

Sponsored Programs Administration

Budget Preparation Checklist

Salaries and wages

- ❑ List all the positions and names (if known) of individuals who will be working on this project.
- ❑ List salary and wage amounts for each individual and designate whether the amounts are for FY (fiscal year) or AY (academic year).
- ❑ Indicate the number of months or percentage of effort or course release time for each position.
- ❑ Appropriately indicate summer effort for faculty with nine-month appointments.
- ❑ If submitting a multiple-year budget, estimate future years' salaries based on increases of at least 3%.
- ❑ Designate all cost-share dollars.

Fringe benefits

- ❑ Use the grant proposal budget fringe benefit rate of 37% for all UMSL faculty and staff.
- ❑ Use the standard rate of 7.65% for student employees receiving grant-funded stipends.
- ❑ Designate all cost-share dollars.

Equipment

UMSL defines "equipment" as an article of non-expendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$10,000 or more per unit.

- ❑ Identify each item of equipment using model number and manufacturer, if possible.
- ❑ Determine the cost of the equipment based on the latest catalog or a vendor quote.
- ❑ Designate all cost-share dollars.

Materials and Supplies

- ❑ List each subclass of consumable supplies along with an estimate of cost.
- ❑ Designate all cost-share dollars.

Travel

- ❑ List the purpose and destination of each trip.
- ❑ Make sure you have obtained reasonable price quotes for airfare.
- ❑ Unless the proposal guidelines indicate other computational methods, make sure you use the correct, current University per diem rates for domestic travel of \$63.00. (Note that reimbursements will be for actual expenses.)
- ❑ Use the correct, current State Department per diem rates for international travel. These rates include hotel, meals and incidental expenses.
- ❑ For international travel, base your estimated airfares on those rates listed for U.S. carriers. Federal sponsors (including flow-through from federal sponsors) require U.S. carriers.
- ❑ Make sure to include in your calculations the number of individuals traveling and the number of days traveling.
- ❑ Designate all cost-share dollars.

*For Current UM Rules and Regulations concerning travel, please refer to:
[UM System Allowable Travel Expenses](#)

Other Costs

- ❑ Determine what other direct costs you will incur.
- ❑ If graduate students are part of your program, include tuition. [UMSL Tuition and Fees](#)
- ❑ Listed the names (if known) of consultants along with an estimated cost.
- ❑ Include all subcontracts (and collect all required information, authorizations, etc., from subcontractors).
- ❑ List any participant costs (travel, fees, meals, etc.). [Participant Costs Policy](#)
- ❑ Determine what services you will need and related costs.
- ❑ Consider including publication costs
- ❑ Designate all cost-share dollars.

Indirect Costs

- ❑ Check the proposal guidelines to determine whether the sponsor/agency states how F&A (indirect) costs are to be handled.
- ❑ Include the correct facilities and administrative cost calculation (see below).

Facilities and Administrative Cost Rates in effect **July 1, 2025, until amended**

	On Campus	Off campus
Research	57.5% MTDC	26% MTDC
Instruction	44% MTDC	26% MTDC
Other Sponsored Activities	30% MTDC	26% MTDC

Modified Total Direct Costs (MTDC) consist of all salaries, wages, fringe benefits, materials, supplies, services, travel, and subgrants/subcontracts up to the first \$50,000 of each subgrant/subcontract (regardless of the period covered by the subgrant/subcontract).

Modified Total Direct Costs exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships, as well as the portion of each subgrant/subcontract in excess of \$50,000.

- ❑ If permitted by the agency, designate as cost-share dollars the balance of F&A costs that would not be funded by the grant.

FINAL STEP

- ❑ Double check the program guidelines and requirements.
- ❑ Make certain your calculations are correct.
- ❑ Check budget figures against budget justification details.