



NATIONAL ENDOWMENT FOR THE  
**Humanities**

DIVISION OF EDUCATION PROGRAMS

**LANDMARKS WORKSHOPS**

BUDGET INFORMATION AND  
INSTRUCTIONS

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Provide a budget, using these instructions, the budget form (MS Excel), and the sample budget for Landmarks Workshops. The budget form and sample budget are available on the [program resource page](#).

**Types of Grant Support**

NEH supports projects with outright funds, matching funds, or a combination of the two.

**Outright Funds**

Outright funds are awarded by NEH and are not contingent on additional fund-raising.

**Federal Matching Funds**

Federal matching funds require a grantee to secure gift funds from third parties before federal funds are awarded. NEH matching grants in the Landmarks Workshop program are made on a one-to-one basis. Whenever possible, applicants requesting federal matching funds should identify potential sources of gift funds at the time they submit an application to NEH. (See Eligible Gifts and Donors below.)

**Combined Funds**

Applicants may also request a combination of outright and federal matching funds. For example, if an applicant is requesting \$40,000 in NEH funds, and the applicant includes in its cost sharing \$5,000 from an eligible third-party donor, the applicant should request \$5,000 in federal matching funds. The balance of the NEH request (\$35,000) would then be for outright funds.

## Cost Sharing

Cost sharing consists of the cash contributions made to a project by the applicant and third parties as well as third party in-kind contributions, such as donated services and goods. Cost sharing includes gift money that will be raised to release federal matching funds. Federal cost principles apply to cost sharing, and grant recipients are responsible for maintaining auditable records of cost sharing contributions.

## Grant Period

The grant period begins on October 1, 2018, and ends on December 31, 2019. All project activities and the expenditure of project funds must occur during the grant period.

## Eligible Gifts and Donors

For the purpose of NEH's gifts and 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 grant funds as well as those that will be supported by applicant or third-party cash and in-kind contributions (cost sharing). In-kind contributions include the value of services or equipment that is donated to the project free of charge.

All of the items listed, whether supported by grant funds or cost sharing 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.

Calculate your budget correctly. If your application is approved for funding, and the budget submitted as part of the application included errors, you will be required to submit a revised budget correcting the errors.

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.

## Budget Item

### A. Participant stipends

Workshops are one-week sessions held twice during the summer. Each session accommodates thirty-six participants. Budget \$1,200 for each participant; the stipend is intended to cover travel, housing, meals, and other expenses associated with the workshop. NEH expects the sponsoring institution to make provision for suitable housing for participants at reasonable rates.

### B. Operating costs

#### Item 1: Salaries and wages

**Item 1a:** List compensation for the project director(s) employed by the applicant institution. Project directors are compensated at a fixed rate (see below). NEH compensation for directors or co-directors not employed by the applicant institution should be listed under Item 3.

Compensation: One Director, \$15,000; Two Directors, \$9,000 each.

**Item 1b:** List compensation for other project faculty or lecturers employed by the applicant institution. Faculty who contribute a full day to the project may receive up to \$750/day. Compensation for other visiting faculty should be commensurate with project involvement (see sample budget).

Budget \$250 as stipend for each member of the participant selection committee (other than the project director) employed by the applicant institution.

**Item 1c:** List compensation for administrative staff and graduate assistants from the applicant institution.

#### Item 2: Fringe benefits

Calculate fringe benefits for those individuals employed by the applicant institution and listed in Items 1a, 1b, and 1c. Fringe benefits may include contributions for such items as Social Security, employee insurance, and pension plans. Only those benefits that are not included in an organization's indirect-cost pool may be shown as direct costs.

#### Item 3: Consultant fees

List members of the project team who are not employed by the applicant institution and their compensation as described in 1a and 1b.

Budget a \$250 stipend for each member of the participant selection committee (other than the project director) not employed by the applicant institution.

#### **Item 4: Travel**

List travel and accommodation expenses for visiting consultants listed in Item 3. Include costs for the project director's travel to the two-day project directors' meeting held in Washington, D.C. The project director's travel to and from a workshop site is allowed, as are accommodation expenses at that site. (Note: this expense is not included in the sample budget.) Calculate costs in conformity with the federal government [per diem](#) rates.

#### **Item 5: Supplies and materials**

You may request funds to cover reasonable administrative and project charges for supplies—for example, instructional materials. Please note that these costs may be included only if they are not part of the indirect-cost pool.

#### **Item 6: Services**

Services include the cost of duplication and printing, technical support, and subcontracts. Collaborating institutions may wish to consult with the NEH Office of Grant Management. Include an itemization of subcontract costs, if applicable. Modest charges for refreshments and water are allowable. (See below for the list of inadmissible items.) Justify these modest requests in the budget narrative.

Project website: Indicate the funding level you propose. First time projects may request up to \$4,250. Previously offered projects may request \$500 for basic updating or *up to* \$3,250 for a significant redevelopment.

Outreach beyond the website: To supplement the website, include a modest amount (up to \$750) for expenses such as hiring a communications assistant and undertaking publicity efforts to reach constituencies unique to the specific workshop.

**Item 7: Total operating costs** are calculated by adding items 1 through 6.

#### **C. Indirect costs** (overhead)

These costs 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, and the costs of operating and maintaining facilities, local telephone service, office supplies, and accounting and legal services.

Calculate indirect costs by applying a negotiated indirect-cost rate to a distribution base (typically a portion of the direct costs of the project). Note that NEH does not allow grantees to charge indirect costs on participant stipends. For that reason, you may not include participant stipends in the distribution base.

If the applicant institution is claiming indirect costs and already has a federally negotiated indirect-cost rate agreement, indicate on the budget form the rate, the base, the name of the agency with which the institution negotiated, and the date of that agreement. In addition, submit a copy of the institution's current federally negotiated indirect-cost rate agreement. Do not attach the agreement to your budget form. Instead you must attach it to the Budget

Narrative Attachment Form (also known as the Budget Narrative File). (See the instructions for this form in the Application Checklist near the end of the main guidelines document.)

Alternatively, you must attach a statement to the form, explaining a) that the applicant institution is not claiming indirect costs; b) that the applicant institution does not currently have a federally negotiated indirect-cost rate agreement; or c) that the applicant institution is using the government-wide rate of up to 10 percent of the total direct costs, less distorting items (including but not limited to capital expenditures, participant stipends, fellowships, and the portion of each subgrant or subcontract in excess of \$25,000).

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:

- NEH will not require the formal negotiation of an indirect-cost rate, provided that the charge for indirect costs does not exceed the government-wide 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 a sponsorship or umbrella organization—that is, an organization that applies for a grant on behalf of an organization that may not be eligible to apply directly to NEH for a grant. Applicants choosing this option should understand that they must maintain documentation to support overhead charges claimed as part of project costs.
- If your organization wishes to use a rate higher than 10 percent, provide on the budget form an estimate of the indirect-cost rate and the charges. If the application is approved for funding, instructions will be provided in the award document on how to negotiate an indirect-cost rate with NEH.

#### **D. Total Project Costs**

Add items A, B, and C (Total Project Costs).

#### **Budget narrative**

You may include a brief budget narrative when requested costs are unusual or not obviously related to the proposed project. In particular, it may be useful to clarify requested compensation levels. If released time from teaching duties is proposed, indicate clearly how it will be used. Provide justifications in the narrative for equipment rentals and purchases.

#### **Inadmissible budget items**

The following costs are not allowable and may not appear in project budgets:

- the cost of replacement teachers or compensation for faculty members performing their regular duties;
- the rental of recreational facilities and costs related to social events such as banquets, receptions, and entertainment; and

- tuition fees for participants. (At the discretion of the applicant institution, credit may be awarded to participants who seek it. If any filing fee or tuition must be charged, fix it at the lowest possible rate and charge it directly to those participants wishing to receive credit. Do not deduct such fees from the participants' stipends.)