

instructions for submitting a budget for your innovation team

Each team must submit a budget outlining how your team intends to use the **\$125,000 award** over the **11-month Breakthrough Accelerator period of performance (August 1, 2026 – June 30, 2027)**.

Because the Breakthrough Accelerator is intended to help you refine and scale your innovation rather than to implement it as it currently exists, Breakthrough funding should **not be used to implement your innovation in its current form**. This means, for example, that Breakthrough funding should not be allocated toward costs associated with ongoing programming, service delivery, or the purchase of routine program materials. Instead, Breakthrough funds are intended to support activities to test, strengthen, refine, and prepare your innovation for evaluation and/or package it for broader use (i.e., “commercialization” or “going to market”). With this in mind, allowable costs include things such as:

- Participating in Breakthrough activities (i.e., personnel time to attend coaching calls, virtual trainings, in-person events)
- Hosting interviews, learning loops, and other testing with end users
- Providing incentives for participants involved in testing or feedback
- Purchasing supplies needed for testing and scaling your innovation (not materials for everyday program implementation)
- Forming and compensating a youth advisory board to inform innovation design, testing, branding, dissemination, etc.
- Paying designers, medical or technical experts, web developers, or other advisors and partners to prepare your innovation for evaluation or commercialization
- Covering travel costs for three team members (i.e., flights, ground transportation, local transportation, lodging, meals) for in-person Breakthrough events
 - **Each member of your team is expected to attend three in-person Breakthrough events so be sure to include enough funds to do so.**

Please use the **Budget and Budget Narrative Templates (provided)** to complete your submission. Instructions for completing both the templates are incorporated within the respective files, and key considerations for your budget are provided on the pages that follow. If selected to join the Breakthrough Accelerator, your budget materials will be used to support contract execution and payment processing.

- Use the **Budget Template (Excel workbook)** to enter and calculate your proposed project costs. Please follow the instructions provided to ensure compliance and smooth processing of your budget if selected.
- Use the **Budget Narrative Template (Word document)** to describe how your team plans to allocate the \$125,000 award. Your narrative should align with the **Budget Template (Excel workbook)** and provide a clear rationale for each expense, including explaining the

purpose of the line item, justifying the need for the cost, and demonstrating how the cost aligns with your application and innovation goals.

Submission Instructions:

- Upload your **Budget** and **Budget Narrative** to the application portal.
 - The Budget should be in Excel format and Budget Narrative should be in Word format (as provided).
- **Deadline: May 22, 2026, at 5:00 PM ET**
 - This is part of your application to Breakthrough and must be completed by the application deadline.

Questions? Please contact us at BreakthroughAccelerator@childtrends.org.

key budget considerations:

- **Personnel Costs:** Include funds to cover the personnel time required for activities such as advancing your innovation, participating in 1:1 coaching, peer learning opportunities, attending two in-person workshops, and presenting at Demo Day.
 - The Budget Template (Excel workbook) asks you to provide an hourly rate. This can be calculated by dividing your annual salary by your organization's total annual work hours. In a typical year, full-time employees work around 2,080 hours, assuming a standard 40-hour work week over 52 weeks.
 - For example, if your annual salary is \$80,000, you would calculate your hourly rate by dividing \$80,000 by 2,080 hours, equaling an hourly rate of \$38.46. If your organization does not work a 40-hour week, adjust the denominator (what you divide by) to match the equivalent of a full-time week at your organization multiplied by 52 weeks.
 - Ensure that no salary rate for any one individual exceeds the statutory limit of \$228,000 (effective January 1, 2026; hourly wage equivalent of \$109.61, assuming 2,080 hours).
- **Travel Costs:** Include funds for travel for **all team members** to attend **three (3) in-person events**. Use the travel spreadsheet within the Budget Template (Excel workbook) to help you calculate travel costs. Breakthrough recommends budgeting for 4 nights of lodging for each of the two Labs (3-day in-person events) and 3 nights of lodging for Demo Day (a 2-day in-person event).
 - Note: Breakthrough Accelerator is federally funded and subject to the guidelines set forth in the Uniform Grant Guidance. All travel must comply with Federal travel regulations.
 - **Airfare:** Travelers are expected to book the most economically priced airfare available whenever possible, unless doing so would cause an undue hardship on the person traveling, such as circuitous routes or multiple connections, travel during unreasonable hours, or result in additional costs that would offset the transportation savings.

- **Per Diem** (lodging and meals & incidental expenses): For the purposes of budgeting, the travel spreadsheet has daily lodging rates (excluding taxes) and meals and incidental expenses that draw from the FY 2026 per diem rates for Washington, D.C., that are set by the [General Services Administration](#) (GSA).
- **Ground Transportation:** These costs cover taxis or rideshares when you are on-site for the in-person events (i.e., your ride to/from the airport and hotel or event space). The travel spreadsheet assumes costs for each member of your team. If your team books flights that will arrive at the same time, you may be able to carpool and cut down on ground transportation costs.
- **Local Transportation:** These costs cover travel that occurs within 50 miles of your home or organization's location ("official station"). The travel spreadsheet assumes travel costs only as they relate to Breakthrough's in-person events (i.e., taxis, rideshares, or mileage and parking costs associated with travel to/from your home and the airport). If you have other local transportation costs associated with getting input/feedback on your innovation from end users, make sure to add those to your budget.
- **Supplies:** You may include funds may for supplies (e.g., general office supplies, laptops/printers, other specialty items) so long as no individual supply item exceeds \$5,000. For all supplies other than general office supplies, you should list the item, quantity, and the unit cost per item. Any supplies purchased should be for the purpose of testing and scaling your innovation as outlined above.
- **Contractual:** Contractual costs are not expected under this award; vendors and consultants are not contractual costs and should be budgeted under "Other Direct Costs" (see below for a breakdown of the differences in the terms). **Please email BreakthroughAccelerator@childtrends.org to discuss before submitting a budget with a subcontractor.**
 - Subcontracts are not issued to individual persons—only to a company or organization/institution. A **subcontractor** is distinct from both a vendor and a consultant in that a subcontractor performs a substantive portion of the work that would be incorporated in the Breakthrough Innovation Team Agreement, has responsibility for internal programmatic decision-making and design, is responsible for assisting your organization in meeting the goals of the project, is responsible for adhering to applicable Federal programmatic compliance requirements, and retains intellectual property and copyright to the work produced by the subcontractor's personnel.
 - A **vendor** is a commercial entity/vendor that provides similar goods and services (including "consulting services") to multiple customers as part of their routine business operations, competes for customers with other like providers, and does not retain intellectual property or copyright to the deliverables. Vendors are not contractual costs and should be budgeted under "Other Direct Costs."

- A **consultant** is an expert or professional who provides specialized knowledge and advice to solve problems or improve operations. They may be an individual or a commercial entity and are typically hired on a project basis or for a specific duration. A consultant's services are on a "work for hire" basis and their fee is based on an hourly or daily rate which should be provided and explained in your budget narrative. Consultants are not contractual costs and should be budgeted under "Other Direct Costs."
- **Youth Engagement:** All teams are required to include **funds to actively engage youth throughout the 11-month accelerator program.**
 - You should include funds to compensate individuals (which may or may not include young people) for end-user testing (see Other Direct Costs below). You are also required to have youth to serve in an ongoing advisory role that helps shape and advance your innovation. As such, you should include funds for providing fair compensation to your youth advisors, which values and reflects their time and expertise.
- **Other Direct Costs 1–5:** You may include funds for any other direct costs required to grow and scale your innovation, such as consultants or vendors you engage (e.g., artists, web/app developer, medical or technical expert), travel reimbursement or travel vouchers for end users, childcare during user testing, incentives, postage, telephone/fax, etc.
- **Indirect Costs:** Indirect costs are tied to operations and are based on an approved rate (**Negotiated Indirect Cost Rate Agreement [NICRA]**) or the **de minimis rate (see below)**. Indirect costs apply to the project overall and are calculated by multiplying your NICRA or the de minimis rate by the total direct costs.
 - If your organization has a NICRA, calculate your costs using that rate and include a copy of your **current NICRA** with your budget submission.
 - If your organization **does not have a NICRA**, you may use the "de minimis" indirect cost rate of **15 percent**.
- **Total Costs:** Funds should not exceed \$125,000. The total cost is the sum of your project's direct and indirect costs.
- Fees are not allowed in this funding opportunity.

Important Note: As the Breakthrough Accelerator is funded by the Department of Health and Human Services (HHS), innovation team budgets are subject to [HHS Policy on Promoting Efficient Spending](#).

Please see the following attachments for additional guidance:

- Attachment 1: [Use of Appropriated Funds for Conferences and Meeting Space](#)
- Attachment 2: [Use of Appropriated Funds for Food](#)
- Attachment 3: [Use of Appropriated Funds for Promotional Items](#)
- Attachment 4: [Use of Appropriated Funds for Printing and Publications](#)