

Budget Justification – Cornell University

A. Senior/Key Person

Subcontract Principal Investigator, Prof. Chris Schaffer, Ph.D. (9-month appt.): This proposal requests salary support for 0.09 month academic year effort each budget year for Dr. Chris Schaffer. Dr. Schaffer will oversee the subcontract work. He will also guide the graduate research assistant in the planning and execution of experiments, in the analysis of data, and in the preparation of manuscripts and conference presentations for dissemination of the work.

B. Other Personnel

Graduate Research Assistant, To Be Named (12-month appt.): This proposal requests salary support for 6 calendar months of effort for a basic GRA appointment for 1 graduate students in each budget year. The salary support includes stipend each period. Stipends are budgeted with a 3% increase at the beginning of each academic year (August 16th). The GRA will complete the research as outlined in the Cornell statement of work under the supervision of Dr. Schaffer. GRA total support is calculated at the NIH cap.

GRA Stipend Support	Period 1	Total
GRA AY Stipend	\$ 13,610	\$ 13,610
GRA Summer Stipend	\$ 4,537	\$ 4,537
Total GRA Stipend	\$ 18,147	\$ 18,147

All Cornell University non-student salaries are budgeted with an increase in July of each budget period in accordance with Cornell University policy with the exception of personnel with salaries above the current NIH salary cap. Salaries are based on current FY 18/19.

Consistent with federal cost principles, Cornell University estimates personnel time on a percentage of total effort. Cornell University does not track work hours for FLSA (Fair Labor Standard Act) exempt staff, and is unable to provide billing or time records based on hours. In accordance with OMB 2 CFR Part 200 §430(i), Cornell allocates a level of effort utilizing a Plan Confirmation System. The percentage of effort has been converted into months of effort in this budget proposal.

Employee Benefits

Employee Benefits have been proposed at a rate of 34.9% for all non-student compensation through June 30, 2019, 35.3% from July 1, 2019 through June 30, 2020 and 35.7% effective July 1, 2020 for Cornell's endowed colleges. These rates are approved by the Department of Health and Human Services. See <https://www.dfa.cornell.edu/capitalassets/cost/employee> for more information about Employee benefit rates.

Materials and Supplies

Funds are requested in each budget year for purchase of materials and supplies necessary to complete the proposed project. These include, but are not limited to, disposable surgical supplies and drugs for inducing seizures and implanting the EEG/optogenetic devices in mice as well as miscellaneous laboratory needs including personal protective equipment and general use reagents and labware.

Other Direct Costs

Graduate Research Assistant, To Be Named (12-month appt.): This proposal requests support for 6 calendar months of effort for a basic GRA appointment for 1 graduate students in each budget year. The support includes tuition and mandatory health insurance fees each period. The support includes tuition and mandatory health insurance fees each period. Health insurance fees are budgeted with a 10% increase effective August 1st of each year, and tuition is budgeted with no projected increases. The GRA will complete the research as outlined in the Cornell statement of work under the supervision of Dr. Schaffer. GRA total support is calculated at the NIH cap.

GRA Other Direct Costs	Period 1	Total
GRA AY Tuition	\$ 5,297	\$ 5,297
GRA Health Insurance Fee	\$ 1,558	\$ 1,558
Total GRA ODC's	\$ 6,855	\$ 6,855

Animal Costs: Funds are requested for animal costs necessary to complete the proposed research. These include, but are not limited to, the purchase, breeding, genotyping, housing, and veterinary care of the mice needed for the proposed research. Housing costs are \$0.72/cage/day. Cornell staff bill hourly for husbandry services. Genotyping is conducted by an external contractor.

Facilities and Administrative Costs (F&A)

F&A costs have been proposed at a rate of 64% for Endowed Research effective July 1, 2018. The rate is approved by the Department of Health and Human Services. See

<http://www.dfa.cornell.edu/sites/default/files/dhhsrateagreement.pdf>.

Modified Total Direct Cost exclusions include Capital Equipment, GRA Tuition and Health Fees, and Subcontract costs in excess of \$25,000 per subcontract.