

Budget and Costing & Consents Worksheet (CCW) guidelines

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The Costings and Consents Worksheet

The Costings and Consents Worksheet (CCW) is an Excel spreadsheet used to determine the costs and develop the budget for a research funding application or contract. Completed CCWs must be checked by a Research Advisor or Business Development Manager before being signed off by the applicant and HOD.

The tabs relate to various types of costs (e.g. staff salaries, student stipends, operating expenses), ethics and regulatory requirements, and aspects of a project's financial administration (e.g. indirect salary recovery, multi-departmental teams, and foreign exchange rates). The first three tabs provide a summary of expenses. Research Advisors or Business Development Managers can assist researchers with filling out CCWs, particularly the tabs concerning aspects of financial administration.

Before beginning a CCW, make sure you are using the most recent version. For competitive research funding proposals, be sure to read the funder's guidelines and instructions for applicants carefully. These guidelines may contain specific inclusions and exclusions (for example, no travel costs or pieces of equipment over \$2000).

Summary Page

General Information

Enter the identifying information for the project. This includes the Principal Investigator (NB: if more than one, list the PI who will be the contact PI), Department, Division, Project Title, Start and End Date, and Funding Body. The Department and Division fields have pull-down menus.

Full Cost and Price

The Full Cost column is filled in automatically from the data entered on other tabs and shows the total cost of the project. The Price column is filled in automatically as well but may be edited; this column should show only the amounts requested or awarded from the funding body. For example, if indirect salaries are not being requested from the funding body, this cost will appear in the Full Cost column but should be removed from the Price column. Your Research Advisor or Business Development Manager can help with altering cost figures in the Price column.

For most projects, the Total ex GST box in the Price column should match the amount proposed or awarded. GST is typically added later.

FOR codes

Determine the appropriate Field of Research code(s) using the FOR codes link on the right side of the page. Please use percentages in multiples of ten, for a total of 100%.

SEO Codes

Determine the appropriate Socio-Economic Objective code(s) using the SEO codes link on the right side of the page. Please use percentages in multiples of ten, for a total of 100%.

Keywords

A list of keywords is required for each project.

Type of Research Activity

Use the pull-down menu to select the type of research activity the proposal represents.

Personnel Costs

Staff and Salaries

Current employees who are paid by the University of Otago Academic Block Grant should be entered under **Indirect Staff**. (Some research-only staff at the Christchurch campus may also be considered Indirect Staff—please check with your Research Advisor). Staff for whom a new employment contract will be required and who will be paid directly from a successful contestable award should be entered as **Direct Staff**.

The status of the staff member should be indicated for Indirect Staff (e.g. Indirect-Academic and Indirect-General) and Direct Staff (e.g. Direct-Academic, Direct-General, Direct-Casual).

Enter each staff member's name, position and Department. If the person who will occupy a position is not known yet, their name can be listed as "TBA" but the position they will fill should still be listed, e.g. "TBA – Post-Doctoral Fellow."

Enter the expected FTE for each staff member for each year of the project. Full Time Equivalent (FTE) is measured in terms of full time employment being equal to 1.0 FTE; half time is 0.5 FTE etc. For example, if a staff member works one day a week, the FTE would work out to be 0.20 FTE.

An FTE calculator is provided on the Direct Staff tab. This can be used to calculate the FTE if you know how many hours per week and the number of weeks the staff member is going to be employed for.

Salaries for each year should be estimated using the Salary Scales Projections spreadsheet on the Research & Enterprise Forms and Guidelines website. These figures enable researchers to reasonably budget grants that run several years in the future.

Salaries for Year 1 should be based on the following year's projected salary, if the project starts on or after 1 July. For example, if the start date is 1 July 2022 or later, use the projected salary figures for 2023.

Certain academic positions automatically increase a step in their salary scale each year. Some may advance every second year depending upon the outcome of performance and salary review:

- Assistant Research Fellows, Teaching Fellows, Professional Practice Fellows, and Teacher Education Fellows go up a step each year until they reach the top of their salary bracket. Promotion is required to cross the 'bar,' then automatic increments occur until the top of the salary bracket.
- Lecturers, Research Fellows, Senior Teaching Fellows, and Scientific Officers go up a step each year until they reach the top of their salary bracket.
- Senior Lecturers and Senior Research Fellows undergo performance and salary review each year until they reach the bar. Promotion is required to cross the bar.
- Senior Lecturers who are above the bar, Associate Professors, and Professors undergo performance and salary review every second year.

The total Indirect and Direct Salaries are calculated automatically once the salary and FTE are entered.

Salary Related Costs

Indicate which Superannuation scheme, if any, each staff member is or will be enrolled in. These costs are calculated automatically. There are three schemes: Government (Gvt), UniSaver (Uni), and KiwiSaver (Kiwi). Choose Uni if the staff member is not on a scheme, in order to budget wisely for superannuation costs. ACC costs are calculated automatically.

Overhead costs for each staff member are calculated automatically and based on rates set by the University. Different rates apply, depending upon whether projects qualify as research or commercial. For research projects, check the funding body guidelines to determine whether awards cover overhead costs (also called indirect costs), i.e. are full cost recovery. Some funders' grants (such as the UORGs and those from charitable organisations) do not include overheads. (Select 'None' in the O/H box under a staff member's entry on the CCW to indicate the exclusion of overheads). If funders normally cover overheads, approval must be sought to have the department or University waive these costs in cases where that is desired.

Overheads Waiver Approval

The signature of the Head of Department is required to waive any departmental overheads in cases where the funders normally cover them. Approval from the HOD to waive overheads may be required even if the funding body does not pay overheads.

Postgraduate Students

Use the **Subs-Students** tab to budget for postgraduate student stipends and fees. Stipends may be equivalent to University of Otago scholarships (which typically waive tuition fees) or may only cover the various fees a student needs to pay.

University of Otago scholarships vary but are generally \$25,000 for PhD students and \$13,000 for Master's students. Many funders who cover these expenses specify standard costs at different rate for postgraduate student stipends—be sure to check the funder's guidelines.

Tuition fees are dependent upon the degree the student is undertaking.

Student services fees and thesis costs may be covered by some funders. Publication costs for thesis copies will vary due to size and binding material. Estimate \$550 for PhD and \$300 for Master's.

Subcontractors

Budget for Subcontractors on the **Subs-Students** tab. Enter the name of each subcontracting organisation and the name(s) of its Key Personnel. The box labelled 'TEO' should indicate whether the subcontracted organisation is a tertiary education organisation. List the total cost for each year excluding GST. Costs for subcontractors may include salaries, overheads, and general operating expenses.

If subcontractors are being used, it may be advisable to have a Memorandum of Understanding (MOU) in place at the application/proposal stage. A Subcontracting Agreement should be signed at the contract stage. Research and Enterprise staff should undertake the creation of MOUs and subcontracts.

Ethical and Regulatory Consents

The Ethics & Consents tab provides a checklist where "yes" or "no" answers should be provided for each of the five question categories. Please also provide applicable details where text boxes are provided. This page must be completed regardless of whether the necessary consents or permits have yet been obtained.

Operating Expenses and Equipment

The **Op Expenses** tab lists several categories of typical operating expenses, with related costs and their Finance One accounting dissections. Not all possible dissections are available on the CCW; if you are not sure where a cost fits, ask Research and Enterprise staff. The Op Expenses tab has a printable notes page where specific costs may be itemised to help with planning.

On the **Equipment** tab, list major equipment (i.e. items over \$2,000 or over \$5000 for Marsden) that will be purchased specifically for the project, such as dedicated laptops or lab equipment. Make sure that the funding body allows purchases of equipment.

Equipment depreciation: First, check whether the funder allows depreciation costs to be claimed. If so, any piece of equipment, whether available or to be purchased, that will be used during the project should be depreciated after one year post-purchase. Name the piece of equipment you are depreciating under "Asset description."

Work out depreciation by entering the full replacement cost (excluding GST) in the top box under the asset description for each year of the grant. Then, enter the depreciation rate indicated in the table on the right. For equipment types not listed here, the depreciation rate may be

nominated based on the life expectancy of the item. For example, if you have a piece of equipment that will be replaced every 3 years, use 0.33 as your depreciation rate.

Expected usage is the proportion of time the project expects to use this item, compared to the total time in which it may be used. 1.0 is full time (i.e. FTE). For example, if a piece of equipment is used only 40% of the year, and of that it is expected that the project will use it 20% of the year, you would be using it for 50% of the total time it is used. You should enter 0.5 into the “Expected usage (FTE)” box.

The total depreciation for all equipment is calculated automatically.

Authorisation/Signatures

Dunedin campus

Several signatures are required on the Summary page. All PIs should sign the CCW and obtain the signature of their Head of Department or Dean of School.

- The applicant/PI;
- The PI’s HoD or Dean, to indicate that he or she has agreed to the application or contract;
- The PVC as appropriate
- The relevant Research and Enterprise Research Advisor or Business Development Manager;
- The Director of Research and Enterprise or the DVC Research and Enterprise as appropriate.

Christchurch campus

- The applicant/PI;
- The PI’s HoD, to indicate that he or she has agreed to the application or contract;
- The Associate Dean of Research or PVC as appropriate—this signature is required for applications and contracts;
- The relevant Research and Enterprise Research Advisor or Business Development Manager;
- The Director of Research and Enterprise or the DVC Research and Enterprise as appropriate.

Wellington campus

- The applicant/PI;
- The PI’s HoD, to indicate that he or she has agreed to the application or contract;
- The Dean of the School;
- The relevant Research and Enterprise Research Advisor or Business Development Manager;
- The Director of Research and Enterprise or the DVC Research and Enterprise as appropriate for contracts. The Associate Dean of Research- signs for applications if required