

Department of Computer Science and Engineering
Income Fund Reimbursable (IFR) Policy
(Dated February 6, 2024)

This is the current IFR policy (hereafter also called “the policy”) of the Department of Computer Science and Engineering and is effective February 6th, 2024. All proposals funded or submitted before this date will still be governed under the previous policy.

Overview

Any proposal involving a faculty from CSE as a PI, Co-PI, or Senior Personnel submitted after the policy goes into effect must include academic month effort according to the guidelines below, except for NSF proposals or when the inclusion of the academic month effort is prohibited by laws or by the funding agencies.

The rate guidelines specified below should be used as a reference to determine inclusion of academic month effort for a CSE faculty (“the faculty”), whether serving as a PI, Co-PI or Senior Personnel, on grant proposal budgets to account for time spent on research activities during the academic year.

Budget (Direct+Indirect) per Year Controlled by the CSE Faculty	# Person Months	% Effort
\$49,999 and below	0	0
\$50,000-\$99,999	0.25	2.70%
\$100,000-\$149,999	0.5	5.50%
\$150,000-\$199,999	0.75	8.3%
\$200,000 and above	1	11.1%

Rationale

1. According to the SUNY “Faculty Salary Recovery from Sponsored Programs,” Document # 1002, Effective February 15, 1990, it is SUNY policy to “recover direct costs of sponsored programs to the maximum extent possible, consistent with the sponsor policies, the mission of the University and of the campus involved, and proper conduct of the sponsored programs.” This direct cost recovery is called Income Fund Reimbursable or IFR.

2. Research is an important part of a ladder faculty member's workload at UB. Every faculty member is expected to generate funding for a self-sustained research program. To the extent possible, the cost of doing sponsored research should be recovered

Expected outcomes of this policy in CSE are

1. More proposals/grants from CSE
2. Improved diversity in funding sources by CSE faculty
3. Flexible spending accounts for CSE faculty and the CSE Department

Notes:

1. Budget (Direct+Indirect) per "Year Controlled by the Faculty" includes, but is not limited to, faculty's summer salary, and budget for other personnel (e.g., technician or administrative supporting staff), Post-docs, and graduate or undergraduate students, who will primarily work with the faculty on this project, as well as funds for equipment, travel and other supplies and materials when the faculty has direct control over the way these funds are spent.
2. The effort level associated with the total costs per year can be split over all CSE PIs/Co-PIs on the project (e.g., If there are only 2 CSE faculty on a grant totaling 100K/yr, thus requiring a total of 0.5 person-months of IFR, split in any reasonable way between the faculty. For example, each faculty may include 0.25 person-months per year, or one faculty member may include 0.5 months.)
3. The salary budgeted for academic months cannot be used to pay the faculty during the academic year, although it can be paid as summer salary with appropriate justifications.
4. The salary budgeted for the academic months and the associated fringe will be returned to the Department as IFR after the Provost's Office takes 20% of this total.
5. Under the policy, all IFR (salary and fringe) returned to the Department will be split as follows: 60% to the faculty and 40% to the department.
6. Although faculty are not required to budget for academic effort for any NSF proposals, faculty are strongly encouraged to do so. This is *especially true when the faculty member is not budgeting for a total of 2 months of support per year, over all proposals to NSF*. Depending on the particular NSF Program and PMs, it may be possible to receive a total of more than 2 months of support per year from NSF, including up to 2 months of summer support plus additional support for academic month effort.
7. If you do NOT budget IFR on a proposal submitted to NSF or another agency that prohibits IFR, the CS Fee is required.
8. The IFR is mandatory for proposals submitted to other funding agencies that allow academic month effort.
9. Any deviation from this policy is subject to the chair's approval.