



**UNIVERSITY OF WISCONSIN-LA CROSSE
GQA BUDGET & EXPENDITURE POLICY**

BUDGETING GUIDELINES:

1. GQA positions can only be budgeted for the purpose of the original allocation and need to retain their designation as either a faculty or staff line. Faculty positions cannot be reclassified to academic staff or university staff positions and vice versa.
2. GQA positions are allocated and budgeted on the basis of either a 1.0 or .50 FTE. The positions cannot be budgeted at a lesser FTE without approval of the Budget Office.
3. The cost of fringe benefits for GQA positions is funded from the GQA central salary pool.
4. The cost of search and screen expenses for GQA positions is funded from the GQA program reserve as part of the initial position allocation process for new positions only. Departments are responsible for search and screen expenses above and beyond the search budget allocation for new positions, and for the full cost of the search for GQA positions that are subsequently vacated and refilled.
5. The cost of start-up expenses for GQA positions is funded from the GQA program reserve as part of the initial position allocation process for new positions only. Departments are responsible for funding start-up expenses for GQA positions that are subsequently vacated and filled. Start-up funds need to be expended within the first two fiscal years of employment.
6. The cost of promotion, career progression and pay plan for GQA faculty and staff positions is funded from the GQA central salary pool.
7. Salary savings accrued from the difference between the budget and replacement cost for a GQA position are returned to the central GQA salary pool. The replacement cost for a vacant position requires the approval of the Provost/Vice Chancellor and Vice Chancellor for Administration and Finance. A replacement salary that exceeds the position budget and is approved will be funded by the GQA central salary pool.
8. GQA faculty and staff positions can be reallocated within the position type to another unit, department, college, or division with the approval of the Provost/Vice Chancellor and Vice Chancellor for Administration and Finance. The S&E initially allocated for a GQA position will also be reviewed for transfer as part of the reallocation process.
9. GQA positions cannot be swapped within a unit for positions funded by 102 Salary Provisions or 131 Excess Tuition to offset the cost of fringe benefits for positions budgeted in Fund 102 or 131.
10. Unexpended GQA salary, fringe, and S&E budget allocations are returned to the GQA program reserve at the end of each fiscal year.

EXPENDITURE GUIDELINES:

1. GQA positions should be filled within one year of the position allocation or when a position becomes vacant. Non-instructional positions that are left unfilled for more than one year will be returned to the GQA pool for reallocation by the University. Vacant instructional positions are returned to Academic Affairs for reallocation by the Provost.
2. Vacancy savings from an unfilled GQA position should be used to fill the vacancy with an IAS, part-time, or interim appointment. The use of vacancy savings for student help is not permitted. One-time uses of vacancy savings for S&E and capital equipment expenditures are a secondary priority. One-time expenditures from vacancy savings need to be completed in the current fiscal year and are not eligible for carryover to a subsequent fiscal year.
3. S&E allocations should be budgeted at the department level with a maximum of 10% of the division's total S&E allocation retained in a division reserve.
4. S&E allocations should not be budgeted or expended for student travel expenses, office furniture, faculty and staff computers, and capital purchases. These types of expenses may be approved if the unit can demonstrate a direct link to instruction.
5. College S&E budget allocations should have a direct benefit to students and be related to instruction.
6. As with 102 accounts, the use of GQA funds is not permitted for prizes, gifts, or cash awards.

Notes:

1. Salary Savings: Savings that occur when a position is permanently filled at a lower level than the salary level of the budgeted position. Salary Savings are returned to the GQA central salary pool.
2. Vacancy Savings: Savings that occur when a position is vacant and the cost of backfilling the position is less than the budgeted position. These savings stay with the unit to be utilized for other instructional needs or departmental/divisional initiatives within the above guidelines.