**2025 Call for Proposals**

**Healthy Eating Research: Special Call for Rapid-Response Projects**

**Budget Preparation Guidelines**

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.

If there are questions on preparing the budget worksheet or budget narrative, please email Erin Escobar at erin.escobar@duke.edu. It is suggested these guidelines be printed and used as a resource when preparing the budget worksheet and budget narrative.

**Budget Worksheet**

Provide an amount for the following four categories on the Budget Worksheet.

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

**Budget Narrative**

The budget narrative is where detailed information is provided in a narrative format for each line item.

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
* Polls and 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.

**Glossary & Instructions**

*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, Healthy Eating Research staff may decide to eliminate a line item or support only a percentage of the funding requested for a particular item.

*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:* Deliverables are tangible or intangible products 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.

*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 indirect cost rate is 15% for U.S. colleges/universities and hospital or health systems; up to 30% for nonprofit organizations; and 0% for for-profit organizations or government entities. **However, if the Purchased Services category equals more than 33% of the project’s total direct costs (i.e., Personnel + Other Direct Costs + Purchased Services), then the allowable indirect cost rate is limited to 15% on Personnel and Other Direct Costs and 5% on Purchased Services.**

We recognize that the calculated indirect cost rates for some grantees may exceed the maximum allowed by the Foundation. However, the Foundation is a charitable entity and is not committed to matching the indirect cost rates the U.S. government or other entities accept.

*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.

*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.
* Polls and Surveys: Costs associated with conducting polls or surveys that do not fall under Personnel or Purchased Services budget subcategories. These include fielding and administrative costs, design and development of survey instruments, mailing of questionnaires, expenses related to telephone surveys (e.g., toll calls, 800 lines, additional temporary phone lines), printing and dissemination of findings.
* 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. **Travel funds may only be included if they are critical to data collection or completion of the project (i.e., if a project deliverable is a convening of experts).** **Travel funds to attend HER’s annual meeting may not be requested.** -

If you are able to identify specific destination and rates for airfare and lodging, please include actual amounts in your budget and narrative. Otherwise, please use the Foundation’s travel cost estimates of up to $975 for a one-night, one day meeting where air travel is necessary. This figure includes airfare and baggage ($500), lodging ($225 per night), amount necessary for meals not supplied at meeting (up to $100 per day), and ground transportation ($150). For a two-night, two-day meeting where air travel is necessary, the up-to cost estimate is $1,300, which includes $225 for an additional night’s lodging and $100 per day for meals. For longer trips, add $225 for each additional night of lodging, and up to $100 per day for meals when necessary. 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.

* 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 is not needed, 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. Only project space costs and not other related costs (e.g., custodial fees, utilities) should be budgeted on this line.
* 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.** **We must be able to replicate the personnel calculations and arrive at the same totals given the information in the budget narrative. If we cannot replicate your calculations, WE WILL RETURN YOUR BUDGET NARRATIVE AND REQUEST MORE INFORMATION.**

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 (e.g., 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 (e.g., Web Designer). 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. **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. . **We must be able to replicate the personnel calculations and arrive at the same totals given the information in the budget narrative. If we cannot replicate your calculations, WE WILL RETURN YOUR BUDGET NARRATIVE AND REQUEST MORE INFORMATION.**

*Purchased Services*

* 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.

HER and 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)