Guidelines for Cayuse budget preparation   by Gerard McMorrow 718-430-3580 1/24/23

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New application

A detailed budget is always required

Effort/salary

1. PI and all other key personnel must always have effort.
2. Effort must be matched by corresponding salary. Please note any exceptions in the proposal summary comments/note box or with your approval.
3. Base salary should be according to latest EPAF or Banner salary. If an anticipated large salary increase is expected, please note it as above. Documents must be provided if the increased salary is reflected in the budget.
4. If you are using any other salary, please note and explain it as above
5. If a person named on the budget is not on Einstein PR (such as person is on Monte PR or Yeshiva), please explain by name of each individual
6. If a person named on the budget is on Monte PR, include a list of all named personnel noting who is on Monte PR and who is on Einstein PR, and add MMC ORSP to the Cayuse routing chain
7. For the continuation years, include a 3% increase for all personnel for each year.
8. In-kind salary must be explained along with a note telling me how it will be reimbursed or an attached email agreement by the Chair to absorb it.
9. **Fringe:** full NIH negotiated fringe (34.8% as of 1/1/23) must be budgeted for all salary. If grantor does not cover it, please explain and provide an alternate funding source including the Banner index.

NIH Salary cap should only be used with a grantor that mandates it. The NIH salary cap usually only applies to NIH and some other Federal agencies. If using it for a non-Federal agency, please note and explain why you are using it. Also attach a reference from the grantor showing that they mandate the NIH cap. If a different salary cap applies, please explain and attach the guidelines.

DOD currently does not use the NIH salary cap.

Always use the latest (current cap-$212,100 for 2023)

(Capitalizable) Equipment is a non-expendable item expected to last more than 1 year and costing $3,000 or more per item on NIH awards. This may vary with different grantors. It is excluded from the indirect cost base on NIH and most Federal awards**.**   It is entered on Cayuse budget page 2
Please include a brief description of the equipment.

Subcontract (Einstein is lead) **ALWAYS** requires a budget for each subcontract.

1. The first $25,000 each funding cycle of each subcontract(direct cost + indirect) is included in Einstein's indirect cost base whenever it happens

2. Also requires signed consortium statement or Face page or note telling me same is coming. If you don't have it when Cayuse is approved, please attach it to Cayuse when you receive it. Please attach the signed SOI to the Proposal Attachments tab of Cayuse SP.

Subcontract (other party is lead) A detailed budget is **ALWAYS** required for each subcontract.

1. OGS will get signature on whatever document the other party wants or none if they don't request any.
2. The signed documents will be returned to the administrator and attached to Cayuse.

Modular format: If the budget is modular, the Cayuse RR budget MUST be prepared. RR budget Direct Cost and total cost must match the modular amounts each year and for the total project**.** Generally, subcontract indirect is added to the modular budget amount when entered into the RR detailed budget.

Indirect cost (IDC): (also known as Facilities and Administrative (F&A) costs) are real costs of college and university operations that are not readily assignable to a particular project. Our rates are determined by an agreement with the federal government, in accordance with the [Uniform Guidance](#).

[Albert Einstein College of Medicine's Indirect Cost Policy](#).

1. Should be budgeted at the Federally negotiated rate- currently 68% for research.
2. Other rates should be applied based on the kind of project (see our [negotiated rate agreement](#))
3. **Rent, Patient Care, Equipment, and Tuition** are always excluded from the indirect cost base on **NIH** awards
4. If the grantor only allows a lower rate, please note it and include the grantor guidelines or email from a grantor officer stating their rate or policy**.**
5. Please note the lower rate in Cayuse SP and attach the document in the document section of Cayuse.

Continuation

1. A detailed budget must always be included (following above guidelines)**.**
2. Please type the current Banner index and grantor award # in the previous grant # box in the 'kind of application' section in the project data part of the proposal summary.
3. If an NIH grant includes a subcontract, please note if Einstein will have paid at least $25K to each subcontract cumulatively (during this funding cycle) by the end of the current budget period. This includes the current year and past years in this project period.
4. Detailed Budgets for all subcontracts must be included.

DMS Plan

1. A DMS Plan budget line must always be in the 'other' section of Cayuse 424 if the grant has a DMS Plan. If no cost is incurred, it can be $0 for all years.

General

1. All applications should reach OGS Budget **eight days** before the due date to allow proper review.
2. Documents for signature should always be filled in as much as possible
3. **Rushed application** If you are rushing an application through for approval- which means, it will jump the line in front of applications received before it, please double check to be sure it complies with the above.
4. All applications must comply with the above but be extra sure on last minute applications.
5. Explanations of any variance from the above policies must be noted either in the submission notes box or in the box with your approval.
6. Failure to follow the above guidelines will delay processing your application (and others) and can result in the application not being submitted to the grantor by the application deadline.
7. An instructor and up can apply independently for grants/contracts. An associate needs the approval of her mentor, the Chair and Dr. Burns.
8. The grantor award # and Banner Index MUST be included (when they exist) with all submissions and documents to be signed.
9. If a document for signature indicates yes/no animals and/or human subjects, please try to be consistent with Cayuse.