

RSH203 Sponsored Programs Budgeting Course Guide

Sponsored Programs Budgeting



Objectives

A presentation slide titled 'Objectives'. It has a dark blue header bar with the title 'Objectives' in white. Below the header, the text 'Develop skills to build an accurate budget applying:' is followed by a list of three objectives, each preceded by a blue square icon with a white number. The objectives are: 01 Budget guidelines and policies specific to UF; 02 Federal, State, and Sponsor-specific budget guidelines and policies; and 03 Appropriate and accurate cost categorization. The slide has a dark blue geometric shape on the right side and navigation arrows (left and right) at the bottom.

Objectives: Develop skills to build an accurate budget applying:

1. Budget guidelines and policies specific to UF;
2. Federal, State, and Sponsor-specific budget guidelines and policies;
3. Appropriate and accurate cost categorization.

What is a proposal budget?

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- 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.

What is a proposal budget?

- A representation of the cost necessary to complete the proposed work.
- A picture of how the proposal is 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?

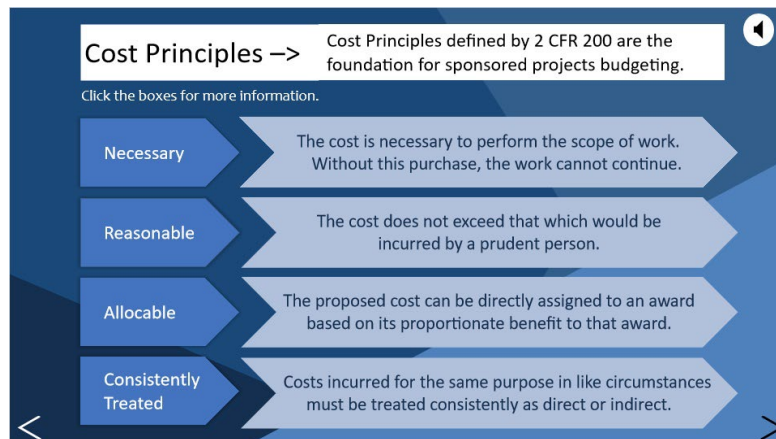
Click each picture to learn more

Remember!

What is your budget strategy?

1. Look for what is NOT there but should be. Are all the costs necessary to complete the work included?
2. 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.
3. Careful budgeting protects UF by ensuring that all possible and likely project costs are covered by the sponsor, while keeping the budget reasonable.
4. Remember to read the full solicitation in detail to understand sponsor policies regarding acceptable costs and cost calculations for each proposal.

Cost Principles



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

- **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

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**

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

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

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 – 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.

No – Incorrect. The gas chromatograph is necessary to complete the analysis and is directly related to the project.

More on Cost Principles

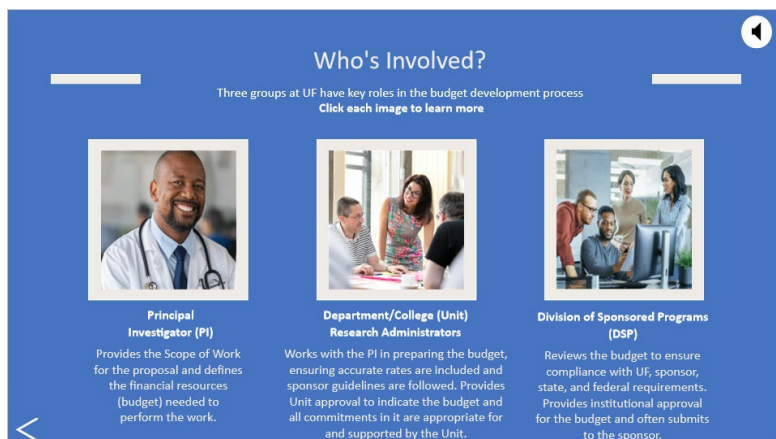


More on
Cost Principles

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

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

Who's Involved?



Three groups at UF have key roles in the budget development process.

- 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.

How Do I Create Compliant Budgets?



1. **Developing** a proposal budget requires establishing the costs that are necessary to perform the proposed work and assigning appropriate cost categories for those line items.
2. Fully **understanding** each direct cost category, its relationship to the proposed scope of work, and the rules (internal and external) will ensure that the budget you develop meets UF and sponsor regulations.

3. **Ensuring** that direct costs are accurately categorized, and indirect costs are calculated correctly, will result in a compliant budget. Improper budgeting can mean significant budget changes during the course of the grant lifecycle.

Costs of Federally Sponsored Research



The total cost of federally sponsored research includes a combination of both direct and indirect costs.

Direct Costs



These expenses solely cover research and include lab supplies and equipment; salaries and stipends for researchers and graduate students; and travel costs for conducting and sharing research.

Indirect Costs

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



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

COGR
Center for Open Government Research

AAMC
Association of American Medical Colleges

AIIRI
Association of International Research Institutes

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

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

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

Indirect Costs



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

Indirect Costs



Library and research facilities.

Indirect Costs



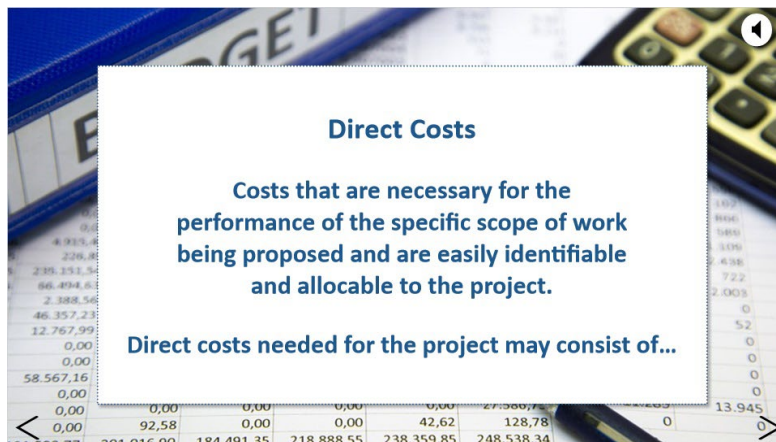
Advanced research lab equipment.

Indirect Costs



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

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



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

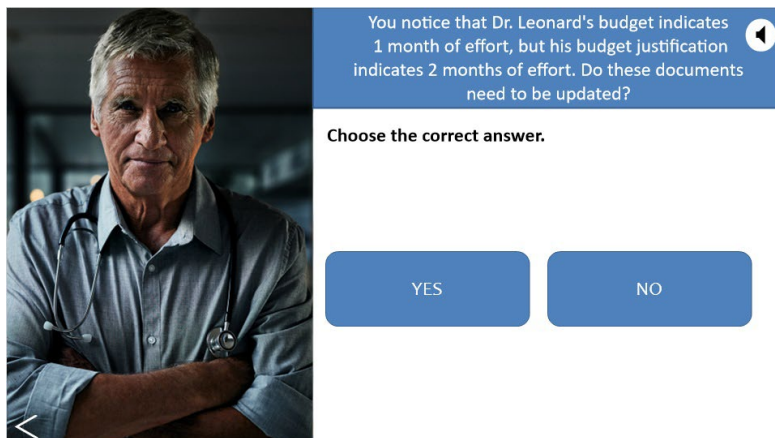
UF Personnel Formative Assessment

The interface features a photo of Dr. Leonard on the left. The text on the right reads: "Dr. Leonard is preparing a proposal and is unsure where to include his effort commitment. What do you advise?" Below this is the instruction "Choose the best option(s) for Dr. Leonard." and five blue buttons with the following text:

- In myUFL
- In the Budget
- In the Budget Justification
- In the Project Description
- In another Attachment

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.

In the Budget and In the Budget Justification - Correct! Committed effort should be proposed **in the budget or budget justification** and nowhere else.



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?

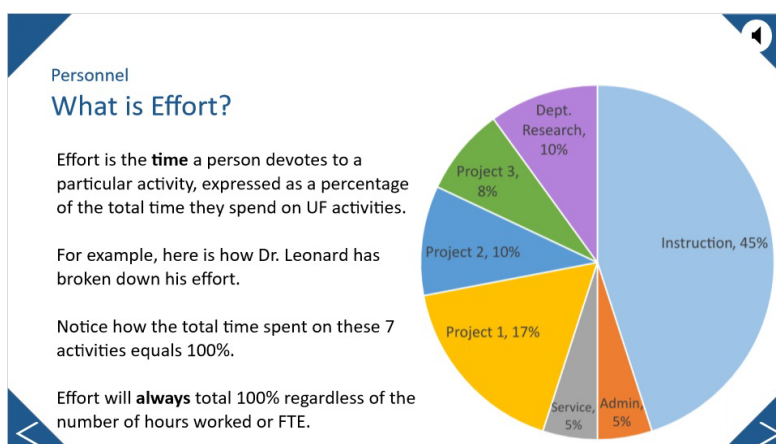
Choose the correct answer.

YES NO

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.

Yes - 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.

What is effort?

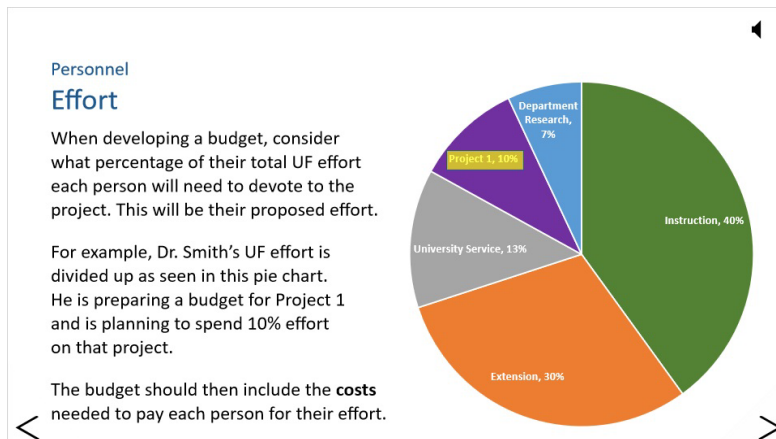


Effort is the time a person devotes to a particular activity, expressed as a percentage of the total time they spend on UF activities. For example, here is how Dr. Leonard has broken down his effort.

- Instruction, 45%
- Admin, 5%
- Service, 5%
- Project 1 - 17%
- Project 2 - 10%
- Project 3 - 8%.
- Department research - 10%

Notice how the total time spent on these 7 activities equals 100%. Effort will always total 100% regardless of the number of hours worked or FTE.

Effort costs



When developing a budget, consider what percentage of their total UF effort each person will need to devote to the project. This will be their proposed effort. For example, Dr. Smith's UF effort is divided up as seen in this pie chart. He is preparing a budget for Project 1 and is planning to spend 10% effort on that project. The budget should then include the costs needed to pay each person for their effort.

Effort Commitments and Months

Personnel Effort

Click each image to learn more.

Quantified effort that is included in the budget or budget justification is called a **"commitment."**

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

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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.

10000

×

1.2


=

12000

Monthly Salary

Effort Months

Calculate



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.

Correct calculation: $10000 \times 1.2 = 12000$

Effort Commitment Reminder

Reminder!

Effort Commitment is a COMMITMENT

If a PI proposed to work 1.2 calendar months of their available time on a project...

...the PI MUST meet that commitment.


Everyone working on a project should ideally be paid from that project. Otherwise, their time working on the project is likely being cost shared by the unit.

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Personnel - More Info

Personnel
More Info

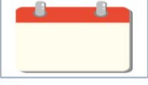
Click each image to learn more.



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



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



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.

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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.

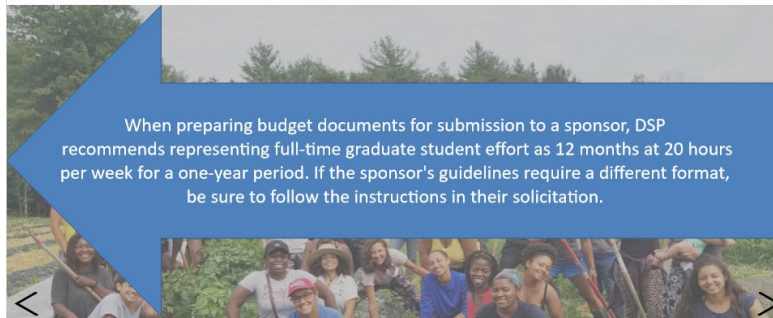
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Graduate Students - More Info


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.



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More on effort

More on Effort

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




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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.

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Salary Cap Info

Personnel

Salary Cap

Click each button below.

1

2

3

4

1. 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.
2. 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
3. Other sponsors may follow this cap for certain programs or may have their own salary cap, so always check the solicitation!
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.

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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.

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<https://research.ufl.edu/dsp/proposals/budgeting/fringe-benefits.html>

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Calculating Fringe Example

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 position is 31%

Plug the variables into the equation below to calculate.

12000	×	0.31	=	3720
Budgeted Salary		Fringe Percentage		

Calculate

Correct!

The budget should include \$3,720 in fringe to cover Dr. Smith's 1.2 effort months, equaling a total of \$15,720.

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 position is 31%. Plug the variables into the equation below to calculate.

Correct calculation: $12000 \times 0.31 = 3720$

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Key vs Non-Key

Personnel

Key vs. Non-Key

Click each image to learn more


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-Key Personnel



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.

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.

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.

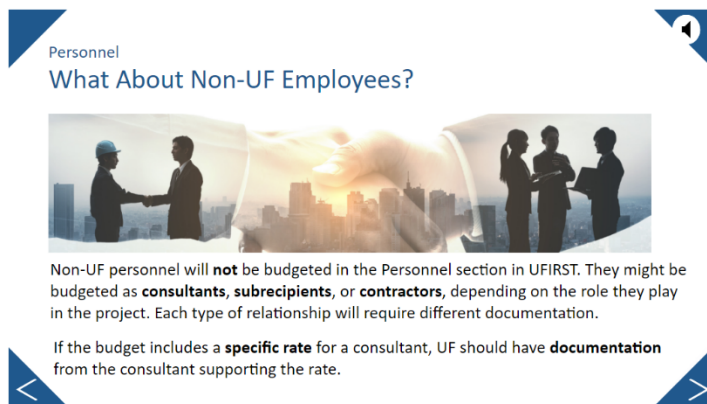
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Non-UF Employees



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.

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Third Party Relationships



Personnel
What Are Third Party Relationships?
Click each button to learn more

Subrecipient

Contractor

Consultant

What are third party relationships?

Subrecipient: 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: A contractor provides good 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: A consultant is an individual who provides professional advice or services for a fee.

Faculty Consultants



Personnel

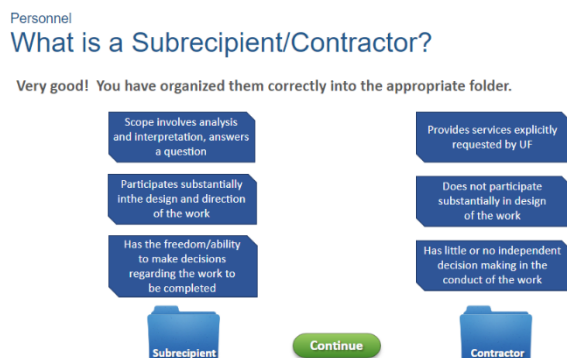
UF Faculty Consultants

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.

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



Personnel

What is a Subrecipient/Contractor?

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

Scope involves analysis and interpretation, answers a question	Provides services explicitly requested by UF
Participates substantially in the design and direction of the work	Does not participate substantially in design of the work
Has the freedom/ability to make decisions regarding the work to be completed	Has little or no independent decision making in the conduct of the work
 Subrecipient	 Contractor

[Continue](#)

What is a subrecipient/contractor?

Correct sort:

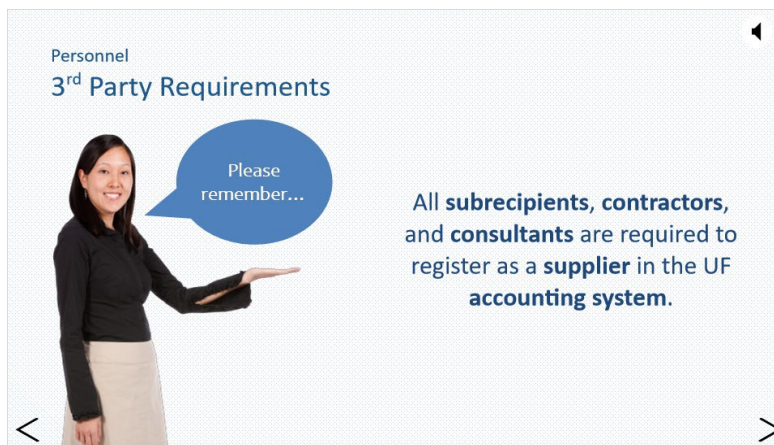
Subrecipient:

1. Generates data and retains for future use; likely to co-author publications
2. Has the freedom/ability to make decisions regarding the work to be completed
3. Makes operational decisions on how to carry out the work

Contractor:

1. Does not participate substantially in design of the work
2. Provides services explicitly requested by UF
3. Has little or no independent decision making in the conduct of the work

3rd Party Requirements



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

How Do I Budget For Travel?




Travel typically includes transportation, lodging, and per diem.

- 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?

Travel - Considerations

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?



- 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?



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

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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](#).



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.

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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.



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Scholarships & Fellowships - More Info

Scholarships & Fellowships
More Info

Reminder! Faculty cannot be paid from the Scholarships/Fellowships category. Budget these expenses as personnel costs or general costs as appropriate.

Scholarships and Fellowships are typically awarded as a “lump sum” for support of an individual via a stipend.

Some sponsors allow for a fellowship to be paid as a stipend OR salary, in which case the unit can determine the appropriate budgeting line item and payment mechanism. Always review the solicitation to confirm.

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Reminder! Faculty cannot be paid from the Scholarships/Fellowships category. Budget these expenses as personnel costs or general costs as appropriate.

Materials & Supplies



What are materials and supply costs? Materials and supplies are **consumables** necessary for the performance of the work.

- Budgets typically include estimates for **supplies** but sponsors typically want to know what **types** of supplies be purchased.
- **Consider** the lab, field, and other supplies that will be needed to conduct the work, and **estimate** the costs based on current market pricing.

Materials & Supplies - Computing Devices

Materials and Supplies

Computing Devices

Click each image to learn the answers

Computing devices costing **less than \$10,000** 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

Computing devices costing less than \$10,000 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?

Incorrect: A grad student needing a new laptop because hers is old and slow.

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

Equipment



What is equipment? Equipment must meet all of the following criteria:

- Costs \$10,000 or more to acquire.
- Has a normal life span of more than 1 year.
- Is not consumable. Equipment is not “used up” like chemicals or other supplies
- Is tangible. You can see and touch equipment.


Equipment - Acquisition Costs



Acquisition costs.

- **Includes**- The \$10,000 threshold for acquisition costs includes: invoice amount, sales tax, freight costs, installation costs.
- And **excludes**: insurance, maintenance, service contracts, warranty costs.

Equipment – Sponsor vs UF

A presentation slide titled "Equipment Sponsor vs UF". The background image shows two men in a meeting. The slide contains two paragraphs of text. The first paragraph states that some sponsors have their own definition of equipment (e.g., acquisition cost of \$1000 or more), but when developing a budget in UFIRST, one should always categorize equipment costs per UF's definition. The second paragraph explains that if the acquisition cost is below UF's threshold and above the sponsor's, it should be entered in the Materials and Supplies or Other Direct Costs category in UFIRST and on the Equipment line on the sponsor budget.

Equipment
Sponsor vs UF

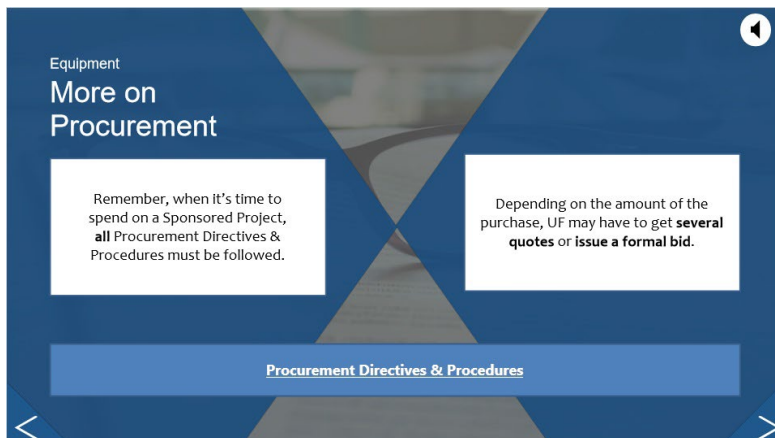
Some sponsors might have their own definition of equipment (e.g., an acquisition cost of \$1000 or more), but when developing your budget in UFIRST you should **always categorize equipment costs per UF's definition.**

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.

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 on Procurement

A presentation slide titled "Equipment More on Procurement". The background is a blue geometric pattern. The slide contains two text boxes. The left box states that when spending on a Sponsored Project, all Procurement Directives & Procedures must be followed. The right box states that depending on the amount of the purchase, UF may have to get several quotes or issue a formal bid. A blue bar at the bottom contains the text "Procurement Directives & Procedures".

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

Remember, when it's time to spend on a Sponsored Project, all Procurement Directives and Procedures must be followed. Depending on the amount of the purchase, UF may have to get several quotes or issue a formal bid: <https://procurement.ufl.edu/uf-departments/directives-procedures/>

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:

Budget the rate in the <u>Other Expense</u> category.	The owner/operator of the facility, space, or equipment should provide you documentation of the approved rate for use in preparing your budget.	Examples include: Interdisciplinary Center for Biotechnology Research, Animal Care Services, UFarm
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How do I budget UF facility/equipment fees? When a facility, space or equipment is owned by UF AND an approved Auxiliary (Fee for Service Educational Activity) Rate is in place:

1. Budget the rate in the Other Expense category.
2. The owner/operator of the facility, space or equipment should provide you documentation of the approved rate for use in preparing your budget.
3. Examples include: Interdisciplinary Center for Biotechnology Research, Animal Care Services, UFarm.

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 space rental	 Chartered time of a private research vessel	 Rent of off-campus conference space
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How do I budget non-UF facility/equipment fees? These are budgeted when facility or space rental is required for project implementation, and the facility or space is NOT owned by UF.

1. Keys Marine Lab space rental.
2. Chartered time of a private research vessel.
3. Rent of off-campus conference space.

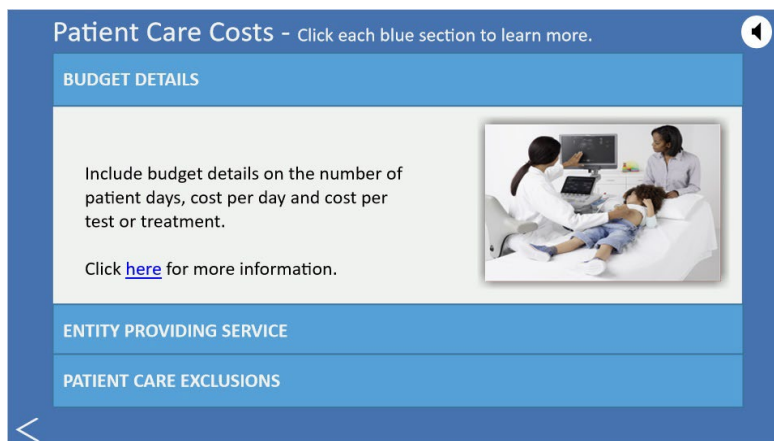
Reminder! The UFIRST budget category is called “Rental/User Fees - Equipment or Facility” but should only be used for Facility rental per UF policies.

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.

Patient Care Costs



Budget Details. Include budget details on the number of patient days, cost per day and cost per test or treatment. Visit [UF CTSI](#) for more information.

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. 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.

Animal/Human Subject Costs

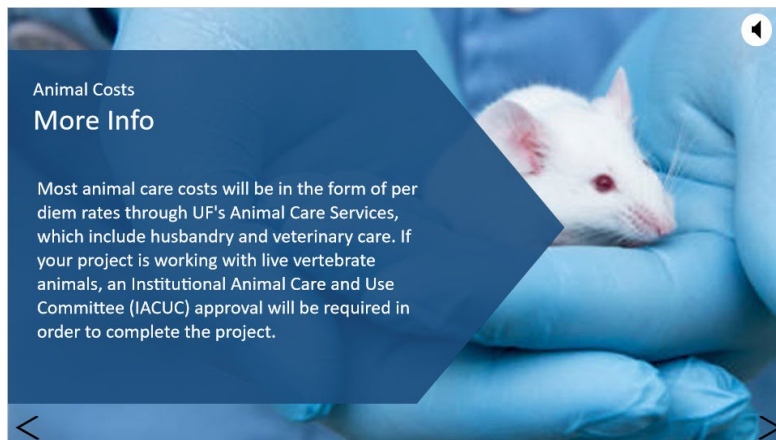


What are Human Subject and/or Animal Costs?

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.

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

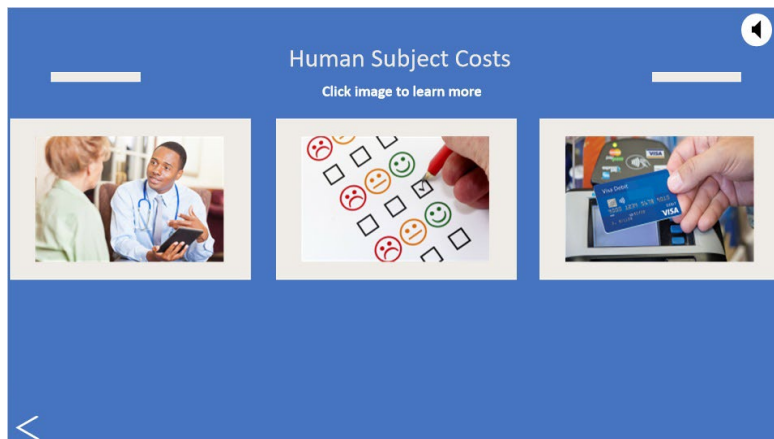


Animal Costs
More Info

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.

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

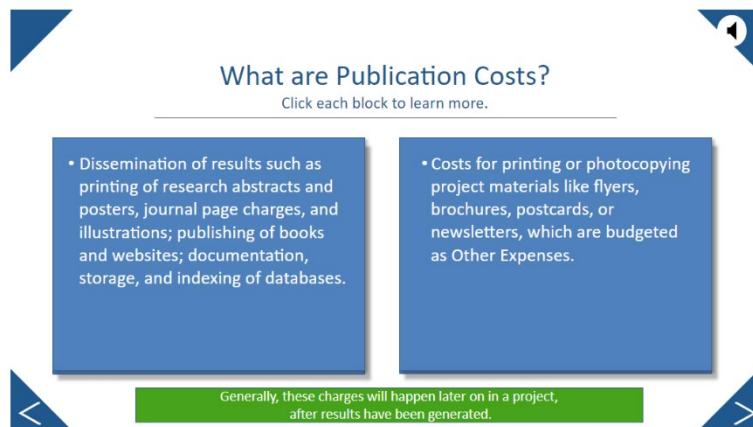


Payments are made to a person who is a study subject. The project team gathers information about/from this person in order to complete the project. Institutional Review Board (IRB) approval will be required in order to complete this project.

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.

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

Publication Costs



What are Publication Costs?

1. 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.
2. Costs for printing or photocopying project materials like flyers, brochures, postcards, or newsletters, which are budgeted as Other Expenses.

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

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

The slide features three blue rectangular buttons with white numbers 1, 2, and 3. Each button has a small colored square at its right end: blue for button 1, yellow for button 2, and green for button 3. The slide is framed with blue corner accents and a white navigation arrow in the bottom left.

How do I budget UF tuition? At UF, tuition is a component of a graduate research assistant's compensation package.

1. Tuition should be budgeted **in proportion** to the student's effort commitment on the project.
2. Tuition is usually entered on a separate line item from salary and fringe.
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.

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

Subsistence Allowances

Travel Allowances

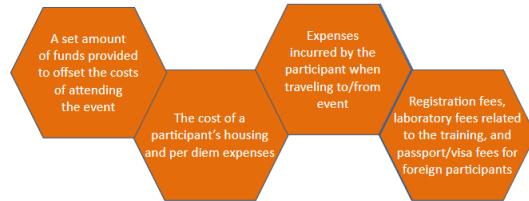
Fees

The slide features four blue hexagonal shapes arranged in a row. The first hexagon is labeled 'Stipend', the second 'Subsistence Allowances', the third 'Travel Allowances', and the fourth 'Fees'. The slide is framed with blue corner accents and a white navigation arrow in the bottom left.

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.



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

- Stipend. A set amount of funds provided to offset the costs of attending the event.
- Subsistence allowances. The cost of a participant's housing and per diem expenses.
- Travel allowances. Expenses incurred by the participant when traveling to/from event.
- Fees. Registration fees, laboratory fees related to the training, and passport/visa fees for foreign participants.

Participant Support Explanations



Participant support is for those who “participate” in attending and event...not for the presenter of the event. Participants could be...students, teachers, scientists, national scholars, government agency personnel, private sector company reps, etc.

Participant Support - More Info

Participant Support More Info

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



Sometimes participant support is confused with human subject payments.

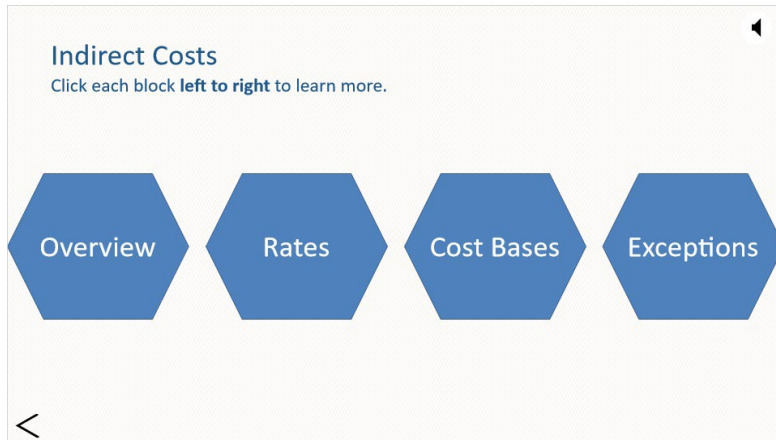
- **Participant Support.** Participant support costs are paid to or on behalf of the recipients of a short-term educational activity or training. UF personnel can not receive participant support.
- **Human Subject payments.** Human subject payments are incentives paid to individuals in return for taking part in a study.

Indirect Costs



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



Overview; Rates; Cost Bases; Exceptions

Overview: What Are Indirect Costs



Indirect costs are also called IDC, Facilities and 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. 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)

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):


<https://research.ufl.edu/wp-content/uploads/FA-agreement.pdf>

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?




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?

Rate 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.



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



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

Indirect costs are calculated by applying a percentage rate to a cost base, resulting in a dollar amount.

1. The **rate** is determined by the location and type of work being performed.
2. The **cost base** is the collection of direct costs that have the percentage rate applied.

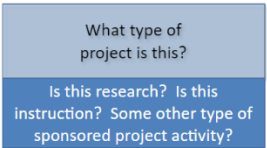
Percentage Rate Used

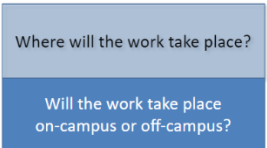
Indirect Costs (F&A)

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.

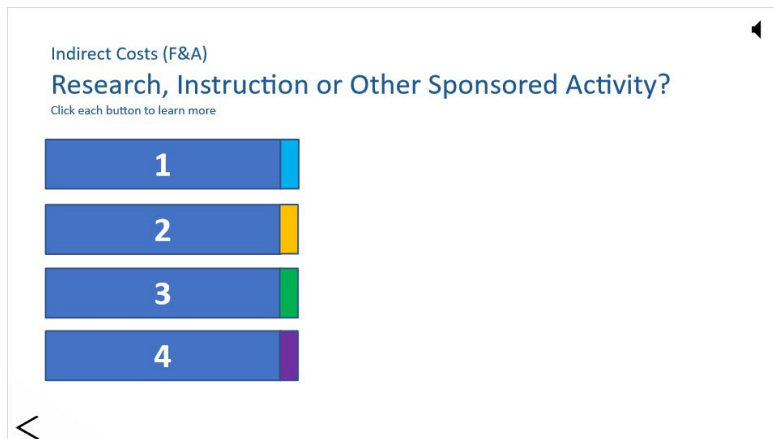




What rate should be used? The following questions will determine the indirect cost rate used in the budget. The full applicable rate per UF's NICRA should be used unless there is an allowable limitation or exception.

1. What type of project is this? Is this research? Is this instruction? Some other type of sponsored project activity?
2. Where will the work take place? Will the work take place on-campus or off-campus?

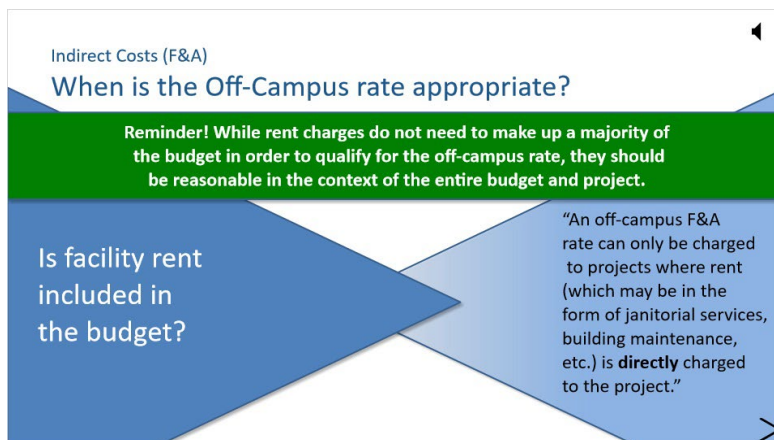
Type of Project



Research, instruction or other sponsored activity?

1. Consider the audience of the proposed work...who benefits/receives?
2. Research is a systematic study directed toward fuller scientific knowledge or understanding. The sponsor and the general research community benefit from this knowledge.
3. Instruction includes teaching and training activities for enrolled UF students, who are the intended audience.
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



When is the Off-campus rate appropriate?

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.

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.

Cost Bases

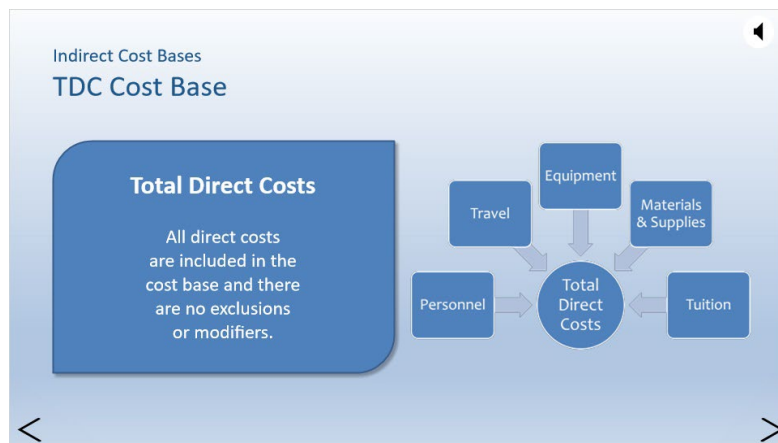
What Are Indirect Cost Bases?

Indirect cost bases are collections of direct costs that have the rate applied. **Percentage Rate x Cost Base = overall Indirect Costs.**
The most common bases are:

- Total Direct Costs (TDC)
- Modified Total Direct Costs (MTDC)
- Total Federal Funds Awarded (TFFA)

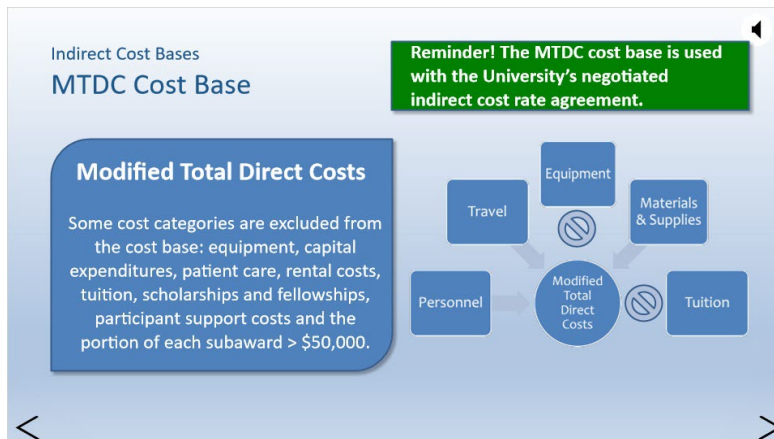
What are indirect cost bases? Indirect cost bases are collections of direct costs that have the rate applied. Percentage rate times cost base equals overall indirect costs. The most common bases are: Total Direct Costs (TDC), Modified Total Direct Costs (MTDC), Total Federal Funds Awarded (TFFA).

TDC Cost Base



Total Direct Costs – All direct costs are included in the cost base and there are no exclusions or modifiers. Personnel, Travel, Equipment, Materials & Supplies, and Tuition are all included in a TDC cost base.

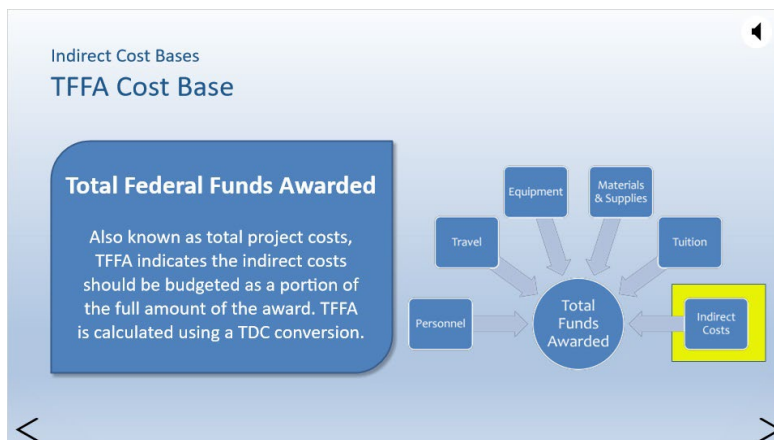
MTDC Cost Base



Modified Total Direct Costs - Some cost categories are excluded from the cost base: equipment, capital expenditures, patient care, rental costs, tuition, scholarships and fellowships, participant support costs, and the portion of each subaward greater than \$50,000.

Reminder! The MTDC cost base is used with the University's negotiated indirect cost rate agreement.

TFFA Cost Base



Total Federal Funds Awarded Cost Base - Also known as total project costs, TFFA indicates the indirect costs should be budgeted as a portion of the full amount of the award. TFFA is calculated using a TDC conversion.

TFFA Cost Base 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
 $0.30 \text{ TFFA} / 0.70 \text{ TFFA} = 42.857\% \text{ TDC}$

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 equal 0.30 TFFA. Direct costs equal 0.70 TFFA. 0.30 TFFA divided by 0.70 TFFA equals 42.857% 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

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% equals \$12,500. Total budget is Total Direct Costs plus Indirect Costs equals \$62,500.

Budget Example - MTDC

Indirect Cost Bases

Budget Example - MTDC

In this example, Total Direct 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

In this example, Total Direct 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% equals \$7,500. Total budget is Total Direct Costs plus Indirect Costs equals \$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

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. Dividing 0.25 TFFA by 0.75 TFFA equals 33.33% TDC. \$50,000 times 33.33% equals \$16,665. Total budget is Total Direct Costs plus Indirect Costs equals \$66,665.

Limitations

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.	When preparing a budget, you will need to determine if UF can accept the sponsor's IDC limit.
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?	If yes, be sure to provide documentation of the acceptable limitation in UFIRST. Review the Exceptions page on DSP's website for more details.

Exceptions.

1. Some sponsors limit the amount of indirect costs UF can include in a budget.
2. When preparing a budget, you will need to determine if UF can accept the sponsor's IDC limit.
3. Consider:
 - a. 1 – is the limited amount clearly documented in the sponsor's solicitation or published policies?
 - b. AND 2 – is the limited amount allowable per the exceptions listed in section 3 of UF's F&A Directives & Procedures?
<https://generalcounsel.ufl.edu/media/generalcounselufledu/documents/FaAndA-Cost-Directives.pdf>.
4. If yes, be sure to provide documentation of the acceptable limitation in UFIRST.
Review the exceptions page on DSP's website for more details:
<https://research.ufl.edu/dsp/proposals/budgeting/fa-rates-idc/fa-exceptions.html>

Cost Share

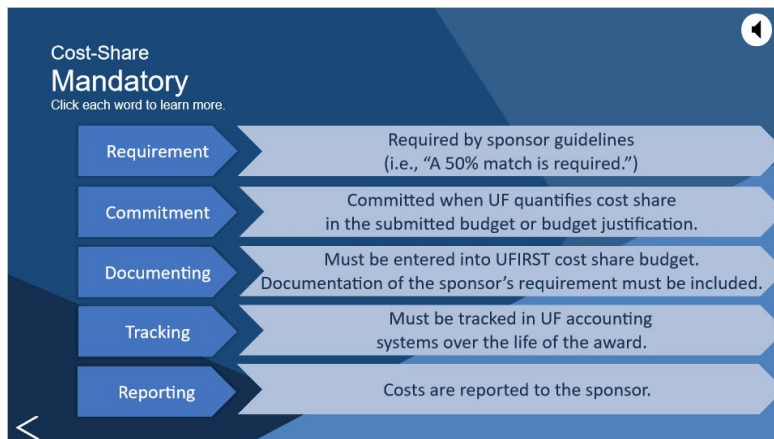
What Is Cost Share?

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

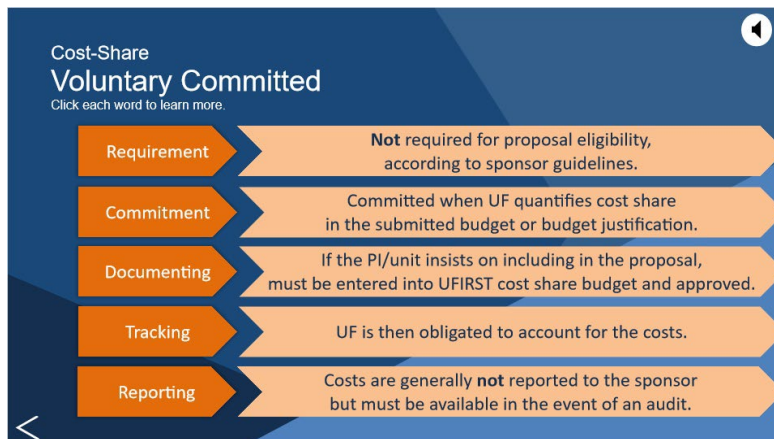
What is cost share? The portion of the total project costs that are not paid by the sponsor. There are 3 types of cost share: Mandatory, Voluntary Committed, Voluntary Uncommitted.

Mandatory Cost Share



1. Requirement: Required by sponsor guidelines. For example, a 50% match is required.
2. Commitment: Committed when UF quantifies cost share in the submitted budget or budget justification.
3. Documenting: Must be entered into UFIRST cost share budget. Documentation of the sponsor's requirement must be included.
4. Tracking: Must be tracked in UF accounting systems over the life of the award.
5. Reporting: Costs are reported to the sponsor.

Voluntary Committed



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

Voluntary Committed Policy

Cost-Share
Voluntary Committed

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

See the [Cost Sharing Policy](https://research.ufl.edu/dsp/proposals/budgeting/cost-sharing.html) for more information.



By policy, UF requires that you commit only mandatory cost sharing. See the Cost Sharing policy for more information: <https://research.ufl.edu/dsp/proposals/budgeting/cost-sharing.html>.

Voluntary Uncommitted

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

Click Here

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

Click Here

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

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.

Voluntary uncommitted cost sharing represents contributions to a sponsored project made after the award is received. The cost share is not planned and not accounted for in the UF cost sharing system. 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 53.5% and a sponsor will only pay 10%, there is a difference of 43.5% unrecovered indirect costs.

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

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 53.5% and a sponsor will only pay 10%, there is a difference of 43.5% unrecovered indirect costs. If allowed by the sponsor, unrecovered indirect costs can be used to meet a mandatory cost share commitment.

Unrecovered Example

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 53.5% MTDC Rate (UF's negotiated rate)
- \$10,000 Direct Costs x 10% TDC Rate (Sponsor's IDC limitation)

10000	×	0.535	=	5350
Direct Costs		UF IDC Rate		
Calculate				

10000	×	0.1	=	1000
Direct Costs		Sponsor IDC Rate		
Calculate				

Correct!
\$10,000 multiplied by UF's IDC Rate of 53.5% equals \$5,350 in indirect 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 times 53.5% MTDC rate (UF's negotiated rate) equals \$5,350 in indirect costs. \$10,000 direct costs times 10% TDC rate (sponsor's IDC limitation) equals \$1,000 in indirect costs.

Unrecovered Example

Cost Share – Unrecovered Costs

How about an example?

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

5350	–	1000	=	4350
UF IDC Amount		Sponsor IDC Amount		

Calculate

If there is a mandatory cost share requirement, the unit could use this “unrecovered IDC” amount of \$4,350 to meet that requirement.

Correct!

The amount of unrecovered costs UF will be responsible for equals \$4,350.

Click the Calculate button to determine the unrecovered costs UF will be responsible for. \$5,350 UF IDC Amount minus \$1,000 Sponsor IDC Amount equals \$4,350.

Correct! The amount of unrecovered costs UF will be responsible for equals \$4,350.

If there is a mandatory cost share requirement, the unit could use this “unrecovered IDC” amount of \$4,350 to meet that requirement.

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 53.5% (Applicable IDC Rate):	+ \$ 5,350
Total Cost Share (Direct and Associated Indirect):	= \$15,350

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

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.

Example: Cost shared personnel equals \$10,000. \$10,000 times 53.5% (applicable IDC rate) equals \$5,350. Total cost share (direct and associated indirect) equals \$15,350.

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

Types of Budgets

Types of Budgets

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



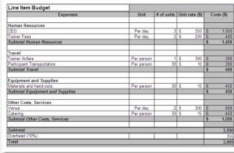
The type of budget included in the proposal will be dictated by the sponsor's requirements.

Detailed Budget (With a Detailed Justification)

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.



MODULAR BUDGET (WITH A SIMPLIFIED BUDGET JUSTIFICATION)

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

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

Modular Budget (With a Simplified Budget Justification)

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)

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)

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.

The slide features a blue header with a navigation arrow. Below the header are three blue bars with white text. The third bar is highlighted. Below the bars is a white box with text and an image of a woman working on a laptop.

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.

The slide has a white background with a blue header. The title 'Budget Justification' is centered. Below it is a paragraph and a smaller line of text. At the bottom left are three small images arranged vertically.

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

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

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

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

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

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 the internal budget to the sponsor.

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

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

Internal Budgeting

Budget Commitments

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Industry 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.



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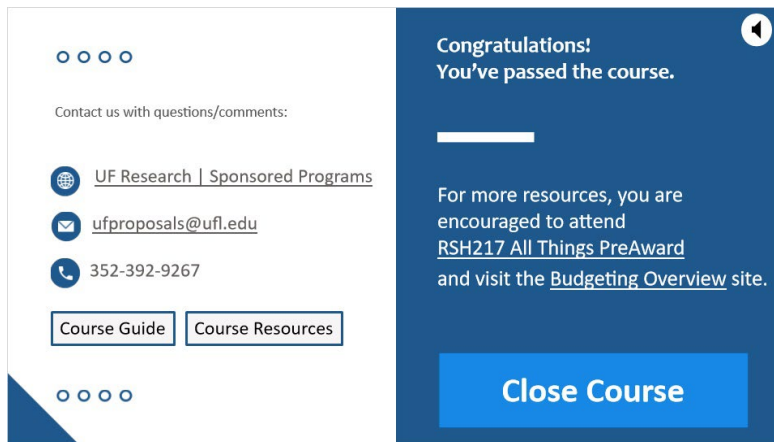
Industry Sponsors

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?



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Resources



Congratulations! You've passed the course. Contact us with questions/comments at UF Research | Sponsored Programs, ufproposals@ufl.edu, 352-392-9267.

Course Guide:

<https://training.hr.ufl.edu/instructionguides/raft/rsh203/RSH203SponsoredProgramsBudgetingCourseGuide.pdf>.

Course resources:

<https://training.hr.ufl.edu/instructionguides/raft/rsh203/RSH203CompanionDocument.pdf>.

For more resources, you are encouraged to attend RSH217 All Things PreAward:

https://mytraining-ufshands.sumtotal.host/core/pillarRedirect?relyingParty=LM&url=app%2Fmanagement%2FLMS_ActDetails.aspx%3FActivityId%3D45474%26UserMode%3D0 and visit the budgeting overview site: <https://research.ufl.edu/dsp/proposals/budgeting.html>.