



NATIONAL ENDOWMENT FOR THE
Humanities

CREATING HUMANITIES COMMUNITIES BUDGET INFORMATION AND INSTRUCTIONS

General Instructions

Please use the “fillable” budget form on the [Creating Humanities Communities program resource page](#). Some fields populate using drop-down menus. Other fields must be manually completed by the applicant.

Using the footer feature, please put your organization’s name on the bottom of each page of the budget form.

When you save your budget form as a PDF (you must submit all parts of the application as PDFs), please use the landscape—not the portrait—orientation.

Types of Grant Support

NEH supports projects with outright funds, matching funds, or a combination of the two. Creating Humanities Communities awards consist only of matching funds.

Federal Matching Funds

Federal matching funds require a grantee to secure gift funds from nonfederal third parties before federal funds are awarded. **Creating Humanities Communities grants are matching grants and are made on a one-to-one basis (one federal dollar for each dollar of gift funds raised from nonfederal third parties).** Note that NEH will **not** match funds provided by the grantee institution or any of the collaborating institutions.

Whenever possible, applicants should identify potential sources of gift funds in the application that they submit to NEH. (See “Eligible Gifts and Donors,” immediately below.)

Eligible Gifts and Donors

For purposes of NEH's matching program, a gift is a voluntary transfer of money (or a noncash contribution that is subsequently converted to cash) from a nonfederal third party to the applicant without compensation or consideration in return. Only gifts that will be used to support budgeted project activities during the grant period are eligible to be matched with federal funds. Ineligible

donors include the applicant that will carry out the project and any institution that is involved (or individual who is involved) in project activities and will receive some sort of remuneration from project funds. For further information, please see the [Federal Matching Funds Guidelines](#).

Project Costs

The budget should include the project costs that will be charged to the matching funds provided by NEH as well as those that will be supported by third-party contributions.

All of the items listed, whether supported by matching funds or third-party contributions, must be reasonable, necessary to accomplish project objectives, allowable in terms of the applicable federal cost principles, auditable, and incurred during the grant period. Charges to the project for items such as salaries, fringe benefits, travel, and contractual services must conform to the written policies and established practices of the applicant organization.

When indirect costs are charged to the project, take care to ensure that expenses included in the organization's indirect-cost pool are not charged to the project as direct costs. For further information, see the Indirect Costs section below.

Completing the Budget Form

The project grant period begins on February 1, 2017 (2/1/2017) and ends on January 31, 2021 (1/31/2021).

A. Request from NEH

Select the amount you wish to request from NEH from the drop-down menu. The options are \$30,000, \$60,000, \$90,000, and \$150,000. Your selection will cause other fields on the form to automatically populate, including the section titled Breakdown by Year.

B. Nonfederal Third-Party Match Contributions

Provide name(s) of the source(s) of anticipated third-party gifts in the "Projected sources of matching gifts" column. Provide gift amounts in the appropriate columns marked 2/1/2018 Certification, 2/1/2019 Certification, and 2/1/2020 Certification. The totals in these column should equal the automatic values displayed in the Required Third-Party Cash fields in the Breakdown by Year section above. Commitments are not required at the application stage.

C. Comprehensive Budget Details

1. Salaries and Wages

Provide the names and titles of the principal project personnel employed by the applicant institution. For support staff, include the title of each position and indicate in brackets the number of persons who will be employed in that capacity. For persons employed on an academic-year basis, list separately any salary charge for work done outside the academic year. Enter amounts in the appropriate columns marked Year 1, Year 2, Year 3, and Year 4.

2. Fringe Benefits

Fringe benefits may include contributions for social security, employee insurance, pension plans, etc. Only those benefits not included in an organization's indirect-cost pool may be shown as direct costs. Enter amounts in the appropriate columns marked Year 1, Year 2, Year 3, and Year 4.

List each rate and salary base.

3. Consultant Fees

Include payments for professional and technical consultants and honoraria. Enter amounts in the appropriate columns marked Year 1, Year 2, Year 3, and Year 4.

4. Travel

The lowest available commercial fares for coach or equivalent accommodations must be used, and foreign travel must be undertaken on U.S. flag carriers when such services are available. Enter amounts in the appropriate columns marked Year 1, Year 2, Year 3, and Year 4.

For each trip, indicate the number of persons traveling, the total days they will be in travel status, and the total subsistence and transportation costs for that trip. When a project will involve the travel of a number of people to a conference, institute, etc., these costs may be summarized on one line by indicating the point of origin as “various.” **All trips—both foreign and domestic—must be listed individually.**

5. Supplies and Materials

Include consumable supplies, materials to be used in the project, and items of expendable equipment (that is, equipment costing less than \$5,000 and with an estimated useful life of less than a year). Enter amounts in the appropriate columns marked Year 1, Year 2, Year 3, and Year 4.

6. Services

The costs of project activities to be undertaken by a third-party contractor should be included in this category as a single line item charge. Enter amounts in the appropriate columns marked Year 1, Year 2, Year 3, and Year 4. A complete itemization of the cost comprising the charge should be provided in an attachment. If there is more than one contractor, each must be budgeted separately on the NEH form and must have an attached itemization.

Include the cost of duplication and printing, long distance telephone calls, equipment rental, postage, and other services related to project objectives that are not included under other budget categories or in the indirect-cost pool.

7. Other Costs

Include participant stipends and room and board, equipment purchases, and other items not previously listed. Enter amounts in appropriate columns marked Year 1, Year 2, Year 3, and Year 4.

Please note that “miscellaneous” and “contingency” are not acceptable budget categories.

Note about equipment: Only when an applicant can demonstrate that the purchase of permanent equipment will be less expensive than rental may charges be made to the project for such purchases. Permanent equipment is defined as nonexpendable personal property having a useful life of more than one year and a cost of \$5,000 or more. When equipment or facilities are owned by an applicant, the applicant must indicate this in the budget and explain how the charges to the grant were calculated. These charges must be in accordance with the NEH policy outlined in [Charges to a Grant for Equipment and Facilities owned by a Grantee](#) (PDF).

8. Total Direct Costs per year

Filling out items 1-7 will automatically produce totals in item 8.

9. Indirect Costs (Overhead)

These are costs that are incurred for common or joint objectives and therefore cannot be readily identified with a specific project or activity of an organization. Items that would be regarded as indirect costs include the salaries of executive officers, the costs of operating and

maintaining facilities, local telephone service, office supplies, and accounting and legal services. Enter amounts in the appropriate columns marked Year 1, Year 2, Year 3, and Year 4.

Indirect costs are computed by applying a federally negotiated indirect-cost rate to a distribution base (usually the direct costs of the project). **If your institution already has a federally negotiated indirect-cost rate, please indicate on the budget form the rate, the base, the name of the agency with which you negotiated, and the date of that agreement.**

Organizations that wish to include overhead charges in the budget but do **not** have a current federally negotiated indirect-cost rate or have not submitted a pending indirect-cost proposal to a federal agency may choose one of the following options:

1. NEH will not require the formal negotiation of an indirect-cost rate, provided that the charge for indirect costs does not exceed the governmentwide rate of up to 10 percent of direct costs, less distorting items (including but not limited to capital expenditures, participant stipends, fellowships, and the portion of each individual subgrant or subcontract in excess of \$25,000). This option is not available to sponsorship (umbrella) organizations. Applicants choosing this option should understand that they must maintain documentation to support overhead charges claimed as part of project costs.

2. If your organization wishes to use a rate higher than 10 percent, provide an estimate of the indirect-cost rate and the charges on the budget form. If the application is approved for funding, the award document will explain how to negotiate an indirect cost rate with NEH.

If you choose one of these options, please indicate on the budget form which option you are choosing.

10. Total Project Costs:

The sum of items 8 and 9. Filling out item 9 will automatically produce a total in item 10.

11. Project Funding:

11.a. Requested from NEH: Please pull down the grant amount that you are requesting in this box. It should equal the amount requested that you provided on the first page of the budget.

11.b. Contributions: Indicate the amount in cash contributions that nonfederal third parties will make to support project expenses that appear in the budget.

12. Total Project Funding:

The sum of 11.a. and 11.b. Filling out item 11 will automatically produce a total in item 12.