

RSH203 Sponsored Programs Budgeting Course Guide

Title slide



Objectives

Objectives

Develop skills to build an accurate budget applying:

- 01 Budget guidelines and policies specific to UF
- 02 Federal, State, and Sponsor-specific budget guidelines and policies
- 03 Appropriate and accurate cost categorization

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What is a proposal budget?



What is a proposal budget?




- A representation of the costs necessary to complete the proposed work
- A picture of how the project will be financially structured and managed
- A baseline from which financial obligations and changes will be measured during the award

Reminder!
Budgets are *best* estimates of the costs to perform the work.

Budget Strategy

What is your budget strategy?

Click each picture to learn more



Budget Strategy – Block 1

What is your budget strategy?

Click each picture to learn more

Look for what is NOT there but should be.
Are all the costs necessary to complete the work included?



Budget Strategy – Block 2


What is your budget strategy?
Click each picture to learn more

	Planning for future years is often not exact (e.g. no one knows what a plane ticket will cost in 4 years) but using current cost data and escalation rates for future years will help make sure all costs are budgeted as realistically as possible.
	 Remember!

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Budget Strategy – Block 3

What is your budget strategy?
Click each picture to learn more

	
Careful budgeting protects UF by ensuring that all possible and likely project costs are covered by the sponsor, while keeping the budget reasonable.	 Remember!

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Budget Strategy – Block 4

What is your budget strategy?
Click each picture to learn more

	
	Remember to read the <u>full</u> solicitation in detail to understand sponsor policies regarding acceptable costs and cost calculations for each proposal.

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Cost Principles


Cost Principles → Cost Principles defined by 2 CFR 200 are the foundation for sponsored projects budgeting.

Click the boxes for more information.

Necessary	The cost is necessary to perform the scope of work. Without this purchase, the work cannot continue.
Reasonable	The cost does not exceed that which would be incurred by a prudent person.
Allocable	The proposed cost can be directly assigned to an award based on its proportionate benefit to that award.
Consistently Treated	Costs incurred for the same purpose in like circumstances must be treated consistently as direct or indirect.

Cost Principles Formative Assessment


Try Again



Dr. Sharma maintains a membership to her national organization to stay abreast of what's happening in her field. This cost benefits her and her work as a whole and does not provide a specific benefit to any one sponsored project. Her membership is about to expire and she would like to renew. Should she budget this cost on her upcoming NIH grant proposal?

Incorrect. Memberships generally benefit overall professional development and as such should not be charged to a sponsored project.

Correct




Dr. Sharma maintains a membership to her national organization to stay abreast of what's happening in her field. This cost benefits her and her work as a whole and does not provide a specific benefit to any one sponsored project. Her membership is about to expire and she would like to renew. Should she budget this cost on her upcoming NIH grant proposal?

Yes No

Correct! This charge must be charged to sources other than her sponsored project.


Cost Principles Formative Assessment



Dr. Abara is preparing a proposal to the National Science Foundation. She has been using a gas chromatograph to analyze samples in her lab, but it is aging and will quickly be beyond repair. In order to complete the scope of work in her proposal, she will need a new one. Is this a necessary cost to include in her budget?

Yes No

Try Again




Dr. Abara is preparing a proposal to the National Science Foundation. She has been using a gas chromatograph to analyze samples in her lab, but it is aging and will quickly be beyond repair. In order to complete the scope of work in her proposal, she will need a new one. Is this a necessary cost to include in her budget?

Yes No

Incorrect. The gas chromatograph is necessary to complete the analysis and is directly related to the project.

Correct



Dr. Abara is preparing a proposal to the National Science Foundation. She has been using a gas chromatograph to analyze samples in her lab, but it is aging and will quickly be beyond repair. In order to complete the scope of work in her proposal, she will need a new one. Is this a necessary cost to include in her budget?

Yes No

Correct! The gas chromatograph is necessary to complete the analysis and is directly related to the project. Remember that if other projects also use the equipment, the cost must be allocated based on proportionate use.

More on Cost Principles

More on Cost Principles

To learn more about cost principles attend [RSH260 Cost Principles](#)

Who's Involved

Who's Involved?

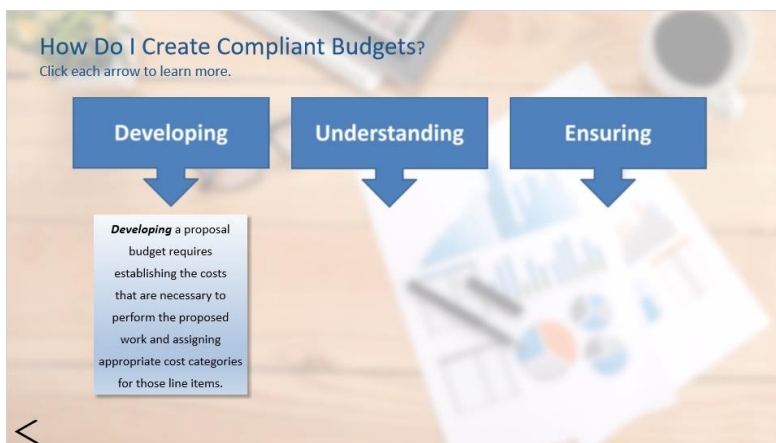
Three groups at UF have key roles in the budget development process
Click each image to learn more

		
Principal Investigator (PI) Provides the Scope of Work for the proposal and defines the financial resources (budget) needed to perform the work.	Department/College (Unit) Research Administrators Works with the PI in preparing the budget, ensuring accurate rates are included and sponsor guidelines are followed. Provides Unit approval to indicate the budget and all commitments in it are appropriate for and supported by the Unit.	Division of Sponsored Programs (DSP) Reviews the budget to ensure compliance with UF, sponsor, state, and federal requirements. Provides institutional approval for the budget and often submits to the sponsor.

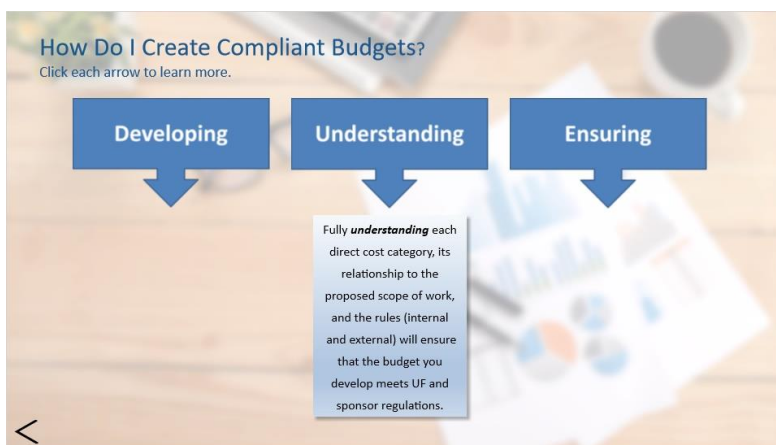
Compliance



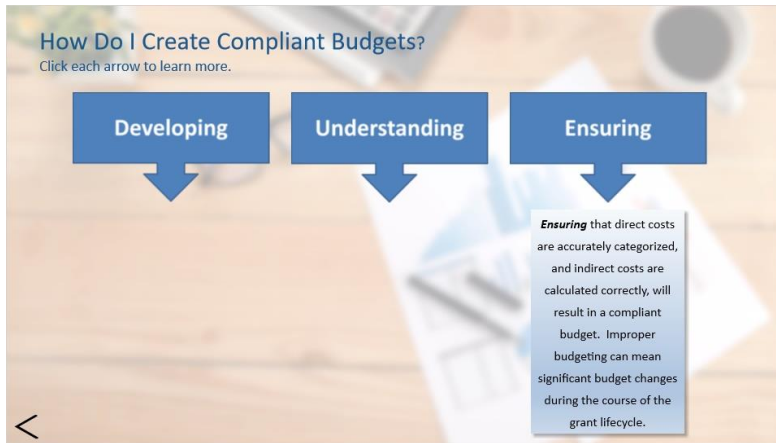
Developing



Understanding



Ensuring



Costs of Federally Sponsored Research



Direct Costs



Personnel

Costs of Federally Sponsored Research
The total cost of federally sponsored research includes a direct cost and indirect cost.



Indirect Costs
Personnel in support of research, including security, financial, administrative, technical maintenance, and janitorial staff.

< X

AAMC AIRI COGR

Safety

Costs of Federally Sponsored Research
The total cost of federally sponsored research includes a direct cost and indirect cost.



Indirect Costs
Radiation and chemical safety, including safety training and hazardous waste disposal.

< X

AAMC AIRI COGR

Data Storage

Costs of Federally Sponsored Research
The total cost of federally sponsored research includes a direct cost and indirect cost.



Indirect Costs
Secure data storage, internet, telecommunications, and high-speed data processing.

< X

AAMC AIRI COGR

Utilities

Costs of Federally Sponsored Research
The total cost of federally sponsored research includes a direct and indirect cost.



Indirect Costs
Utilities like ventilation, heat, air conditioning, water, and lighting.

COGR
Council on Government Research

AAMC
Association of American Medical Colleges

AIRI
Association of Independent Research Institutes

Association of Universities
Association of Land-Grant Universities

Library

Costs of Federally Sponsored Research
The total cost of federally sponsored research includes a direct and indirect cost.



Indirect Costs
Library and research facilities.

COGR
Council on Government Research

AAMC
Association of American Medical Colleges

AIRI
Association of Independent Research Institutes

Association of Universities
Association of Land-Grant Universities

Advanced Equipment

Costs of Federally Sponsored Research
The total cost of federally sponsored research includes a direct and indirect cost.



Indirect Costs
Advanced research lab equipment.

COGR
Council on Government Research

AAMC
Association of American Medical Colleges

AIRI
Association of Independent Research Institutes

Association of Universities
Association of Land-Grant Universities

Compliance

Costs of Federally Sponsored Research
The total cost of federally sponsored research includes direct and indirect costs.



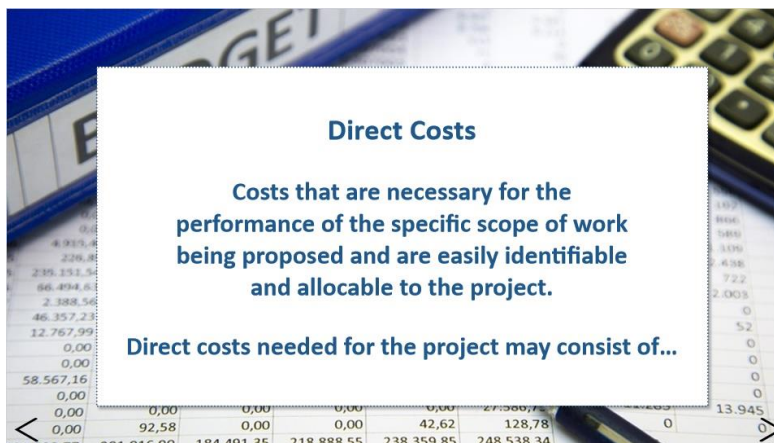
Indirect Costs
Costs of federal, state, and local regulatory compliance, including human and animal safety review boards.

COGR
Association of Colleges of Osteopathic Medicine
AAMC
Association of Universities
AIRI
Association of Research Institutes

Direct Costs

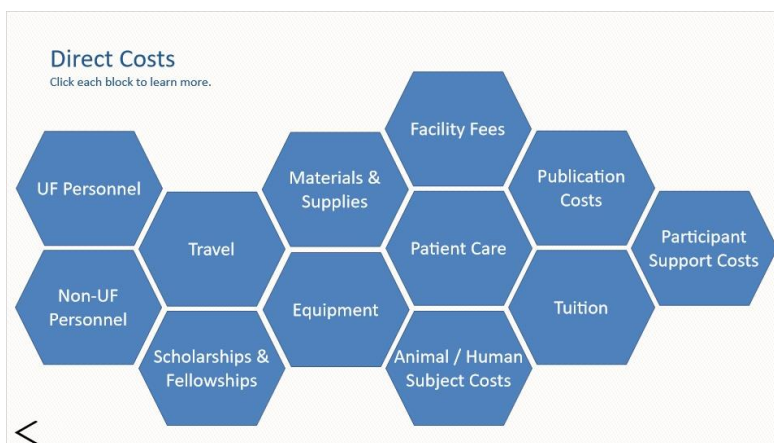
Direct Costs
Costs that are necessary for the performance of the specific scope of work being proposed and are easily identifiable and allocable to the project.

Direct costs needed for the project may consist of...



Direct Costs Menu


Direct Costs
Click each block to learn more.



- UF Personnel
- Non-UF Personnel
- Scholarships & Fellowships
- Travel
- Equipment
- Materials & Supplies
- Facility Fees
- Patient Care
- Animal / Human Subject Costs
- Publication Costs
- Tuition
- Participant Support Costs

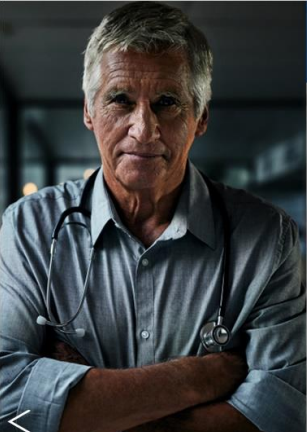
Who are UF Personnel?

Who are the UF personnel working on the project?



Personnel costs include **salary** and **fringe benefits** for UF personnel (such as PIs, Co-PIs, Grad Students, etc.) and typically comprise the **majority** of most proposal budgets. Personnel costs are budgeted based on **effort**.

UF Personnel Formative Assessment 1



Dr. Leonard is preparing a proposal and is unsure where to include his effort commitment. What do you advise?

Choose the best option(s) for Dr. Leonard.

☐ In myUFL

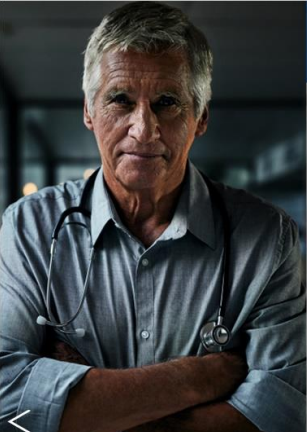
☐ In the Budget

☐ In the Budget Justification

☐ In the Project Description

☐ In another Attachment

Correct



Dr. Leonard is preparing a proposal and is unsure where to include his effort commitment. What do you advise?

Choose the best option(s) for Dr. Leonard.

CORRECT! Committed effort should be proposed in the budget or budget justification and no where else.

☐ In myUFL

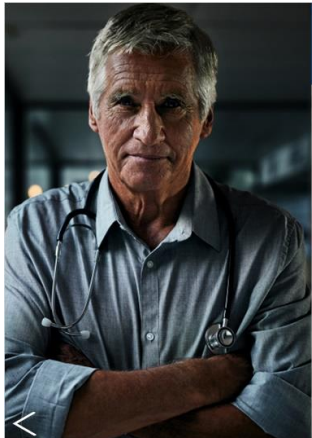
☐ In the Budget

☐ In the Budget Justification

☐ In the Project Description

☐ In another Attachment

UF Personnel Formative Assessment 2

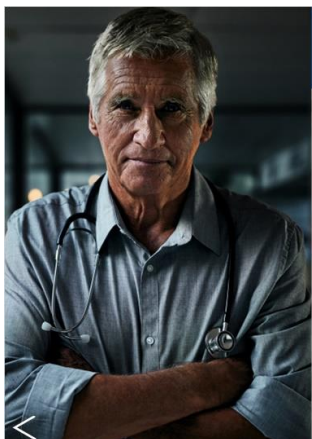


You notice that Dr. Leonard's budget indicates 1 month of effort, but his budget justification indicates 2 months of effort. Do these documents need to be updated?

Choose the correct answer.

YES NO

Correct



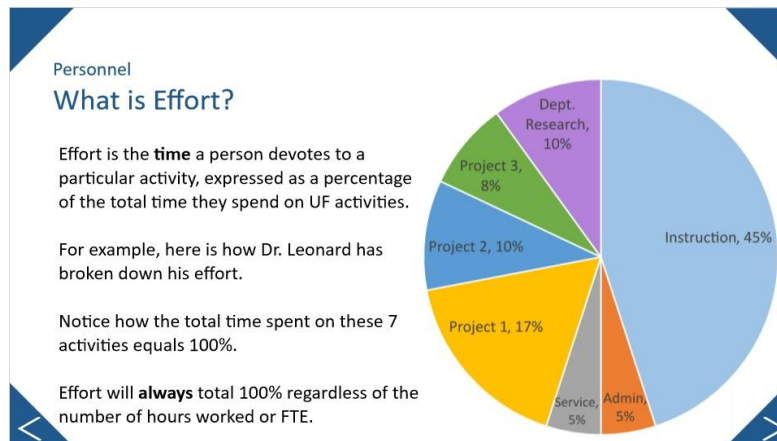
You notice that Dr. Leonard's budget indicates 1 month of effort, but his budget justification indicates 2 months of effort. Do these documents need to be updated?

Choose the correct answer.

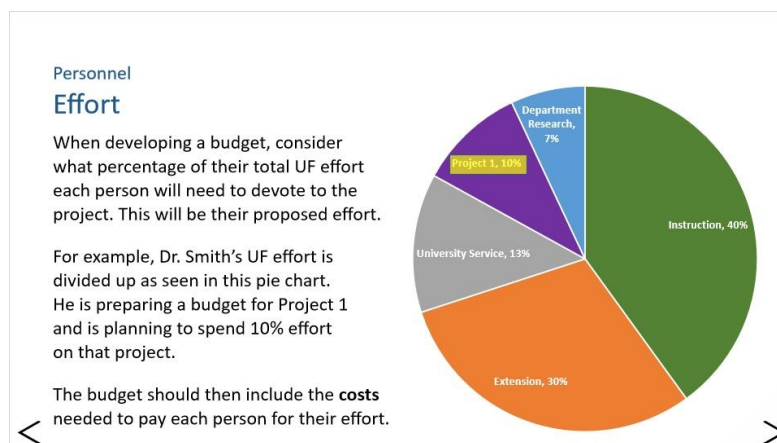
CORRECT! The budget and budget justification should always be in alignment. Review carefully to ensure there are no typos or prior versions included in your proposal.

YES NO

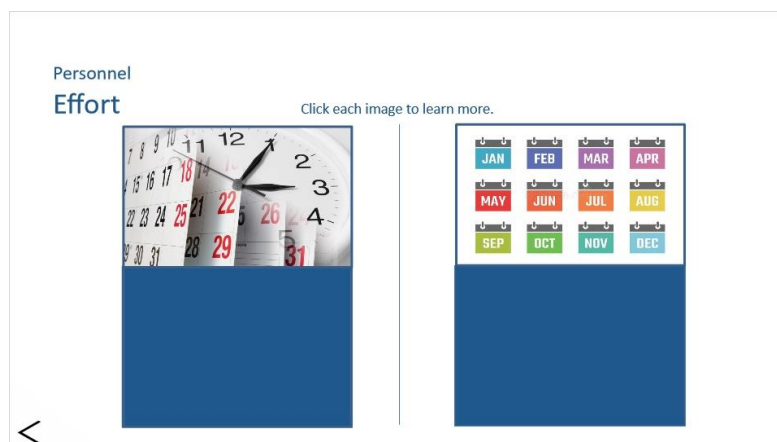
What is effort?



Effort costs




Effort Commitments and Months




Effort Commitments and Months – Block 1

Personnel
Effort

Click each image to learn more.



Quantified effort that is included in the budget or budget justification is called a “commitment.”





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Effort Commitments and Months – Block 2

Personnel
Effort

Click each image to learn more.





Best practice is to propose effort in calendar months, rather than % or Full Time Equivalent (FTE).

<

Calculating Effort Example

Personnel - Calculating Effort

How about an example?

How much should be added to the budget to cover Dr. Smith's effort?

- Dr. Smith will work on the project for 1.2 months.
- Dr. Smith's salary is \$120,000 per year, or \$10,000 per month.

Plug the variables in to the equation below to calculate.


Monthly Salary

×

Effort Months

= 0

Calculate



<

Correct!

Personnel - Calculating Effort

How about an example?

How much should be added to the budget to cover Dr. Smith's effort?

- Dr. Smith will work on the project for 1.2 months.
- Dr. Smith's salary is \$120,000 per year, or \$10,000 per month.

Plug the variables in to the equation below to calculate.

Monthly Salary

×

Effort Months

=

0

Calculate

Correct!

The budget should include **\$12,000 in salary** to cover Dr. Smith's **1.2 effort months**.

Effort Commitment Reminder




Salary Paid


Personnel


More Info

Click each image to learn more.



Salary paid from a grant is **replacement** of the institutional base salary for UF employees. It is **not** additional salary.








Salaries charged

Personnel
More Info

Click each image to learn more.






Salaries charged to grant funds must follow a scale that is consistent with UF policies and regular payment practices.

9 month

Personnel
More Info

Click each image to learn more.



Individuals on 9 month appointments can be budgeted for summer salary but that **must** be at the Institutional Base Salary. For ease of calculation, UFIRST annualizes the base for you.

Graduate Students - More Info

Personnel
More Info: Graduate Students
Graduate Student Budgeting in UFIRST



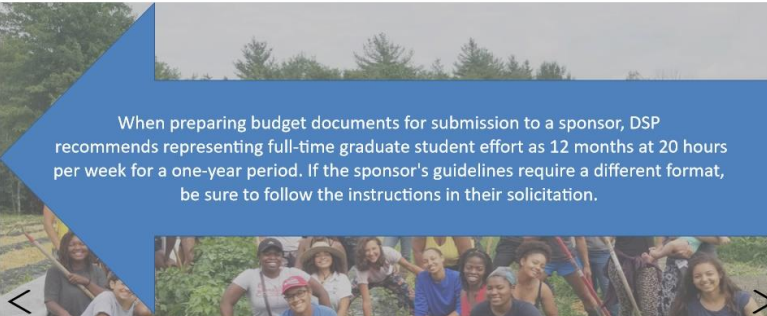
Graduate students can work a maximum of 0.5 FTE or 20 hours per week. Since UFIRST calculates effort on an annualized 12-month basis at 1.0 FTE, be sure to adjust your graduate student entry as needed. For example, if a graduate student makes \$25,000, their annual salary entry in UFIRST should be \$50,000, and their maximum effort available to devote to the project will be 6 months.

Graduate Students - More Info


Personnel

More Info: Graduate Students

Graduate Student Budgeting on Sponsor Documents



When preparing budget documents for submission to a sponsor, DSP recommends representing full-time graduate student effort as 12 months at 20 hours per week for a one-year period. If the sponsor's guidelines require a different format, be sure to follow the instructions in their solicitation.



More on effort

More on Effort




To learn more about effort attend [RSH207 Effort Commitments, Management, and Reporting](#)

What is a salary cap?

Personnel

What Is A Salary Cap?



A salary cap is a **limit** on the **maximum** salary rate that can be paid to any person working on the project.

When budgeting, only use a salary cap if it is mandated in the sponsor's solicitation or policies.

Salary Cap Info

Salary Cap

Personnel

Salary Cap

Click each button below.

1

2

3

4

When a salary cap is mandated, AND the UF person's institutional base salary (IBS) is greater than the cap, the requested salary must be calculated on the maximum annual amount allowed by the sponsor, rather than on the person's IBS.

Executive Level II

Personnel

Salary Cap

Click each button below.

1

2

3

4

Sponsors that typically use the federal Executive Level II salary cap:

- National Institutes of Health (NIH)
- Centers for Disease Control and Prevention
- Florida Department of Health

Check solicitation

Personnel

Salary Cap

Click each button below.

1

2

3

4

Other sponsors may follow this cap for certain programs or may have their own salary cap, **so always check the solicitation!**

UFIRST

Personnel

Salary Cap

Click each button below.

1

2

3

4

- Known salary caps are loaded into UFIRST and updated each year.
- Do not edit the annual salary in UFIRST to account for a salary cap – UFIRST calculates automatically and generates an “Over the Cap” cost share budget.
- The IBS should still be entered in the “annual salary” field on sponsor budget forms.

What about salary increases?

Personnel


What About Salary Increases?

Generally, UF recommends using a **3% salary inflation rate** on multi-year projects, however, other increases may be warranted. When preparing a budget, consider:

Does the project start after the next anticipated increase?

Are any faculty expected to receive tenure during the project?

Will there be any changes in personnel type, such as a student who is graduating and will be hired as a scientist?



If you are aware of a specific upcoming increase, **best practice** is to include it in the budget. When budgeting in UFIRST, use strategies such as: apply inflation on the first year, adjust the faculty salary when tenure is expected, enter two personnel lines for one person to account for an anticipated job change.

What are the fringe benefits?

Personnel

What Are The Fringe Benefits?

UF has federally negotiated “[fringe rates](#)” that capture the cost of employee benefits such as health and life insurance, retirement, social security, and worker’s compensation. Rates are specific to each type of employee position at UF.

Fringe benefit costs are calculated by applying the % rate to the requested salary for each budgeted personnel.

New rates are approved annually by the federal government and become effective each year in July. Current rates can be found in UF’s federally negotiated rate agreement.

Calculating Fringe Example

Correct!

Personnel - Calculating Fringe

How about an example?

How much should be added to the budget to cover Dr. Smith’s fringe?

- Dr. Smith’s salary for 1.2 months of effort is \$12,000.
- The current fringe for Dr. Smith’s positions is 31%

Plug the variables into the equation below to calculate.

Budgeted Salary

×

Fringe Percentage

=

0

Calculate

Correct!

The budget should include **\$3720 in fringe** to cover Dr. Smith’s **1.2 effort months**. Equaling a total of \$15,720.

Try Again

Personnel - Calculating Fringe

How about an example?

How much should be added to the budget to cover Dr. Smith's fringe?

- Dr. Smith's salary for 1.2 months of effort is \$12,000.
- The current fringe for Dr. Smith's positions is 31%

Plug the variables into the equation below to calculate.

×

=

Budgeted Salary Fringe Percentage

<

Try again!


Calculate Dr. Smith's Fringe by multiplying his effort amount by his fringe percentage.

Non-Key Personnel


Personnel

Key vs. Non-Key

Click each image to learn more



Key Personnel



Non-Key Personnel

Reminder!

The sponsor considers **who** is performing the work in their funding decision. If key personnel need to change, the sponsor likely needs to approve and/or the scope of work may need to change.

Generally includes: **Scientist, Technician, Lab Manager, Graduate Student, Post-Doc**

Anyone else whose effort is required to complete the project but is **not** directing the scientific development or execution. These positions can generally be filled by any number of individuals with similar skills.


<

Key Personnel


Personnel

Key vs. Non-Key

Click each image to learn more



Key Personnel



Non-Key Personnel

Includes: **Principal Investigator, Co-Investigators, Project Directors**


*"The program director/principal investigator (PD/PI) and other individuals who contribute to the scientific development or execution of a project in a **substantive, measurable way**, whether or not they request salaries or compensation."* - NIH

<

Non-UF Employees

Personnel

What About Non-UF Employees?



Non-UF personnel will **not** be budgeted in the Personnel section in UFIRST. They might be budgeted as **consultants**, **subrecipients**, or **contractors**, depending on the role they play in the project. Each type of relationship will require different documentation.

If the budget includes a **specific rate** for a consultant, UF should have **documentation** from the consultant supporting the rate.

Subrecipient

Personnel

What Are Third Party Relationships?

Click each button to learn more

Subrecipient

Contractor

Consultant

A Subrecipient is responsible for carrying out a portion of the project. A Subrecipient will participate substantially in the design and direction of the work, and their scope of work will typically involve analysis and interpretation.

Contractor

Personnel

What Are Third Party Relationships?

Click each button to learn more

Subrecipient

Contractor

Consultant

A Contractor provides goods and services to UF through a procurement relationship. A Contractor will normally operate in an environment with other like vendors, and will provide similar goods and services to a number of entities.

Consultant

Personnel

What Are Third Party Relationships?

Click each button to learn more

Subrecipient

Contractor

Consultant

A Consultant is an individual who provides professional advice or services for a fee.

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Faculty Consultants

Personnel

UF Faculty Consultants

UF faculty should **not** be paid as consultants from UF sponsored projects.

UF faculty devoting time to a sponsored project are expected to be working within their UF appointment. They should be **budgeted** in the **personnel section**, with the appropriate amount of salary and fringe corresponding to the effort devoted to the project.

< >

Subrecipient vs Contractor - Drag and Drop

Personnel

What is a Subrecipient vs. a Contractor?

Drag the expectations to the correct container.

Generates data and retains for future use; likely to co-author publications

Provides services explicitly requested by UF

Has the freedom/ability to make decisions regarding the work to be completed

Makes operational decisions on how to carry out the work

Does not participate substantially in design of the work

Has little or no independent decision making in the conduct of the work

Subrecipient

Contractor

<

Drag Item	Drop Target
Generates data and retains for future use; likely to co-author publications	Subrecipient
Does not participate substantially in design of the work	Contractor
Has the freedom/ability to make decisions regarding the work to be completed	Subrecipient
Provides services explicitly requested by UF	Contractor
Makes operational decisions on how to carry out the work	Subrecipient
Has little or no independent decision making in the conduct of the work	Contractor

Confirm

Personnel


What is a Subrecipient/Contractor?

Very good! You have organized them correctly into the appropriate folder.



3rd Party Requirements

Personnel
3rd Party Requirements



Please remember...

All **subrecipients, contractors, and consultants** are required to register as a **supplier** in the UF accounting system.

Equipment - More on Procurement

Equipment
More on Procurement

Remember, when it's time to spend on a Sponsored Project, **all** Procurement Directives & Procedures must be followed.

Depending on the amount of the purchase, UF may have to get **several quotes** or issue a **formal bid**.

[Procurement Directives & Procedures](#)


How Does Travel Work?

How Do I Budget For Travel?

Scroll down to learn more

Travel typically includes transportation, lodging, and per diem.

Does the sponsor require travel?



Does the scope of work

- Does the sponsor require travel?
- Does the scope of work **necessitate** field work or off-site data collection?
- Does the PI **need** to travel to disseminate results?
- Do subrecipients or collaborators need to meet in person?

Equipment



\$5000



Lifespan



What Is Equipment?
Click the green area to learn more.

Meet all of the following criteria:

- Has a normal life span of more than 1 year.

X

Consumable




What Is Equipment?
Click the green area to learn more.

Meet all of the following criteria:

- Is not consumable. Equipment is not “used up” like chemicals or other supplies.

X

Tangible



What Is Equipment?
Click the green area to learn more.

Meet all of the following criteria:

- Is tangible. You can “see” and “touch” equipment.

X

Equipment - Acquisition Costs

Equipment
Acquisition Costs
Click each block to learn more



Includes Excludes

<

Includes

Equipment
Acquisition Costs
Click each block to learn more



The \$5,000 threshold for acquisition costs **INCLUDES:**

- Invoice Amount
- Sales Tax
- Freight Costs
- Installation Costs

Excludes

<

Excludes

Equipment
Acquisition Costs
Click each block to learn more



Includes

And **EXCLUDES:**


- Insurance
- Maintenance
- Service Contracts
- Warranty Costs

<

Sponsor vs UF

Equipment

Sponsor vs UF



Some sponsors might have their own definition of equipment (e.g. an acquisition cost of \$1000 or more), but when developing your budget in UFIRST you should **always categorize equipment costs per UF's definition.**

If the acquisition cost is **below** UF's threshold and **above** the sponsor's, you should enter it in the Materials and Supplies or Other Direct Costs category in UFIRST and on the Equipment line on the sponsor budget.

Equipment - More Info

Equipment

More Info

Rental of equipment should be budgeted as an **Other Direct Cost.**





The UFIRST budget category "Rental/User Fee – Equipment or Facility" should be used for **Facility rental only.**

Travel

Travel

Considerations

Click each image to learn more




When preparing a budget, consider additional questions to ensure all travel costs are captured

Block 2


Travel

Considerations


Click each image to learn more




When preparing a budget, consider additional questions to ensure all travel costs are captured



- Will there be field work?
- How will people get to the destination?
- How long will they be there?
- What kind of transportation is needed?
- Airfare, rental car, mileage, taxi, sherpa fees?






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Block 3


Travel


Considerations

Click each image to learn more




When preparing a budget, consider additional questions to ensure all travel costs are captured





- Will you need visas, entry/exit fees, custom fees, currency exchange fees?
- Is your PI attending a conference or event?
- Is there a registration or membership fee?




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Block 4


Travel


Considerations


Click each image to learn more



When preparing a budget, consider additional questions to ensure all travel costs are captured







- Do you need to transport any materials or equipment?
- Will you need to park a car?
- Will you need to store any items?

<

Travel - More Info

Travel

More Info


When budgeting for travel **think** through...

WHO has to get **WHERE** to do **WHAT**?

Remember, **all** travel must benefit the proposed project.

Travel must be reasonable! For example, airfare **cannot** include first class, and upgrades are only allowable with **VERY** limited restrictions.

Travel expenses are subject to both **sponsor** and **State of Florida rules** and may be restricted or require prior approval. Always be sure to follow **UF's Travel Directives**.



Participant Support

What is Participant Support ?

Click each shape for definitions

Costs that are **paid to or on behalf of participants or trainees** (but **not** UF employees) in connection with conferences or training projects.



Stipend

What is Participant Support ?

Click each shape for definitions

Costs that are **paid to or on behalf of participants or trainees** (but **not** UF employees) in connection with conferences or training projects.



Subsistence Allowances



Travel Allowances



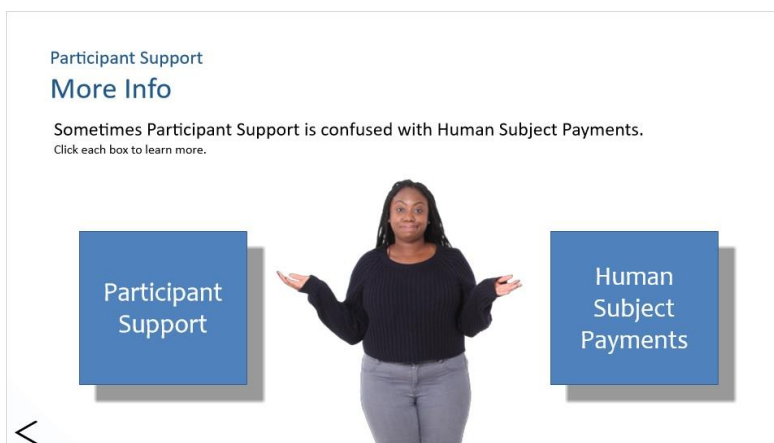
Fees



Participant Support Explanations




Participant Support - More Info



Participant Support

Participant Support
More Info

Sometimes Participant Support is confused with Human Subject Payments.
Click each box to learn more.



Participant Support costs are paid to or on behalf of the **recipients** of a short-term educational activity or training. **UF Personnel can not receive participant support.**


Human Subject Payments

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Human Subject Payments

Participant Support
More Info

Sometimes Participant Support is confused with Human Subject Payments.
Click each box to learn more.



Participant Support

Human Subject Payments are **incentives paid** to individuals in return for **taking part in a study.**

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Non-UF Facilities

How Do I Budget Non-UF Facility/Equipment Fees?

Click each image to see an example.

These are budgeted when facility or space rental is **required** for project implementation, and the facility or space is **NOT** owned by UF.






Keys Marine Lab

How Do I Budget Non-UF Facility/Equipment Fees?

Click each image to see an example.

These are budgeted when facility or space rental is **required** for project implementation, and the facility or space is **NOT** owned by UF.



Keys Marine Lab
space rental

Charter Ship

How Do I Budget Non-UF Facility/Equipment Fees?

Click each image to see an example.

These are budgeted when facility or space rental is **required** for project implementation, and the facility or space is **NOT** owned by UF.



Chartered time of a
private research vessel

Off Campus

How Do I Budget Non-UF Facility/Equipment Fees?

Click each image to see an example.

These are budgeted when facility or space rental is **required** for project implementation, and the facility or space is **NOT** owned by UF.

Reminder! The UFIRST budget category is called "Rental/User Fees - Equipment or Facility" but should only be used for Facility rental per UF policies.



Rent of off-campus conference space

Materials & Supplies

What Are Materials & Supply Costs?

Materials and Supplies are **consumables** necessary for the performance of the work.



UF Facilities

How Do I Budget UF Facility/Equipment Fees?

Click each image to learn more

When a facility, space or equipment is **owned** by UF **AND** an approved **Auxiliary (Fee for Service Educational Activity) Rate** is in place:



Facility

How Do I Budget UF Facility/Equipment Fees?

[Click each image to learn more](#)

When a facility, space or equipment is **owned** by UF **AND** an approved **Auxiliary (Fee for Service Educational Activity) Rate** is in place:

Budget the rate in the Other Expense category.





Space

How Do I Budget UF Facility/Equipment Fees?

[Click each image to learn more](#)

When a facility, space or equipment is **owned** by UF **AND** an approved **Auxiliary (Fee for Service Educational Activity) Rate** is in place:



The owner/operator of the facility, space or equipment should provide you documentation of the approved rate for use in preparing your budget.



Equipment

How Do I Budget UF Facility/Equipment Fees?

[Click each image to learn more](#)

When a facility, space or equipment is **owned** by UF **AND** an approved **Auxiliary (Fee for Service Educational Activity) Rate** is in place:





Examples include:
Interdisciplinary
Center for
Biotechnology
Research,
Animal Care
Services, UFarm

Materials &Supplies Computing Devices


Materials and Supplies

Computing Devices


Click each image to learn the answers

Computing devices costing **less than \$5,000** may be budgeted as a material and supply cost, **provided they are essential to the project.**

Which of the following are **essential** to the project?



A Grad student needing a new laptop because hers is old and slow.



PI needs a high-powered computer to render GIS data for the project.

<

Correct

Materials and Supplies

Computing Devices

Click each image to learn the answers

Computing devices costing **less than \$5,000** may be budgeted as a material and supply cost, **provided they are essential to the project.**

Which of the following are **essential** to the project?



A Grad student needing a new laptop because hers is old and slow.



PI needs a high-powered computer to render GIS data for the project.

YES

<

Incorrect


Materials and Supplies

Computing Devices


Click each image to learn the answers

Computing devices costing **less than \$5,000** may be budgeted as a material and supply cost, **provided they are essential to the project.**

Which of the following are **essential** to the project?



A Grad student needing a new laptop because hers is old and slow.



PI needs a high-powered computer to render GIS data for the project.

NO

<

Tuition

How Do I Budget UF Tuition?

Click each button to learn more

At UF, tuition is a component of a graduate research assistant's compensation package.

1

2

3

<

Button 1

How Do I Budget UF Tuition?

Click each button to learn more

At UF, tuition is a component of a graduate research assistant's compensation package.

1

2

3

Tuition should be budgeted in **proportion** to the student's effort commitment on the project.

<

Button 2

How Do I Budget UF Tuition?

Click each button to learn more

At UF, tuition is a component of a graduate research assistant's compensation package.

1

2

3

Tuition is usually entered on a separate line item from salary and fringe.

<

Button 3

How Do I Budget UF Tuition?

Click each button to learn more

At UF, tuition is a component of a graduate research assistant's compensation package.

- 1
- 2
- 3

If the sponsor does not allow tuition to be included in the budget, best practice is to document another source of funds that will cover the cost.

Animal/Human Subject Costs

What are Human Subject and/or Animal Costs?

Animal costs are the purchase and care costs for animals used to support research projects. Human Subject costs are the financial incentives paid to volunteers as compensation for taking part in a research project.

Animal Costs

Animal Costs


More Info


Most animal care costs will be in the form of per diem rates through UF's Animal Care Services, which include husbandry and veterinary care. If your project is working with live vertebrate animals, an Institutional Animal Care and Use Committee (IACUC) approval will be required in order to complete the project.


Human Subject Costs

Human Subject Costs

Click image to learn more









<


Research Participant Payments

Human Subject Costs

Click image to learn more








Payments are made to a person who is a study subject. The project team gathers information about/from this person in order to complete the project. Institutional Review Board (IRB) approval will be required in order to complete this project.

<

What

Human Subject Costs

Click image to learn more








An individual receiving payments might be filling out a survey, completing a task under supervision by lab personnel, or taking part in a clinical trial.

<

How

Human Subject Costs

Click image to learn more



Generally paid via prepaid debit cards, gift cards, or direct digital payments.

Patient Care Costs

What Are Patient Care Costs?

Patient care are the costs of routine and ancillary services provided by hospitals to individuals participating in research programs.




Block 1

Patient Care Costs - Click each blue section to learn more.

BUDGET DETAILS

Include budget details on the number of patient days, cost per day and cost per test or treatment.

Click [here](#) for more information.



ENTITY PROVIDING SERVICE

PATIENT CARE EXCLUSIONS

Block 2

Patient Care Costs - Click each blue section to learn more.

BUDGET DETAILS


ENTITY PROVIDING SERVICE

Keep in mind: the entity providing the service is important!

If Shands bills for the medical services, these services are patient-care costs; if UF bills for medical services, these are not patient-care costs. For example, an MRI provided at Shands or its clinics is a patient-care cost; an MRI at the McKnight Brain Institute is not a patient-care cost.

If unsure which entity will be billing, budget costs as Other Expenses.

PATIENT CARE EXCLUSIONS



Block 3

Patient Care Costs - Click each blue section to learn more.

BUDGET DETAILS

ENTITY PROVIDING SERVICE

PATIENT CARE EXCLUSIONS

Patient Care does **NOT** include:

- patient travel or subsistence
- direct payments to individuals
- costs of ancillary tests performed in facilities outside the hospital on a fee-for-service basis
- recruitment or retention fees
- data management fees



Scholarships & Fellowships

What About Scholarships and Fellowships?

Scholarships and fellowships provide aid to students or individuals for the purpose of study or career development.

This budget category should only be used when the funds are intended to primarily support the training/education of a specific person, either via standard educational activities or practical experience.



Publication Costs

What are Publication Costs?

Click each block to learn more.

Includes

Excludes

<

Includes

What are Publication Costs?

Click each block to learn more.

- Dissemination of results such as printing of research abstracts and posters, journal page charges, and illustrations; publishing of books and websites; documentation, storage, and indexing of databases.

Excludes

Generally, these charges will happen later on in a project, after results have been generated.

<

Excludes

What are Publication Costs?

Click each block to learn more.

Includes

- Costs for printing or photocopying project materials like flyers, brochures, postcards, or newsletters, which are budgeted as Other Expenses.

<

Indirect Costs



Indirect Costs (F&A)

Costs that are incurred for a common or joint purpose and therefore cannot be readily identified and specifically associated with a particular sponsored project.

Indirect Costs Menu

Indirect Costs
Click each block **left to right** to learn more.

Overview Rates Cost Bases Exceptions

<

What Are Indirect Costs

What Are Indirect Costs?

Indirect costs are also called IDC, Facilities & Administrative Costs, F&A, and Overhead. These terms all refer to costs incurred for a common purpose and are NOT specifically associated with one particular sponsored project.

Click images below to see some examples.

Libraries Department Administration Maintenance

Data Storage / Internet Hazardous Waste Removal Utilities

< >

Indirect Costs

Indirect Costs

Click each image to learn more.



Real, auditable expenses incurred in the conduct of sponsored activities.



Includes purchasing, accounting, legal services, library services, custodial services, maintenance, depreciation, utilities and departmental and general administration.



UF has a federally [Negotiated Indirect Cost Rate Agreement](#). (NICRA)


IDC More Info

Indirect Costs (F&A)

More Info

Remember, proposal budgets should include all costs required to accomplish the scope of work, including direct and indirect costs.

How do you calculate the appropriate indirect costs for your budget?



Percentage and Cost Base

Indirect Costs (F&A)

Rate and Cost Base –

Indirect costs are calculated by applying a % rate to a cost base, resulting in a \$ amount. Click each image for definitions.





Block Text 1

Indirect Costs (F&A)

Rate and Cost Base –

Indirect costs are calculated by applying a % rate to a cost base, resulting in a \$ amount. Click each image for definitions.



The **rate** is determined by the **location** and **type of work** being performed.



<

Block Text 2

Indirect Costs (F&A)

Rate and Cost Base –

Indirect costs are calculated by applying a % rate to a cost base, resulting in a \$ amount. Click each image for definitions.





The **cost base** is the **collection of direct costs** that have the percentage rate applied.

<

Percentage Rate Used

Indirect Costs (F&A)

What rate should be used?

Click each question to learn more.

The following questions will determine the indirect cost rate used in the budget. The full applicable rate per UF's NICRA should be used unless there is an allowable limitation or exception.

What type of project is this?

Where will the work take place?

<

Project Type

Indirect Costs (F&A)

What rate should be used?

Click each question to learn more.

The following questions will determine the indirect cost rate used in the budget.
The full applicable rate per UF's NICRA should be used unless there is an allowable limitation or exception.

What type of project is this?

Where will the work take place?

Is this research? Is this instruction? Some other type of sponsored project activity?

<

Work Location

Indirect Costs (F&A)

What rate should be used?

Click each question to learn more.

The following questions will determine the indirect cost rate used in the budget.
The full applicable rate per UF's NICRA should be used unless there is an allowable limitation or exception.

What type of project is this?

Where will the work take place?

Will the work take place on-campus or off-campus?

<

Research, Instruction, or Other

Indirect Costs (F&A)

Research, Instruction or Other Sponsored Activity?

Click each button to learn more

1

2

3

4

<

Audience

Indirect Costs (F&A)

Research, Instruction or Other Sponsored Activity?

Click each button to learn more

1

2

3

4

Consider the audience of the proposed work...who benefits/receives?

<

Research

Indirect Costs (F&A)

Research, Instruction or Other Sponsored Activity?

Click each button to learn more

1

2

3

4

Research is a systematic study directed toward fuller scientific knowledge or understanding. The sponsor and the general research community benefit from this knowledge.

<

Instruction

Indirect Costs (F&A)

Research, Instruction or Other Sponsored Activity?

Click each button to learn more

1

2

3

4

Instruction includes teaching and training activities for enrolled UF students, who are the intended audience.

<

Other Type

Indirect Costs (F&A)

Research, Instruction or Other Sponsored Activity?

Click each button to learn more

1

2

3

4

Other sponsored activity could include public health and community service projects, extension activities, and public events. The public benefits from this work.

Off Campus Rate

Indirect Costs (F&A)

When is the Off-Campus rate appropriate?

Reminder! While rent charges do not need to make up a majority of the budget in order to qualify for the off-campus rate, they should be reasonable in the context of the entire budget and project.

Is facility rent included in the budget?

"An off-campus F&A rate can only be charged to projects where rent (which may be in the form of janitorial services, building maintenance, etc.) is **directly** charged to the project."

Cost Bases

What Are Indirect Cost Bases?

Indirect cost bases are collections of direct costs that have the rate applied. $\text{Percentage Rate} \times \text{Cost Base} = \text{overall Indirect Costs}$.

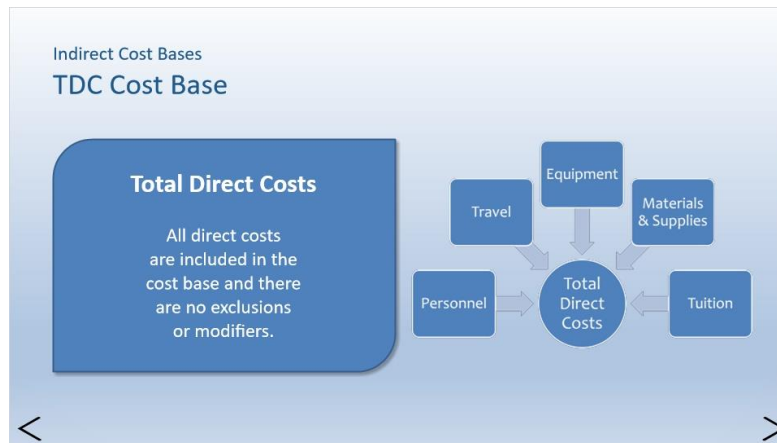
The most common bases are:

Total Direct Costs (TDC)

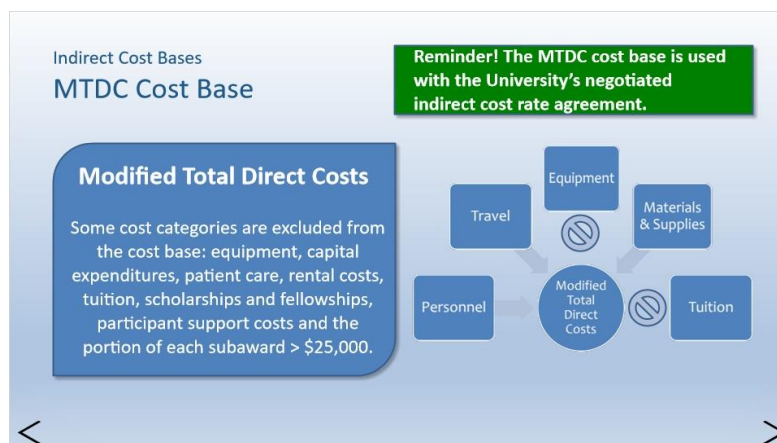
Modified Total Direct Costs (MTDC)

Total Federal Funds Awarded (TFFA)

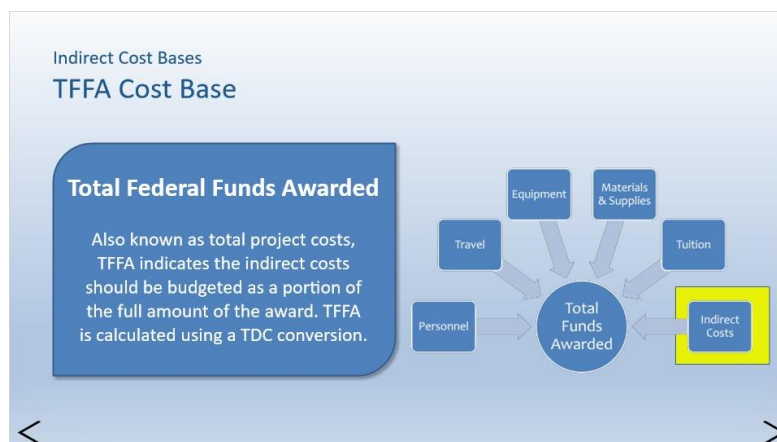
TDC



MTDC



TFFA



TFFA Conversion

Indirect Cost Bases

TFFA Cost Base Conversion

When sponsors require a TFFA base, you will need to **convert** the TFFA rate to a TDC rate in order to enter it in **UFIRST** and accurately calculate your budget. See an example below.

Conversion of 30% of TFFA to TDC is as follows:

Allowable indirect costs = 0.30 TFFA
Direct costs = 0.70 TFFA
 $0.30 \text{ TFFA} / 0.70 \text{ TFFA} = 42.857\% \text{ TDC}$

Budget Example - TDC

Indirect Cost Bases

Budget Example - TDC

In this example, Total Direct Costs are \$50,000 so the Indirect Cost Base is \$50,000 as well because all the listed direct costs are included.

The nonprofit sponsor limits IDC to 25% TDC.

$\$50,000 \times 25\% = \$12,500$

Total budget is Total Direct Costs plus Indirect Costs = \$62,500

TDC Budget	
Salary	\$10,000
Supplies	\$20,000
Equipment	\$20,000
Total Direct Costs	\$50,000
Indirect Cost Base	\$50,000
Indirect Costs	
TDC @ 25%	\$12,500
Total Budget	\$62,500

Budget Example - MTDC

Indirect Cost Bases

Budget Example - MTDC

In this example, Total Directs Costs are \$50,000 and the Indirect Cost Base is \$30,000 because **Equipment** is **not** included in a MTDC Cost Base.

The nonprofit sponsor limits IDC to 25% MTDC.

$\$30,000 \times 25\% = \$7,500$

Total budget is Total Direct Costs plus Indirect Costs = \$57,500

MTDC Budget	
Salary	\$10,000
Supplies	\$20,000
Equipment	\$20,000
Total Direct Costs	\$50,000
Indirect Cost Base	\$30,000
Indirect Costs	
MTDC @ 25%	\$7,500
Total Budget	\$57,500

Budget Example - TFFA

Indirect Cost Bases

Budget Example - TFFA

In this example, remember Total Federal Funds Awarded (or Total Project Costs) will need to be converted to TDC for budget calculation.

The nonprofit sponsor limits IDC to 25% total project costs.

Divide 0.25 TFFA / 0.75 TFFA = 33.33% TDC. $\$50,000 \times 33.33\% = \$16,665$

Total budget is Total Direct Costs plus Indirect Costs = \$66,665

TFFA Budget	
Salary	\$10,000
Supplies	\$20,000
Equipment	\$20,000
Total Direct Costs	\$50,000
Indirect Cost Base	\$50,000
Indirect Costs	
TFFA @ 25% (33.33% TDC)	\$16,665
Total Budget	\$66,665

Limitations

Indirect Costs (F&A)

Exceptions

Click each block in order to learn more

1

2

3

4

Limitations Layer 1

Indirect Costs (F&A)

Exceptions

Click each block in order to learn more

Some sponsors limit the amount of indirect costs UF can include in a budget.

2

3

4

Limitations Layer 2

Indirect Costs (F&A)
Exceptions
Click each block in order to learn more

1	When preparing a budget, you will need to determine if UF can accept the sponsor's IDC limit.
3	4

<

Limitations Layer 3

Indirect Costs (F&A)
Exceptions
Click each block in order to learn more

1	2
Consider: 1 – is the limited amount clearly documented in the sponsor's solicitation or published policies? AND 2 – Is the limited amount allowable per the Exceptions listed in section 3 of UF's F&A Directives & Procedures?	4

<

Limitations Layer 4

Indirect Costs (F&A)
Exceptions
Click each block in order to learn more

1	2
3	If yes, be sure to provide documentation of the acceptable limitation in UFIRST. Review the Exceptions page on DSP's website for more details.

<

Cost Share



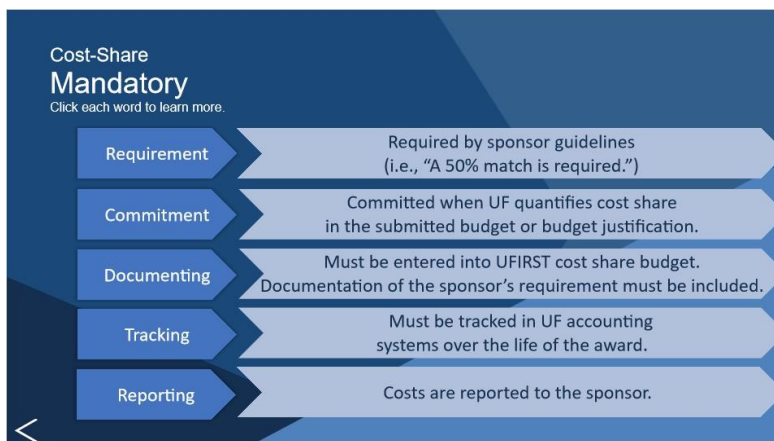
What Is Cost Share?

The portion of the total project costs that are **not** paid by the sponsor. There are 3 types of cost share.

- Mandatory
- Voluntary Committed
- Voluntary Uncommitted

This slide features a title 'What Is Cost Share?' followed by a definition: 'The portion of the total project costs that are **not** paid by the sponsor. There are 3 types of cost share.' Below the definition are three horizontal bars representing the types of cost share: 'Mandatory' (dark blue), 'Voluntary Committed' (medium blue), and 'Voluntary Uncommitted' (light blue). Navigation arrows are visible in the bottom corners.

Voluntary Mandatory

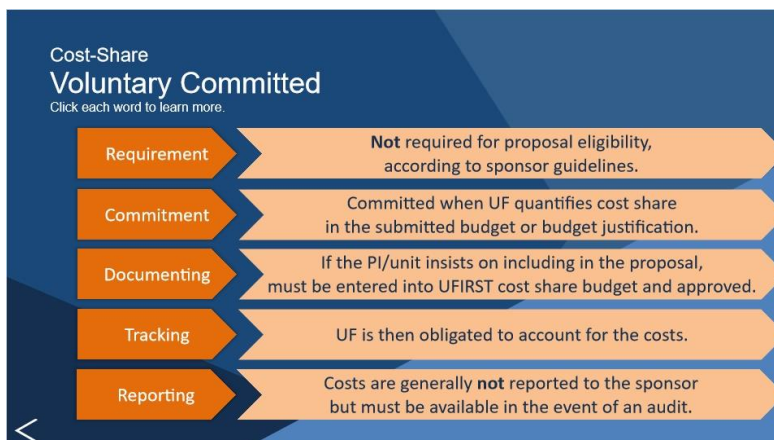


Cost-Share Mandatory
Click each word to learn more.

- Requirement**: Required by sponsor guidelines (i.e., "A 50% match is required.")
- Commitment**: Committed when UF quantifies cost share in the submitted budget or budget justification.
- Documenting**: Must be entered into UFIRST cost share budget. Documentation of the sponsor's requirement must be included.
- Tracking**: Must be tracked in UF accounting systems over the life of the award.
- Reporting**: Costs are reported to the sponsor.

This slide is titled 'Cost-Share Mandatory' with a sub-header 'Click each word to learn more.' It contains five rows, each with a blue button on the left and a light blue box on the right. The buttons are labeled 'Requirement', 'Commitment', 'Documenting', 'Tracking', and 'Reporting'. The corresponding descriptions are: 'Required by sponsor guidelines (i.e., "A 50% match is required.")', 'Committed when UF quantifies cost share in the submitted budget or budget justification.', 'Must be entered into UFIRST cost share budget. Documentation of the sponsor's requirement must be included.', 'Must be tracked in UF accounting systems over the life of the award.', and 'Costs are reported to the sponsor.' A navigation arrow is in the bottom left corner.

Voluntary Committed



Cost-Share Voluntary Committed
Click each word to learn more.

- Requirement**: **Not** required for proposal eligibility, according to sponsor guidelines.
- Commitment**: Committed when UF quantifies cost share in the submitted budget or budget justification.
- Documenting**: If the PI/unit insists on including in the proposal, must be entered into UFIRST cost share budget and approved.
- Tracking**: UF is then obligated to account for the costs.
- Reporting**: Costs are generally **not** reported to the sponsor but must be available in the event of an audit.

This slide is titled 'Cost-Share Voluntary Committed' with a sub-header 'Click each word to learn more.' It contains five rows, each with an orange button on the left and an orange box on the right. The buttons are labeled 'Requirement', 'Commitment', 'Documenting', 'Tracking', and 'Reporting'. The corresponding descriptions are: '**Not** required for proposal eligibility, according to sponsor guidelines.', 'Committed when UF quantifies cost share in the submitted budget or budget justification.', 'If the PI/unit insists on including in the proposal, must be entered into UFIRST cost share budget and approved.', 'UF is then obligated to account for the costs.', and 'Costs are generally **not** reported to the sponsor but must be available in the event of an audit.' A navigation arrow is in the bottom left corner.

Voluntary Committed Policy

Cost-Share
Voluntary Committed

By policy, UF **requires** that you commit **only** mandatory cost sharing.

See the [Cost Sharing Policy](#) for more information.



< >

Voluntary Uncommitted

Cost-Share
Voluntary Uncommitted
Click each arrow to learn more.

Click Here

Click Here

Click Here

<

Contributions after the award

Cost-Share
Voluntary Uncommitted
Click each arrow to learn more.

Click Here

Click Here

Click Here

Voluntary uncommitted cost sharing represents contributions to a sponsored project made after the award is received.

<

Not planned, not accounted for

Cost-Share
Voluntary Uncommitted
Click each arrow to learn more.

Click Here

Click Here

Click Here

This cost-share is not planned and not accounted for in the UF cost sharing system.

<

Example

Cost-Share
Voluntary Uncommitted
Click each arrow to learn more.

Click Here

Click Here

Click Here

For example: the PI decides to spend more time on the funded project than he put in the budget and does not charge the sponsor for the additional effort.

<

Unrecovered IDC

Cost-Share
Unrecovered Indirect Costs

Unrecovered indirect costs are the **difference** between the amount of indirect costs UF would be allowed to recover under our NICRA, and the amount the sponsor will pay.

If UF's IDC rate is 52.5% and a sponsor will only pay 10%, there is a difference of 42.5% unrecovered indirect costs.

If allowed by the sponsor, unrecovered indirect costs can be used to meet a mandatory cost share commitment.

< >

Unrecovered Example

Correct UF IDC

Cost Share – Unrecovered Costs

How about an example?

Use the information below to complete the calculations.
Assume there are no modifiers in this budget.

- \$10,000 Direct Costs x 52.5% MTDC Rate (UF's negotiated rate)
- \$10,000 Direct Costs x 10% TDC Rate (Sponsor's IDC limitation)

×

=

0

Direct Costs

UF IDC Rate

Calculate

×

=

0

Direct Costs

Sponsor IDC Rate

Calculate

Try Again UF IDC

Cost Share – Unrecovered Costs

How about an example?

Use the information below to complete the calculations.
Assume there are no modifiers in this budget.

- \$10,000 Direct Costs x 52.5% MTDC Rate (UF's negotiated rate)
- \$10,000 Direct Costs x 10% TDC Rate (Sponsor's IDC limitation)

×

=

0

Direct Costs

UF IDC Rate

Calculate

×

=

0

Direct Costs

Sponsor IDC Rate

Calculate

Correct! Sponsor IDC

Cost Share – Unrecovered Costs

How about an example?

Use the information below to complete the calculations.
Assume there are no modifiers in this budget.

- \$10,000 Direct Costs x 52.5% MTDC Rate (UF's negotiated rate)
- \$10,000 Direct Costs x 10% TDC Rate (Sponsor's IDC limitation)

Direct Costs

Calculate

×

UF IDC Rate

=

0

Direct Costs

Calculate

×

Sponsor IDC Rate

=

0

<

Correct!

\$10,000 multiplied by the sponsor's IDC rate of 10% equals \$1000 in indirect costs.

Try Again Sponsor IDC

Cost Share – Unrecovered Costs

How about an example?

Use the information below to complete the calculations.
Assume there are no modifiers in this budget.

- \$10,000 Direct Costs x 52.5% MTDC Rate (UF's negotiated rate)
- \$10,000 Direct Costs x 10% TDC Rate (Sponsor's IDC limitation)

Direct Costs

Calculate

×

UF IDC Rate

=

0

Direct Costs

Calculate

×

Sponsor IDC Rate

=

0

<

Try again!

Calculate the sponsor's indirect costs by multiplying the amount of Direct Costs by the Sponsor's Rate.

Unrecovered Example

Cost Share – Unrecovered Costs

How about an example?

Click the Calculate button to determine the unrecovered costs UF will be responsible for.

5250

UF IDC Amount

–

1000

Sponsor IDC Amount

=

0

Calculate

<

Correct!

Cost Share – Unrecovered Costs

How about an example?

Click the Calculate button to determine the unrecovered costs UF will be responsible for.

5250 — 1000 = 0

UF IDC Amount Sponsor IDC Amount

Calculate

If there is a mandatory cost share requirement, the unit could use this "unrecovered IDC" amount of \$4250 to meet that requirement.

Correct!

The amount of unrecovered costs UF will be responsible for equals \$4250.

Types of Budgets

Types of Budgets

The type of budget included in the proposal will be dictated by the sponsor's requirements.



Budgets 1

Click each blue bar to learn more.

DETAILED BUDGET (WITH A DETAILED JUSTIFICATION)

An itemization of costs broken down into cost categories identified by the sponsor.

Line Item Budget	Item	Unit Price	Quantity	Total Price	Total
Personnel	Personnel	\$100.00	10	\$10,000.00	\$10,000.00
Travel	Travel	\$500.00	2	\$1,000.00	\$1,000.00
Materials	Materials	\$200.00	5	\$1,000.00	\$1,000.00
Equipment	Equipment	\$1,000.00	1	\$1,000.00	\$1,000.00
Supplies	Supplies	\$100.00	10	\$1,000.00	\$1,000.00
Other	Other	\$100.00	10	\$1,000.00	\$1,000.00
Total					\$15,000.00

MODULAR BUDGET (WITH A SIMPLIFIED BUDGET JUSTIFICATION)

TASK BASED & MILESTONE (WITH JUSTIFICATION AS REQUIRED BY SPONSOR)

Budgets 2

Click each blue bar to learn more.

DETAILED BUDGET (WITH A DETAILED JUSTIFICATION)

MODULAR BUDGET (WITH A SIMPLIFIED BUDGET JUSTIFICATION)

This budget is an option for some National Institutes of Health solicitations. The budget is based on \$25,000 increments, up to \$250,000 in direct costs (less subaward IDC) in each year. Review NIH guidelines for specific budget justification requirements.



TASK BASED & MILESTONE (WITH JUSTIFICATION AS REQUIRED BY SPONSOR)

<

Budgets 3


Click each blue bar to learn more.

DETAILED BUDGET (WITH A DETAILED JUSTIFICATION)

MODULAR BUDGET (WITH A SIMPLIFIED BUDGET JUSTIFICATION)

TASK BASED & MILESTONE (WITH JUSTIFICATION AS REQUIRED BY SPONSOR)

Costs are broken down into the funds needed to complete a specific section of the scope of work.






<

Budget Justification

Budget Justification

A budget justification is a written narrative linking the budget to the Scope of Work.

Click each block to learn more.




<


Budget Justification - Block 1


Budget Justification

A budget justification is a written narrative linking the budget to the Scope of Work.
Click each block to learn more.



The justification should match the costs as they are broken down in the sponsor budget.







Budget Justification - Block 2


Budget Justification

A budget justification is a written narrative linking the budget to the Scope of Work.
Click each block to learn more.



Include all categories. Explain what is covered by each cost and how it contributes to the scope of work.







Budget Justification - Block 3


Budget Justification

A budget justification is a written narrative linking the budget to the Scope of Work.
Click each block to learn more.



A strong justification is very important for any direct cost normally treated as an indirect cost, such as office supplies.





Tab 1 - Be Strategic

Budgets


Be Strategic

Click each blue column or arrows to learn more.

Internal Budgeting

Build a full detailed budget internally to ensure all project costs are identified and no cost sharing has been inadvertently included.

Remember, you do not need to send this internal budget to the sponsor.



Budget Commitments

Federal Sponsors

Industry Sponsors


Tab 2 – Budget Commitments

Internal Budgeting

Budget Commitments

Remember, budget details and effort commitments submitted to the sponsor at proposal stage will become part of an award.

What strategies can you use at proposal stage to alleviate stress at award management stage?



Federal Sponsors

Industry Sponsors

Tab 3 – Federal Sponsors


Internal Budgeting

Budget Commitments

Federal Sponsors

Review the solicitation for the specific budget information requested.

Be sure to provide the level of detail the sponsor asks for, but do not provide more information than is necessary.



Industry Sponsors

Tab 4 – Industry Sponsors


Internal Budgeting

Budget Commitments

Federal Sponsors

Industry Sponsors

Think about how much budget information the sponsor really needs. Can you provide only a total amount? If additional detail is needed, can you provide a simple line item or fully burdened budget?



Associated Indirect Costs

Cost-Share

Associated Indirect Costs

When including **direct costs** as cost share, keep in mind there are still **indirect costs** associated with these direct costs that are being borne by the University. These indirect costs can generally be used to meet a **cost share requirement** unless restricted by the sponsor.


Cost Shared Personnel: \$10,000	= \$10,000
\$10,000 x 52.5% (Applicable IDC Rate):	+ \$ 5,250
Total Cost Share (Direct and Associated Indirect):	= \$15,250


Reminder! You are encouraged to use unrecovered and associated indirect costs to meet mandatory cost share requirements as much as possible.


Resources

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Contact us with questions/comments:

 [UF Research | Sponsored Programs](#)

 ufproposals@ufl.edu

 352-392-9267

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Congratulations!
You've passed the course.

For more resources, you are encouraged to attend [RSH217 All Things PreAward](#) and visit the [Budgeting Overview](#) site.

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