

## Policies and Procedures

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### 1. PURPOSE

Creighton University has implemented this policy to define the components of the Creighton University Institutional Base Salary (IBS) and to formalize practice and procedures for the consistent budgeting and expensing of salaries.

The Federal government requires recipients of Federal funding to establish an institutional policy that documents the budgeting and expensing of salaries on sponsored projects. Specifically, government regulatory costing principles, such as those contained in the Office of Management & Budget (OMB) [Part 200 —Uniform Administrative Requirement, Cost Principles and Audit Requirements for Federal Awards](#) (“Uniform Guidance”) and those required by the [Cost Accounting Standards Board](#), require that sponsored project costs, such as salaries, be treated consistently.

### 2. COMPONENTS OF THE IBS

The IBS is the annual compensation for an employee’s appointment, whether for research, teaching, public service, administration, or other activities. Some sponsors may cap the IBS at a certain amount. See the [National Institutes of Health \(NIH\) Office of Extramural Research web site](#) for an example.

The Creighton University IBS is composed of two major parts:

- Creighton University base salary that does not fluctuate for the academic year
- Specified Creighton University stipends that do not fluctuate for the academic year such as:
  - Administrative stipends

The Creighton University IBS excludes:

- Supplemental compensation which fluctuates for the academic year
- One-time payments
- Department of Veterans Affairs (VA) compensation

### 3. POLICY

The Creighton University IBS represents combined salary from Creighton University and any Creighton University stipends.

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To maintain consistency, the same total Creighton University annualized compensation for an individual is used for all grant and contract proposals, regardless of sponsor. The only exception is if the sponsor required the IBS to be capped.