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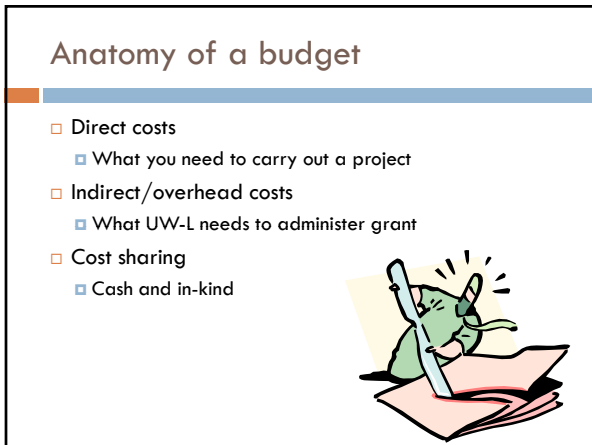
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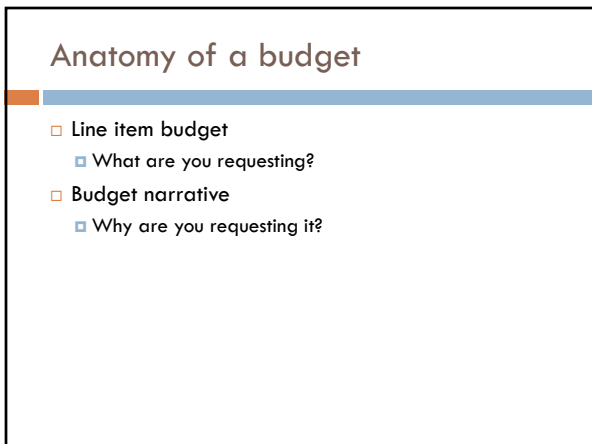
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### Salaries & wages

- Are personnel allowable?
- Why are they important?
- How are they qualified?
- Who are they?
  - ▣ What about students?

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### Salaries & wages

- Do not include:
  - ▣ Consultants
  - ▣ Administrative support personnel (with exceptions)
- Do include:
  - ▣ Summer salary
  - ▣ Release time during academic year
  - ▣ Salary increases: 3% per year

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### Salaries & wages

- Cautions
  - ▣ Extraordinary payments for federal grants
  - ▣ Agency limits
    - NEA – follow program guidelines
    - NEH – follow program guidelines
    - NIH – 12-month base salary cap (\$199,700)
    - NSF – 2/9 of salary for summer
  - ▣ UW System limits (in effect until July 1, 2013)
    - 9-month appointment: 2/9 of total salary plus \$12,000
    - 12-month appointment: \$12,000

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### Fringe benefits

Position	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Faculty and academic staff	46.4%	47.79%	49.23%	50.7%	52.22%
Classified staff	82.92%	85.41%	87.97%	90.61%	93.33%
Limited term employees (LTE)	38.78%	39.94%	41.14%	42.38%	43.65%
Project, teaching, research assistants	46.5%	47.9%	49.33%	50.81%	52.34%
Research associates and interns	24.09%	24.81%	25.56%	26.32%	27.11%
Ad hoc and undergraduate assistants	7.97%	8.21%	8.46%	8.71%	8.97%
<small>*Consult with HR for ad hoc</small>					
Student employees	2.93%	3.02%	3.11%	3.2%	3.3%

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- ### Equipment
- What is it?
    - Permanent, non-expendable
    - \$5,000 or more (generally)
  - Allowable expenditures vary by agency

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- ### Other direct costs
- Supplies & services
  - Participant support
  - Dissemination costs
  - Travel
    - Use per diem rates
  - Consultants
    - No UW System employees (but they can be staff)
  - Space
  - Subcontracts
  - Food

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**UW-La Crosse Food Expense Approval Form (Non-Student)**

**Use:** This form is to be used for food requests for other than student-related activities.

**Background:** It is UW policy that business meetings and events should be scheduled as far as possible so as to employ UW facilities and avoid meals or break refreshments paid with UW funds. College deans and division directors may approve occasional variations to this policy.

**Attachments:** The following must be submitted with this form:  
**Agenda:** The agenda should describe the meeting theme and title, and it should reflect actual times for events, breaks, and meals.  
**List of Participants:** This may be a list of initials if the actual participants cannot be determined in advance. Differentiate between UW staff employees, non-employees, and students.  
 A brochure or registration form may substitute for an agenda for UW sponsored events involving participants from outside UW-La Crosse, such as conferences and training events.

**Description of Event/Other activity:**  Date:

**Description of Event/Other activity:**

**Number of attendees:**  UW Staff Employees  Non-Employee  UW Students

**Event Location:**  On Campus  Off Campus

**Type of Service or Event Requested:**

Break Refreshments. Check applicable statement:  
 During the afternoon lunch the meeting room would have an adverse effect on meeting continuity.  
 Facilities are not available within the building or immediate area of the meeting to restrict a break.  
 If requests for the meeting attendees are not UW staff employees.

Check applicable statement:  
 Meal costs are covered by participant fees.  
 Meal costs are covered by department funds. This is only allowable for a meeting that meets one of the following criteria:  
 A luncheon speaker is scheduled.  
 Expenses are being reimbursed during the meal.  
 Facilities are not available near the meeting site for attendees to eat at their own cost.

Reception: **NOTE:** UW funds may not be used for receptions, and receptions may not be purely social in nature.  
 Estimated Date:  Estimated Cost:

**Dissemination:**  None  Internal  External

**UW-La Crosse Account to be Billed:**  None  UW-La Crosse Foundation  UW-La Crosse Account  Appropriate Cost

**Approved:**  College Dean or Division Director  Approved  Disapproved

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Forward this form with attachments to Business Services, 122 Craft Main Hall. Send a copy to the vendor.  
 Accounts Payable Request  Done  Pending  Cancelled  Effective April 1, 2008

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### Indirect/overhead costs

- Federal**
  - Current FY – 39.5% of salaries and fringe benefits
  - For FY 2012-2013 and beyond – 40.5%
- Non-federal**
  - Percentage of project's direct costs
  - Rates:

Grant/Contract Amount	Indirect Cost Rate
<\$5,000	10%
\$5,001-\$20,000	15%
\$20,001-\$35,000	20%
\$35,001-\$50,000	25%
>\$50,000	federal rate

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### Cost sharing

- In-kind or cash
- What is allowed and/or required?
  - NEA – 1:1
  - NEH – encouraged
  - NIH – not required
  - NSF – no documented \$
- Must be auditable
- Get it in writing
- Plan ahead!

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### How to succeed at budgets (without too many headaches)

- Don't:
  - ▣ Introduce an expense without tying it to the narrative
  - ▣ "Guesstimate" expenses
  - ▣ Pad the budget
  - ▣ Forget fringe benefits and indirect/overhead costs
  - ▣ Request money for work already performed
  - ▣ Request items that aren't allowed
  - ▣ Forget the budget narrative
  - ▣ Panic – use the budget template!



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### How to succeed at budgets (without too many headaches)

- Do:
  - ▣ Provide sufficient justification
  - ▣ State why travel is relevant to project
  - ▣ Check and double check the accuracy of math
  - ▣ Account for future salary increases
  - ▣ Make a good first impression



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### No cost time extension

- Mind the deadlines
  - ▣ Start at least 8 weeks before the project end date
- Make the grant accountant your first stop
  - ▣ Ensure availability of funds
- Work with Research & Sponsored Programs and grant accountant to make changes

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Questions?

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