR splits. They must be named as PI or Co-PI in the Cayuse record.

19. **When is there no ICR split?**

There is no ICR split if any of the following conditions is true:
- 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

20. **Are Co-Principal Investigator (Co-PI) and Co-Investigator (Co-I) the same?**

No. Co-PI does not equal Co-I.

21. **When can modifications be made to an ICR agreement?**

Any modifications to an ICR agreement must be made prior to award (e.g. change in credit allocation, change in PI dept, etc.).

22. **Is there an ICR Split report available?**

Yes, a UDW+ report is available with indirect cost data. This report is only available for automated ICR splits.

23. **How can I access the report?**

To access UDW+ the proper access has to be obtained and training(s) taken. [Click here](#) to get information on how to access UDW+.

24. **What kind of information is available on the report?**

- The Cayuse proposal number
- The Cayuse award number
- The FAME project ID numbers that have grants with cross school collaboration
Indirect Cost Recovery (ICR) Split
Automation FAQs

- 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

25. Does NYU Abu Dhabi have access to the report?

Abu Dhabi will not have access to the UDW+ report as they are not part of the ICR split automation at this time.

Guidelines

26. What are the guidelines for ICR splits?

On October 2, 2017, a memo was issued by Tony Jiga, Nancy Daneau, and Jose Roman, entitled Guidelines for Sharing of Indirect Cost Recovery (ICR) on Sponsored Projects with Investigators from More than One School, Institute or Center.

As of October 1, 2019, an appendix has been added to this memo to include the automation information, business rules, and key reminders. Please refer to the entire ICR Guidelines memo for your guidance on indirect cost recovery matters.

27. Does the SPA Handbook include information on indirect cost recovery?

Yes, there is a new section on the SPA Handbook website called Resources. In this section is a link to the Indirect Cost Recovery (ICR) Split Automation Learning Session presentation. (Damien is working with the multimedia team to add this Resources section. Once created I’ll hyperlink the presentation)

28. Will the automation be applied retroactively?

No. The automation will not be retroactive. Changes to existing (manual) ICR splits for any award prior to October 1, 2019, will not be automated.

29. What happens if an ICR split needs to be revised?

If an automated ICR split (effective October 1, 2019) needs to be revised, it can only be done in the next budget period.
30. **How do we handle ICR splits that do not meet the automation criteria?**

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

31. **If an ICR split is automated, do journal entries still need to be created?**

No. Departments/Schools should not create manual journal entries to split an ICR that is part of the automation.

32. **Is Abu Dhabi eligible for ICR split agreements?**

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

**Contact**

33. **Where can I access the Indirect Cost Recovery (ICR) Split Automation Learning Session presentation?**

The presentation is available on the SPA Handbook website and the OSP Wiki page. [will hyperlink once the PDF version of the presentation is uploaded to these locations]

34. **Who do I contact if I have questions about the ICR split process?**

If you have any additional questions please send an email to CDV.SPA@nyu.edu