BUDGET CREATION CHECKLIST

These are the common types of budget cost categories. It is important to verify that the sponsor allows for any of the costs you plan on including in your budget. All cost need to be Allowable, Allocable, Necessary and Reasonable for the type of research you are proposing.

BUDGET CATEGORIES

SALARY AND WAGES (PERSONNEL)

☐ Identify all personnel by name, if available, and position

☐ Identify committed effort for all personnel in both months, CY, AY or SUM, and percent effort

☐ Verify you are including the most recent Fringe Rates

☐ Check with the sponsor or funding announcement to see if administrative personnel cost are allowed or considered IDC? Most federal sponsor do not allow these cost, if they are allowable make sure to justify as needed for this project

☐ If cost sharing is not allowed by sponsor, such as NSF, please be certain no quantifiable language is included in the budget justification.

☐ If cost sharing is allowed and you are using voluntary committed effort make sure all SOM have not reached their 5% cap on committed effort.

PERMANENT EQUIPMENT*

Equipment is defined as an item of equipment with a cost over $5,000 and useful life of at least one year

☐ List by name each item separately

☐ Make sure that you have at least one vendor quote to verify price, which should be attached to the justification.

☐ Identify any fabrication or customization cost

TRAVEL

For both Domestic and Foreign Travel listed separately

☐ Determine number of travelers, purpose of the trip, and destination, if able. If the destination is not known list the name of the conference(s) you will likely to attending

☐ Include cost of actual travel, per diem rate for lodging and meals, if a conference registration cost, and ground transportation

OTHER DIRECT COST

- ☐ Materials and Supplies (consumables only, equipment under $5,000)
- ☐ Publication Cost
- ☐ Computer Services
- ☐ Consultant Services
- ☐ Service Agreements/Providers
- ☐ [Tuition](#)*
- ☐ Subject Payments/Testing/Travel/Parking
- ☐ Space/Equipment Rental**
- ☐ MRI or other Scanning Cost
- ☐ Sub-awards***
- ☐ Animals and related costs
- ☐ General other
  - ☐ General Office Supplies/Support (mailing & duplication)
  - ☐ Internal Core Services
  - ☐ Phone Charges/Conference Call Cost/Cell Phones
  - ☐ Visa & Passport Charges

Once your budget is finalized and within sponsor guidelines/limits for the type of proposal you are submitting refer to the Budget Justification Guidelines on the [Checklist and Template](#) section of the Office of Clinical Award Administration web site.

* Not included in the MTDC base for IDC cost

** Often not include in the MTDC base for IDC cost

*** Only the first overall $25,000 are included in the MTDC base for IDC cost