



Finance User Guide: For the Development of an OPA Budget

For Research Activity:

This Template is to be used for non-research OPA budgets.

For research grants or consultancies, please access the Research Budget Approval Form (BAF) located on the Research Office Forms & Guides website.



[Research Office
Forms & Guides](#)

Other Relevant Documentation:

The OPA Budget Template should be submitted in conjunction with the OPA application form & other supporting documentation. Staff should be familiar with the CSU Policy for 'Outside Professional Activities' & 'Policy on Delegations & Authorisations' prior to making an application for funding.

[OPA Policy](#)

[Policy on Delegations
and Authorisations](#)

[OPA Process
Flowchart](#)

OPA Budget Details:

- All cells that are available for data to be entered, or that require data to be entered are marked a light yellow colour.
- At the top of the OPA Budget, provide details of staff involved in this OPA, external party/ies, description for the OPA and GL account codes.
If you require a program code for this activity, contact your School Administration Officer for assistance.
- At the bottom of the OPA Budget include any notes/assumptions that you have made when compiling the budget.
- Salary Costs will feed through to the OPA Budget on completion of the Staff Costs worksheet. More guidance is provided below.
- Non-salary expenses should be added to the Non-Salary Expenses worksheet. More guidance is provided below.
- You will need to add your own \$ margin for the Intended Project Surplus and indicate how the Faculty / School margin share will be split. More guidance is provided below.

Staff Costs:

- On the Staff Costs worksheet:
 1. Select Employment Type & Level/Step from drop-down box for each staff member involved in this OPA.
 2. Enter the:
 - a. Annual total cost for each staff member calculated by the Staff Cost Calculator (for contracted staff, exclude Annual Leave costs).
 - b. Anticipated number of hours for each staff member.
- Salary costs will automatically calculate and transfer directly to the OPA Budget worksheet.
- Salary estimate includes on-costs.

Non-Salary Expenditure:

- The Non-Salary Expenses worksheet lists the types of expenditure to include as part of the budget for this activity.
- On the worksheet, add an estimate for the appropriate items in the Amount column. Each column will automatically total and transfer directly into the OPA Budget worksheet.
- Staff are asked to include a Contingency to cover unanticipated expenditure that may occur. This does not have to be a large amount.

Levy/Other OPA Add-Ons:

- **Competitive Neutrality Levy (CNL)/Infrastructure Levy:**
Legislation requires that CSU commercial activities charge a competitive amount for our services, rather than at a reduced price based on cost advantages that arise from being part of a large, government-funded institution.

Cost advantages arise from a range of sources, such as the University's tax-free status, shared infrastructure and resources such as payroll, finance and IT, which typically underwrite the direct costs of projects.

Minimum 15%.

- **Budgeted Surplus for Internal Distribution:**
This represents the funds that are distributed to the Faculty/School and employee as per the OPA Policy. Staff should consult their HoS for advice regarding the Faculty/School split.
At the conclusion of OPA and after all costs (including the CNL) have been allocated, the Faculty/School and employee's share of funds should be transferred as follows:

Faculty/School – Transfer to A102

Employee – Transfer to A109 (Staff Development Fund) or A5401 (Faculty Research Support Fund)

Please refer to the A5401 Fact Sheet for usage guidelines

[A5401 Fact Sheet](#)

\$100,000 Threshold:

- If the OPA exceeds \$100,000, it must be conducted in accordance with the University Statutory Guidelines for Commercial Activities.

[Commercial Activities Policy](#)

OPA Reconciliation:

- On completion of the OPA, when all final income and expenditure has been allocated to the activity, input income and expenditure amounts to calculate the final result. (Surplus or Deficit)
- Actual amounts can be obtained by running an Operating Statement in FAST. Contact Finance for any assistance.
- The amounts to be distributed will automatically calculate.
- When completing the OPA Reconciliation worksheet:
 1. Add the GL codes where you intend for any surplus to be distributed;
 2. Transfer the salary costs for staff member from the Budgeted Staff Costs worksheet to the Internal Salary Cost Recovery section.
- Forward the FAST Operating Statement, OPA Reconciliation and completed Funds Transfer to your Faculty Finance Officer for review.
- Staff should consult with their HoS regarding use of funds and appropriate timeframes.

Contacts:

- For assistance and feedback, please email: budget@csu.edu.au