

## Cost of Sponsored Programs

### WHY IS IT IMPORTANT TO KNOW WHAT IT COSTS TO OPERATE OUR SPONSORED PROGRAMS?

Sponsored programs (research, training, consulting, and service) are essential activities at the Jack, Joseph and Morton Mandel School of Applied Social Sciences (Mandel School). Our goal is to support and strengthen them to ensure their longevity. It is recognized that:

- Sponsored programs support our education mission, leading to more innovative content that bridges the gap between classroom and community.
- Our strong focus on research, training, and consulting allows us to attract and retain talented faculty and staff.
- Sponsored programs enhance our reputation, making our School more attractive to both Master's and Ph.D. students.
- Our rigorous, evidence-based research allows us to be leaders in community-based research and program evaluation.
- Teaching and research are interwoven and build upon each other.
- It impacts our School rankings.

Knowing the cost is important for two reasons. First, we should all be aware that the Mandel School is financially supporting sponsored programs, and second, so we can work towards closing the gap between the actual cost and our externally-funded project overhead recovery.

### WHAT DOES THE COST OF CONDUCTING SPONSORED PROGRAMS (RESEARCH, TRAINING, CONSULTING, AND SERVICE) INCLUDE?

The cost includes two large categories: University indirect costs and Mandel School overhead costs. Of these categories, only the amount attributable to sponsored programs is included and is expected to be supported by externally-funded project overhead recovery.

- University indirect costs: This cost is determined by central administration and includes five subcategories (library, student services, plant, information services and university services). The amount we are "charged" per category is based on metrics such as our student enrollment, student, staff and faculty headcount, 2-year average of direct expenditures (grant and operating total) and building square footage (among others). This expense supports our physical plant (building maintenance and utilities), information technology infrastructure and central staffing, services to students (registrar, health services, etc.), and offices such as procurement, advancement, planning and institutional research, provost, attorney, faculty senate, foreign faculty and scholars, and research and technology management.

- Mandel School overhead: This cost covers items that support our sponsored programs but happen within the “walls” of the Mandel School. This includes our school-level research administration and research support, advancement, human resources, dean’s office, information technology and communication.

**HOW IS THIS CALCULATED?**

The cost is calculated by adding the University indirect costs and Mandel School overhead (only the amounts attributable to sponsored programs). That cost (dollar amount) is then divided by actual externally-funded expenditures, yielding in a percentage. That percentage is what we refer to as the “cost of sponsored programs.”

University Indirect Costs	+	Mandel Overhead	=	<b>Cost of Sponsored Programs</b>
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Direct Sponsored Program Expenditures				

Figure 1