The Art of the Possible (AOP) Education Grant Program
Office of Education Scholarship, Department of Family and Community Medicine

AOP Budget Guide

1. DEVELOPING YOUR BUDGET

➔ *AOP grants continue for two years. The maximum budget amount is $5000 for both years combined.*

Project Expenses: Allowed ✓

- **Research Assistant Costs**
  - conducting interviews and focus groups
  - coding transcribed texts
  - data analysis
  - preparing manuscripts
  - preparing REB application (If required, funds can be released to allow for a Research Assistant to work on the REB application.)
- **Transcription costs**
- **Photocopying**
- **Incentives** (ie: gift cards, honorariums, stipends for focus group/study participants)
  - **NEW (as of Apr/21) There is now no individual or total limit on the purchase of incentives**
  - **IMPORTANT - Each gift card recipient must sign a UofT Gift Certificate Receipt before the expense can be reimbursed.**
- **IT/eLearning related costs** @ maximum $75.00/hour (Technological consultation, needs assessment, content writing, evaluation, graphic design and animation)
- **Learning Portals/Websites** @ maximum $2500 (Programming, learning management/content management systems). These portals or websites must be hosted by the DFCM unless authorized by the OES.
- **Logos/Illustrations**
- **Simulation costs** (all modalities eg: anatomical models)
- **Project dissemination costs**
  - poster layout and printing costs to a maximum of $250.00
  - Conference Travel/registration to present AOP project/work - maximum of $750

Project Expenses: Not allowed ✖

Includes but is not limited to:

- **The purchase of food** (e.g. snacks, meals or coffee for focus groups/team meetings)
- **Publication costs** i.e., Open Access and like journal publication fees or costs associated with manuscript publication.
- **Payment to Education Research Consultants, U of T Administrative and Research Staff and Faculty** (both appointed and casual/contractual) for duties normally performed during normal operational hours, or outlined in the individual's job description
- **Reimbursement for participant travel/parking**
- **Conceptualization and design of representative imagery**
- **Payment for anyone listed as a member of the project team**

Tips on budgeting for a Research Assistant (RA)

Benefits and Vacation Pay
- When you submit a time sheet for your RA, UofT will add benefits and vacation pay to the amount submitted. This will increase the cost of your RA by about 14%.
- For example, if your RA is paid $30/hr and you are budgeting for 25 hours of work:

25 hrs at $30/hr =	$750.00^A	
Calculate 4% vacation pay by multiplying (A) x 1.04	$780.00^B	← *This amount will be paid to the RA*
Calculate 10% benefits by multiplying (B) x 1.10	$858.00	← *This amount will be the total cost to your project*

Conducting interviews/focus groups
- your RA's rate of pay adjusted for benefits and vacation pay (see table above): $_____
- number of interviews planned: _____
- the length of each interview: _____
- amount of travel and setup time that RA will be paid for: _____

	RA rate including benefits and vac pay	# of interviews	length of interview + travel/setup	
Example:	**$28.60**	**x 25**	**x 2 hrs**	**= $1,430**
Please note that these calculations are estimated examples only.				

Data analysis: Coding of transcribed text
- your RA's rate of pay adjusted for benefits and vacation pay (see table above): $_____
- number of interviews planned: ____
- the length of each interview: ____

	RA rate including benefits and vac pay	# of interviews	Length of each interview	Each interview hour results in approx. 15 pages of transcription	RA will code approx 3 pages of transcription/hr	
Example:	**$28.60**	**x 25**	**x 1 hr**	**x 15 pages**	**divided by 3**	**= $3,575**
Please note that these calculations are estimated examples only.						

Tips on budgeting for transcription

Transcription costs can vary depending on technical language, recording quality, etc. Here are two transcription services that have been used by DFCM faculty members.

CMBusiness & Transcription Service cmbustranscripts@rogers.com
- from their 2022 price list:
  - 1-on-1 Interviews: 60 minutes - $190.00; 90 minutes - $269.00
  - Focus groups: 60 minutes - $206.00; 90 minutes - $292.00

Flying Fingers http://www.flyingfingers.net

2. HIRING A RESEARCH ASSISTANT

➔ *Before recruiting a Research Assistant, you must contact the Office of Education Scholarship to discuss your RA requirements and plans for hiring. If you do not have someone in mind, we may be able to provide some suggestions.*

- Research assistants can be paid $25-30/hr. They will be hired by DFCM as casual USW employees.
- DFCM Finance Office will issue a Letter of Offer for each Research Assistant assignment, *even if that individual is already employed on another DFCM project.* The DFCM Finance Office will need to know the following information:
    - RA's PERSONAL INFORMATION
        - name
        - mailing address
        - email
    - TERMS OF EMPLOYMENT
        - Employment period: Start and end dates
        - where will funds come from (your AOP grant finance codes)
        - Estimated # of hours/week they will be working for you (can be 'up to' or 'maximum' #)
        - Who will the RA report to
        - What will be their hourly rate
        - Maximum amount of pay
        - Description of responsibilities

Submission of timesheets
- Timesheets must be signed by the grant lead prior to submission to DFCM and include the AOP grant finance codes.
- Please submit timesheets to the DFCM Financial and Operations Officer (dfcm.financeops@utoronto.ca) and copy the Office of Education Scholarship (dfcm.edscholarship@utoronto.ca).
- All Human Resources related areas, including the hiring of casual staff are governed by the University of Toronto policies listed on the Human Resources website and collective agreements: http://www.hrandequity.utoronto.ca/about-hr-equity/policies-guidelines-agreements.htm

3. MANAGING YOUR EXPENSES

Access to Grant Funds
o Funds will be made available to grant holders *when all of the following have been completed*:
- final OES approval of the project is granted
- project lead has signed and returned their letter of agreement
- proof of ethics approval or exemption has been submitted to the OES.   (If required, funds can be released to allow for a Research Assistant to work on the REB application. No other expenses or activities are permitted until after proof of REB approval/exemption is obtained.)
- All project leads and co-leads have completed and provided certificates for TCPS2 Core ethics training.

Expense Reimbursement
o Expenses incurred for your project can be reimbursed by completing a paper copy of the Expense Reimbursement Form https://finance.utoronto.ca/exp-reimb-form-pdf-2/

➔ *Forms must be submitted to the Office of Education Scholarship with the original receipts. Scanned copies of receipts will not be accepted.*

o If proof of payment is not indicated on the receipt, a copy of credit card statement may be required.
o Original, itemized receipts are required for reimbursement.
o Credit card statements are required if the purchase was made in a foreign currency.
o Boarding passes are required for all flight reimbursements.
o Reimbursement will be provided only to the individual who incurred the expense.

o All expense reimbursement requests are governed by the University of Toronto's policies as outlined in the Guide to Financial Management (http://www.finance.utoronto.ca/gtfm.htm) and within that document, the policy on Travel and Other Reimbursable Expenses http://www.finance.utoronto.ca/gtfm/travel/policy.htm.

Invoices
o While it is preferable for grant holders to submit expense reimbursements, we know that sometimes you will need to submit an invoice for payment instead. Invoices and any corresponding receipts, packing slips, or other documents can be submitted to the Office of Education Scholarship for processing. If by email please send them to the Office of Education Scholarship (dfcm.edscholarship@utoronto.ca) and copy the DFCM Financial and Operations Officer (dfcm.financeops@utoronto.ca)
o We advise all grant recipients to make copies of all documents prior to submission to the Office of Education Scholarship.

Payment of Stipends
- For processing a stipend payment, faculty are required to fill out a Cheque Requisition Form and a Small Suppliers Certification form (if the total consideration for taxable suppliers made by the person in the 12-month period did not exceed $30,000). If you have any questions about these forms, please contact Iryna Kravchenko at dfcm.businessofficer@utoronto.ca.