Where should costs associated with an individual go on a budget?

START

Will the person be paid for doing work that contributes to achieving the project objectives?

YES

Budget Category
Salaries and Wages

NO

Will the person be an employee or student at UNI?
Consult the Payroll Manager for guidance on employee vs. consultant

NO

Budget Category
Other Direct Costs
Subaward or Consultant
See “Guidance for Determining Subrecipient vs. Contractor”

YES

Budget Category
Other Direct Costs
Human Subjects Payment

Will the person be offered compensation or a financial incentive because data will be collected about them for the project?

YES

Will the person be a beneficiary of the project?

Examples
- A teacher receiving a stipend for participating in professional development workshops
- A trainee whose conference registration and travel costs are paid (and who is not a paid research assistant)

NO

Budget Category
Participant Support Costs

Note: Rebudgeting funds out of this category may require prior approval from the sponsor.

Tuition: UNI’s preferred budget templates have a section for GA tuition. If using a different template, put tuition in Other Direct Costs and exclude it from the indirect cost base.