



4-digit budget pools for sponsored funds

AUSPAN – FEBRUARY 11, 2019

What would change?

Current budget pools

Code	Title
600	Salaries
610	Wages
620	Employee Benefits
700	Other Operating Expenses
730	Student Aid
740	Equipment & Improvements
750	Plant Fund Expenses
760	Indirect Cost Recovery Expense

Potential budget pools

Code	Title
6010	Faculty Salaries
6020	Professional Non-Faculty Salary
6050	Graduate Assistants Salary
6100	Staff
6105	Staff Part-Time
6110	Non Work-Study Student Wages
6299	Fringe
7025	Travel-Individuals
7050	Reportable Service Expenses
7055	Temporary Employee Svcs
7075	Subcontracts
7077	Services-Internal Charges Only
7079	Foreign Subcontracts
7090	Expendable supplies
7110	Animal Costs
7300	Tuition Related Fees
7400	Equipment & Improv Capital Assets A
7500	Plant Fund Expenses
7600	Indirect Cost Recovery Expense

Comparison of the two ways

3-digit	4-digit	Title
600	6010	Faculty Salaries
	6020	Professional Non-Faculty Salary
	6050	Graduate Assistants Salary
610	6100	Staff
	6105	Staff Part-Time
	6110	Non Work-Study Student Wages
620	6299	Fringe
700	7025	Travel-Individuals
	7050	Reportable Service Expenses
	7055	Temporary Employee Svcs
	7075	Subcontracts
	7077	Services-Internal Charges Only
	7079	Foreign Subcontracts
	7090	Expendable supplies
	7110	Animal Costs
730	7300	Tuition Related Fees
740	7400	Equipment & Improv Capital Assets A
750	7500	Plant Fund Expenses
760	7600	Indirect Cost Recovery Expense

How?

Add header

AUBURN UNIVERSITY OFFICE OF SPONSORED PROGRAMS

DRAFT BUDGET TEMPLATE (AU MTDC - excludes Participant Support from base)

The following template is provided to allow AU Investigators to develop budgets for sponsored programs activities. This budget is developed to allow for full Facilities and Administrative (F&A) costs and reflects AU's Modified Total Direct Cost (MTDC) Base - Excludes Participant Support from base.

Project Director: _____
 College/School: _____
 Department: 130601 Mechanical Engineering

Summary of Project Costs		
Total Direct Costs	\$	93,510
Total F&A Costs	\$	14,693
Total Cost Share	\$	7,785
Total Project Cost	\$	115,989

Sponsor: _____
 Project Period: _____
 Type of Project: Applied Research 2002
 On or off campus: On Campus

Gina Bailey:
Required field

Gina Bailey:
Enter Org number

Choose drop down options if cell is blue

Enter information if cell is grey

No data entry required if cell is white.

IF DATA IS POPULATED IN COLUMNS F-J, DO NOT LEAVE THE DROP DOWN SELECTION BLANK

Project Personnel

Salaries (Full-time)	Monthly Effort	Year 1	Year 2	Year 3	Year 4	Year 5	Total
		100	103	106	109	113	531
		200	206	212	219	225	1,062
		300	309	318	328	338	1,593
		4	4	4	4	5	21
			0	0	0	0	0
			0	0	0	0	0

Total Full-time Personnel

Salaries

Fringe benefits

\$ 604	\$ 622	\$ 641	\$ 660	\$ 680	\$ 3,207
188	193	199	205	211	996

Salaries (Part-time)	Monthly Effort

400	412	424	437	450	2,124
0	0	0	0	0	0

Type	Personnel
Faculty	
Non-Faculty	
Technician	
Full-time staff	

Full time benefit rate
31.10%

How?

JV INPUTS		Year 1		Year 2		Year 3		Year 4		Year 5		TOTAL
ACCOUNT	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL						
6010	100	103	106	109	113	531						
6020	200	206	212	219	225	1,062						
6040	300	309	318	328	338	1,593						
6050	500	0	0	0	0	500						
6100	4	4	4	4	5	21						
6105	400	412	424	437	450	2,124						
6110	600	0	0	0	0	600						
6299	258	243	251	258	266	1,276						
7005	2,299	0	0	0	0	2,299						
7010	1,600	0	0	0	0	1,600						
7025	2,900	0	0	0	0	2,900						
7050	3,192	0	0	0	0	3,192						
7055	777	0	0	0	0	777						
7075	1,900	0	0	0	0	1,900						
7077	1,700	0	0	0	0	1,700						
7078	3,450	0	0	0	0	3,450						
7079	2,000	0	0	0	0	2,000						
7080	201	0	0	0	0	201						
7085	1,250	0	0	0	0	1,250						
7090	1,320	0	0	0	0	1,320						
7100	99	0	0	0	0	99						
7105	1	0	0	0	0	1						
7110	15	0	0	0	0	15						
7300	200	0	0	0	0	200						
7400	6,000	0	0	0	0	6,000						
7600	11,968	651	671	691	712	14,693						

Second option

AUBURN UNIVERSITY		
BUDGET JV WORKSHEET		
Type of Project:		0
On or off campus		
Organization code		
F&A rate		AU Fact Sheet <small>(for current AU F&A rates)</small>
Project Personnel		
	Full time	Choose full time type
Full time subtotal	0	
Fringe benefits	0	
	Part time	
Part time subtotal	0	
Fringe benefits	0	
Graduate Student Salaries		
Salary		
No. of Grad. Students		
Total Grad. Salaries	0	
Fringe benefits	0	
Tuition <small>(select % from list)</small>	0	Choose Tuition recovery %

Choose drop down options if cell is blue

Enter information if cell is grey

No data entry required if cell is white.

Full time benefit rate
32.50%

Part-time benefit rate
12.60%

Grad student benefit rate
2.90%

Opportunities

- ▶ Budgets in Banner would more closely align with proposal and award budgets
- ▶ More detailed information
- ▶ Follows format for operating budgets
- ▶ If OSP budget template is used, consistency in format and information and calculations are embedded in the forms
- ▶ Improved post-award review and reporting

Challenges

- ▶ Additional detail required
- ▶ Increased inputs
- ▶ More detail provides more opportunity for budget variances
- ▶ Budget templates vary
- ▶ Potential process changes (?)

What's next?

- Phased implementation
- First Phase: pilot forms with colleges/units with College-Level Designees
- Second Phase: upon successful completion of pilot and process and procedure updates, expand use to all campus units