Upcoming RSO Just-in-Time Workshops

Just-in-Time Series: Summer Workshops

July 7th (1-2pm): Developing and Managing Project Budgets

July 21st (1-2pm): Integrated KT - Moving Beyond Academic Outputs

August 4th (1-2pm): Team Building and External Partnerships

August 18th (1-2pm): Integrating EDI and SGBA Into Your Proposals

August 25th (1-2pm): Incorporating UN SDGs Into Your Applications

Zoom meeting links and subsequent slides and recordings will be posted once available at:
Overview

Workshop Objective: to disseminate tools, resources and guidance to FoH Researchers on effective project budget creation, development, justification and management.

Agenda:

- Developing a project budget
- Writing an effective budget justification
- Managing budget funds once awarded
- Budget Resources
Developing a Project Budget
Effective budget creation → detailed knowledge of *funding opportunity guidelines*

Save and review a copy of guidelines noting the following budget-related items:

- Purpose of funding and intent of competition
- Funding limits (maximum $ amount p.a., # of years)
- Allowable/eligible expenses

- Individual granting agencies and specific funding opportunities → note unique rules/conditions/exceptions for each

- It is the applicant’s responsibility to consult guidelines and know what is "allowable" before, during and subsequent to all project-related funding requests and approvals.

**DEVELOPMENT PRINCIPLES TO KEEP IN MIND: USE OF GRANT FUNDS**

Bear in mind the following 4 principles governing the use of grant funds from CIHR, NSERC and SSHRC (Tri-Agency). These are generally applicable to grants from all types of research-funding bodies. Budget items/costs must:

1. contribute to the direct costs of the research/activities for which the funds were awarded.
2. not be provided by the administering institution to their research personnel
3. be effective and economical
4. not result in personal gain for members of the research team
Budget Development: Let’s Get Real

• Budget line items and monthly / annual expenses → feasibility of project
  • NOTE: certain opportunities (e.g. CIHR Project Grants) often only want lump sum amounts to the nearest $1000 listed in the table.

• Expenses must accurately reflect what you say you will do in the proposal

• Never underestimate budgets
  • Ask yourself: Is it feasible to complete the proposed project with requested funds in provided timelines?

• Never overestimate/inflate budgets
  • Use and cite real numbers from:
    • quotes
    • going rates from previous experience (e.g. recently funded projects, industry standards)
    • most current institutional documents (e.g. Research Costs Table)
Common Expense Categories

1. Research Personnel
2. Trainees
3. Materials, Supplies and Services
4. Equipment
5. Travel and Subsistence
6. Knowledge Mobilization and Dissemination
7. Technology Transfer / IP Matters
8. Overhead

NOTE: TRI-AGENCY FUNDING
Using Tri-agency funding to pay salary/income to applicants, co-applicants and collaborators is strictly prohibited.

- There may be exceptions, e.g. trainees
  - Trainees’ salaries must be broken down into base salary + any mandatory benefits as set by York.
- If guidelines are unclear, contact the RSO for guidance.
- Tri-Agency grants INELIGIBLE for overhead
1. Research Personnel

Research Staff
- Research Managers and Coordinators
- Non-student Research Assistants
- Professional Assistants
- Technicians
  - See this document for info on hiring Research Personnel in the FoH

Research Participants
- Honoraria (amounts paid to participants/subjects over $500 must go through payroll)
- Consulting Fees where appropriate
2. Trainees

Research Trainees

• Undergraduate students, RAY students, summer students and co-op students
• Graduate students
• Post-doctoral researchers
  • Postdoc term at York is a minimum of 3 months, normally 3 years and not to exceed 4 years. See Senate Policy on Postdoctoral Researchers at York University

• Contact RO for going rates, consult informal RSO advice document, Typical Grad & Postdoc Costs in FoH

SALARIES VS. STIPENDS

SALARIES

• Wages paid to project-specific employees who are directed by the project’s lead researcher(s) (the employer).
• CIHR: may permit trainees to be listed on a grant as a co-applicant and also draw a salary from the grant funds.
• Remember to add benefits where applicable (see Research Costs Table) and itemize benefits in budget justification!

STIPENDS

• Payments to students. May be referred to as fellowships, scholarships.

COMPENSATION: INELIGIBLE PERSONNEL

• Consult the guidelines! Regulations vary with funder.
• In general, any individual who is eligible to apply for funding themselves (whether listed as a participant on the grant or not) is INELIGIBLE to draw a salary from the grant.
• The above is specifically the case for Tri-Agency funds. No Applicant, Co-Applicant or Collaborator may receive a salary from the grant.
3. Materials, Supplies & Services

- Project-related Hospitality costs
- Expendables (i.e. office supplies)
- Book purchasing
- Courses, training, professional development related to research project
- Animal orders
- Animal care per diem rates
4. Equipment

- Purchase or rental
- Operation & maintenance costs
- User fees

**NOTE:** For Discovery Grants (DGs) and other Tri-Agency applications, value of equipment capable of being purchased is capped at a certain threshold. For DGs, equipment up $7000 can be funded per year. If spending beyond $7000 p.a. for equipment, it is suggested to apply for an equipment / instrument specific grant, i.e. an NSERC RTI.

**OWNERSHIP POLICY (ALL GRANTS):**
Whether funded by Tri-Agency or not, the following TAGFA principle applies re item ownership:

- “All items purchased with grant funds belong to the institution and not to the individual grantee, unless the funding Agency agrees otherwise in writing, or unless doing so would be contrary to a legislated requirement. As owner, the institution is responsible for ensuring that the items are used to support the research program of the grantee and co-grantees. Decisions on the use and management of the items should be made between the institution and the grantee or user group.”
5. Travel and Subsistence

- Conference-related Travel
- Project-related Travel
- Field work-related Travel
- Meals, Per diem

**EXAMPLE COSTS**

- Conference fees
- Airline tickets
- Train tickets
- Car / Gas Mileage
- Public transportation
- Parking
- Travel insurance

- Retain all receipts

- Photograph receipts and upload as attachments to [CONCUR](http://concur.com) electronic expense claim system

- For more information and assistance with CONCUR, email the RSO directly
6. Knowledge Mobilization and Dissemination

• Publication costs
  • Publishing in Open Access Journals is generally encouraged
  • An international list of Open Access Journals can be found here

• Website purchase, design, launch and maintenance costs

• Multi-language translation costs

• Workshop costs (including room, food and participant travel e.g. parking, gas, public transit)

• Social Media, non-traditional forms of dissemination (e.g. community-based)
7. Technology Transfer / IP Matters

• Clinical trials including Randomized Control Trials
• Field Trials
• Demonstration and pilot projects
• Building prototypes
• Costs associated with project scale-up, commercialization
• IP agreements

Please consult the RSO in the early stages of your project should you have questions regarding any of the above.

NOTE: Typically, Innovation York and Finance/ Research Accounting address commercialization and IP matters.
8. Overhead

Sometimes referred to as:

• Indirect Costs of Research
• Institutional Overhead

COMMON OVERHEAD AMOUNTS AS A PERCENTAGE RATE OF BUDGET TOTAL

• Tri-agency grants: 0%
  • ineligible for overhead due to commitments from Federal Government’s Research Support Fund (RSF)
  • Exception: NFRF grants → 25% overhead

• Industry Grant: typically 40%

• Not-For-Profit Grants and those from similar funding organizations: typically 25%

• U.S.-based National Institutes of Health (NIH): 8%
Cash and In-Kind Contributions

- **Cash contributions**: expenses for the direct costs of research, related to achieving the objectives for which the grant was awarded. (e.g. $10,000 from the dept.’s base funding model for a grad student’s salary → not a direct cash payout!)

- **In-kind contributions**: non-monetary resources provided by partners and the grantee’s institution to support the project (e.g. office or lab space)

**ORS CHECKLIST**

- 2-page, internal document on which you must record and confirm all Cash (#11 section A), In-Kind (#11 section B) contributions
- Page 1: questions #8, 9, 10 → ethics, overhead, course release
- Ethics: file early with ORE for approvals. Once received, send approvals to ORS asap.
- Matching and/or leveraged funds must be supported by documentation. Emails along with Dept Chair signature on the checklist are required for department level contributions.
- Review guidelines for your specific funding opportunities to know whether some percentage of Cash or In-kind matching is required, i.e. SSHRC PEG requires
Potential Sources of Cash, In-Kind Contributions

• Host institution (Departments, ORUs, Faculties, VPRI’s Office)

• Other academic institutions

• Not for Profit organizations, Community organizations

• Crown corporations

• Private sector firms and corporations

• Government departments and agencies

• Professional associations

• Labour organizations

• Individuals (in some cases only, consult opportunity guidelines for clarification!)
• You may be able to leverage other funding as cash or in-kind support on some funding applications.
  • e.g. Mitacs Accelerate funding can be leveraged as a cash contribution for a SSHRC Insight Grant application.

• Consult the RSO if in doubt regarding leveraging possibilities.

ONCE CASH, IN-KIND CONTRIBUTIONS ARE CONFIRMED

• Submit FINAL BUDGET and filled-out ORS checklist (including Sections B, C on p. 2) to hlthapps@yorku.ca
• In your email, make sure to include all supporting documentation (emails, letters) which confirms the listed contributions.
• A Research Officer (ROs Tasnuva Hasan and Jerusha Lederman) will assist you to get the appropriate signature(s) (ADR Chris Ardern must always sign. If there are Dept-level commitments, i.e. office space, course release, Dept Chair must also sign) and forward all materials to ORS with a cc to you.
Writing an Effective Budget Justification
Questions to ask when crafting & reviewing a budget justification

• Are the expenses allowable?

• Can all expenses be directly mapped to the budget table and proposal?

• Is it clear how the expenses were calculated?

• Is there sufficient detail to justify the expense?

• Are all benefits and applicable taxes included as required?

• Does it comply with formatting guidelines?
Budget Line-Item Matching

- Easily guide the reviewer through the budget by being clear and concise.

- Ensure **MATCHING**:
  - Match budget justification to budget table
  - Match budget table to what you say you are going to do in the proposal

- **IMPORTANT**: use the same headings/categories/subcategories as in the budget table

- Clearly show the addition of subtotals in your budget (by year) $a + b + c = \text{total}$

- Map to year unless explicitly asked NOT to do so (e.g. CIHR Project Grants [PGs])

- Follow any rounding conventions outlined in the guidelines (e.g. CIHR PGs require you to round subtotals to the nearest $1000 and project totals to the nearest $5000).
Budget Calculations

• Provide quotes only if requested
  • e.g. NSERC RTIs require at least 2 quotes for major equipment/instrument purchases

• When using exchange rates, include a reference date → rates vary with time
  • For large purchases, e.g., specialized equipment, check with RSO for a recommended rate

• Remember to always include taxes, shipping fees and benefits for personnel if appropriate.

• Show all calculations, no matter how small. Do not assume these are self-evident.
Level of Detail

• Provide enough information to justify the expense

• Different level of detail for NSERC, CIHR/SSHRC, other funding agencies
  • Funding opportunity may have its own online table template to fill in
  • Truncation and/or rounding conventions may apply (e.g. CIHR)

• Follow the specific funding opportunity guidelines

• Show any overhead calculations and be aware of whether you need to calculate overhead per line-item or at the end as a lump sum % of the total budget.
Formatting Tips

• Do not exceed page limitations

• Adhere to formatting guidelines
  • If budget uploaded as attachment, typical font is 12 pt Times New Roman, 1.87 cm (3/4”) margins

• Use **underlined** or **bold** font for headings for each major expense item

• Avoid including long, overly descriptive paragraphs with embedded expense items and equations.

• Make use of tables to visually summarize expenses
Managing Budget Funds Once Awarded
ORS and Research Accounting receive an NOA and/or agreement from the funder

Contracts: These are sent to RSO at the outset. Researcher then works with Janet Newton, Andrea Thomas – Innovation York) and Research Accounting (Angelo Zeno, etc.) to develop these

Partnership Agreements, Memorandums of Understanding (MOUs): work with Director, Research and Strategic Partnerships, Jovita Sundaramoorthy.

You will be sent a notification that funding is received.

Once notified, forward research ethics approvals as soon as available to ORS.

Ethics approval, if appropriate: Electronic submission of ethics forms at the Office of Research Ethics (ORE)

A new cost centre (Fund 500) will be set up by Research Accounting who will inform RSO post-awards team
Internal Grants (Fund 400)
Internal research grants at York are comprised of several different funding types. Research Accounting is responsible for
the administration of the following types of internally restricted research funds:

• START-UP FUNDS GENERIC
Start-up Funds are normally provided to new researchers in their first year as a tenured faculty member.

• SPECIAL RESEARCH
Internal research support can be provided by a department or Faculty to a researcher to supplement a particular
research award.

• PER (Professional Expense Reimbursement)
Researchers receive an annual Professional Expense Reimbursement (PER) allocation in May as per YUFA (Currently
$1950 for 2022-23).
The funds are non-taxable, subject to the restrictions outlined in the PER Guideline https://www.yorku.ca/unit/faculty-
Types of Grants and Contracts

External Research Grants and Contracts (Fund 500)

- External research grants include those from the Tri-Council; Natural Sciences and Engineering Research Council (NSERC), the Social Sciences and Humanities Research Council (SSHRC), or the Canadian Institutes of Health Research (CIHR).

- Research grants are awarded by many different government agencies and the not-for-profit sector, including foundations, charities, private sector partners, and foreign entities.
A Principal Investigator (PI) may choose to send an inter-institutional transfer of sub-grant to a co-investigator or co-applicant at another eligible institution. To do this the following information needs to be supplied to the Office of Research Services (ORS) so that the transfer letter can be completed.

- name of the recipients
- amount of the transfer
- duration of funding
- budget breakdown

The transfer letter is signed by the PI and the Director, Research Services at York, the recipient, and the equivalent official at the recipient institution.

For additional details, please contact the Office of Research Services or send an email to resacct@yorku.ca.

- The RSO works with ORS and Research Accounting to facilitate distribution of funds
Understanding Use of Funds

- Be aware of the award start and end dates

- Ensure funds are spent only on the project they were awarded for

- Budgets are set up annually. Amounts approved in each year may vary and you should plan your spending activity being aware of this.

- If you anticipate a major change in spending, please contact us for advice and assistance.

- If your award is in a non $CAD currency, consult us regarding what exchange rate to use.

- Always endeavour to keep clear, current and accurate records as a matter of best practice and for auditing purposes.
Grant Amendments and Grant Extensions

- Researchers should refer to the Tri Council Extension Policies for the list of research grants that have an automatic extension period versus the research grants that can be extended by request only.

- Some Grant extensions for Tri-Agency are managed through a Grant Amendment form. Contact RSO for assistance.

Ask any questions as early as possible!

Contact Post Award:

- Sophia Mitchell Hutson – Research Operations Manager – sopcol@yorku.ca ext. 21005
- Shabnam Nikfar – Post Award Administrator – nikfars@yorku.ca ext. 21080
- General Enquiries – hlthrsch@yorku.ca
Budget Resources
INTERNAL LINKS

- RSO: Faculty of Health Research Support Office – contains internal links below & more!
- ORS Checklist
- Research Costs Table (most recent version from Sept 11, 2020)
- Hiring Research Personnel in the Faculty of Health (FoH)
- Informal RSO Advice: Typical Graduate Student and Postdoctoral Researcher Costs in the FoH
- Senate Policy on Postdoctoral Researchers at York University
- Salary, Benefit and Attendance Information about Postdoctoral Visitors at York (FGS Document)
- FoH Principles for Allocation of Course Release for Research
- CONCUR (York’s Electronic Reimbursement Filing System) Quick Tips

EXTERNAL LINKS

- TAGFA: Tri-agency Guide on Financial Administration
- SSHRC Guidelines for Cash and In-Kind Contributions
Questions

Just-in-Time Series: Summer Workshops

Thank you for your attention.

GENERAL INQUIRIES: hlthrsch@yorku.ca
APPLICATION SUBMISSIONS: hlthapps@yorku.ca

https://health.research.yorku.ca/rso/