

General Guidance for New Recipients of NEH Grants and Cooperative Agreements to Organizations



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This general guidance identifies important resources and information for successfully managing and overseeing your organization’s grant or cooperative agreement. **It is not a substitute for carefully reading the terms and conditions of your award, [CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#), any other federal regulations, or official NEH grant policies. Refer to [NEH Manage Your Award - Organizations](#) and your award documents in eGMS Reach for additional information on the requirements for overseeing your award.**

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Primary Recipient Responsibilities

As a recipient of an NEH award, your major responsibilities in the day-to-day management of your project, supported activities, and federal funds include:

- reading and complying with the terms and conditions of the Notice of Action
- complying with federal grant regulations at [2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) and other relevant regulations cited in the terms and conditions
- submitting financial and performance reports as required by the terms and conditions of the award
- completing project activities in accordance with the approved work plan; or ensuring that you submit prior approval requests to NEH for changes in key project personnel, project scope or design, and/or in the arrangements to contract out project activities
- drawing down funds only for immediate payments related to award activities
- maintaining a sound financial management system that records separately the receipt and disbursement of grant funds and cost sharing contributions within its general accounting system and that monitors the expenditure of these funds against the approved budget
- documenting the time spent by all project personnel on project activities
- conducting all procurement transactions in an open and free competition (e.g., ensuring that you justify and document procurement contracts exceeding the simplified acquisition threshold if they are not awarded by competitive bids or offers)
- maintaining written policies and procedures for project actions and expenditures requiring prior approval as described in 2 CFR 200 and the award terms and conditions
- acknowledging NEH support in all materials publicizing or resulting from project activities
- notifying NEH of allegations of research misconduct if the allegation involves NEH-funded research (or an application for NEH funding) and if the award recipient's inquiry into the allegation determines that there is sufficient evidence to investigate in accordance with [NEH's Research Misconduct Policy](#)
- ensuring subrecipients obtain a valid Unique Entity Identification number prior to receiving funds, if applicable (see [Subrecipient Monitoring](#))
- maintaining an active registration in the System for Award Management (SAM) with current information throughout the period of performance
- hiring an independent Certified Public Accounting firm to perform an audit that meets the requirements of [2 CFR 200 Subpart F - Audit Requirements](#) if you spend \$750,000 or more in federal funds during your organization's fiscal year



Grant Glossary

NEH uses common federal-wide grant terminology when discussing the grant lifecycle, roles, and award requirements. [Appendix A](#) provides definitions for common grant terms. Refer to your [General Terms and Conditions for Awards to Organizations](#) for a full glossary.

eGMS Reach

When NEH issues your award, you will receive an email from [eGMS Reach](#), the agency's online electronic grant management system, which is the official system of record for your award. The email will explain how to [access your account](#) and your award documents. NEH assigns a non-transferrable eGMS Reach account to specific individuals. **You must not share your login credentials to allow someone else to access your eGMS Reach account.**

Once you have access to eGMS Reach, you must use the message function within the appropriate award for all correspondence related to your award, including [prior approval requests](#).

You must complete [performance and federal financial reports](#) in eGMS Reach.

On your "My Award" information page you will find:

- recipient institution and subrecipients
- organization participants
- NEH division
- Grants.gov competition
- Federal Assistance Listing (previously the Catalog of Federal Domestic Assistance)
- agency contacts
- period of performance

Roles and Responsibilities

There are four primary roles and responsibilities in the management and oversight of NEH awards. When your organization applied, it designated an institutional grant administrator and project director to manage the award. When it issues your award, NEH assigns a grants management specialist and program officer to monitor your award and provide technical assistance.

Your project director and co-project director, if applicable, as well as your institutional grant administrator are listed on the Notice of Action and on the award's Agency Contacts in [eGMS Reach](#). Your grants management specialist and program officer are identified on the award terms and conditions and on the award's Agency Contacts in [eGMS Reach](#).

Recipient Roles and Responsibilities

Your **institutional grant administrator** has the authority to act on the organization's behalf in matters related to the administration of your award. The institutional grant administrator is responsible for compliance with [2 CFR Part 200 - Uniform Administrative Requirements, Cost](#)



[Principles, and Audit Requirements for Federal Awards](#) and the terms and conditions of the award. The institutional grant administrator submits payment requests, financial reports and administrative requests that require prior approval related to the budget, period of performance, or changes in key personnel through the [eGMS Reach](#) Change Requests tab.

Your **project director** is responsible for the day-to-day management of the programmatic aspects of the project; compliance with federal and organizational requirements; and creating and maintaining necessary project related documentation. The project director submits progress and other programmatically required reports.

NEH Roles and Responsibilities

The **grants management specialist** is responsible for overseeing compliance with the administrative requirements, cost principles, audit requirements, and other non-programmatic aspects of the award. Contact your grants management specialist if you have questions about compliance, terms and conditions, or your budget.

Your **program officer** provides programmatic technical assistance; monitoring of project/program performance, including review of progress reports and making site visits; and other activities complementary to those of the NEH Office of Grant Management. Contact your program officer if you have questions about the programmatic aspects of your award.

Submit questions to your grants management specialist and program officer through [eGMS Reach](#) messages. eGMS Reach is the system of record, and using eGMS ensures your questions and requests are documented in your award file and a timely and coordinated response from NEH.

Refer to your [General Terms and Conditions for Awards to Organizations](#) for a full description of recipient roles and responsibilities.

Key Award Documents and Administrative Requirements

The **Notice of Action** is the official, legally binding document that contains essential information for your award including:

- the amount of federal funds NEH has obligated
- the period of performance
- names of the institutional grant administrator and project director
- terms and conditions specific to your award along with a link to the [General Terms and Conditions for Awards to Organizations](#)
- information about reporting requirements
- how to request funds



You can find the Notice of Action and other award documents in eGMS Reach under the “Documents” tab.

You can find the **Notice of Funding Opportunity** under which you applied and received an award on the “My Award” page. The Notice of Funding Opportunity describes the purpose of the program, lays out the specific statutory and regulatory requirements for the award, and lists the allowable activities, unallowable costs, pertinent dates, and program-specific information for your award.

Award Terms and Conditions

Your award’s terms and conditions include project- and program-specific requirements from the Notice of Funding Opportunity and incorporate the [General Terms and Conditions for Awards to Organizations](#) by reference.

Your award may also contain specific conditions that you must meet prior to NEH releasing funds for your award. Common conditions include the submission of:

- [lobbying forms](#)
- [organizational survey](#)
- revised budgets or workplans
- a current Negotiated Indirect Cost Rate Agreement (NICRA)

Attach documents to [eGMS Reach](#) message, unless NEH instructs you to email them. You must comply with all terms and conditions identified on your Notice of Action.

Uniform Administrative Requirements

[2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) governs the administration, cost principles, and audit requirements for all federal awards. You must comply with these regulations.

Award Acceptance

Your organization accepts the award and the associated terms and conditions the first time you draw down funds. You are legally obligated to carry out the full terms and conditions of the award.

Subrecipient Monitoring

If applicable, you must ensure that subrecipients also comply with award requirements and monitor your subawards for compliance with all applicable award requirements and regulations. See [Subrecipient Monitoring](#).



Payment Requests

NEH will not automatically deposit award funds into your bank account. You must request them. Unless otherwise stated, once you have received your Notice of Action, you may request payments in advance. When you request your first payment, you must submit the ACH Vendor/Miscellaneous Payment Enrollment Form SF-3881 (ACH), which you will find in the “Forms & Reports” tab in eGMS Reach. Effective March 27, 2023, the banking information you provide on the ACH form must match the information in the System for Award Management (SAM). Subsequent requests only require the [Request for Advance or Reimbursement \(SF-270\)](#).

Once you submit the ACH form, you will use the SF-270 to request payments. The SF-270 must be signed by the institutional grant administrator or authorized payment delegate. NEH will reject payment requests signed by anyone else. Your payment requests should reflect your actual, immediate cash requirements for carrying out the project activities (typically costs you will incur within 3-5 business days).

See [Payment Requests and Financial Reporting Requirements](#) for more information or submit direct inquires to accounting@neh.gov.

SAM Registration

Your organization must maintain an active SAM registration with current information throughout the period of performance. If it lapses, you will not be able to draw down funds on your current award or receive new awards. You must renew your SAM registration annually. [Check the status of your SAM.gov registration](#).

Effective March 27, 2023, the banking information you provide to SAM must match the banking information you provide to NEH on the Automated Clearing House Vendor/Miscellaneous Payment Enrollment Form (SF-3881). Mismatches of ACH banking information between NEH records and SAM.gov will **result in NEH rejecting the form**.

Acknowledgement of Support

Unless otherwise specified in the terms and conditions of your award, all materials publicizing or resulting from award activities must acknowledge NEH support. Consult [Acknowledgment and Publicity Requirements for NEH Awards and Publicizing Your Project](#) for guidance on credits and promotion. You may also wish to consult your program officer.

Prior Approval Requests

Your award terms and conditions outline the situations under which you must request prior approval from NEH. Your institutional grant administrator must submit all prior approval requests using the [eGMS Reach](#) Change Request tab (unless the request is to change the institutional grant administrator, in which case the authorized organization representative should make the request).



Post award amendment types include:

- budget revisions
- period of performance extension
- change in key personnel (or a substantial reduction in their level of effort)
- change in project scope

NEH may approve, deny, or request additional information to further document and evaluate your request. If NEH approves the action, OGM will issue an amended Notice of Action. The Office of Grant Management is the only office that can authorize prior approval requests.

NEH has delegated to recipients the authority to approve a single one-year no-cost extension.

See the section on Project Changes: Prior Approval Requirements in your [General Terms and Conditions for Awards to Organizations](#) for detailed guidance on what actions require NEH prior approval and what supporting documentation you must submit with a prior approval request. If you have specific questions, contact your grants management specialist (GMS) identified on the award's Agency Contacts in [GMS Reach](#).

Reporting Requirements

You will find your award's reporting schedule in the eGMS Reach Forms and Reports tab. The schedule identifies required reports and their deadlines.

Your project director should submit the annual and final performance reports for your program officer to review. Your institutional grant administrator will submit the annual and final financial reports for your grants management specialist to review.

NEH may also require you to submit program specific reports; see your Notice of Funding Opportunity and Notice of Action for additional reporting requirements. You must submit reports on time. NEH will restrict payments on all awards to your organization if there are overdue reports on any one award.

For more information on performance reports see [Performance Reporting Requirements](#). For information on submitting Federal Financial Reports, see [Federal Financial Report Instructions](#).

Closeout

You must obligate all award funds during the period of performance. You must draw down and pay (liquidate) all obligations no later than 120 calendar days after the period of performance end date (the liquidation period). You can find additional information on closeout in the [General Terms and Conditions for Awards to Organizations](#).



Record Retention

You must retain records for three years from the date of submission of the award's Final Federal Financial Report. Refer to your [General Terms and Conditions for Awards to Organizations](#) for more information about record retention and access to your records.

Financial Management

Your financial management systems must meet the requirements set forth in [2 CFR § 200.302](#) to maintain adequate accounting and financial records to account for federal funds. Accounting systems must account award funds separately from other federal and internal funds. Separate depository accounts are not required but encouraged. Your financial systems must be able to record, track, and report the following:

- federal funds awarded
- federal funds drawn down
- federal funds expenditures
- documentation supporting expenditures and obligations (e.g., receipts, bills paid, payroll, time and attendance, contract and subaward documents)
- sources and expenditures of matching funds or cost share, when applicable
- program income
- subawards including the obligated amount, purpose, award conditions
- contracts

You must maintain internal controls that, at a minimum, meet the requirements set forth at [2 CFR § 200.303](#), including written policies and procedures that provide reasonable assurance that the award is managed in compliance with federal laws, regulations, and the award terms and conditions. Your financial and accounting practices must align with the federal cost principles ([2 CFR 200 – Subpart E](#)) and NEH program requirements. Eligible items of cost must be allowable, reasonable, and allocable. You must treat all costs incurred for the same purpose and in similar circumstances consistently.

Audit and Related Requirements

Single Audit: If your organization expends more than \$750,000 in federal funds from all sources during your fiscal year, your award is subject to the Single Audit, also known as [Subpart F audit](#).

FFATA: You must report information for each subaward of \$30,000 or more in federal funds and executive total compensation as outlined in [Appendix A to 2 CFR Part 170](#). FFATA reporting requirements apply for the duration of the period of performance.

FSRS: You must report all subawards meeting the threshold to the [Federal Funding Accountability and Transparency Act Subaward Reporting System](#) (FSRS).



Reports are due at the end of the month following the month in which you issue any subaward greater than or equal to \$30,000.

Overlapping costs/duplication of benefits: You cannot obtain financial assistance from multiple sources for the same purpose that exceeds its total financial need. There can be no overlapping project costs with other NEH or other federal awards. You may have overlapping periods of performance if the federal awards support distinctly different projects with different expenditures, and you are able to adequately allocate and document charges for each separate award. You cannot include costs that you have charged to an earlier award in the project budget for a subsequent award.

Indirect Costs: If you have a negotiated indirect cost rate agreement, NEH will confirm that you are applying the correct indirect cost rate type and that your agreement is current. If your organization does not have a current negotiated indirect cost rate, you may elect to use the de minimis rate. See [2 CFR § 200.414\(f\)](#) and the [General Terms and Conditions for Awards to Organizations](#) for more information.

Reporting Fraud, Waste, and Abuse

You can help eliminate fraud and improve management by providing information about allegations or suspicions of waste, fraud, abuse, mismanagement, research misconduct (e.g., fabrication, falsification, plagiarism), or unnecessary government expenditures by reporting incidents to the [NEH Office of the Inspector General](#).

Appendix A – Glossary

Award	A grant or cooperative agreement.
eGMS Reach	When NEH issues your award, you will receive an email from eGMS Reach , the agency’s online electronic grant management system, which is the official system of record for your award. The email will explain how to access your account and your award documents. NEH assigns a non-transferrable eGMS Reach account to specific individuals. You must not share your login credentials to allow someone else to access your eGMS Reach account.
Federal Assistance Listing	A number assigned to all federal award programs, projects, services, and activities that provide assistance or benefits to the American public. It is used for tracking purposes and by recipients, subrecipients, and auditors to identify the sources of federal awards covered by a single audit. NEH provides the relevant Federal Assistance Listing number to recipients in the Notice of Action under "Federal Award Information."
Indirect costs	Costs that are incurred for common or joint objectives and therefore cannot be readily identified with a specific project or activity of an organization, including depreciation on buildings, equipment, and capital improvement; operations and maintenance expenses; accounting and legal services; and salaries of executive officers.

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Key personnel	The project director and institutional grant administrator, as well as other individuals critical to the project.
Notice of Action	The official, legally binding document notifying the recipient of an issuance of a federal award. It contains all terms and conditions, the federal funding level, and provides the supporting documentation for recording the obligation of federal funds in the agency's accounting system.
Period of performance	The span of time during which the recipient may incur new obligations to carry out the work under the NEH award. The period of performance must begin on the first day of the month and end on the last day of the month.
Project costs	The total costs needed to complete the project approved by NEH at the time of award or through subsequent amendments. This includes both federal funds and cost share or matching contributed by the recipient or third parties.
Recipient	A non-federal entity that receives a federal award directly from a federal awarding agency.
Subaward	An award provided by a pass-through entity to a subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. See 2 CFR § 200.331 .
Subrecipient	A subrecipient is a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program. This does not include individuals who are beneficiaries of federal programs.