Common components of a proposal:

- Proposal narrative or plan of work
- Detailed budget narrative
- Budget summary
- UW-Extension’s online WISPER electronic form for routing and approvals at https://portal.sfs.wisconsin.edu/psp/sfs/EMPLOYEE/ERP/h/?tab=DEFAULT. If required, Sponsor’s Cover or Application Form requesting an authorized officer signature. This should be signed at the UWEX Office of Extramural Support (OES).
- Other information if required by the sponsor, such as appendices, forms, and official documents as outlined in the Request for Proposal (RFP), Notice of Funding Opportunity (NOFO), etc.

Common budget categories:

- **UWEX Personnel**
  - Unclassified salary
  - Classified salary
  - LTE, student, ad hoc, etc.
- **Fringe benefits**
  - Charged automatically as a percentage of salary
  - Annual fringe rates are calculated for the fiscal year July through June and posted at http://www.uwex.edu/business-services/extramural/documents.html in March or April.
- **Tuition remission for research/project assistants.**
  - $4,000 per semester--$8,000 per year
  - Not charged during summer months
  - Tuition remission is excluded from the MTDC indirect cost calculation
- **Materials and supplies**
- **Travel**
- **Publications/printing**
- **Independent contractors, services**
- **Workshop/meeting expenses**
- **Communications, postage, telephone**
- **Photocopying**
- **Miscellaneous such as position recruitment costs**
- **Subcontracts**
  - Amount over $25,000 is excluded from MTDC indirect cost calculation
- **Shared grants with another UW institution**
  - Entire amount of shared grant excluded from MTDC indirect cost calculation AND any other indirect cost calculation
- **Equipment**
  - Capital equipment is excluded from MTDC indirect cost calculation.
  - Definition is value of $5,000 or more with a useful life of one year
UWEX Facilities & Administration (F&A) – previously called indirect costs or overhead

- Overhead costs are real costs that reimburse for actual expenses that cannot be directly charged to a grant. These costs come from shared services including physical plant operations, utilities, general and department administration such as payroll and business services, and use of building and equipment.
- Rate assigned is based on UWEX policy, source of grant funds, whether most of the project is on-campus or off-campus, and sponsor’s policy on F&A/administrative overhead as detailed in the proposal guidelines. See next section.

Mandatory cost sharing

- Some projects require a contribution of university resources. This could be a percentage of the total project budget or a dollar-for-dollar match.
- Preferred use is UWEX unclassified or classified salary, fringes, and associated F&A costs to fulfill the match requirement (no more than required). Other sources of match that may be used are unfunded F&A (if UWEX is assessing a lower or no overhead rate), contributions from a third party, and non-payroll expenses.
- If 3rd party, letters of commitment from each subcontractor or 3rd party must accompany proposal (whether required to be part of the proposal package or kept internally) and notes should be added to the Comments tab in WISPER.
- Personnel cost share should be entered into the Personnel Cost Share section of WISPER.
- Non-payroll cost share should be documented and added to the Comments tab in WISPER.

Tips for calculating UWEX F&A:

- Check the sponsor’s proposal guidelines for any wording on F&A/administrative overhead. Is F&A/administrative overhead allowable or unallowable; and if allowable, is it capped at a certain percentage?
- For the portion under the control of UWEX (excluding subcontracts), is most of the project conducted on-campus or off-campus?
- If the source of funds is federal, look up the federal program’s catalog of federal domestic assistance (CFDA) at [https://www.cfda.gov/](https://www.cfda.gov/) and look under “Use and Use Restrictions” for any restriction on F&A/administrative overhead.
- Pull up the UWEX Applicable Indirect Cost Rates chart (posted at [http://www.uwex.edu/business-services/extramural/documents/applicable_rates.pdf](http://www.uwex.edu/business-services/extramural/documents/applicable_rates.pdf)).
  - Look in Gifts, Federal Funds or Non-Federal Funds under “Source of Funds.”
  - Find the category your grant falls into and its applicable rate.
- Calculate the UWEX F&A/administrative overhead using one of two methods:
  - If the full UWEX on-campus or off-campus rate is used (MTDC), calculate F&A/administrative overhead as a percentage of total direct costs less capital equipment, tuition remission, the portion of each subcontract in excess of $25,000 and charges for rental costs, scholarships and fellowships.
  - If less than the full UWEX rate is used, calculate overhead as a percentage of your total direct costs excluding shared grants with other UW system institutions.

Proposals are routed in this order:

- Project Director or designated staff create the WISPER record and Project Director signs.
- If applicable, route WISPER record to program leader or department chair for approval. Some divisions do not have departments.
- Divisional grants office will review, sign WISPER form, and forward proposal to UWEX OES for authorized UWEX institutional approval and submission.