



Budget Information for Extramural Funding Applications

Personnel Costs

Personnel salary should be budgeted based on the Institutional Base Salary (IBS) in effect at the start of the budget period and may include an inflationary/cost-of-living increase* when the budget period start date is in a future KUMC fiscal year. Please check sponsor guidelines for any applicable salary caps.

If awarded, this budgeting does not constitute justification for an annual salary increase.

Policy Link: [Institutional Base Salary](#)

NIH Salary Cap Link: [Salary Cap Summary \(1990-Present\)](#)

FRINGE Benefit Rates for Proposal Submissions ([Link](#)): Faculty: 28% Staff: 34% Students: 1%

Cost Share Approvals

When applicable, for proposals and annually for progress reports

Cost Share Memo Required? YES NO

	YES	NO
Voluntary, Key Personnel	X	
Mandatory, per Sponsor Guidelines, Fellowships with salary caps/limits	X**	
Voluntary, Non-Key Personnel		X***
Standard NIH Salary Cap or Other Sponsor Salary Cap (not including fellowships)		X

~ *Non-Personnel, Voluntary Cost Share* should be supported by justification & Institutional Letter of Support w/in the application

Policy Link: [Cost Share and Matching: Allowability and Documentation](#)

Future Yr Inflationary/Cost of Living Increases: May be budgeted up to 3% annually*

*As allowed by sponsor **For dept acknowledgment & audit records ***PI is responsible for ensuring Dept. approval

FACILITIES & ADMINISTRATION (F&A) RATE AGREEMENT

COGNIZANT AGENCY: Dept. of Health & Human Services, Joel McKenzie, Phone: (214) 767-3261

Date of DHHS F&A Rate Agreement ([Link](#)): 07/27/2020

Start Date for New Projects	On Campus			Off Campus
	Organized Research	Instruction	Other Sponsored Activities	All Programs
07/01/2020-06/30/2022	54%	40%	33.5%	26%
07/01/2022-06/30/2023	55%	40%	33.5%	26%
07/01/2023 - until amended	55%	40%	33.5%	26%

Policy Link: [Facility and Administrative \(Indirect\) Costs](#)

Modified total direct costs shall exclude equipment [indiv. unit cost \geq \$5,000], capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs* and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs. *except when allowed by FOA

OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s), the off-campus rate will apply. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.