



## Grant Budget Proposal Preparation Information for FY 2010

### FACILITIES AND ADMINISTRATION (F&A) COST RATE

**F&A costs** (also known as an **Indirect or Overhead costs**) refer to the general support and administrative management that is necessary for proper implementation of a grant project (utilities, clerical, office space, accounting, library, custodial services, grant management, etc.). Since these costs are not typically itemized in grant applications, the F&A costs are usually assessed against the project as a predetermined negotiated rate established between the University and the Department of Health and Human Services (which is recognized as the “federal cognizant agency” for WU).

**Washburn University’s established F&A Cost Rate is 44.0% of Total Direct Salaries and Wages.** Direct Salaries and Wages include vacation, holiday, sick pay and other paid absences, but exclude all other fringe benefits. Washburn’s Rate Agreement document can be viewed and downloaded from the “Proposal Preparation” section of the Grants Office website at <http://www.washburn.edu/php/grants-office/proposal.php> .

It is the responsibility of the Principal Investigator to “see that the grant or contract provides for the maximum established allowable indirect cost.”\* If F&A costs are not requested, the principal investigator must attach documentation that these costs are not allowed or are a lesser rate under the application guidelines. In addition, approval must be obtained in advance from the Finance Department if F&A costs are requested at a rate less than the University’s negotiated rate. It is important as a Principal Investigator to be aware of the regulations and requirements pertaining to the calculation of F&A costs for each grant application.

### TRAVEL/SUBSISTENCE RATES

As part of budget preparation, it is likely that the Principal Investigator will need to estimate certain costs pertaining to a grant project. Such costs include mileage, meals, lodging, airfare, ground transportation and registration fees. When estimating these costs, please note the following guidelines:

- ❖ Information concerning university regulations and procedures for travel and/or entertainment reimbursement (including current vehicle mileage rates) are contained in Section J (Travel) and Section K (Entertainment) of the Washburn University Policy, Regulation and Procedure Manual (WUPRPM). This document can be found at [http://www.washburn.edu/main/human-resources/wuprpm/intro\\_and\\_definitions.html](http://www.washburn.edu/main/human-resources/wuprpm/intro_and_definitions.html).
- ❖ Reimbursement for all expenses (including meals) is dependent upon **submission of original detailed receipts** (credit card statements will not be accepted).
- ❖ A helpful resource to use when estimating budget costs for lodging and meals can be found on the U.S. General Services Administration website at: [http://www.gsa.gov/Portal/gsa/ep/contentView.do?queryYear=2009&contentType=GSA\\_BASIC&contentId=17943&queryState=Kansas&noc=T](http://www.gsa.gov/Portal/gsa/ep/contentView.do?queryYear=2009&contentType=GSA_BASIC&contentId=17943&queryState=Kansas&noc=T) .



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### FRINGE BENEFIT RATES (as of August 2009)

<b><u>Full-Time Employees:</u></b>	38% for salaries equal to or less than \$26,042
	32% for salaries of \$26,043 - \$33,940
	30% for salaries of \$33,941 - \$41,929
	28% for salaries of \$41,923 - \$50,232
	26% for salaries over \$50,233

\*10% TIAA contribution becomes effective after the first full year of employment.

\*\*Health insurance varies based on salary & plan chosen. The rates above were calculated using a single health insurance plan.

\*\*\*Summer faculty and students working less than half-time are subject to employer share of payroll taxes only (8%). Student workers must be enrolled at least half-time to qualify for benefits.

**Washburn Group Health Insurance Premiums** can be found on the Human Resources website: <http://www.washburn.edu/main/human-resources/08-09-health-insurance-premiums.html>

**For additional assistance with grant budget preparation/review, please contact:**

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