Definition

R dollars represent the component of the department budget provided by the Dean which is aligned with the research productivity of the department. R is calculated on the basis of grant expenditures (not awarded amounts) for the previous year.

Allocation

1) For grants that bring the full federally negotiated overhead of 69.5%, the R component of the CARTS budget will be 20% of direct cost spending. For grants that provide at least 25% overhead, but less than the full NIH rate, the R payment will be 5%. For grants with 20-24% overhead rates, the R allocations will be 0-4%. Below 20% overhead, with the exception of training grants and fellowships, the differential overhead will be charged against the R distribution. R will be provided only on that portion subject to Mount Sinai overhead for grant funds used for subcontracts to other institutions.

2) For individual research grants, R dollars will be given to departments based on the primary appointment of the PI. For PIs with joint primary appointment the R dollars will be allocated as agreed upon by the chairs. In cases where the departments are unable to agree, the decision will be made by the Dean.

3) For R01s that involve multiple PIs from different departments, R dollars should be split between departments by prior written arrangement between the Chairs and the Dean’s Office.

4) For PPGs and Center grants, the R dollars will be allocated on the basis of primary appointment of each project PI. Each research project and core will be considered individually and the R will be allocated to the dept/center where the project/core PI has primary appointment.

5) When research space of PI’s is in a department where the PI does not have primary appointment, the R dollars will be allocated to PI’s primary department. The R dollars may be split between the departments by mutual written agreement of the chairs and concurrence of the Dean’s Office.

6) In the event that the institution provides the funding necessary for a new recruitment, the R return generated by the new recruit will cease until
   a. the end of year 3 of the start-up period; and
   b. the majority of the seed money has been expended.

In extraordinary circumstances and on an individual basis, the Dean may modify the above “R return” formula based on the recruitment business plan.
7) If the department and institution partner in the seed package, the R dollar return will be prorated in keeping with #6.

8) Institute/Department Distribution: The total "R" per investigator within an institute will be divided in the following manner:
   a. Salary support provided by primary departmental budget or by institute will first be returned to the salary source (not to exceed 35% of base)
   b. In consultation with the CFO of the FPA, malpractice insurance and space costs charged to individual faculty members will be reimbursed to primary department prior to split for subsequent year in the event the cost has not been fully covered by faculty's FPA revenue.
   c. Balance of the "R" return will be split evenly by the Department and Institute.

Additional Information
If additional information is required, contact Sponsored Projects Accounting at (212) 731-3338.