

Introduction

An important component of the submission process is the preparation of a budget worksheet and a detailed budget narrative, which links the requested funding with specific elements of the proposed project. These guidelines are provided to assist in the preparation of these sections. Best judgment should be used when projecting program expenses.

- Budget Worksheet
- Budget Narrative
- Glossary & Instructions

It is suggested these guidelines be printed and used as a resource when preparing the budget worksheet and budget narrative. To print a sample budget worksheet, select the "Print Worksheet" link located on the budget worksheet screen. The budget narrative is down-loaded from the Budget Narrative section.

Budget Worksheet

Provide an amount for the following four categories on the Budget Worksheet. Select the Glossary & Instructions link to the left for detailed category instructions.

- Personnel *
- Other Direct Costs *
- Purchased Services *
- Indirect Costs

* For funding amounts greater than \$500,000, additional detail will be required.

Budget Worksheet Sections:

Requested amount

Enter a requested amount into the appropriate field for each line on the budget worksheet. The line total and budget worksheet total will automatically calculate. If no amount is being requested for a particular line, you may leave it blank.

Budget period and duration

The budget worksheet will default with one budget period and a default budget period duration. If allowed by the program, the duration for the budget period may be changed by selecting a different duration from the drop down menu.

Additional budget periods

If allowed by the program, additional budget periods may be added by selecting the "Add" link in the upper right corner of the budget worksheet.

Removing budget periods

To remove a budget period, select the "Remove" link in the upper right corner of the budget worksheet.

Save budget worksheet

To save the budget worksheet, select one of the following buttons located at the bottom of the budget worksheet screen.

- Save, continue editing

- Save, return home
- Save, section finished

For additional information on saving, refer to the "Applicant Guide", located in the left hand column

Budget Narrative

The budget narrative is where detailed information is provided in a narrative format for each line item. Refer to the budget narrative section for additional information.

Budget narrative categories include:

Personnel

- Project Director, Principal Investigator, Scholar, Fellow
- Project Staff
- Administrative Staff
- Other Staff
- Fringe Benefits

Other Direct Costs

- Office Operations
- Communications/Marketing
- Travel
- Meeting Expenses
- Surveys
- Equipment
- Other

Purchased Services

- Consultants
- Contracts

Indirect Costs

Note: If funds are not being requested for a particular category (e.g. Purchased Services) or sub-category (e.g. Contracts), that category or sub-category should be deleted from the budget narrative template before uploading to the online system.

Glossary & Instructions

[Budget narrative](#)

[Budget negotiation](#)

[Budget period](#)

[Budget worksheet](#)

[Deliverables](#)

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[Indirect costs](#)

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[Other Direct Costs *](#)

[Personnel *](#)

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* includes sub-categories

Budget narrative

The budget narrative is where detailed information is provided in a narrative format for each line item. Refer to the budget narrative section for additional information.

Budget negotiation

The budget worksheet and budget narrative for projects selected to move forward will be reviewed and negotiated to ensure that they meet the goals and objectives of the proposed project and that it is consistent with Foundation policies. Therefore, during budget negotiation, the budget worksheet and budget narrative may need revisions.

During the negotiation process, Foundation staff may decide to eliminate a line item or support only a percentage of the funding requested for a particular item. In these cases, other sources of support may need to be identified.

Budget period

The budget period can be the same as the grant period. However, for budgets that require funding for more than one year, the budget is usually divided into twelve-month periods. If the project warrants it, periods of other than twelve months may be requested. For example, three eight-month periods or one fifteen-month period and one nine-month period. Occasionally, a project may be for an uneven length of time. For example, if a grant lasts 27 months, the budget may be prepared utilizing two twelve-month budget periods and one three-month budget period. The three-month budget period can be planned at the beginning or the end of the proposed grant budget. A line-item budget worksheet and budget narrative must be prepared for each period for which Foundation support is being requested.

Budget worksheet

The budget worksheet is where requested funding amounts are provided. The budget worksheet is a section within the online system and functions the same as other sections specific to saving information. Refer to the budget worksheet section for additional information.

Deliverables

Tangible or intangible product produced as a result of a project. If your project engages a contractor to design a Web page, the Web page is the deliverable. If your project engages a contractor to convene a series of focus groups, and then write a final summary paper, the final summary paper is the deliverable. Other examples include facilitation of a meeting, white paper or issue brief, training manuals, strategic plans, research reports, or provision of strategic advice.

Grant period

The grant period is the total duration for the grant (e.g. 12 months, 24 months, 36 months, etc.). If a grant period is 12 months, typically the budget period will also be 12 months. If a grant period is greater than 12 months, typically there will be multiple budget periods.

Indirect costs

Indirect costs are overhead expenses incurred by the applicant organization as a result of the project but that are not easily identifiable with a specific project. These are administrative expenses that are related to overall operations and are shared among projects and/or functions. Examples include executive oversight, accounting, grants management, legal expenses, utilities, and facility maintenance.

The Foundation's approved rate is 12% of all RWJF costs (Personnel, Other Direct Costs, and Purchased Services) associated with the project. However, if the Purchased Services category equals more than 33% of the total of Personnel, Other Direct Costs and Purchased Services, RWJF allows 12% indirect on Personnel and Other Direct Costs, and 4% on Purchased Services. State the amount requested from RWJF and the amounts being provided from other sources.

In-kind support

In-kind support is contributed services or time, such as a percentage of an individual's time, free duplicating and printing support, contributed meeting space and audio visual support, etc. For example, if a Project Director is to be partially funded by the Foundation and partially by his/her institution, the institution's commitment should be designated as in-kind and explained in the budget narrative. State total in-kind support at end of budget narrative.

Other Direct Costs

These are direct non-personnel project-related costs.

The Other Direct Costs sub-categories are as follows:

- **Office Operations**

Includes supplies, printing/duplicating, telephone, postage, service/maintenance agreements, software, computer usage

(includes payment for costs associated with processing information on a mainframe computer or server), and staff training (e.g., computer training, time management training, writing and presentation courses and others as described by grantee) directly related to the project. Identify any other items that are not covered in the above-mentioned areas. In the budget narrative, list the items (Supplies, Printing/Duplicating, Telephone, etc.) being funded under this sub-category, the amount budgeted for each item and how cost is calculated.

- **Surveys**

Costs associated with conducting surveys that do not fall under Personnel or Purchased Services. Survey costs include items such as temporary help (interviewers, data coders, data entry clerks, etc.), polling costs, design and development of survey instruments, mailing of questionnaires, expenses related to telephone surveys (toll calls, 800 lines, additional temporary phone lines, etc.), printing and dissemination of findings, etc.

- **Communications/Marketing**

Funds needed to increase awareness and impact. Includes costs such as writing and printing of collateral material such as brochures, newsletters, press kits, broadcast content and policy briefs; print, broadcast and online media outreach and other activities to disseminate results; media and/or presentation training for staff, producing manuscripts; developing web content and other non-personnel web site costs such as development and hosting of a web site.

- **Travel**

Travel by project staff and consultants directly related to the project. Includes costs such as travel to professional meetings to present project findings or promote the program or project, to attend RWJF meetings, travel to perform interviews or surveys, guest speaker travel, etc. Travel costs also include stipends or scholarships to offset meeting participant travel expenses. If travel costs are included in a contract, they, along with other costs in the contract, are listed under Purchased Services.

If you are able to identify the specific destination and rates for airfare and lodging, please include the actual amounts in your budget and narrative. Otherwise, please use the Foundation's travel cost formulas of up to \$1,110 for a one night-one day meeting and \$1,360 for a two night-two day meeting where air travel is necessary. This figure includes airfare (\$760), lodging (\$175 per night), meals (\$75 per day), and ground transportation (\$100). If the meeting will be for more than two nights, add \$250 for each additional night for lodging and meals. We encourage you to budget less than the Foundation's travel formulas when possible.

For local travel, you should use the mileage reimbursement rate approved by your organization and provide justification as part of the budget narrative.

Note: Check with your NPO for what travel costs, if any, should be budgeted for project staff attendance at annual or other program meetings.

- **Meeting Expenses**

Project-related expenses for meetings, including meeting room rental, audiovisual equipment rental, slide presentation costs, and meals/refreshments. List each meeting with projected dates and its cost estimates separately. Guest speaker fees should be included under the category Purchased Services. Guest speaker transportation, meals and lodging costs should be included under Travel if your organization is reimbursing for those costs.

- **Equipment**

Purchased or leased equipment, including but not limited to desktop or laptop computers or printers. Itemize the equipment, provide unit and total costs, list personnel who will use the equipment and provide justification for why equipment is needed for the project. Typically, the Foundation only supports the purchase of equipment in a multi-year project in the first year of the project. A quote does not need to be provided, but you should have supporting documentation if further clarification is needed.

The Foundation generally does not support the purchase of cell phones or tablets. However, under certain limited circumstances, we may support the portion of monthly service agreements for these products that are directly related to the project. If approved, these expenses should be budgeted under Office Operations.

- **Project Space**

Space costs required as a result of this project. Includes the prorated costs of the occupied space or the actual costs of the additional space requirements. Provide the basis used to calculate the amount requested, e.g., \$500 per month per FTE X 1.5 FTE X 12 months = \$9,000.

- **Other**

Includes any cost not previously covered under Other Direct Costs. purchased information is included here, such as the

purchase of data, purchase of mailing lists, purchase of manuscripts and publications, subscriptions to periodicals, magazines, journals, newsletters, etc. required as a part of the project.

Personnel

This category captures the personnel costs required to perform the project. Costs identified under Personnel are only for project staff who are employees of the applicant organization. Costs for project staff who are not employees of the applicant organization should be entered under Purchased Services.

Personnel sub-categories are listed below. **In the budget narrative, under each Personnel sub-category, list each individual position and include a detailed description of the work to be performed, base annual salary on the projected start date of the project, and full-time equivalency (FTE) percentage of effort; e.g., .05 for 5% effort, .75 for 75% effort. If applicable, state the cost-of-living-adjustment percentage, or any other increase(s) and effective date of increase(s), being applied to the starting base annual salaries for all budgeted personnel for each year of the project. For each position, state the amount requested from RWJF. We recommend that you insert a table in the budget narrative that provides complete salary and FTE information instead of listing the information under each position.**

The Personnel sub-categories are as follows:

- **Project Director, Principal Investigator, Scholar, Fellow**
Direct project time associated with such positions as project director, principal investigator, and co-principal investigators that provide leadership to the project.
- **Project Staff**
Time or salary costs attributable to project staff such as project manager, project coordinator, case manager, communications manager, senior staff, etc. who provide direct input to the project. This sub-category includes staff titles with roles directly related to the technical and professional aspects of the project, such as nurses, epidemiologists, graduate students, research associates, scientists, research analysts, statisticians, economists, etc. Positions falling under the Project Director/Principal Investigator, Administrative Staff and Other sub-categories are excluded from the Project Staff sub-category.
- **Administrative Staff**
Administrative support positions (such as receptionist, administrative assistant, program assistant, secretary), general clerical help, temporary help, coders, data entry, phone bank staff (callers), etc.
- **Other Staff**
Any salary costs not covered under the other Personnel sub-categories. For grants made under Scholars or Fellows programs (e.g., Clinical Scholars, Generalist Physician Faculty Scholars, etc), the stipend or salary for the scholar or fellow is included in this sub-category.
- **Fringe Benefits**
Include all federal, state and local taxes as well as health insurance, tuition and other benefits provided to employees. Indicate the percentage used to calculate the fringe benefit costs. If different rates were used for different individuals, please explain the calculation for each individual. (Insert: If your fringe benefit rate exceeds 35% please provide a complete list of the benefits and percentages for each that are included in the budget.)
- **Fringe Benefits Field (if applicable)**
The percentage used to calculate fringe benefits. If the rate varies depending upon position, show an average and explain the rates in the budget narrative for fringe benefits. Enter the percent as a decimal to the nearest thousandth, e.g., .175 and .260 for 17.5% and 26%.
- **Full Time Equivalent (FTE) Field (if applicable)**
FTE represents the total percentage of time, funded by the Foundation, staff under each personnel sub-category will spend on the project. The FTE entered on the line-item budget worksheet, if applicable, should be the total FTEs for each personnel sub-category. For example, if the Administrative Staff sub-category is comprised of an Administrative Assistant at .60 FTE, a Secretary at .20 FTE and a Data Entry Clerk at .50 FTE, the total FTEs for Administrative Staff entered on the line item budget worksheet equals 1.30.

Purchased Services

- **Consultants**
Consultants: Fees or honoraria paid to individuals for a specific service provided based on an agreed per-diem rate. Some

examples are proposal review, technical assistance, speaking engagements, and service on an advisory committee or board. Fees and honoraria may be budgeted using the Foundation's approved rate of \$500 per day for a full day of work. If you are proposing a fee or honorarium of more than \$500 per day, a justification is required for the higher amount.

- **Contracts**

Agreements entered into with specific deliverables and expectations negotiated by you for an agreed upon price over a specified period. For example, salaries and fringe benefits of project staff who are not employees of the applicant organization are included under contracts. See "Deliverables" for more information. **In the budget narrative, for each contract, complete all fields in the Contract Budget and Fact Chart.**

In the Cost Justification field, explain how you determined the cost for the contract. For example, if you obtained two bids for the contract work, you can simply explain that you obtained two bids. Alternately, provide a list of costs and an explanation of how each is calculated like you did for the rest of your budget. If you haven't researched the cost of each contract, it is important to do that research prior to submitting your budget.

The Foundation acknowledges you may not have complete information for each contract at the budget development stage. However, it is important to demonstrate you have a good understanding of the scope of work and/or deliverables to be accomplished by each contract, and provide a justification of specific costs and how those costs are calculated. If the specifics of the contract are not available during budget development, additional information may be required during budget negotiations.

Grant funds cannot be expended against any contract in your budget until you are advised to do so. If Foundation funds are the anticipated sole source of support for the project funded by your award, for all contracts, the start date should not be earlier than the start date of your award, and the end date should not be later than the end date of the award. Other funds must be used to pay for any contractual costs that begin earlier than the anticipated start date or end later than the anticipated end date of the project.

The terms and conditions of any contracts into which you enter should be consistent with the terms and conditions of the Foundation's letter of agreement (LOA) with you, which, if your project is approved, will be the legal document governing your award from the Foundation (sample LOAs can be found by selecting the links below). The Foundation will not be a party to your contracts. You retain full responsibility for your contracts, which includes overseeing the work and deliverables, and reporting the expenses associated with the contract to the Foundation. We recommend that you consider including right to audit provisions and record retention expectations when negotiating contracts.

- Organizations that are Public Charities, Exempt Operating Foundations and Governmental Entities
- Private Foundation Other than Operating Foundations
- Private Operating Foundations
- Organizations Not Exempt Under Internal Revenue Code Section 501(c)(3)