

RELATED OUTSIDE WORK COSTING AND DISBURSEMENTS (WORKED EXAMPLE)

Appendix 1

UNIVERSITY RESOURCES

Direct Employment and Indirect Costs (1)

Staff Member(s) Name	Position	Job Class Level	Fortnightly Salary Cost	Salary Cost per Hour (72.5 hrs/ fortnight)	Estimated Hours	Full Remuneration (incl oncosts) - multiplier	Full Direct Remuneration Cost	Services & Infrastructure Cost Percentage	Services & Infrastructure Costs Recovered	Total Direct & Indirect Cost
			A	B=A/72.5	C	D	E=B*C*D	F	G=E*F	H=E+G
A Smith	Post Doc	A04	\$1,818	\$25.08	200	1.265	\$6,345	60%	\$3,807	\$10,153
B Jones	RA	HEW5-3	\$1,556	\$21.46	200	1.265	\$5,429	60%	\$3,257	\$8,686
C Roberts	Senior Lecturer	C03	\$2,671	\$36.84	40	1.265	\$1,864	60%	\$1,119	\$2,983
<b>Sub-totals:</b>					<b>440</b>		<b>\$13,638</b>		<b>\$8,183</b>	<b>\$21,821</b>

Other Direct and Indirect Costs

Item	Detail	Usage Cost per Hour or per Unit	Estimated Hours or Units	Other Direct Costs	Services & Infrastructure Cost Percentage	Services & Infrastructure Costs Recovered	Total Direct & Indirect Cost
		J	K	L=J*K	M	N=L*M	P=L+N
<b>Consumables &amp; Facilities</b>							
Reagents		\$15.00	200	\$3,000	10%	\$300	\$3,300
Sequencer		\$20.00	100	\$2,000	10%	\$200	\$2,200
Lab usage		\$25.00	100	\$2,500	10%	\$250	\$2,750
Travel		\$300.00	2	\$600	10%	\$60	\$660
<b>Sub-totals:</b>				<b>\$8,100</b>		<b>\$810</b>	<b>\$8,910</b>

**Total Cost before Margins & GST** **\$21,738** **\$8,993** **\$30,731**

Margins & GST	Margin Percentage	
Work Group Margin (2) (3)	75%	\$23,048
<b>Sub-total:</b>		<b>\$53,780</b>
Controlled Entity Management Fee (4)	7.5%	\$4,033
Price excl. GST		<b>\$57,813</b>
GST	10%	\$5,781
<b>TOTAL PRICE INCL GST</b>		<b>\$63,594</b>
Project Price per Hour excl. GST		\$131.39

Disbursement of Total Services & Infrastructure Costs

Organisational Unit	Account No	Distribution Percentage	Amount
Work Group account (2)		20%	\$1,799
Faculty		10%	\$899
School/ Centre		10%	\$899
Library		9.5%	\$854
Property and Facilities		15%	\$1,349
Research and Commercial - Business Services (5)		8.5%	\$764
Office of Research and Postgraduate Studies (5)		10.5%	\$944
Central Administration (5)		16.5%	\$1,484
<b>Total</b>			<b>\$8,993</b>

**Balance of Project Funds for Disbursement to the Work Group Performing the Work (2)** **\$44,787**

- (1) Advice on costing related outside work may be sought from the relevant Faculty Innovation & Commercial Development Manager.
- (2) The Work Group may be an established Research Group, Division, School, Centre, other group or an individual researcher. Where the work is undertaken by a group or individual not having a designated Source 4 or Source 6 account, then an appropriate University account will need to be nominated.
- (3) The Work Group, at its own discretion, may apply a margin which will be paid into the nominated account. For Related Outside Work it is normal to apply a healthy margin or accumulate some other benefit for the Work Group.
- (4) Related Outside Work may be conducted through a Controlled Entity such as UniQuest. The Contolled Entity will normally apply a Management Fee in addition to any margin applied by the Research Group.
- (5) When the work is conducted through a Controlled Entity, these indirect costs are distributed to the Controlled Entity, in addition to the Controlled Entity Margin.