

University of Florida - College of Liberal Arts and Sciences
Proposal Budget Policy
August 15, 2024

Replaces: Relevant sections of CLAS Proposal Submission Policy (effective January 2021)

Minimum Budgeted Effort

- ***When any CLAS employee serves in the role of Principal Investigator, co-Principal Investigator, Multiple Principal Investigator, or co-Investigator on an external funding proposal, the proposal budget should request sponsor support covering salary and fringe benefits for at least 5% of the employee's effort throughout the duration of the project.*** This level corresponds to 0.60 calendar months per 12-month budget period.
- The preceding requirement will automatically be waived if the requested employee support matches an upper limit explicitly specified in the sponsor's solicitation (e.g., a cap on budgeted months or dollars).
- ***Any other exception to 5% minimum budgeted effort must receive prior approval from the CLAS Associate Dean for Research.*** A request—identifying each affected investigator, specifying their proposed level of budgeted effort per budget period, and providing a justification for the exception—should be sent to clasadr@clas.ufl.edu early in the proposal preparation process (preferably, at least six UF business days before the sponsor's submission deadline). Failure to make such a request in a timely manner may lead to disapproval of the request and/or prevent on-time submission of the proposal to the sponsor.
- One reason for an exception is that the CLAS employee's full anticipated effort on the project over the budget period will amount to less than 5% of their time. The months of support requested from the sponsor should not exceed the months of effort needed to complete the project.

Cost Sharing

- Cost sharing is created when the total cost of a sponsored project is not fully reimbursed by the sponsor. Cost sharing may be mandatory (a condition of the sponsor's award to UF) or voluntary.
- At the proposal stage, cost sharing is an explicit, quantifiable commitment of UF resources and is generally discouraged unless it is mandatory. Such a commitment should be contained only in the budget or budget justification. Quantifiable resource commitments are to be avoided in any other section of the proposal (such as the National Science Foundation's "Facilities, Equipment and Other Resources") because they may be interpreted as auditable cost sharing at the sponsor's discretion.
- Certain federal and non-profit sponsors cap the salary for any individual's full-time effort that may be charged to their awards. Any "over the cap" portion of a UF employee's payroll expense (salary plus the associated fringe benefits) is a disallowed charge that the university must cover from other sources but that cannot be reported to the federal government for the purpose of meeting any cost-sharing commitment.
- With limited exceptions, if a proposal contains no quantifiable effort commitment by the Principal Investigator (PI), UF requires a "de minimis" 1% commitment of the PI's effort be recorded in UFIRST. This creates voluntary internal cost sharing that does not appear in the proposal submitted to the sponsor.
- When a sponsor's solicitation requires or strongly encourages cost sharing in a proposal, it is generally preferable to provide that cost sharing in the form of already committed state-funded

salaries and fringe (e.g., academic-year research effort of nine-month faculty) and forgone indirect costs rather than expenditure of funds not already allocated for research.

- ***Any cost sharing related to a proposal, except payroll expense over any applicable cap or “de minimis” PI effort, must be approved by the CLAS Dean or the CLAS Associate Dean for Research.***

A request should be sent to clasadr@clas.ufl.edu as early as possible in the proposal preparation process (and at least six UF business days before the sponsor’s submission deadline). The request should include all the following information:

- UFIRST proposal number
- Type of cost sharing (mandatory or voluntary)
- Breakdown of cost sharing – dollar amounts of salary plus fringe by individual, other direct expenditures, forgone IDC
- Estimated total direct and indirect costs to be requested from the sponsor
- Justification for the cost sharing.

Failure to make such a request in a timely manner may lead to disapproval of the request and/or prevent on-time submission of the proposal to the sponsor.