What to Include in a Budget

This information is meant as a guide for the purposes of planning a budget for a grant application. Please note that the rates indicated in this guide are subject to change and it is best to check with each unit for the most up-to-date information.

Memorial Financial Policies & Procedures
Guidelines for Hiring Employees
Collective Agreements

Personnel Costs (Students)

Memorial University Student Employment Rates, Memorial University Student Employment Policies, Career Services: Hiring a Student

- Undergraduate Students
  - $17.15/hr + 4% vacation pay + 7% benefits = $19.04/hr
  - Memorial Undergraduate Career Experience Program (MUCEP) programs will reimburse Faculty for MUN hourly rate (same as above) and 4% vacation pay (no benefits need to be applied)
    - MUCEP funding application
  - Undergraduate Student Research Award*/Faculty of Science Undergraduate Research Award (USRA/SURA): 16wks, $2,900 provided by supervisor, $6,000 provided by NSERC USRA or FoS SURA
    *only for Canadian citizens/permanent residents
  - Honours Student: no costs associated

- Graduate Students
  - Graduate Assistant (GA): $22.22/hr* (includes 4% vacation pay) + add 7% benefits = $23.78/hr as set by TAUMUN Collective Agreement
    NOTE: collective agreement under review and rates will likely increase
  - To supervise a graduate student via stipend (no vacation pay/benefits apply) see Table 1.
**Table 1:** Minimum annual support provided to Graduate Students by Department/Interdisciplinary Program. “Extra” indicates that this funding is not required, but students could receive additional funding via this route

<table>
<thead>
<tr>
<th>Department</th>
<th>SGS Baseline (MSc/PhD)</th>
<th>TA</th>
<th>Min. Faculty Portion (MSc/PhD)</th>
<th>Min. Total (MSc/PhD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Biology</td>
<td>$10,500/$12,000</td>
<td>$5,333</td>
<td>$5,167/$5,167</td>
<td>$21,000/$22,500</td>
</tr>
</tbody>
</table>
| Biochemistry              | $9,250/$10,000         | $1,777.60/term      | $8,222.40/  
|                          |                        |                     | $9,722.40              | $19,250/$21,500      |
| Chemistry                 | $9,500/ $11,500        | $3,733 (2 terms)    | $8,767/  $8,767           | $22,000/ $24,000     |
| Computer Science          | $7,000/ $13,000        | extra               | $9,000/$7,000              | $16,000/ $20,000     |
| Earth Sciences            | $10,000/$10,800        | extra               | $10,000/$10,800            | $20,000/ $21,600     |
| Mathematics & Statistics  | $7,000/$10,000         | $4,732              | $6,000/  $7,000            | $17,732/ $21,732     |
| Physics & Physical Oceanography | $7,700/$10,500  | $4,000              | $8,767/  $7,567            | $20,467/ $22,067     |
| Psychology                | $9,000/$12,000         | $1,333              | extra                        | $10,333/$13,333      |
| Ocean Sciences            | $9,000/$11,250         | extra ($1,332.20/term) | $12,000/$11,250           | $21,000/ $22,500     |

**Personnel Costs (Postdocs)**

**Memorial Policy on Postdoctoral Fellows**

- Minimum of $35,000/year (see LUMUN collective agreement)
  
  **NOTE:** collective agreement under review and rates will likely increase

- ~15-20% benefits
  
  - check with your departmental administrator for most accurate benefit rates and how much is covered by department/PI

- Check with Tri-council granting agencies for more details on recommended salaries/fellowships

**Personnel Costs (Staff)**

- Salary information for employees can be found [here](#).
  
  - Non-bargaining staff
    
    - i.e. Research Assistant I, Band Level 6, Step 1: $42,585 ($23.40/hr)
      
      *Budget for 2-step salary increases/year

  - Bargaining staff
- Benefits:
  o Part-time staff (<20hr/week) or contracts <6months: 4% vacation pay and 7% benefits
  o Full-time staff (20-35 hr/week and contracts >6months): ~20% benefits

**Travel Costs**

*Memorial University Travel Policy*

- Research travel or dissemination costs (hotel, airfare, per-diems, registration fees, etc.)
- Include quotes/rates in budget justification

**Other Expenses**

*Memorial Financial Policies & Procedures*

- Supplies and consumables
  o i.e. disposable/consumable lab reagents, office supplies, etc.
- Professional/ technical services
  o i.e. lab processing fees, analysis fees
- Room rentals, catering
- Honoraria
- Open-access publication fees
- Equipment
  o i.e. lab equipment, computers, etc.
  o check with funding agency/unit to see maximum amounts allowable/ # quotes required

- Tips:
  o Must be directly related to research activities
  o Ensure that expenses are allowable by the funding agency’s guidelines
  o Ensure expenses are reasonable/realistic
    ▪ Include quotes/rates in budget justification
  o Memorial’s institutional tax rate is 11.65% which is less than the provincial HST (15%)

**Indirect Costs (Overhead):**

*Memorial University Policy on Indirect Costs of Research*

- minimum 25% on all externally funded research projects
- If a granting agency does not allow indirect costs (i.e. registered charity) Memorial will most often respect these wishes

**Cash and In-Kind Contributions**

- Some grants require a certain percentage of the budget to be covered by cash and/or in-kind commitments. Others make this optional.
  - These commitments add strength to your application by demonstrating other institutional/industry/community support
  - i.e. salaries, professional services, equipment/facility use, CASH

**Table 2: Rates of faculty time for in-kind contributions**

<table>
<thead>
<tr>
<th>Rank</th>
<th>Rate (Including Benefits)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assistant Professor</td>
<td>$500/day</td>
</tr>
<tr>
<td>Associate Professor</td>
<td>$650/day</td>
</tr>
<tr>
<td>Full Professor</td>
<td>$800/day</td>
</tr>
</tbody>
</table>

**Note:** If time is being committed as a required match for funding, some agencies may require a documented record of that time.

*NSERC Policy on Cash and in Kind, SSHRC Policy on Cash and in Kind, CIHR Policy on Cash and in Kind*