



FORM E: Budget Worksheet Instructions

Provide a specific budget for proposed expenditures. The budget should show the items and the amounts requested from the AOA. Only direct costs will be funded.

Each budget item should be itemized and justified. The following expenses are allowable as direct costs:

Salary Support – Investigators

1. The award may be used for the principal investigator (PI) salary, (no cap).
2. The PI is expected to provide significant to substantial effort to the project; minimum of 20% effort based on a forty (40) hour week.

Salary Support – Technicians

The preceptor/mentor is expected to provide their time and talent as in-kind support.

The AOA may pay salary and fringe benefits for technicians but only for time spent directly related to work on the approved project. For all salaries, indicate rate (hourly, weekly, or annually). Estimate the percentage of the technician's effort, which will be, devoted to the research program and his/her source of support. Using the Budget Justification (Form F), include a description of the work to be done by this/these individual(s) during the grant period.

Equipment

Costs specific to the project should be listed and justified. Capital Equipment refers to items with an expected duration of usable life greater than three (3) years.

Funds for major equipment are generally not provided. Requests for expensive or unusual equipment must be fully explained and justified. The AOA will consider funding capital equipment costing in excess of \$10,000 only if there is equal cost sharing from the institution or other funding sources.

Expendable Supplies

Items with a use/lifetime of less than one (1) year are considered expendable supplies. Examples include, but not limited to, animals, chemicals and drugs, radioisotopes, and other expendables.



Travel Expenses

Grantees are required to present their research findings at the Osteopathic Medical Conference & Exposition (OMED) Podium Presentation prior to the completion of the effective grant period. Funds set aside for the podium presentation at OMED may not exceed \$1,250. Grantees must use these funds for travel to/from OMED, housing and food expenses, and OMED registration fees.

Participant Incentive Payment

Incentive payments to participants in a grant-supported project or program are allowable.

Funds may be requested for payments to human research subjects taking part in clinical projects. Indicate, in detail, the basis for estimating costs of both inpatient and outpatient care, including numbers and estimated unit costs of inpatient days, patient treatments, and diagnostic procedures. **Tests done for research purposes are usually done free. Appropriate cautions should be taken to assure that payment or reimbursement of travel expenses is not the primary motivation of the subject for participation in the study.** Any expenses for such tests, including payment for expert interpretation of the tests, must be listed in detail, fully explained, and justified.

Disallowed Expenses

1. Physical plant renovations or improvements.
2. Professional development activities, including dues for professional society memberships, tuition for continuing education activities, and tuition for continuing medical education activities.
3. Indirect costs to the applicant's institution, or any other participating institutions.
4. Development and/or engineering of equipment.
5. Provider payments for treatment.
6. If an applicant or an applicant's institution is uncertain whether a particular expense is allowable, he/she should contact the Department of Research and Development prior to preparing the final budget for submission.