

Research Administrator's Forum

Hilltop Campus

November 2005

Direct and F&A Exp's by Sponsor Type

-Table 1-

Sponsors	FY05					
	Direct Costs	% Total Direct	F&A Costs	% Total F&A	Total	% Total
Federal	\$332,960	89%	\$125,563	96%	\$458,523	91%
Private Sources	39,198	11%	5,464	4%	44,662	9%
Other Government	565	0%	105	0%	670	0%
TOTAL	\$372,723	100%	\$131,132	100%	\$503,855	100%

Direct and F&A Exp's By School and Project Type

- Table 3 -

SCHOOLS	Research		Research Training		Other Sponsored Activities		Total	
	FY05	FY04	FY05	FY04	FY05	FY04	FY05	FY04
MEDICINE	\$389,168	\$363,702	\$34,046	\$32,896	\$8,407	\$5,384	\$431,621	\$401,982
ARTS & SCIENCES	36,387	33,265	1,771	1,854	3,582	3,095	41,740	38,214
ENGINEERING	17,028	16,087	786	787	1,016	856	18,830	17,730
SOCIAL WORK	3,788	3,189	921	814	1,619	1,940	6,328	5,943
OTHER	1,290	880	60	52	3,986	3,942	5,336	4,874
TOTAL	\$447,661	\$417,123	\$37,584	\$36,403	\$18,610	\$15,217	\$503,855	\$468,743

FY 05 Expenditures By Sponsor and Agreement Type

- Table 4 -

	FY05			CHANGE	
	DIRECT AGREEMENTS	SUB AGREEMENTS	TOTAL	\$\$	%
FEDERAL AGENCIES					
NIH	\$383,170	\$19,353	\$402,523	\$28,505	8%
NSF	18,172	2,219	20,391	2,463	14%
USDE	6,186	89	6,275	454	8%
NASA	5,943	2,070	8,013	875	12%
DOD	4,023	1,449	5,472	(776)	-12%
EPA	1,989	551	2,540	(1,074)	-30%
DHHS OTHER	4,208	968	5,176	78	2%
DOE	3,398	78	3,476	342	11%
DHHS HRSA	1,804	885	2,689	344	15%
USDA	773	233	1,006	408	68%
OTHER	626	336	962	(486)	-34%
TOTAL FEDERAL	430,292	28,231	458,523	31,133	7%
OTHER GOVERNMENT	670	-	670	(33)	-5%
PRIVATE SOURCES					
INDUSTRY	11,180	-	11,180	73	1%
FOUNDATIONS & TRUST	20,953	-	20,953	5,086	32%
VOL HEALTH	8,107	-	8,107	(628)	-7%
OTHER	4,422	-	4,422	(519)	-11%
TOTAL PRIVATE	44,662	-	44,662	4,012	10%
TOTAL	\$475,624	\$28,231	\$503,855	\$35,112	7%

FY 2005 Expenditures By Cost Category and Sponsor

- Table 7 -

DETAILED COST CATEGORY	FEDERAL			PRIVATE SOURCES			TOTAL		
			% Of Change from FY 04			% Of Change from FY 04			% Of Change from FY 04
	FY05	FY04		FY05	FY04		FY05	FY04	
Academic Salaries	\$64,492	\$59,710	8%	\$7,141	\$6,379	12%	\$71,682	\$66,168	8%
Staff Salaries	79,530	75,033	6%	9,108	9,030	1%	88,974	84,412	5%
Grad Assistant	8,978	8,307	8%	1,250	1,210	3%	10,228	9,517	7%
Subtotal Salaries	153,000	143,050	7%	17,499	16,619	5%	170,884	160,097	7%
Fringe Benefits	32,073	28,049	14%	3,806	3,428	11%	35,965	31,571	14%
Stipends/Health Allowance	14,334	14,028	2%	3,240	3,176	2%	17,574	17,204	2%
Consultants	1,206	1,308	-8%	577	310	86%	1,803	1,637	10%
Consumable Supplies	38,818	38,458	1%	5,773	5,304	9%	44,615	43,775	2%
Other	36,702	35,921	2%	4,880	4,450	10%	41,624	40,392	3%
Travel	4,473	4,533	-1%	913	827	10%	5,390	5,367	0%
Subcontracts	27,533	24,160	14%	1,370	829	65%	28,904	24,989	16%
Equipment	24,821	20,814	19%	1,140	736	55%	25,964	21,550	20%
TOTAL DIRECT COSTS	332,960	310,321	7%	39,198	35,679	10%	372,723	346,582	8%
F&A Costs	125,563	117,069	7%	5,464	4,971	10%	131,132	122,161	7%
TOTAL	\$458,523	\$427,390	7%	\$44,662	\$40,650	10%	\$503,855	\$468,743	7%

FY 2005 Expenditures By Cost Category and School

- Table 8 -

DETAILED COST CATEGORY	Arts & Sciences		School of Engineering & Applied Science		GWB School of Social Work		Total University	
	FY05	\$ Change from FY04	FY05	\$ Change from FY04	FY05	\$ Change from FY04	FY05	\$ Change from FY04
Academic Salaries	\$8,600	\$413	\$3,750	\$547	\$958	\$26	\$71,682	\$5,514
Staff Salaries	3,745	69	533	65	1,501	(111)	88,974	4,562
Grad Assistant	3,367	349	2,801	399	40	40	10,228	711
Subtotal Salaries	15,712	831	7,084	1,011	2,499	(45)	170,884	10,787
Fringe Benefits	2,732	296	752	85	442	9	35,965	4,394
Stipends/Health Allowance	1,753	190	827	36	488	164	17,574	370
Consultants	379	55	111	19	326	56	1,803	166
Consumable Supplies	2,345	90	1,044	481	124	(16)	44,615	840
Other	2,336	79	776	222	591	128	41,624	1,232
Travel	1,239	82	407	39	265	(58)	5,390	23
Subcontracts	2,398	505	2,436	(1,244)	283	146	28,904	3,915
Equipment	2,131	774	746	(99)	-	-	25,964	4,414
TOTAL DIRECT COSTS	31,025	2,902	14,183	550	5,018	384	372,723	26,141
F&A Costs	10,715	624	4,647	550	1,310	1	131,132	8,971
TOTAL	\$41,740	\$3,526	\$18,830	\$1,100	\$6,328	\$385	\$503,855	\$35,112

F&A Expenditures By Sponsor and Rate

- Table 9 -

	F&A RATE PERCENTAGES							
	54% / 53% *		26%		OTHER		Total F&A Costs	
	FY05	FY04	FY05	FY04	FY05	FY04	FY05	FY04
FEDERAL AGENCIES								
NIH	\$106,239	\$99,139	\$3,463	\$3,210	\$571	\$418	\$112,016	\$104,355
NSF	5,400	4,602	78	93	87	115	5,568	4,815
USDE	83	67	44	43	292	259	444	398
NASA	2,369	2,120	27	91	-	-	2,396	2,211
DOD	1,540	1,700	88	35	-	-	1,635	1,740
EPA	319	486	30	31	-	-	349	517
DHHS OTHER	862	813	341	344	74	57	1,310	1,240
DOE	917	839	93	85	3	24	1,013	948
DHHS HRSA	45	15	283	281	119	74	448	374
USDA	15	-	-	-	182	102	197	102
OTHER	137	300	19	51	31	18	187	369
TOTAL FEDERAL	117,926	110,081	4,466	4,264	1,359	1,067	125,563	117,069
OTHER GOVERNMENT	5	-	-	8	99	112	105	121
PRIVATE SOURCES								
INDUSTRY	480	348	9	1	160	158	3,244	3,166
FOUNDATIONS & TRUS	111	56	-	-	1,210	940	1,418	1,059
VOL HEALTH	-	-	-	-	500	461	536	544
OTHER	133	41	2	16	30	17	266	202
TOTAL PRIVATE	724	445	11	17	1,900	1,576	5,464	4,971
TOTAL	\$118,655	\$110,526	\$4,477	\$4,289	\$3,358	\$2,755	\$131,132	\$122,161

Cost Sharing Expenditures By School and Cost Category

- Table 12 -

DETAILED COST CATEGORY	Arts & Sciences		School of Engineering & Applied Science		GWB School of Social Work		Total University	
	FY05	\$ Change from FY04	FY05	\$ Change from FY04	FY05	\$ Change from FY04	FY05	\$ Change from FY04
Academic Salaries	\$1,498	(\$97)	\$103	(\$34)	\$23	\$8	\$11,466	\$533
Staff Salaries	49	15	27	5	6	3	1,116	306
Grad Assistant	57	-	1	(2)	-	-	216	63
Subtotal Salaries	1,604	(82)	131	(31)	29	11	12,798	902
Fringe Benefits	312	4	20	(8)	7	3	2,235	484
Stipends/Health Allowance	-	(45)	-	(4)	-	-	73	13
Consultants	2	-	-	-	-	-	4	(5)
Consumable Supplies	48	22	2	(4)	-	(2)	890	579
Other	333	147	2,604	2,504	4	3	4,202	3,473
Travel	9	-	6	-	-	(2)	16	(24)
Subcontracts	-	-	7	7	-	-	7	7
Equipment	94	(50)	9	(11)	-	-	647	470
TOTAL DIRECT COSTS	2,402	(4)	2,779	2,453	40	13	20,872	5,899
F&A Costs	666	157	125	30	29	10	6,005	1,051
TOTAL	\$3,068	\$153	\$2,904	\$2,483	\$69	\$23	\$26,877	\$6,950

International Consultants

- Service performed within US
 - Need SS # or ITN# for withholding taxes per established treaties
 - Withhold 30% without SS# or ITN#
- Services performed outside US
 - Taxes are not withheld
 - Payment to an “alien”

International Consultants, cont.

- **H1B Visa Individuals**
 - WU cannot pay them for service.
 - Only their sponsoring employer can pay them. May only receive compensation as an employee.
- **F1 Visa Student**
 - WU cannot pay them for service
 - Work authorized under very limited circumstances

International Consultants, cont

- **Reimbursement for Travel Expenses:**
 - Must state that they are here on business
 - Can't reimburse tourist for travel (IRS)
 - Need to provide written documentation of invitation from WU.
 - Provide copy of their visa and/or I-94 form
 - Will they be visiting other organizations within US...

Monitoring Subagreements

- **PI's – monitor technical process/data at the subrecipient. Review and approved invoice payments. Monitor data and expense relationships.**
- **Dept. Administrators – Assist PI with review, approval and processing of invoice payments.**

Monitoring Subs, cont.

- SPA – obtain A-133 assurances from subs. Assist PI/DA with monitoring, payment and potential audits.
 - 180 Subawardee's
 - 375 Funds with subawards (38XX)
 - Approx. \$29 million paid to subs (FY 05)

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