

OFFICE OF SPONSORED PROJECTS BUDGET GUIDELINES

PERSONNEL

NIH Salary CAP is \$197,300 effective January 5, 2020

Cost of Living Increases (COLAs) for Personnel

The following COLAs must be included in all budgets, except for NIH applications, then COLA is only to be applied in Year 1:

- RFMH: 3% increase due each April 1 (RFMH Fiscal Year).
- CU: 3% increase due each July 1 (CU Fiscal Year).

CU Applications: Salary confirmations and RASCAL approvers are to be requested from all non-psychiatry Department Administrator (DA) or their designate for all individuals included on the budget. Foreign approvers are to be added to RASCAL Approvals. Budget and justification are to be sent to each DA and/or their designate for RASCAL to be approved.

Fringe Benefits Rate

- RFMH: Federal & Non-Federal fringe benefits rate is 24% as of 04/01/2020 (FY21) and 31% as of 04/01/2021 (FY22) until further notice. Budget periods where project dates overlap with FY21 and FY22, the fringe will be prorated to account for actual cost. See RFMH Budget Template.

LANGUAGE FOR THE JUSTIFICATION: RFMH federal & non-federal fringe rate is 24% as of 04/01/2020 (FY21) and 31% as of 04/01/2021 (FY22) until further notice. Budget periods where project dates overlap with FY21 and FY22, the fringe will be prorated to account for actual cost.

- CU: Federal 28.2%; Non-Federal 31.25% FY20, **31.50% FY21**

OTPS – Core Resources

Any increases other than personnel costs (OTPS) per NIH's guidelines should be justified as clearly as possible based on project needs.

PsyIT Fees - NYSPI provides IT support for maintenance, upgrading, and troubleshooting for individual computers.

For all grant applications (competing and non-competing) PsyIT fees must be included in the budget.

- RFMH & CU: Current PsyIT rate is \$821/FTE as of April 1, 2019. Grant applications submitted with a start date before April 1, 2020 are to use the current rate of \$821/FTE; those with a start date of April 1, 2020 and later, are to use the PsyIT Rate Table for the correct rate to use.
- **For all personnel TSE (RFMH/NYSPI)/TUE (CU) should be used for the FTE to calculate PsyIT cost. Do not use TPE.**

PsyIT fees are to be calculated per FTE per computer. If an individual has more than one computer under contract, the budget should calculate FTE X number of computers X rate, to account for each computer, and noted in the justification with the cost for each year.

LANGUAGE FOR THE JUSTIFICATION: NYSPI provides IT support services for maintenance, upgrading, and troubleshooting for individual computers. This cost is \$XXX/FTE in year one. Future years are budgeted per the PsyIT Rate Table (see in TIQR Forms).

Pharmacy

Please provide the NYSPI Pharmacy cost estimate form signed by Pharmacy.

INCLUDE IN JUSTIFICATION The annual 4% increase is required by institutional policy for subsequent years.

Animal Care - Department of Comparative Medical Science (DCM)

Please provide the NYSPI Animal Care per diem Cost Estimate & Analysis signed by DCM.

These costs are to be budgeted as is, and cost for each year are to be included in the Justification.

INCLUDE IN JUSTIFICATION: The annual 5% increase is required by institutional policy for subsequent years.

EEG Core

Please provide the EEG Core Usage form signed by Randy Auerbach, Acting Director of the EEG Core.

These costs are to be budgeted as is, and cost for each year are to be included in the Justification.

INCLUDE IN JUSTIFICATION: This cost is \$XXX/hr in year one. Future years are budgeted per the EEG rate table (see in TIQR Forms).

NYSPI MRI Scans

Please provide the NYSPI MRI Usage form signed by Rachel Marsh, Director of the MRI Unit. MRI scan rates for

- RFMH applications should be budgeted at \$600/hour, plus \$50 clinical read.
- Non-RFMH (CU) applications should be budgeted at \$650/hour, plus \$50 clinical read.
- Industry Sponsored Contracts should be budgeted at \$800/hour effective 06/28/2017, plus \$50 clinical read.

Budgets are to include a projected 3% inflationary increase each following year.

For CU Psychiatry applications with no RFMH subcontract, a service agreement will be established to pay for the scans.

INCLUDE IN JUSTIFICATION: The annual 3% increase is required by institutional policy for subsequent years.

CU Radiology MRI/PET Scans

Please provide the MRI/PET cost estimate form signed by Department Administrator: Janelle Greenhill (for RFMH application) or Christine Benanti (for CU application), and the Department of Radiology.

RASCAL Approver for CU applications: confirm with Radiology who to add. In the past, this has been the Department Administrator Rae Vagg (rcv2107). For Radiology to approve RASCAL, final budget and justification are required to be sent to the designate(s).

INCLUDE IN JUSTIFICATION: The annual 3% increase is required by Columbia University Department of Radiology institutional policy for subsequent years.

Single IRB (sIRB) –If NYSPI is IRB of Record the below costs are to be budgeted in the NYSPI budget

sIRB rates are \$3,000 initial review for each site and \$500 per amendment and continuation per site. No cost for review for NYSPI IRB Protocol.

Facilities & Administrative Rates

- RFMH: 59.1% Federal, DHHS Agreement dated 2/6/2020; 32.5% Non-Federal. For non-federal F&A rates less than 32.5% will require Indirect Cost Waiver to be completed.

<https://rfmh.nyspi.org/LinkClick.aspx?fileticket=PGOlyJUOQ00%3d&tabid=37>

- CU: 62% on-campus rate, 29.4% off-campus rate Federal, DHHS Agreement dated 10/18/2019.

<https://research.columbia.edu/sites/default/files/content/SPA/F&A%20Rate%20Agreements/Rate%20Agreement%2010-18-2019.pdf>

Indirect cost rate to be used in a federal application depends on where the majority of work is to be performed in Columbia University, and is certified by SPA after the PI of the application responds to the query from the SPA Project Officer. PIs are to respond in a timely manner, without a response SPA will not sign off on the application.

Create RASCAL, add PI, and Register Proposal as soon as possible for SPA contact PI.

- Non-Federal rate depends on the sponsor's indirect cost policy.