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THE STATE UNIVERSITY OF NEW JERSEY  
**RUTGERS**

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# Business Managers Meeting

March 8, 2005

# Agenda

- GA Pricing.
- Five Flavors of Tuition Remission.
- Changes in Travel Policy.
- RIAS PO Close out.
- Announcements:
  - Cost Sharing Workshops
  - Effective February 21, 2005, The Cook office at Martin Hall has merged with the Main office on Cook Campus, second floor ASB III.

# Supporting PhD Students on External Grants

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Graduate School - New Brunswick

# Purpose

- To help provide guidance in projecting costs of GAs on grants (in School 16)
  - ◆ Requires 72 credits for PhD degree
  - ◆ <http://orsp.rutgers.edu/proposal.asp>
- To help provide guidance in supplementing GA compensation in accord with current AAUP contract

# Current AAUP TA/GA Salaries

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
<b>10-month</b>	\$15,730	\$16,988	\$18,347
<b>12-month</b>	\$17,932	\$19,367	\$20,916

## But Competitiveness Pool Enhancements

- CP for State TA/GA Lines (2-0 accounts)
- CPX for External GA Lines (non-2-0 accounts)
  - Nothing precludes grant supported TA/GA from receiving grant-funded competitiveness supplements (CPX)

# Projecting External GA Costs: Tuition Credits

- How many credits/term? (School 16)
  - ◆ TA/GA expected to register for 6 non-billable “E” credits/term
  - ◆ Maximum number of credits = 16/term
    - Few TA/GAs pay full tuition (12 credits + 6 E credits > 16 credits)
  - ◆ Total credits for degrees in School 16:
    - 72 credits for Ph.D.; 30 credits for M.A. or M.S.
- Estimating number of credits/term depends upon year of study
  - ◆ 1st or 2nd year student: 9 credits/term or 18 credits/year
  - ◆ 3rd-5th year student: 6 credits/term or 12 credits/year
  - ◆ Beyond 6th year: 1 credit/term or 2 credits/year
  - ◆ Assume no summer study (if so up to 6 extra credits/year)
- Assume non-resident rates

# Projecting External GA Costs

- Salaries
  - ◆ AAUP contract FY05, FY06, FY07
  - ◆ Project 5% increases/year for discussion purposes only
- Fringe and F&A Rates
  - ◆ Data from ORSP web site
- Tuition & Fees (not based on plans to increase)
  - ◆ Tuition: Project 7% increases/year
    - “Typical” PhD student: 6 credits/semester (1/2 full tuition)
    - Out-of-state rate
  - ◆ Fees: Project 5% increases/year
  - ◆ Total “Tuition” = Tuition + Fees
  - ◆ <http://www.studentabc.rutgers.edu/Tuition/>

# Projecting Costs of GA vs Year of Study

<http://orsp.rutgers.edu/proposal.asp>

	2005-06	2005-06	2005-06
	1st or 2nd year of studies	3rd-5th year of studies	Beyond 5th year (>71 credits)
GA (no CP, 10 month)	\$16,988	\$16,988	\$16,988
Credits	18	12	2
Tuition	\$11,532	\$7,689	\$1,282
Fees	\$1,230	\$1,230	\$1,230
$\Sigma$ Tuition	\$12,762	\$8,919	\$2,512

For discussion: Projected tuition & fee increases

# Projecting Costs of GA vs Time

<http://orsp.rutgers.edu/proposal.asp>

	2004-05	2005-06	2006-07	2007-08	2008-09
	3rd-5th yr	3rd-5th yr	3rd-5th yr	3rd-5th yr	3rd-5th yr
<b>GA</b> (no CP, 10 mo)	\$15,730	\$16,988	\$18,347	\$19,264	\$20,227
<b>Credits</b>	12	12	12	12	12
<b>Tuition</b>	\$7,186	\$7,689	\$8,227	\$8,803	\$9,419
<b>Fees</b>	\$1,171	\$1,230	\$1,291	\$1,356	\$1,424
<b>ΣTuition</b>	\$8,357	\$8,919	\$9,518	\$10,159	\$10,843

For discussion only (does not reflect plans to increase)

- Projected salary increases
- Projected tuition & fee increases

# Challenge: Competitive Stipends to Recruit New PhD Students

- Stipends often set to compete with peer universities, e.g., Biomedical Sciences

Year	Stipend
2004-05	\$22,500
2005-06	\$24,000

- Goal: Maintain this level of compensation throughout career of individual student

# Forms of Ph.D. Student Support

- External Grant GA
- State TA (or GA)
- Fellowship (non-employee)
  - ◆ University
  - ◆ Training grant
  - ◆ External fellowship
- Student typically has all forms over course of 5-6 years of study

# Supplementing TA/GA Compensation

- Forms of supplemental funding
  - ◆ CP (or CPX) enhancement above AAUP salary
  - ◆ Summer support for 10-month appointments
  - ◆ Extra Pay
    - Academic Year: 5 hours/week
    - Summer for 12-month appointments
  - ◆ Fellowship supplement (Type 9)

# CP/CPX Enhancements

- New AAUP contract
  - ◆ Individual student's salary can't decrease
  - ◆  $(\text{Salary} + \text{CP}) = \text{New Base Salary}$
  - ◆ Salary increases (8% for 2005-06) are calculated on Base Salary
  - ◆ Nothing precludes grant supported TA/GA from receiving grant-funded competitiveness supplements (CPX)
- CP or CPX enhancements should be at level that
  - ◆ Academic Dean's office feels is appropriate
    - Finite \$ available to enhance State (2-0) TA/GA salaries
  - ◆ External grants can tolerate
- When appointing continuing students be aware of previous TA/GA salary

# How bring compensation to level of 1st year stipend?

- Example of model of support
  - ◆ First year: Fellowship, \$21,000 stipend
  - ◆ Next 4 years: TA/GA 10-month appointments
    - Allows flexibility in summer compensation
    - 10-month appointments have lower fringe costs
  - ◆ \$1000 initial CP/CPX supplement (for discussion)
    - CP/CPX supplement becomes part of base TA/GA salary
  - ◆ Summer salary: 22% of base (for discussion)
  - ◆ Project salary increase 5%/year beyond contract (for discussion only)

# Example Compensation Model w/CP Specific Student vs Time

	2004-05	2005-06	2006-07	2007-08	2008-09
Type	Fellow	TA	GA	GA	GA
Stipend	\$21,000				
Min Salary		\$16,988	18,347	\$19,264	\$20,227
CP/CPX		\$1,000	\$1,080	\$1,134	\$1,191
Summer		\$3,957	\$4,274	\$4,488	\$4,712
Total	\$21,000	\$21,945	\$23,701	\$24,886	\$26,130

- TA/GA 10-month appointments; Initial \$1000 CP enhancement
- Summer salary from external grant: 22% of base
- Project salary increase 5%/year beyond contract

# Summary

- Guidance in how to project costs of graduate student GAs on external grants
  - ◆ Realistic estimate projection of tuition costs
- Guidance on how to supplement GA compensation in accord with current AAUP contract
  - ◆ TA/GA minimum salary
  - ◆ CP/CPX enhancement
  - ◆ Summer support
  - ◆ Extra pay
  - ◆ Fellowship enhancement
    - Lisa Estler will provide additional details

## The following are recommendations provided by the Graduate School – New Brunswick for estimating support of Graduate Assistants.

- Salaries quoted are the minimum salaries; some graduate students will have higher salaries, because of competitiveness pool enhancements.
- Because GAs are required to register for 6 non-billable GA credits/semester, they typically register for 2 to 18 billable credits per academic year. If first and second year graduate students will be supported, 18 credits of tuition per year should be budgeted; if students in their last years of study (who have completed all credit requirements for the degree) will be supported, the minimum number of credits, 2 per year, can be budgeted.
- **In general it is recommended that 12 credits per year at the out of state rate plus fees should be budgeted as tuition costs.** Projections for the out year costs for tuition and fees are only for budget purposes, and do not reflect any actual plans to increase these costs.

**THE FIVE FLAVORS OF TUITION REMISSION & STUDENT FEES**

Description	Employee?	P/R	Subcode	Paid By	Charged to Spon Prgm	
		Type		University	How	Where
<b>TRUE TUITION REMISSION</b>						
<b>VANILLA</b>						
Regular Staff	Yes	1	1200	Partially	Composite FB Rate	1710
Regular Hourly Wages	Yes	1	1260	Partially	Composite FB Rate	1710
10 Month Employees - Summer Pay	Yes	1 or 6	1330	Partially		
Post Doctoral Associates	Yes	1	1370	Partially		
Retirees	No	N/A	N/A	Partially		
<b>CHOCOLATE</b>						
Eligible Dependents of Eligible Employees or Retirees	No	N/A	N/A	Fully		
<b>STRAWBERRY</b>						
Graduate or Teaching Assistants (except NJCSCR)	Yes	6	1500	Partially	Direct Charge	8190
						8220
						8230
<b>STUDENT FINANCIAL AID</b>						
<b>MAPLE WALNUT</b>						
Graduate Fellows	No	9	8450	Possibly	Possibly Direct Charge	8200, 8210
<b>ROCKY ROAD</b>						
Students	Yes	5	1250	Almost Always	Possibly Non-Bugetary	8200, 8210
Students	No	N/A	N/A	Almost Always	Possibly Non-Bugetary	8200, 8210

# Vanilla

<i>Description</i>	<i>Employee</i>	<i>P/R Type</i>	<i>Sub-code</i>	<i>Paid by University</i>	<i>Charged to SP</i>
Regular Staff	Yes	1	1200	Partially	Composite FB Rate 1710
Regular Hourly Wages	Yes	1	1260	Partially	Composite FB Rate 1710
10 Month – Summer Pay	Yes	1 or 6	1330	Fully / Partially	
Post Doc Assoc	Yes	1	1370	Fully	
Retirees	No	N/A	N/A	Fully / Partially	

# Chocolate

<i>Description</i>	<i>Employee</i>	<i>P/R Type</i>	<i>Sub-code</i>	<i>Paid by University</i>	<i>Charged to SP</i>
Eligible Dependants of Eligible Employees or Retirees	No	N/A	N/A	Fully / Partially	

# Strawberry

<i>Description</i>	<i>Employee</i>	<i>P/R Type</i>	<i>Sub-code</i>	<i>Paid by University</i>	<i>Charged to SP</i>
Graduate or Teaching Assistants	Yes	6	1500	Partially	Direct Charge 8190, 8220, 8230

# Maple Walnut

<i>Description</i>	<i>Employee</i>	<i>P/R Type</i>	<i>Sub-code</i>	<i>Paid by University</i>	<i>Charged to SP</i>
Graduate Fellows	No	9	8450	Possibly Fully	Direct Charge 8200,8210

# Rocky Road

<i>Description</i>	<i>Employee</i>	<i>P/R Type</i>	<i>Sub-code</i>	<i>Paid by University</i>	<i>Charged to SP</i>
Students	Yes	5	1250	Almost Always	Non- Budgetary Account – Possibly 8200, 8210
Students	No	N/A	N/A		

**THE FIVE FLAVORS OF TUITION REMISSION & STUDENT FEES**

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Post Doctoral Associates	Yes	1	1370	Partially		
Retirees	No	N/A	N/A	Partially		
<b>CHOCOLATE</b>						
Eligible Dependents of Eligible Employees or Retirees	No	N/A	N/A	Fully		
<b>STRAWBERRY</b>						
Graduate or Teaching Assistants (except NJCSCR)	Yes	6	1500	Partially	Direct Charge	8190
						8220
						8230
<b>STUDENT FINANCIAL AID</b>						
<b>MAPLE WALNUT</b>						
Graduate Fellows	No	9	8450	Possibly	Possibly Direct Charge	8200, 8210
<b>ROCKY ROAD</b>						
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# Travel Policy Modifications

- The time period for filing a travel report has been extended to 60 days.
- Receipts are only required for expenditures over \$50.00.
- Two per diem options have been added:
  - A per diem of \$50 will be allowed for certain cities, all remaining locations remain \$30.
  - The actual per diem allowed by the IRS will be permitted.

# Travel Policy Modifications

- When a per diem is used, it must be used for the entire trip. The same is true for using actual receipts.
- The per diem is prorated when a meal is provided:
  - Breakfast      20%
  - Lunch            20%
  - Dinner            60%

# Travel Policy Modifications

- The per diem is prorated to cover the day of departure and day of return.

<i>Time of Departure or Return</i>	<i>Date of Departure</i>	<i>Date of Return</i>
12:01 am to 7:00 am	100%	0%
7:01 am to 1:00 pm	80%	20%
1:01 pm to 7:00 pm	60%	40%
7:01 pm to midnights	0%	100%

# Travel Policy Modifications

- The cardholder copy of a meal receipt is acceptable with:
  - Provider's name
  - Date of meal
  - Name(s) of any other individuals include in the bill
  - Purpose of the meeting (business meal)
  - If funded by state or federal sources, charges for alcohol must be deducted or a statement that no alcohol was included in the bill must be added.

# Travel Policy Modifications

- A duplicate copy of the receipt can be submitted when expenses are being shared. The names of the individuals or organizations that shared the expenses must be provided.
- An express check out receipt can be used to document lodging expenses. The receipt must show the credit card being used.

# Travel Policy Modifications

- The air ticket receipt will be accepted as documentation if the boarding pass is unavailable. The detailed invoice/itinerary can also be submitted as a receipt for air fare if it includes:
  - All times of departure
  - Flight numbers
  - Class of service
  - Fare basis
  - Ticket or confirmation number
  - Cost of ticket
  - Proof of payment

# Travel Policy Modifications

- For reimbursement of unused airline tickets due to a business need, you must state that:
  - The ticket was paid.
  - The ticket was not used.
  - The ticket was not reissued for later travel.
  - A voucher was not obtained.
  - A reimbursement was not obtained from another source.

# Travel Policy Modifications

- Receipts in a foreign language need:
  - Amount
  - Type of expenditure
  - General description of the items
- Reimbursement for expenditures in foreign currency can be made at actual cost.

# Travel Policy Modifications

- Lost Receipts require a duplicate from the billing agency and completing a lost receipt form including that:
  - The original receipt is not available.
  - The expense was on behalf of the University.
  - The item and amount of the expense are accurate.
  - Other reimbursement of the expenses has not been or will be not sought or accepted from any source.

# Processing Closed Grant Account Purchase Orders

- Regular PO
- Subcontract PO

1. Department Prepares Change Order Request Form and Sends to Purchasing
  2. Gail Schmidt, Purchasing, identifies closed grant account PO
  3. Gail Schmidt provides list of closed account numbers to Maureen Cox, DGCA
  4. Maureen Cox opens account and notifies Gail Schmidt
  5. Gail Schmidt processes Change Order Request Form and notifies Department
  6. Purchasing retains Regular PO Change Order Request Form
3. Gail Schmidt provides hard copy Change Order Request Form to Maureen Cox, DGCA
4. Maureen Cox opens account and processes Change Order Request Form
5. DGCA Retains Subcontract PO Change Order Request Form