



Expenses are Well Justified

Example 1

SERVICES

Maintenance contracts:

Maintenance contracts are required for the heavy equipment in the laboratory. This includes a Beckman L-80 ultracentrifuge (11 years old), a Beckman TL-100 Ultracentrifuge (8 years old), and a Beckman Avanti J-25 preparative centrifuge (9 months old). Unfortunately, neither Alberta Innovates Health Solutions, the Department nor Faculty have funds allocated for maintenance contracts. These pieces of equipment are critical to the centrifugal work required to complete the research outlined in this proposal. This project utilizes the L-80 and L25 centrifuges for 50% of their use, and the T-100 for 100% of its use. Consequently, we are requesting funds for 50% of the maintenance contracts for the L-80 and L-25 and 100% of the maintenance contract for the T-100.

Beckman Ultracentrifuge L-80 (50% of quotation)	\$ 603.00
Beckman Ultracentrifuge T-100 (100% of quotation)	\$1,550.00
Beckman Centrifuge J25 (50% of quotation)	<u>\$ 335.00</u>
	TOTAL \$2,488.00

Robust Justification of Trainees and Employees is Given

Include: who [name], what they are to accomplish [reference aim], and why them [strengths/expertise]

Example 2

RESEARCH STAFF

Technician Grade 6, step 7	\$41,150.16
Benefits (23%)	<u>\$ 9,464.53</u>
	\$50,614.70

Ms. Angela Li (BSc Department of Biological Sciences [Microbiology], University of Alberta) has worked in my laboratory since 2005 and is currently at Grade 6 step 5. She is a tremendous resource as she maintains the culture collection, dispatches strains to collaborators, makes media, handles biosafety, animal care and WHMIS issues. She is a co-author on 3 publications, and has expertise in the isolation of high molecular weight plasmids as well as reverse transcriptase polymerase chain reaction. She will primarily work on aim 4. She will be promoted to Grade 6 step 7 in 2012 due to her outstanding performance.



Calculations are Easy to Follow
Expenses are Linked to Specific Aims
Contingency for the Unexpected is Included

Example 3

Automated Sequencing

We are requesting \$4,950 to cover the costs of sequencing. We expect to sequence 75 clones (as part of aim 2). The Applied Genomics Center charges \$15 per reaction. Our preliminary results indicate each sequencing reaction will cover the full length of the clone, however we have found that approximately 10% of the sequencing runs fail. We would like to cover the sequence of each clone four times, twice in both the forward and reverse directions. Consequently: 75 clones X \$15 per run X 1.1 (to account for failed sequencing reactions) X 4 (two passes in each direction) = \$4,950.

Overlap with Other Grants or Lack Thereof is Clearly Detailed

Example 4

We are also requesting funds for Ms. Aimee Lee, our experienced professional technician (Grade 7 step 4; 50% of [\$45,000 salary + \$11,250 benefits]). Ms. Lee will be working on aim 1 from this proposal (50% of her time) as well as on our Heart and Stroke Foundation of Canada proposal. Consequently, we are only requesting 50% of her salary and benefits.

Only Eligible Expenses are Requested

For example, equipment may or may not be an eligible expense

Definition of "Equipment" at CIHR: see http://www.cihr-irsc.gc.ca/e/4656.html#s3_8_4

Research Equipment: Any item (or interrelated collection of items comprising a system) of nonexpendable tangible property, having a useful life of more than 1 year and a cost of \$2,000 or more, which is used wholly or in part for research.

Note that all three conditions must be met for an item to be considered equipment:

1. nonexpendable tangible property; and,
2. useful life of more than 1 year; and,
3. a cost of \$2,000 or more.

To be considered materials or supplies an item must meet only one of the following conditions:

1. expendable tangible property; or,
 2. useful life of 1 year or less; or,
 3. a cost of less than \$2,000.
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Justification Follows Headings from Funding Agency Budget Table

Financial Assistance Required
Research Staff (excluding trainees)
Research Assistants
Technicians
Other personnel (as specified in Employment History)
Research Trainees
Postdoctoral Fellows (post PHD, MD, etc.)
Graduate Students
Summer Students
Materials, Supplies and Services
Animals
Expendables
Services
Other (as specified in the Details of Financial)
Travel
Total Operating
Total Equipment
Total Request

See *CIHR Budget Table* left: The headings *Research Staff, Research Trainees, Materials Supplies and Services*, should be used in the budget justification in conjunction with the appropriate subheadings (i.e. *Research Assistants, Technicians, Other personnel*). Use of headings from the budget table in the justification allows the reviewer to move back and forth easily from the budget table to the budget justification.

Common Errors in Budgets

- Cannot correlate expenses between budget justification and budget table.
- Incorrect calculations (consider having an independent eye verify the math).
- Missing items from the budget table or budget justification (i.e. an item is listed on one, but not both).
- Variance between the amount listed for an item on the budget table and the amount listed for the same item on the budget justification.
- Incorrect amounts for benefits.
- Ineligible expenses. See funding agency website (i.e. http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-guideAdminFinancier/FundsUse-UtilisationSubventions_eng.asp)
- Missing overhead or incorrect % (not applicable for CIHR, paid directly to the institution).
- Poor justification.

Please take the time to fill out this short survey regarding resources found on this webpage. This survey will take approximately 1 minute to fill out. To fill out the survey, please go to the following link:

[University-wide CIHR Special Project Questionnaire about Resources](#)