POLICY: UW-PLATTEVILLE POLICY FOR INDIRECT COSTS DISTRIBUTION

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PURPOSE:
The purpose of this policy is to document how indirect costs on grants and contracts will be distributed quarterly. The calculation of the indirect cost rate is outside the scope of this policy as the calculation and negotiation of the rate is done at UW System according to federal regulations.

BACKGROUND:
UW System policy paper, Extramural Support Administration (G2) http://www.uwsa.edu/fadmin/gapp/gapp2.htm, addresses the calculation of the indirect cost rate. Some institutions do not share the indirect costs received with the campus departments but holds that centrally to offset the facilities and administrative costs. UW-Platteville has had a history of sharing the indirect costs with the departments & colleges as an incentive for grant writing.

Indirect costs are calculated on actual expenditures and are only distributed after the grant or contract has had expenditures.

POLICY:
The distribution of indirect costs will be as follows:

25% Financial Services
25% University Grants Office
50% Division or College in which grant originated

The division leaders (Assistant Chancellors or Deans) will have the flexibility to determine how their 50% allocation is distributed.

PROCEDURE:
The Indirect Cost Distribution Template will be completed upon notification of award of the grant. This template identifies how the indirect costs will be distributed.

For distributions to Principal Investigators (PIs), an account will be established with the department chair as the manager and signature authority of the account.

Financial Services will distribute the indirect costs on a quarterly basis.
Blank Indirect Cost Distribution Template:

<table>
<thead>
<tr>
<th>Distribution Percentage</th>
<th>Area</th>
<th>Fund - [133 for non-federal 150 for federal]</th>
<th>DeptID</th>
<th>Program</th>
<th>Manager</th>
</tr>
</thead>
<tbody>
<tr>
<td>25%</td>
<td>Financial Services</td>
<td>150</td>
<td>305001</td>
<td>1</td>
<td>Riedl-Farrey, Cathy</td>
</tr>
<tr>
<td>25%</td>
<td>University Grants Office-PR</td>
<td>131</td>
<td>263122</td>
<td>5</td>
<td>OSP Director</td>
</tr>
</tbody>
</table>

50% Total Cannot Exceed 100%

Dean Signature Date

[only required if the indirects cross 2 colleges]

Dean Signature Date

[only required if the indirects cross all 3 colleges]

Grant Accountant use only:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Dept</th>
<th>Program</th>
<th>Project #</th>
</tr>
</thead>
</table>

Revision date: 7/19/2013