

AGENDA

Business Managers Meeting

June 8, 2004

IMCS - Alampi Room

8:30 -11:00 am

1. Reminder of SRA Training, October 4th and 5th, 2004. Registration link: (<http://uhr.rutgers.edu/SRA/>). (Keith)
2. COEUS Update (Maryellen)
3. NSF Career Submission Deadlines (<http://www.nsf.gov/pubsys/ods/getpub.cfm?nsf02111>). (Maryellen)
4. Updated Budget Template on ORSP website (has been updated to show year one as FY 05, fringe benefits and out year fringe benefit increase estimates should continue to be applied. Salary increases for personnel should be manually included in any out year budgets to ensure sufficient fund allocation from a sponsor if an award is made). (Keith and Maryellen)
5. Input for topics/policy questions/agenda items for next fall email: Keith@orsp.rutgers.edu send in your suggestions/requests. Among future topics will be Subaward Agreements and their Preparation/Negotiation, and RIAS Purchase Order process. (Keith and Ron)
6. Past Due Technical Reports—ongoing issue. (Keith and Ron)
7. Powerpoint Presentation: On versus Off Campus Application of F & A Rates, How to Determine the Appropriate Rate. Policies and case study examples for discussion. (Keith and Ron)
8. Open Discussion

Society of Research Administrators (SRA)

Departmental Administrator 101

Conference October 4-5, 2004, Busch Campus Center

Rutgers, The State University of New Jersey The Offices of Research and Sponsored Programs in New Brunswick and Newark and University Human Resources are pleased to offer the SRA Departmental Administrator (**DA101**) Conference.

DA 101 is a two-day program, taught by senior administrators from across the country. Participants will receive classroom instruction by a faculty of five individuals, engage in focused discussions, and participate in group case studies and problem-solving exercises. The program goes beyond “the usual conference” approach by offering real-life solutions to problems in research administration including: Financial management Budgeting and fiscal controls Intellectual property rights Using technology Dealing effectively with faculty and staff

Each participant receives a comprehensive reference notebook.

The **DA 101 Resource Book** is designed to expand as additional seminars and workshops are completed, making it the fundamental reference book for this innovative training program as well as an excellent starting point for additional in-house training. Registration Fees: Rutgers University employees: \$200.00 Non-Rutgers University employees: \$225.00 (Payment by check only)

Society of Research Administrators (SRA)

Transportation will be available to conference participants from the Newark campus for both days. Since transportation is limited, participants must pre-register for transportation.

* Transportation cost for Non-Rutgers Employees is \$15.00 for both days.

Make checks payable to: Rutgers, The State University of New Jersey
Office of Research and Sponsored Programs
3 Rutgers Plaza
New Brunswick, NJ 08901
Attn: SRA Conference

Registration: To register, go to

<http://uhr.rutgers.edu/sra/sra-conf-reg.asp>

Registration and payment must be received no later than September 10, 2004. If you have difficulty registering on line, please call 732-445-8077 or email your information to profdev@hr.rutgers.edu. To cancel registration, go to

<http://uhr.rutgers.edu/sra/sra-conf-dereg.asp>

Credits:

Rutgers employees who attend both days of the Conference will earn two elective credits towards their Business/Accounting Certificate. For more information on the Business/Accounting Certificate Program go to

http://uhr.rutgers.edu/profdev/cert_detailProgramInfo.asp

NSF Faculty Early Career Development Award (**CAREER**) - NSF 02-111

<http://www.nsf.gov/pubsys/ods/getpub.cfm?nsf02111>

FULL PROPOSAL DEADLINES

July 20, 2004

Biological Sciences (BIO)
Computer and Information Science and Engineering (CISE)
Education and Human Resources (EHR)

July 21, 2004

Engineering (ENG)

July 22, 2004

Geosciences (GEO)
Mathematical and Physical Sciences (MPS)
Social, Behavioral and Economic Sciences (SBE)
Office of Polar Programs (OPP)

If you plan to submit a proposal, please contact Janice Weinstein

weinstein@orsp.rutgers.edu

732-932-0150 x2115

ORSP Budget Template (updated)

<u>Fringes Description & Rates:</u>	<u>FY 2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>
			<u>E s t i m a t e d</u>		
Salaries - Regular Employees	33.00%	34.00%	35.00%	36.00%	37.00%
Co-Adjutant Salaries	9.00%	9.00%	9.00%	9.00%	9.00%
Type 4 Wages of Labor	9.00%	9.00%	9.00%	9.00%	9.00%
Type 5 Rutgers Student Employees	0.00%	0.00%	0.00%	0.00%	0.00%
Other Compensation	8.00%	8.00%	8.00%	8.00%	8.00%
Summer Employment - 10 month	8.00%	8.00%	8.00%	8.00%	8.00%
Faculty Summer Compensation	0.00%	0.00%	0.00%	0.00%	0.00%
Post Doctoral Associates Salaries	24.50%	25.50%	26.50%	27.50%	28.50%
Graduate/Teaching Assistant Salaries	20.00%	21.00%	22.00%	23.00%	24.00%

You are advised to build salary increases of 3% into futl of 3% into future year budgets

Rutgers, The State University of New Jersey

Sponsored Programs Budget Template

Proposal Title:

Date (mm/dd/yy):

Log#:

PI Name:

Project Period:

Facilities & Administrative Costs Rate & Base:

<u>Description</u>	<u>Enter Rate Code</u>	<u>Rate: % (if Code=7)</u>	<u>Enter Base Code</u>	<u>FY 2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>Total</u>
				<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	
Sponsor Funding	1	55.50%	1	0	0	0	0	0	0
Enter Base (if Code=3) for Years 1 through 5>>>									
Sub-code	Expense Classification (see comment)			<u>FY 2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>Total</u>
	Enter Amounts in Whole \$ only			<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	
12000*	Salaries - Regular Employees & Faculty			0	0	0	0	0	0
12100*	Co-Adjutant Salaries			0	0	0	0	0	0
12300*	Wages of Labor			0	0	0	0	0	0
12500*	Student Wages			0	0	0	0	0	0
12900*	Other Compensation			0	0	0	0	0	0
13300*	Summer Employment - 10 month			0	0	0	0	0	0
13500*	Faculty Summer Compensation			0	0	0	0	0	0
13700*	Post-Doctoral Associates			0	0	0	0	0	0
15000*	Graduate/Teaching Assistants			0	0	0	0	0	0
A Total Salaries & Wages				0	0	0	0	0	0

Located at:

<http://orsp.rutgers.edu/downloads/CostShare/ORSP%20Budget%20Template-2004-6-1.xls>

**Determining if a Project is
ON vs. OFF Campus
(Budget Calculation)**

Budget calculation

ON vs. OFF Campus

In order to determine whether a project is **ON-campus** or **OFF-campus** here are some points to remember:

- Develop an internal budget (using ORSP budget template: <http://orsp.rutgers.edu/downloads/CostShare/ORSP%20Budget%20Template-2004-6-1.xls>) and list all costs (e.g. salaries, fringe benefits, subcontracts, supplies, etc.)
- Calculate the Modified Total Direct Cost (MTDC), which includes all costs except for: equipment over \$ 5,000, tuition, stipends, subcontracts after the first \$25,000 (for each subcontract), participant support cost, rent
- In addition adjust MTDC by totally excluding costs related to subcontracts

Budget calculation

ON vs. OFF Campus (cont'd)

- Make a line by line analysis of each item determining if it is an **ON or OFF** campus proposed expense:
 - **Personnel costs:** Differentiate if the costs related to personnel are for time spent on RUTGERS campus or at other sites (or abroad)
 - **Travel:** determine if travel is budgeted for presentation of papers (considered ON campus) or to actually do research at other sites (considered OFF campus)
 - **Equipment:** If equipment is budgeted and is to be used in the field and the research is done OFF-campus, the equipment could be OFF campus
 - **Consultants:** If the consultant is traveling back and forth to Rutgers to actually do the work, it is considered ON-campus; if the consultant does the work in the field it is considered OFF-campus
 - **RENT:** If rent for a building is charged directly to a grant, the project is OFF-campus; if the work is done at a Rutgers facility located off-campus (Ex: Experimental Stations) but Rutgers pays the rent, the project is ON campus

Case Study # 1 ON vs. OFF Campus

Sub-code	Expense Classification (see comment) Enter Amounts in Whole \$ only	FY 2005	FY2006	FY2007	Total
		Year 1	Year 2	Year 3	
12000*	Salaries - Regular Employees & Faculty	9,820	10,115	10,418	30,353
13500*	Faculty Summer Compensation	19,640	20,229	20,836	60,705
13700*	Post-Doctoral Associates	0	0	0	0
15000*	Graduate/Teaching Assistants	16,555	17,052	17,563	51,170
A Total Salaries & Wages		46,015	47,395	48,817	142,228
17100*	B Fringe Benefits (See Note 1)	6,552	7,020	7,510	21,082
21200*	Computer Supplies	0	0	0	0
21800*	Computer Software	0	0	0	0
C Total Supplies		0	0	0	0
31000*	Other Services	3,000	3,100	3,200	9,300
31100*	Prof. Services - Consultants	0	0	0	0
D Total Services		3,000	3,100	3,200	9,300
35200*	Travel - Domestic - DGCA	0	0	0	0
35300*	Travel - Foreign - DGCA	0	0	0	0
35900*	Conference Registrations	0	0	0	0
E Total Travel		0	0	0	0
37000*	First \$25,000 of Subcontract Expense	0	0	0	0
F Total Other MTDC		0	0	0	0
G Total MTDC (Sum of A to F)		55,567	57,515	59,528	172,609
34000	Rent - Buildings & Grounds	65,000	66,950	68,959	200,909
34100	Rent - Equipment	0	0	0	0
72600	Equip \$5,000 or More per unit - DGCA	0	0	0	0
82400	Tuition	12,040	12,401	12,773	37,214
37100	Subcontract Expense over \$25,000	0	0	0	0
H Total Other Non-MTDC		77,040	79,351	81,732	238,123
I Total Direct Costs - TDC		132,607	136,866	141,259	410,732
88000	J Facilities & Administrative Costs	14,447	14,954	15,477	44,878
TOTAL PROJECT COSTS (SUM I to J)		147,054	151,820	156,736	455,611

Case Study # 1 ON vs. OFF Campus (cont'd)

<u>Description</u>		<u>Rate Code</u>	<u>Rate: % (if Code=7)</u>		<u>Base Code</u>	
Sponsor Funding		2	26.00%	26.00%	1	
Enter Base (if Code=3) for Years 1 through 5>>>		0	0	0	0	0
<u>Sub-code</u>	<u>Expense Classification (see comment)</u>	<u>FY 2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>Total</u>	<u>Notes</u>
	Enter Amounts in Whole \$ only	Year 1	Year 2	Year 3		
12000*	Salaries - Regular Employees & Faculty	9,820	10,115	10,418	30,353	
13500*	Faculty Summer Compensation	19,640	20,229	20,836	60,705	
13700*	Post-Doctoral Associates	0	0	0	0	
15000*	Graduate/Teaching Assistants	16,555	17,052	17,563	51,170	
A Total Salaries & Wages		46,015	47,395	48,817	142,228	
17100*	B Fringe Benefits (See Note 1)	6,552	7,020	7,510	21,082	
21200*	Computer Supplies	0	0	0	0	
21800*	Computer Software	0	0	0	0	
C Total Supplies		0	0	0	0	
31000*	Other Services	3,000	3,100	3,200	9,300	
31100*	Prof. Services - Consultants	0	0	0	0	
D Total Services		3,000	3,100	3,200	9,300	
35200*	Travel - Domestic - DGCA	0	0	0	0	
35300*	Travel - Foreign - DGCA	0	0	0	0	
35900*	Conference Registrations	0	0	0	0	
E Total Travel		0	0	0	0	
37000*	First \$25,000 of Subcontract Expense	0	0	0	0	
F Total Other MTDC		0	0	0	0	
G Total MTDC (Sum of A to F)		55,567	57,515	59,528	172,609	
34000	Rent - Buildings & Grounds	65,000	66,950	68,959	200,909	Rent charged directly!
34100	Rent - Equipment	0	0	0	0	
72600	Equip \$5,000 or More per unit - DGCA	0	0	0	0	
82400	Tuition	12,040	12,401	12,773	37,214	
37100	Subcontract Expense over \$25,000	0	0	0	0	
H Total Other Non-MTDC		77,040	79,351	81,732	238,123	
I Total Direct Costs - TDC		132,607	136,866	141,259	410,732	
88000	J Facilities & Administrative Costs	14,447	14,954	15,477	44,878	
TOTAL PROJECT COSTS		147,054	151,820	156,736	455,611	

Case Study # 2 ON vs. OFF Campus

Sub-code	Expense Classification (see comment) Enter Amounts in Whole \$ only	FY 2005	FY2006	FY2007	Total
		Year 1	Year 2	Year 3	
12000*	Salaries - Regular Employees & Faculty	9,820	10,115	10,418	30,353
13500*	Faculty Summer Compensation	19,640	20,229	20,836	60,705
13700*	Post-Doctoral Associates	0	0	0	0
15000*	Graduate/Teaching Assistants	33,110	34,103	35,126	102,340
	A Total Salaries & Wages	62,570	64,447	66,381	193,398
17100*	B Fringe Benefits (See Note 1)	9,863	10,601	11,374	31,837
21200*	Computer Supplies	1,500	900	0	2,400
21800*	Computer Software	1,500	2,000	0	3,500
21900*	Project Supplies	5,000	5,000	5,000	15,000
22400*	Equipment Less than \$5,000 per unit	2,000	2,000	0	4,000
	C Total Supplies	10,000	9,900	5,000	24,900
31000*	Other Services	3,000	3,100	3,200	9,300
31100*	Prof. Services - Consultants	16,000	16,480	16,974	49,454
31600*	Computer Services	500	600	700	1,800
	D Total Services	19,500	20,180	20,874	60,554
35200*	Travel - Domestic - DGCA	2,000	3,000	2,000	7,000
35300*	Travel - Foreign - DGCA	6,000	6,500	7,000	19,500
35900*	Conference Registrations	0	0	0	0
	E Total Travel	8,000	9,500	9,000	26,500
37000*	First \$25,000 of Subcontract Expense	75,000	0	0	75,000
	F Total Other MTDC	75,000	0	0	75,000
	G Total MTDC (Sum of A to F)	184,933	114,628	112,629	412,189
34000	Rent - Buildings & Grounds	0	0	0	0
72600	Equip \$5,000 or More per unit - DGCA	5,500	5,000	0	10,500
82400	Tuition	24,080	24,802	25,546	74,429
37100	Subcontract Expense over \$25,000	138,000	213,000	213,000	564,000
	H Total Other Non-MTDC	167,580	242,802	238,546	648,929
	I Total Direct Costs - TDC	352,513	357,430	351,176	1,061,118
88000	J Facilities & Administrative Costs	48,082	29,803	29,284	107,169
	TOTAL PROJECT COSTS	400,595	387,233	380,459	1,168,288
	(SUM I to J)				

Case Study # 2 ON vs. OFF Campus (cont'd)

Sponsor Funding		2	26.00%	26.00%	1	
Enter Base (if Code=3) for Years 1 through 5>>>		0	0	0	0	0
Sub-code	Expense Classification (see comment) Enter Amounts in Whole \$ only	FY 2005 Year 1	FY2006 Year 2	FY2007 Year 3	Total	Notes
12000*	Salaries - Regular Employees & Faculty	9,820	10,115	10,418	30,353	on
13500*	Faculty Summer Compensation	19,640	20,229	20,836	60,705	off (ex: Africa)
13700*	Post-Doctoral Associates	0	0	0	0	
15000*	Graduate/Teaching Assistants	33,110	34,103	35,126	102,340	on
	A Total Salaries & Wages	<u>62,570</u>	<u>64,447</u>	<u>66,381</u>	<u>193,398</u>	
17100*	B Fringe Benefits (See Note 1)	9,863	10,601	11,374	31,837	on
21200*	Computer Supplies	1,500	900	0	2,400	off
21800*	Computer Software	1,500	2,000	0	3,500	off
21900*	Project Supplies	5,000	5,000	5,000	15,000	off
22400*	Equipment Less than \$5,000 per unit	2,000	2,000	0	4,000	off
	C Total Supplies	<u>10,000</u>	<u>9,900</u>	<u>5,000</u>	<u>24,900</u>	
31000*	Other Services	3,000	3,100	3,200	9,300	off
31100*	Prof. Services - Consultants	16,000	16,480	16,974	49,454	off
31600*	Computer Services	500	600	700	1,800	off
	D Total Services	<u>19,500</u>	<u>20,180</u>	<u>20,874</u>	<u>60,554</u>	
35200*	Travel - Domestic - DGCA	2,000	3,000	2,000	7,000	off
35300*	Travel - Foreign - DGCA	6,000	6,500	7,000	19,500	off
35900*	Conference Registrations	0	0	0	0	
	E Total Travel	<u>8,000</u>	<u>9,500</u>	<u>9,000</u>	<u>26,500</u>	
37000*	First \$25,000 of Subcontract Expense	75,000	0	0	75,000	Adjusted:
	F Total Other MTDC	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>75,000</u>	MTDC
	G Total MTDC (Sum of A to F)	<u>184,933</u>	<u>114,628</u>	<u>112,629</u>	<u>412,189</u>	337,189
34000	Rent - Buildings & Grounds	0	0	0	0	
72600	Equip \$5,000 or More per unit - DGCA	5,500	5,000	0	10,500	
82400	Tuition	24,080	24,802	25,546	74,429	
37100	Subcontract Expense over \$25,000	138,000	213,000	213,000	564,000	TOTAL OFF:
	H Total Other Non-MTDC	<u>167,580</u>	<u>242,802</u>	<u>238,546</u>	<u>648,929</u>	172,660
	I Total Direct Costs - TDC	<u>352,513</u>	<u>357,430</u>	<u>351,176</u>	<u>1,061,119</u>	(51 percent of adj. MTDC)
88000	J Facilities & Administrative Costs	48,082	29,803	29,284	107,169	
	TOTAL PROJECT COSTS	<u>400,595</u>	<u>387,233</u>	<u>380,459</u>	<u>1,168,288</u>	

Case Study # 2 ON vs. OFF Campus (cont'd)

<u>DIRECT COSTS</u>	Year 1	Year 2	Year 3	Total
<u>Salary Regular Employees & Faculty</u>				
John Doe	9,820	10,115	10,418	30,353
Co-P.I.--	0	0	0	0
enter employee name	0	0	0	0
Sub-Total	9,820	10,115	10,418	30,353
<u>Co-Adjutant Salaries</u>				
enter employee name	0	0	0	0
Sub-Total	0	0	0	0
<u>Type 4 Wages of Labor</u>				
enter employee name	0	0	0	0
Sub-Total	0	0	0	0
<u>Type 5 Rutgers Student Employees</u>				
enter employee name	0	0	0	0
Sub-Total	0	0	0	0
<u>Other Compensation</u>				
enter employee name	0	0	0	0
Sub-Total	0	0	0	0
<u>Faculty Summer Compensation</u>				
John Doe	19,640	20,229	20,836	60,705
enter employee name	0	0	0	0
Sub-Total	19,640	20,229	20,836	60,705
<u>Graduate/Teaching Assistant Salaries</u>	(don't forget tuition)			
Fred Smith	16,555	17,052	17,563	51,170
James New	16,555	17,052	17,563	51,170
Sub-Total	33,110	34,103	35,126	102,340
Total Salaries & Wages	62,570	64,447	66,381	193,398
<u>Fringe Benefits</u>				
Salaries - Regular Employees	3,241	3,439	3,646	10,326
Faculty Summer Compensation	0	0	0	0
Post Doctoral Associates Salaries	0	0	0	0
Graduate/Teaching Assistant Salaries	6,622	7,162	7,728	21,512
Total Fringe Benefits	9,863	10,601	11,374	31,837
Total Salaries, Wages & Fringes	72,433	75,048	77,755	225,235

Case Study # 2 ON vs. OFF Campus (cont'd)

Subcontract Expense

<u>List Name of Subcontractor</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Total</u>
1 University of Hawaii	78,000	78,000	78,000	234,000
2 University of Illinois	80,000	80,000	80,000	240,000
3 ABC Transport, Inc.	55,000	55,000	55,000	165,000
4 Subcontractor #4	0	0	0	0
Total	213,000	213,000	213,000	639,000

BELOW THIS LINE INTERNAL USE ONLY

First \$25,000 of Subcontract Expense

<u>List Name of Subcontractor</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Total</u>
1 University of Hawaii	25,000	0	0	25,000
2 University of Illinois	25,000	0	0	25,000
3 ABC Transport, Inc.	25,000	0	0	25,000
4 Subcontractor #4	0	0	0	0
Total First Expense <\$25K	75,000	0	0	75,000

Subcontract Expense over \$25,000

<u>List Name of Subcontractor</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Total</u>
1 University of Hawaii	53,000	78,000	78,000	209,000
2 University of Illinois	55,000	80,000	80,000	215,000
3 ABC Transport, Inc.	30,000	55,000	55,000	140,000
4 Subcontractor #4	0	0	0	0
Total Expense Over >\$25K	138,000	213,000	213,000	564,000

Case Study # 3 ON vs. OFF Campus

Sub-code	Expense Classification (see comment) Enter Amounts in Whole \$ only	FY 2005	FY2006	FY2007	Total
		Year 1	Year 2	Year 3	
12000*	Salaries - Regular Employees & Faculty	9,820	10,115	10,418	30,353
13500*	Faculty Summer Compensation	19,640	20,229	20,836	60,705
15000*	Graduate/Teaching Assistants	33,110	34,103	35,126	102,340
	A Total Salaries & Wages	62,570	64,447	66,381	193,398
17100*	B Fringe Benefits (See Note 1)	9,863	10,601	11,374	31,837
21200*	Computer Supplies	5,000	5,000	0	10,000
21800*	Computer Software	1,500	2,000	0	3,500
21900*	Project Supplies	5,000	5,000	5,000	15,000
22400*	Equipment Less than \$5,000 per unit	2,000	2,000	0	4,000
	C Total Supplies	13,500	14,000	5,000	32,500
31000*	Other Services	3,000	3,100	3,200	9,300
31100*	Prof. Services - Consultants	16,000	16,480	16,974	49,454
31600*	Computer Services	500	600	700	1,800
31700*	Publication Services	0	0	0	0
	D Total Services	19,500	20,180	20,874	60,554
35200*	Travel - Domestic - DGCA	2,000	3,000	2,000	7,000
35300*	Travel - Foreign - DGCA	6,000	6,500	7,000	19,500
	E Total Travel	8,000	9,500	9,000	26,500
32900*	Animal Care Per Diem	0	0	0	0
37000*	First \$25,000 of Subcontract Expense	75,000	0	0	75,000
	F Total Other MTDC	75,000	0	0	75,000
	G Total MTDC (Sum of A to F)	188,433	118,728	112,629	419,789
34000	Rent - Buildings & Grounds	0	0	0	0
34100	Rent - Equipment	0	0	0	0
72600	Equip \$5,000 or More per unit - DGCA	5,500	5,000	0	10,500
82400	Tuition	24,080	24,802	25,546	74,429
37100	Subcontract Expense over \$25,000	138,000	213,000	213,000	564,000
	H Total Other Non-MTDC	167,580	242,802	238,546	648,929
	I Total Direct Costs - TDC	356,013	361,530	351,176	1,068,718
88000	J Facilities & Administrative Costs	104,580	65,894	62,509	232,983
	TOTAL PROJECT COSTS (SUM I to J)	460,593	427,424	413,685	1,301,701

Case Study # 3 ON vs. OFF Campus (cont'd)

Sponsor Funding		1	55.50%	55.50%	1	
Enter Base (if Code=3) for Years 1 through 5>>>		0	0	0	0	0
Sub-code	Expense Classification (see comment) Enter Amounts in Whole \$ only	FY 2005 Year 1	FY2006 Year 2	FY2007 Year 3	Total	Notes
12000*	Salaries - Regular Employees & Faculty	9,820	10,115	10,418	30,353	on
13500*	Faculty Summer Compensation	19,640	20,229	20,836	60,705	off
15000*	Graduate/Teaching Assistants	33,110	34,103	35,126	102,340	on
	A Total Salaries & Wages	62,570	64,447	66,381	193,398	
17100*	B Fringe Benefits (See Note 1)	9,863	10,601	11,374	31,837	
21200*	Computer Supplies	5,000	5,000	0	10,000	on
21800*	Computer Software	1,500	2,000	0	3,500	on
21900*	Project Supplies	5,000	5,000	5,000	15,000	off
22400*	Equipment Less than \$5,000 per unit	2,000	2,000	0	4,000	off
	C Total Supplies	13,500	14,000	5,000	32,500	
31000*	Other Services	3,000	3,100	3,200	9,300	on
31100*	Prof. Services - Consultants	16,000	16,480	16,974	49,454	on
31600*	Computer Services	500	600	700	1,800	off
31700*	Publication Services	0	0	0	0	
	D Total Services	19,500	20,180	20,874	60,554	
35200*	Travel - Domestic - DGCA	2,000	3,000	2,000	7,000	on
35300*	Travel - Foreign - DGCA	6,000	6,500	7,000	19,500	off
	E Total Travel	8,000	9,500	9,000	26,500	
32900*	Animal Care Per Diem	0	0	0	0	Adjusted
37000*	First \$25,000 of Subcontract Expense	75,000	0	0	75,000	MTDC:
	F Total Other MTDC	75,000	0	0	75,000	344,789
	G Total MTDC (Sum of A to F)	188,433	118,728	112,629	419,789	
34000	Rent - Buildings & Grounds	0	0	0	0	
34100	Rent - Equipment	0	0	0	0	
72600	Equip \$5,000 or More per unit - DGCA	5,500	5,000	0	10,500	
82400	Tuition	24,080	24,802	25,546	74,429	
37100	Subcontract Expense over \$25,000	138,000	213,000	213,000	564,000	TOTAL ON:
	H Total Other Non-MTDC	167,580	242,802	238,546	648,929	211,947
	I Total Direct Costs - TDC	356,013	361,530	351,176	1,068,718	(61 percent)
88000	J Facilities & Administrative Costs	104,580	65,894	62,509	232,983	
	TOTAL PROJECT COSTS	460,593	427,424	413,685	1,301,701	

Case Study # 3 ON vs. OFF Campus (cont'd)

<u>DIRECT COSTS</u>	Year 1	Year 2	Year 3	Total
<u>Salary Regular Employees & Faculty</u>				
John Doe	9,820	10,115	10,418	30,353
Sub-Total	9,820	10,115	10,418	30,353
<u>Faculty Summer Compensation</u>				
John Doe	19,640	20,229	20,836	60,705
enter employee name	0	0	0	0
Sub-Total	19,640	20,229	20,836	60,705
<u>Graduate/Teaching Assistant Salaries</u> (don't forget tuition)				
Fred Smith	16,555	17,052	17,563	51,170
James New	16,555	17,052	17,563	51,170
Sub-Total	33,110	34,103	35,126	102,340
Total Salaries & Wages	62,570	64,447	66,381	193,398
<u>Fringe Benefits</u>				
Salaries - Regular Employees	3,241	3,439	3,646	10,326
Co-Adjutant Salaries	0	0	0	0
Type 4 Wages of Labor	0	0	0	0
Type 5 Rutgers Student Employees	0	0	0	0
Other Compensation	0	0	0	0
Summer Employment - 10 month	0	0	0	0
Faculty Summer Compensation	0	0	0	0
Post Doctoral Associates Salaries	0	0	0	0
Graduate/Teaching Assistant Salaries	6,622	7,162	7,728	21,512
Total Fringe Benefits	9,863	10,601	11,374	31,837
Total Salaries, Wages & Fringes	72,433	75,048	77,755	225,235

Case Study # 3 ON vs. OFF Campus (cont'd)

Subcontract Expense

<u>List Name of Subcontractor</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Total</u>
1 University of Hawaii	78,000	78,000	78,000	234,000
2 University of Illinois	80,000	80,000	80,000	240,000
3 ABC Transport, Inc.	55,000	55,000	55,000	165,000
4 Subcontractor #4	0	0	0	0
Total	213,000	213,000	213,000	639,000

BELOW THIS LINE INTERNAL USE ONLY

First \$25,000 of Subcontract Expense

<u>List Name of Subcontractor</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Total</u>
1 University of Hawaii	25,000	0	0	25,000
2 University of Illinois	25,000	0	0	25,000
3 ABC Transport, Inc.	25,000	0	0	25,000
4 Subcontractor #4	0	0	0	0
Total First Expense <\$25K	75,000	0	0	75,000

Subcontract Expense over \$25,000

<u>List Name of Subcontractor</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Total</u>
1 University of Hawaii	53,000	78,000	78,000	209,000
2 University of Illinois	55,000	80,000	80,000	215,000
3 ABC Transport, Inc.	30,000	55,000	55,000	140,000
4 Subcontractor #4	0	0	0	0
Total Expense Over >\$25K	138,000	213,000	213,000	564,000

Budget calculation

ON vs. OFF Campus

In order to determine whether a project is **ON-campus** or **OFF-campus** here are some points to remember:

- Develop an internal budget (using ORSP budget template: <http://orsp.rutgers.edu/downloads/CostShare/ORSP%20Budget%20Template-2004-6-1.xls>) and list all costs (e.g. salaries, fringe benefits, subcontracts, supplies, etc.)
- Calculate the Modified Total Direct Cost (MTDC), which includes all costs except for: equipment over \$ 5,000, tuition, stipends, subcontracts after the first \$25,000 (for each subcontract), participant support cost, rent
- In addition adjust MTDC by totally excluding costs related to subcontracts

Budget calculation

ON vs. OFF Campus (cont'd)

- Make a line by line analysis of each item determining if it is an **ON or OFF** campus proposed expense:
 - **Personnel costs:** Differentiate if the costs related to personnel are for time spent on RUTGERS campus or at other sites (or abroad)
 - **Travel:** determine if travel is budgeted for presentation of papers (considered ON campus) or to actually do research at other sites (considered OFF campus)
 - **Equipment:** If equipment is budgeted and is to be used in the field and the research is done OFF-campus, the equipment could be OFF campus
 - **Consultants:** If the consultant is traveling back and forth to Rutgers to actually do the work, it is considered ON-campus; if the consultant does the work in the field it is considered OFF-campus
 - **RENT:** If rent for a building is charged directly to a grant, the project is OFF-campus; if the work is done at a Rutgers facility located off-campus (Ex: Experimental Stations) but Rutgers pays the rent, the project is ON campus