

SHOW ME THE MONEY:

building an accurate project budget

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island health

SHOW ME THE

MONEY!!!!!!!

WELCOME & INTRODUCTIONS

Learning Objectives:

1. How to use a budget template
2. How to write a budget justification
3. How to estimate and cover staff and other costs, including in-kind
4. What counts as an eligible expense at Island Health
5. How to set up special purpose funds to hold grant money
6. How to pay external team members and vendors

Today's to-do's:

- Budgeting basics (Annie)
- Budget ins & outs at Island Health (Lesley)
- Question & Answer (both)

ACTIVITY 1:

ESTIMATE THE TOTAL PROPOSED BUDGET FOR THIS STUDY

This exploratory randomized controlled study will be conducted at Camosun College in Victoria, BC, over one college term. Study participants are students with any diagnosed mental illness entering their last term before graduation, who are currently receiving supported education services at Camosun College, and are not currently employed in skilled work. Eligible students will be recruited from the disability or counseling services of Camosun College and randomized 1:1 to an integration of supported employment with supported education (the intervention arm), or to usual service (the control arm). We will recruit **6 participants** to each of the **two study arms**, based on available numbers at the college and with a focus on feasibility and satisfaction (given the small sample size).

Sample size: 12 (6 service-as-usual, 6 intervention)

**This REAL example is courtesy of Abraham Rudnick et al. 2013*

The intervention will provide students with support from **external employment staff** from a partner agency, who will coordinate with college staff to create a transition-to-employment plan. **Supported employment** will be offered for 6 months after graduation to both study arms. For students leaving the region, **e-supported employment services will be offered through an app developed for smartphones**, which will be provided. Participants will be **assessed** at baseline, at graduation, and at three and six months after their college graduation.

- Demographic, historical and clinical information will be collected at **baseline**.
- Symptom severity information will also be collected at **endpoint**. Vocational information will be collected **quarterly**.
- Individual semi-structured **interviews** will be conducted at **endpoint** to evaluate satisfaction from employment and from services studied.

Data description and analysis will consist of means, proportions, t-tests, Fisher's Exact test, and comparative thematic analysis (Boyatzis, 1998).

Timeline: 1 year

Assumptions: equipment costs are eligible

THIS STUDY WOULD NEED A BUDGET OF:

- a) \$5,000-\$10,000
- b) \$10,000-\$25,000
- c) \$25,000-\$40,000
- d) Over \$50,000
- e) Over \$100,000

Answer: c) \$40,000

1. BUDGETING OVERVIEW



SO WHAT DO I NEED TO INCLUDE IN A BUDGET?

- Numerical (currency format) itemization of all anticipated expenses.
- Breakdown by category for all eligible expenses.
- Subtotals for categories and overall budget.
- Please use a spreadsheet – in fact, use ours!

TOTAL PROPOSED EXPENSES OVER AWARD TERM		QUARTERLY EXPENDITURES				Running Total
		Q1	Q2	Q3	Q4	
PERSONNEL & SERVICE COSTS						\$ -
	Backfill					\$ -
	Fees for experts, consultants, collaborators					\$ -
	Salaries for support staff					\$ -
	Training for project team members					\$ -
EQUIPMENT COSTS						\$ -
STUDY SUPPLIES AND COSTS						\$ -
TRAVEL AND MEETING COSTS						\$ -
DISSEMINATION & KNOWLEDGE TRANSLATION (publications/conferences other than travel and meeting)						\$ -
TOTAL REQUESTED (Not to exceed \$40,000) \$		\$	\$	\$	\$	\$ -

ACTIVITY 2:

BUILD A HIGH-LEVEL BUDGET FOR THE PROPOSED STUDY

TOTAL PROPOSED EXPENSES OVER AWARD TERM	Running Total
PERSONNEL (backfill, salaries, fees for experts/consultants, training for team members)	\$ -
STUDY SUPPLIES	\$ -
EQUIPMENT	\$ -
TRAVEL & MEETING (INCLUDING KNOWLEDGE TRANSLATION)	\$ -
TOTAL REQUESTED (Not to exceed \$40,000)	\$ -

ACTUAL HIGH-LEVEL BUDGET FOR PROPOSED STUDY:

Eligible Costs by Category	Role or Description of Costs (include hours, if applicable)	Estimated amount
Personnel	(see Appendix E)	\$30,690.00
Study supplies	(see Appendix E)	\$4,494.00
Equipment	(see Appendix E)	\$2,712.00
Travel & Meeting	(see Appendix E)	\$2,104.00
	TOTAL (calculated automatically):	\$40,000.00

**This REAL example is courtesy of Abraham Rudnick et al. 2013*

HIDDEN COSTS BRAINSTORMING

(or, the things you didn't think about but need to pay for)

Spend **5 minutes** at your table and brainstorm **all possible costs** for this study under the categories of personnel, supplies, equipment, and travel & meeting costs.

Eligible Costs by Category	Role or Description of Costs (include hours, if applicable)	Estimated amount
Personnel	(see Appendix E)	\$30,690.00
Study supplies	(see Appendix E)	\$4,494.00
Equipment	(see Appendix E)	\$2,712.00
Travel & Meeting	(see Appendix E)	\$2,104.00
	TOTAL (calculated automatically):	\$40,000.00

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HERE ARE A FEW MORE COSTS TO CONSIDER:

- **Benefits:** use 26% for Island Health employees
- **Taxes:** include GST and PST for supplies and equipment, and for professional service contracts if applicable.
- **Knowledge translation:** conference and publication costs; audio-visual; integrated KT costs (salary, meetings, focus groups)
- **Work effort:** what activities will be required, and how many hours will they take?
- **Ethics** application or renewal fees (if applicable); coordinator time for submission and possible resubmission
- Installation, licensing, & maintenance or upgrades to software or other **equipment**
- **Service fees** for participants using technology provided (are you footing their phone bills, or will they use wi-fi?)
- **Participant costs** approved by ethics (travel, stipends, etc.)



One minor note regarding the budget: no mail costs were included. How will the \$25 reimbursement be provided to participants?

BUDGET JUSTIFICATION (OR NARRATIVE)

The budget and justification are difficult to follow. For example, \$4,000 is budgeted for the applicant to complete a systematic review but this figure does not appear to include benefits. The allotment of \$2,000 for a grant writer seems very low. The travel cost justification is vague.

“Budget includes purchase of 3 iPhones and one laptop. This is computer hardware, which is not an eligible expense according to the competition guidelines.”

“More detail regarding the KT activities is needed in budget: both a breakdown and the amount of in-kind support.”

7. PROPOSED BUDGET

a) List eligible costs

Eligible cost	Role or description of cost	Estimated amount
Support personnel	Research Staff -coordinate REB submission, recruitment of participants, data collection, data analysis and interpretation, and knowledge translation -facilitate collaboration and relationship building among established and potential research partners	\$33.00 per hour (including benefits) × 15 hours per week × 50 weeks = \$24,750.00
Support personnel	Employment Specialists -trained and supervised in relation to supported employment during the intervention period -approximately 9 hrs/week per 6 participants in the intervention arm	\$33.00 per hour (including benefits) × 9 hours per week (one 7.5 hour day plus one extra hour for additional tasks) × 20 weeks (aggregate of 16 week college term plus planning and preparation time) =\$5,940.00
Study Supplies	Office supplies	\$293.00
Study supplies	Participant stipends for travel and time spent completing questionnaires: Participation fees paid to control arm and intervention arm participants for baseline, midpoint, and endpoint evaluations	\$20.00 per participant × 12 baseline evaluations + [× 12 evaluations at graduation point] + [× 12 evaluations at interim-follow up point] + [× 12 endpoint evaluations] = \$960.00
Study supplies	Participant stipends for student (advisory) representative stakeholder travel and meeting attendance	2 students × \$20 stipend × 4 meetings = \$160.00
Study supplies	SCL-90-R: Profile Report and Interpretive Report (Required to assess severity of psychiatric symptoms)	12 forms x 2 (Baseline and endpoint evaluations) × \$13.10 per form + \$65.00 (Shipping and

	<i>during baseline and endpoint evaluations)</i>	Handling) + \$34.06 (13% HST) = \$428.72
Study supplies	SCID – Research version (www.scid4.org) includes User's Guide and all 3 editions - Patient, non-patient, and Psychotic Screen <i>(Required to assess psychiatric diagnoses during baseline evaluation)</i>	1 × \$70.00 (USD) + \$50.00 (Shipping and Handling, USD) × 1.064 (Exchange Rate) = \$127.68
Study supplies	SCID 101 training materials video tapes and guide: <i>(Required to train research staff with SCID-I)</i>	1 × \$400.00 (USD) + \$50.00 (Shipping and Handling, USD) × 1.064 (Exchange Rate) = \$478.80
Study supplies	Software License: SPSS <i>(Required for statistical analysis of data)</i>	License can be purchased through the University of Victoria = \$155.00
Study supplies	Software License: NVivo <i>(Required for qualitative thematic analysis of data)</i>	\$715.00
Study supplies	Software refinement for e-supported employment program through CanAssist	10 hours × \$100.00/hour = \$1,000.00
Study supplies	Knowledge translation costs -production/printing costs of research brief and summary poster for conference, (ordered through research poster printing specialist posterpresentations.com)	\$115.00 (36" x 48" poster) (USD) + \$50.00 (Shipping and Handling, USD) × 1.064 (Exchange Rate) = \$175.56
Equipment	-16 handheld devices for e-supported employment during 6-month follow up period -Devices must be compatible with Android operating system (for example, the Moto	\$150.00 × 16 devices (12 devices for participants in both arms, 3 replacement devices (to allow for loss, theft or damage), and 1 device for

“The review panel felt the budget was detailed & appropriate.”

	G included in the price quote) as the e-supported employment apps developed by CanAssist are under that platform	the supported employment staff) (see attached Device Cost Quotes 1 and 2) × 13% GST+PST =\$2,712.00
Travel	Travel -supported employment staff travel to and from Camosun College once a week for 20 weeks	\$0.52/km (per IH policy) × 30 kms (r/t from Royal Jubilee Hospital EMP (where NetWorks is located) to Camosun Interurban Campus) × 20 weeks =\$312.00
Travel	Meeting costs -parking for research partners to attend meetings	\$4.75 (RJH parkade rates for 3 hours) × 4 attendees × 5 meetings =\$95.00
	Meeting costs -4 in-person meetings with refreshments, for research partner relationship building, collaboration, and appreciation	\$80.00/meeting for catering costs × 5 meetings =\$400.00
	Travel to 2014 mental health (such as CMHA, CPA or PSR/RPS Canada) national conference for presentation of preliminary study results, 2014/5 (location TBD)	Estimated average economy airfare from Victoria to Canadian city in October 2014 \$700 + [\$49.00 (per diem) × 3 days] + [\$150.00 (accommodations) × 3 nights] =\$1,297.00
	TOTAL	\$40,000.00

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ESTIMATING IN-KIND AND HOURLY COSTS

Even if matching or in-kind funds are not required, they look good!
They increase the feasibility and sustainability of your project.

- [In-kind \(“cash equivalent”\) contributions](#) can include: use of facilities; access to unique databases; employee salaries for hours spent on project; equipment (used/loaned/new); patents and licenses; software.
- **Cash** contributions usually have to be dedicated and as yet unspent funds in support of direct research or project costs.
- On top of the **base** rate for personnel, be sure to include:
 - **Benefits** for employees (not included for Professional Service Contractors)
 - Any **additional** union benefits or compensation, i.e. education hours
- Here are some **average (suggested) hourly rates** for:
 - Students: \$15-\$25
 - Research assistants: \$25-\$35
 - Coordinators/project managers: \$30-40
 - Other experts: \$75-\$150/hr (grant writers, statisticians, health economists)

2. BUDGET INS & OUTS

AT ISLAND HEALTH



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I GOT THE MONEY! NOW HOW DO I SPEND IT?

Island Health research support and catalyst awards are held in Special Purpose Funds (SPF) at Island Health. Collaborative awards will be split between Island Health SPFs and sub-awards held at the collaborator's academic institution.

- Please use the **special purpose fund (SPF)** for all award expenses. The research department will prepare the terms of reference and request the set up of the fund through Finance.
- **Eligible expenses** will be aligned with the submitted budget and defined in the terms of reference of the fund. Please refer to the SPF policy on the Island Health intranet.
- **TWO** signatures are required for all special purpose fund approvals:
 1. The **first signatory** should be the principal applicant or their manager/director.
 2. The **second signatory** can either be Dawn Waterhouse (Research Business Manager) or Lesley Lee (Coordinator, Financial Resources, Research).

I GOT THE MONEY! NOW HOW DO I SPEND IT?

All Island Health research funds held internally **MUST** comply with Island Health financial policies. There are no exceptions.

- See the [Finance website](#) and [Finance policies](#) on the intranet for details.
- **Travel** and **education** expenses for Island Health Employees require approvals.
- **Supply chain** information for purchasing can be found here:
https://intranet.viha.ca/departments/matman/supply_chain/Pages/default.aspx
- **Procurement-Card (P-Card)** information is found here (*two signatures required for all purchases*):
<https://intranet.viha.ca/departments/Finance/Pages/procurement-card.aspx>

I GOT THE MONEY! NOW HOW DO I SPEND IT?

All Island Health research funds held internally **MUST** comply with Island Health financial policies. There are no exceptions.

- Island Health **employee salaries and benefits** will be charged to your SPF through timekeeping; ask your timekeeping team to set up the SPF in your work plan and report the worked hours spent on the study on your flowsheet or timesheet.
- **Participant stipends** must be approved prior to disbursement by accounts payable. Gift cards may not be used for stipends.
- **Catering** expenses should be limited to coffee and refreshments, not meals.
- **Equipment costs** above \$5,000 require capital approval.
- **External research team members** may receive an honorarium for participation in an event or meeting to compensate for time and travel. This expense is one time only and restricted to less than \$1,000.

PROFESSIONAL SERVICE CONTRACTS

- **Contracts** are required to pay for any **time** or **specialized services** provided by non-Island Health employees (i.e. research assistants, academic collaborators, or allied health professionals).
- **Contracts** over **\$50,000** are subject to fair business policy (which means you need a Request for Proposal).
- All potential contractors must obtain a **Criminal Record Check (CRC)** if they will provide services to Island Health which involve access to children or vulnerable adults directly, or if they may have unsupervised access to children or vulnerable adults in the ordinary course of service provision. **CRC costs must be paid by the contractor .This is not an eligible expense!**
- If you know who you're contracting, great! If you don't, we can share some sample job descriptions and help you circulate the posting.
- Dawn.Waterhouse@viha.ca is your contact for all research-related contracts.

GENERAL TIPS AND TRICKS

- **DO** request the maximum if required: **DON'T** ask for \$47,500 of \$50,000 if you need \$50,000... but **DON'T** pad the budget so much that it looks unrealistic! In other words, don't ask for less to look good or get approved if it makes your budget unrealistic or inaccurate.
- **DO** read all the fine print and **DO** contact the grant program officer or agency to confirm eligible and ineligible expenses, as well as in-kind or indirect costs.
- **DO** make friends with your department's financial manager, and/or your academic institution's research support and finance offices.
- **DO** check that you're consistent throughout: use the same number of participants in your budget as in your project description and narrative.

Two different numbers were mentioned for recruitment; at one point 3 individuals are mentioned, but later, it mentions 4 homes to be equipped, and then the budget is only for 3.

RESOURCES

- **Us!** Get in touch with the Research team and we can help you estimate costs and get quotes within Island Health.
- For a good walk-through on how to conceptualize a budget and estimate costs, complete with questions to ask yourself, see Syracuse University's **fantastic** online budget development module:
<http://osp.syr.edu/budget-development/budget-development.html>
- For a basic overview, see Higdon and Topp, "[How to Develop a Budget for a Research Proposal](#)," Western Journal of Nursing Research, 2004, 26(8), 922-929.
- Here are some sample budgets and justifications for research projects to consider:
<http://www.shrm.org/about/foundation/research/documents/sample%20proposal-budgets.pdf>