

# RCR Summer Seminar Series

## Budgeting Basics for Research Proposals

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## Reminders

- You must log in with UFL email in order to receive certificate credit
- Please take the survey after the class—we value your feedback
- In order to allow for free flow of ideas and questions, we will not record the session
- Slides and other materials will be sent to attendees after the class

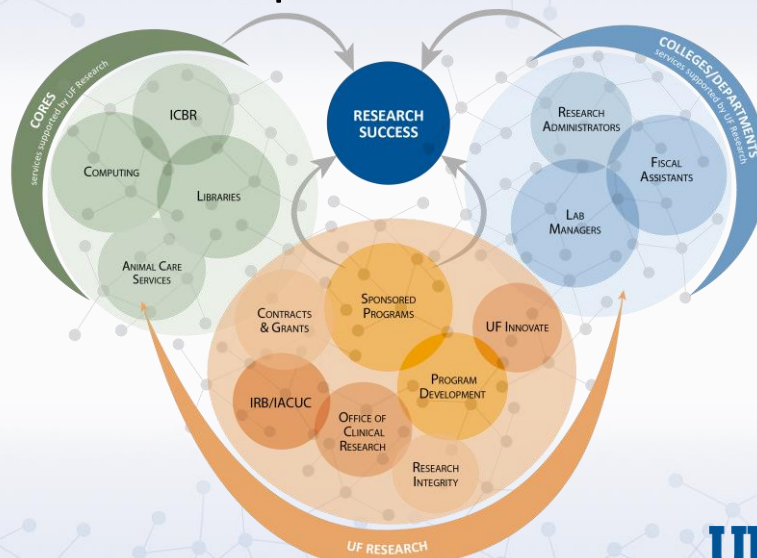


# RCR Certification

- Mentor/Mentee Relationships- Finding the Right Balance
- Collaborative Research
- Conflicts of Interest
- Data Management and Artificial Intelligence
- Compliance at UF &
- Research Misconduct Overview
- Research Misconduct: Plagiarism
- Research Misconduct: ORI: The Lab
- Ethics of Authorship
- Rigors of Peer Review
- Reproducibility & Replicability
- IRB & Informed Consent
- Export Control Overview Including an overview of Dual Use Technology
- Putting it All Together



# UF Research Enterprise



## Strategic Budgeting

- Read the solicitation
- Who is the sponsor? (i.e. Federal, Industry, Non-profit)
- Utilize internal resources and work with your departmental staff and admins
- Your Department and/or College may have more stringent rules than the overarching UF rules
- Do NOT share more budget details than the sponsor requires
- Use calendar months whenever possible to report effort to the sponsor



## What is a budget?

- A budget is a financial proposal that reflects the cost of the work proposed.
- A budget is anticipated project costs that represent the researcher's **best estimate** of the funds needed to support the proposed work.
- A budget contains information about activities planned and personnel who will serve on the project provides reviewers with an in-depth picture of how the project will be structured and managed.



## What are Direct Costs?

- Direct costs are those budget items that support performing the scope of work and are reasonable, easily identifiable and allocable to the project.
- The Principal Investigator is responsible for assigning costs appropriately.
- <https://research.ufl.edu/dsp/proposals/budgeting.html>



## Developing a Budget

***Some Common Budget Categories for Direct Costs (as seen in UFIRST):***

Personnel

Publication Costs

Subrecipients

Consultant Services

Travel

Other:

Participant Support Costs

Tuition

Equipment

Scholarships/Fellowships

Materials & Supplies

Animal / Human Subject Costs

Rental Fees



## Personnel

- Who will be working on the project (e.g. collaborators, consultants, subrecipients, undergraduate students, graduate students)?
- Have you included at least the minimum graduate student salary and associated tuition?
- Does the sponsor have a salary cap or limitation?
- Have you included the recommended 3% escalation?
- Are any faculty expected to receive tenure during the project?



## Personnel

**One of the major components of any budget will be accounting for the people who will be working on the project.**

***Quantified Effort is a commitment!***

- If you propose to work 1.2 calendar months on a project, you must meet that commitment.
- Ideally, all personnel effort will be paid from the grant/contract funding the project. If not, the PI's department is cost sharing the portion of time that is not being charged to the sponsor.



## Personnel: Salary Cap

*Some sponsors have a salary cap, which limits how much salary can be requested for any personnel on the project.*

The most common cap is used by Public Health Service sponsors and is tied to Executive Level II that is updated annually, currently: ?

Sponsors that use this cap:

- National Institutes of Health
- Centers for Disease Control and Prevention

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



## Personnel: Key vs Non-Key

- **Key Personnel**

Individuals who are essential to carrying out the scope of work on the project and who are responsible for the scientific and technical direction of the project.

- **Non-Key Personnel**

Anybody else whose effort is required to complete the project, yet are not directing its scientific development or execution. Individuals performing these duties can generally be replaced by someone of similar class or training.



## Fringe Benefit Rates

*UF has federally negotiated “fringe rates” that capture the cost of employee benefits:*

	<u>Current Rates</u>
Faculty	31.0%
COM Faculty	18.3%
Exempt TEAMS	40.7%
Non-Exempt TEAMS	54.6%
Grad Students & Postdocs	10.9%
Student/Fed Work Study	1.9%



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

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## UF Tuition

- At UF, tuition remission is considered a component of a graduate research assistant’s compensation package for the work performed.
- The tuition should be charged to the grant or contract in proportion to the graduate student’s budgeted effort.
- Tuition recovery will increase at 10% for all non-Engineering departments in 2021-2023 and 5% in 2024. Budget for this!
- If the Sponsor does not allow tuition to the grant or contract, the tuition must be covered from another funding source.

<https://research.ufl.edu/dsp/proposals/budgeting/graduate-student-salary-tuition-costs.html>



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## Personnel: Non-UF

### *What if the personnel aren't UF employees?*

- If non-UF personnel will be included on the project, more information will be needed to understand what role they play.
- **Caveat:** [Some sponsors](#) have very specific guidelines for classifying an individual as a collaborator vs. consultant.



## Consultants

- UF faculty **CANNOT** be paid as consultants from UF sponsored projects.
- UF faculty devoting time to a sponsored project should be budgeted in the personnel line, with the appropriate amount of salary and fringe corresponding to the effort devoted to the project.





## Subrecipients

- When UF has included a [subrecipient](#) in their budget at the time of proposal, the UF PI is required to obtain the following:
- [Minimum required documents](#):
  - ✓ Signed endorsement from the sub's authorized official
  - ✓ Detailed scope of work
  - ✓ Detailed budget
  - ✓ Detailed budget justification



## Travel

- Does the scope require require travel?
- Does you need to disseminate research results?
- Does you need to meet with subrecipients or collaborators?
- Does the sponsor allow travel?
- Will you need to leave the US?



## Travel

- Travel may be required for the *scope of work* proposed, or by the sponsor for mandatory meetings, or to disseminate research results at a conference.
- Research the necessary travel costs using today's rates, but think about future cost increases. Travel can be escalated in multi-year projects.



## Travel

- Travel charges may include airfare, hotel charges, taxis, visas, passports, entry or exit taxes, per diems and rental cars. Most sponsors require (in the budget justification section) the purpose, destination and time span for each trip, and the number of individuals for whom funds are requested. This must be fully explained, outlining the benefit of the travel to the project.
- Sponsored research funds are subject to both sponsor and State of Florida rules and regulations.



## Equipment

- Useful life of more than 1 year
- Acquisition cost of \$5000 or more. *Includes:* Invoice amount, sales tax, freight costs, installation costs, and other cost incurred to acquire

***Sponsor may have different thresholds (i.e. State of Florida is \$1,000)***



## Participant Support Costs

- Costs that are paid to or on behalf of participants or trainees (but **NOT** employees) in connection with conferences or training projects.
- Participants do not provide deliverables, perform work, or provide training.
- Direct costs for items such as:
  - Stipends
  - Meal allowances
  - Travel allowances
  - Registration fees



## Facilities & Administrative (F&A) Costs

- UF's full applicable [F&A rate](#) should be used unless the non-profit or government agency has a published F&A limitation outlined in their sponsor guidelines or published on their website.
- UF does not accept a F&A limitation from a for-profit company, even if that rate is published in the sponsor guidelines. These entities are expected to pay UF's full applicable F&A rate.



## Cost Share

- It is the policy of the University that only mandatory cost sharing is offered to sponsors. Mandatory cost sharing requirements are usually defined by law, statute, sponsor regulations, or written in the application guidelines for a specific program.
- A copy of the request for proposal (RFP), regulations or guidelines must be submitted with the proposal, when there is a mandatory cost share requirement.



## Budget Justification

The *budget justification* is a written narrative that explains the rationale for including all the costs included in the budget.

- The costs in the justification should *exactly match* the costs as they are broken down in the sponsor budget.
- Include all the same categories as shown in the budget and use this space to identify precisely who and what is covered by each cost.



## Budget vs. Budget Justification

A.Senior/Key Person												
Prefix	First Name	Middle Name	Last Name	Suffix	Project Role	Base Salary (\$)	Cal. Months	Acad. Months	Sum. Months	Requested Salary (\$)	Fringe Benefits (\$)	Funds Requested (\$)
1.	Mike	D	Gator	Ph.D.	PI/PI	\$149,454.00	3.6			\$44,836.00	\$12,106.00	\$56,942.00
2.	Tupak		Griswald	Ph.D.	Post Doctoral Associate	\$56,880.00	12			\$56,880.00	\$6,655.00	\$63,535.00
3.												\$0.00
4.												\$0.00
5.												\$0.00
6.												\$0.00
7.												\$0.00
8.												\$0.00
9.	Total Funds requested for all Senior Key Persons in the attached file											
											Total Senior/Key Person	\$120,477.00

Budget Justification Excerpt:

Mike Gator, Ph.D. (Principal Investigator; 2.6 summer months). Dr. Gator will direct and coordinate the proposed studies.

Tupak Griswald, Ph.D. (Postdoctoral fellow; 10 calendar months). She will help direct, execute, and interpret the studies described in Aims 1 and 3.

Martha Stewart, D.V.M., Ph.D. (Collaborator, 0.6 calendar) is a Professor of Experimental Pathology College, University of Florida. She will help in the studies described in Aim 2. No salary or other support is requested by Dr. Stewart.



# Thank you!

- Please take the survey at:

[https://ufl.qualtrics.com/jfe/form/SV\\_1WVLQUcrykr7YFM](https://ufl.qualtrics.com/jfe/form/SV_1WVLQUcrykr7YFM)

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## If You Suspect Research Misconduct...

**Research Misconduct** means **fabrication, falsification, or plagiarism** in proposing, performing, or reviewing research, or in reporting research results.

**Questionable Research Practices** are reports of **careless, irregular, or contentious research practices**, as well as authorship disputes, may not meet the standard for research misconduct but may be a research integrity violation.

Make a **confidential report** to the UF Research Integrity Officer (RIO)

**Cassandra C. Farley**  
(352) 273-3052 | [cfarley@ufl.edu](mailto:cfarley@ufl.edu)

You may also report anonymously  
UF Compliance Hotline: 877-556-5356



*Still not sure if it is Misconduct or a QRP?* The RIO can help you better understand the situation. You can speak in hypotheticals as you consider making an official allegation.



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