

GENERAL INFORMATION

ORGANIZATION.

Enter your organization's official IRS name and SAM.gov address. Note: the SAM.gov entity name and the IRS name should be the same.

APPLICATION # /AWARD #.

Enter either your offer application number or your award number.

PROJECT BUDGET DATE.

Enter the date your authorizing official approved this budget. If a re-submission remember to update this field.

PERIOD OF PERFORMANCE REQUESTED.

Enter the start and end date of your requested project period. The start date can be no earlier than the funding opportunity's earliest allowable start date. All costs in the budget must be incurred within the period of performance.

The period of performance should reflect the time necessary to plan, execute, and close out your project.

PROJECT DESCRIPTION.

- **Applicants / Offerees:** Describe any change(s) from your application, including significant changes in project activity, or modification as requested by the Arts Endowment in the Offer Letter.
- **Current Awardees requesting a change:** Review the [How to Manage Your NEA Award Handbook](#) for more information. If there are no changes to the project scope, state that here. Include additional pages as needed.

ADMINISTRATOR AND PROJECT PERSONNEL.

These individuals will have access to the Arts Endowment's REACH system for specific "offers" and awards (those issued after October 1, 2017) if listed as a participant here or on the application or award.

- **AUTHORIZING OFFICIAL.** Enter the full name and contact information for the person who has the legal authority to approve this budget on behalf of your organization.
- **PROJECT DIRECTOR.** Enter the full name and contact information for the person who can answer specific questions about this project.
- **PRIMARY CONTACT.** Enter the full name and contact information for the person who can answer specific questions about this budget.

PROJECT COSTS

A. DIRECT COSTS

DIRECT COSTS are those that are identified specifically with the project during the period of performance, and are allowable.

► SALARIES AND WAGES.

List compensation for administrative and artistic project personnel who are paid on a salary basis. Do not include fees for contractual personnel/consultants and compensation for artists who are paid on a fee basis; list them under **Direct Costs: Other COSTS**.

Indicate the title and/or type of personnel, the number of personnel, the annual or average salary range, and the percentage of time allocated to the Arts Endowment-funded project on an annual basis. Salaries/wages/fringe should be pro-rated to reflect only those costs incurred within the period of performance.

Example:

| Title/Type of personnel | # of personnel | Annual salary/range | % of time allocated | Amount |
|-------------------------|----------------|---------------------|---------------------|----------|
| Executive Director | 1 | \$70,000 per yr. | 25% | \$17,500 |
| Project Directors | 2 | \$40-50,000 per yr. | 5-40% | \$22,000 |
| Admin. Support Staff | 2 | \$20-25,000 per yr. | 20-30% | \$11,000 |

Labor Standards. Salaries and wages for performers and related or supporting personnel must be estimated at rates no less than the prevailing minimum compensation as required by the Department of Labor Regulations. (See <https://www.ecfr.gov/cgi-bin/text-idx?SID=3f31ae73d7c3a076e59796519a2357d8&mc=true&node=pt29.3.505&rgn=div5> for details.)

Fringe benefits (%). You may include costs other than wages or salary attributable to an employee in the form of pension contributions, insurance, vacation and sick leave, etc. You may only include fringe benefits here if they are not included as indirect costs.

► DIRECT COSTS: TRAVEL.

All travel costs must be estimated according to your organization's written, established travel policy and must relate to activity outlined in your project narrative or as updated in the Project Description field on the form.

Airfare charged to the award may not exceed the value of the least expensive class (e.g. coach) available. Include subsistence costs (e.g. hotels, meals) as part of the total cost for each trip, as appropriate.

Foreign travel, if applicable, must specify the country of origin and destination. Foreign travel must be in compliance with government regulations, including those of the [U.S. Treasury Department's Office of Foreign Assets Control](#) and the Fly America Act. List all trips - both foreign and domestic - individually.

► **DIRECT COSTS: OTHER COSTS.**

List artist or consultant/contractor fees or stipends, marketing/promotion, supplies and materials, publications, distribution, shipping/cartage, rental of venues/equipment, acquisition fees, rights, evaluation and assessment fees, access accommodations (e.g. audio description, sign-language interpretation, closed or open captioning, large-print brochures/labeling), communications, translation, and other project-specific costs.

Clearly identify the rental or purchase of equipment.

- For equipment purchases, you must provide specific written justification for items with a unit value of \$5,000 or more and a useful life of more than one year.
- Computing devices with a unit cost of \$5,000 or less are considered supplies, regardless of the length of useful life.

Provide detailed information for any large line items. Do not simply list “Other” or “Miscellaneous.”

Note: Procurement / Acquisition,

- For units of state government, follow the same procurement policies and procedures you use for non-Federal Funds ([2 CFR 200.317](#)).
- For non-profits, all acquisitions must be carried out in accordance with your organization's written established procurement policy which must be consistent with [2 CFR 200.318 - .326](#).

Example:

| | |
|---|----------|
| Artists (5 @ \$300-500 per week/30 weeks) | \$60,000 |
| Design Consultants (2 @ \$300 per day / 1 day per mo. / 10 mos.) | \$6,000 |
| Access accommodations (sign-language interpretation and audio description) | \$1,200 |
| Costumes, props | \$6,500 |
| Project supplies | \$4,000 |
| Administration (portion of rent -- \$4,500, telephone -- \$300, copying -- \$200) | \$5,000 |



IMPORTANT: UNALLOWABLE COSTS.

Do not include unallowable costs in your budget. What is an unallowable cost? A list of some common ones are provided below. For more information see [Subpart E – Cost Principles in 2 CFR 200](#), the Arts Endowment Guidelines you applied under, as well as the Terms & Conditions governing your award. It is your responsibility to be familiar with these requirements. Neither the Federal government nor your cost share/match can fund these expenses. In other words, if it is an unallowable cost do not include it on the Project Budget form.

Do NOT include the following unallowable costs in your Arts Endowment project budget.

- (1) Alcoholic beverages.
- (2) Gifts and prizes. This includes cash prizes, gift certificates/cards, or any other items with monetary value.

- (3) General contingencies or miscellaneous costs.
- (4) General fundraising for your organization.
- (5) Marketing expenses not directly related to the project.
- (6) Hospitality costs and social functions such as receptions, parties, and galas, as well as food/meals that conclude a program or event.
- (7) Land purchase costs, construction, or renovation of building structures.
- (8) Vehicle purchase costs.
- (9) Audit costs not directly related to a Single Audit.
- (10) Rental costs for home office workspace owned by individuals or entities affiliated with your organization.
- (11) Cash reserves or endowments.
- (12) Concessions including food, beverages, T-shirts, posters, and other items for resale.
- (13) Contributions or donations to other entities.
- (14) Fines and penalties, bad debt costs, or deficit reduction.
- (15) Visa costs paid to the U.S. government.
- (16) Costs incurred before or after the approved Period of Performance.
- (17) Lobbying.

➔ **TOTAL DIRECT COSTS = SALARIES/WAGES/FRINGE + TRAVEL + OTHER.**

B. INDIRECT COSTS.

If you do not have a Federally-negotiated indirect cost rate or do not plan to charge a de minimis 10% rate, leave this section blank.

What are indirect costs? Overhead or administrative expenses not readily identifiable with a specific project are considered indirect costs. The costs of operating and maintaining facilities and equipment, depreciation or use allowances, some administrative salaries and supplies are typical examples of indirect costs. Indirect costs are charged to a project through a rate negotiated with the National Endowment for the Arts or another Federal agency.

You are **not** required to have an indirect cost rate or include indirect costs in your project budget. You may claim a pro-rated portion of overhead/administrative costs as direct costs under **Direct Costs: Other Costs**. However, you cannot claim overhead as both a direct and an indirect cost. Choose one method or the other.

▶ **De Minimis Rate**

If your organization has never received a Federally-negotiated indirect cost rate, you may elect to charge a de minimis rate of 10% on modified total direct costs (MTDC) which may be used indefinitely. For more information, see [2 CFR Part 200.414\(f\)](#). Simply check the box next to “de minimis.”

► **Indirect Cost Rate Agreement with a Federal Agency**

If you have a Federally-negotiated rate and would like to include indirect costs, complete the information requested in this section. Use the data from your organization’s current indirect cost rate agreement.

- Identify your cognizant agency. You may use acronyms such as HHS, ED, and ONR.
- Select the type of rate (final, predetermined, provisional, or fixed carry-forward) from the dropdown menu.
- Enter the approved rate.
- Enter the rate’s effective period (MM/DD/YY to MM/DD/YY). This is not the period of performance of the project.
- Enter the base.
- Enter the amount of indirect costs you are claiming in the “Total Indirect Costs” field.

Note: generally colleges and universities research rates can only be used for our NEA Research Grants and Research Labs opportunities.

Include a copy of your most recent Federally-negotiated indirect cost rate agreement,

- **Applicants / Offerees:** Upload a copy to the Documents Tab for your offer via REACH.
- **Current Awardees requesting an amendment:** Attach a copy to your Change Request submitted in REACH.

➔ **TOTAL INDIRECT COSTS**

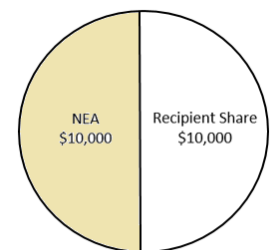
➔ **TOTAL PROJECT COSTS = TOTAL DIRECT COSTS + INDIRECT COSTS (if applicable).**

This amount should equal your TOTAL PROJECT INCOME.

PROJECT INCOME

COST SHARE REQUIREMENT. Unless you are notified otherwise, Arts Endowment grants require a non-Federal cost share (aka “match” or “recipient share”) of at least one to one. This required cost share refers to the portion of project costs not paid for with Arts Endowment funds. In other words, your organization’s share of the total project costs must be equal to or greater than the amount of Arts Endowment funding.

For example, if you receive a \$10,000 Arts Endowment grant, you must provide at least \$10,000 toward the project from non-Federal sources, for total project costs of at least \$20,000.



Total Project Costs = \$20,000

Figure 1: Example of a Project Budget with cost share.

Your cost share or match may be all cash or a combination of cash and in-kind contributions as detailed below.

ORGANIZATION SHARE: CASH

List your organization's contributions, cash donations, non-Federal grants, and revenues such as ticket income or tuition fees.

Do not include any National Endowment for the Arts funding or grants from other Federal agencies, including, but not limited to, the National Endowment for the Humanities, the Department of Education, the Department of Housing & Urban Development, the National Science Foundation, the National Park Service, and the Corporation for Public Broadcasting, etc. Federal funds subgranted from a state arts agency, regional arts organization, or local arts agency cannot be used as part of your recipient cost share.

Your organization must have a current Federally-negotiated Indirect Cost Rate Agreement to include unrecovered indirect costs as part of your cost share.

THIRD-PARTY IN-KIND

If applicable, list goods and services donated by individuals and entities outside of your organization. These are referred to as third-party contributions.

To qualify as allowable in-kind income, these same items also must be clearly identified in the project budget as direct costs to ensure that the costs are allowable and allocable to your project. In-kind items not reflected as direct costs will be removed from your budget.

You must identify all in-kind items by the good or service being provided as well as the source, and the amount must reflect the verifiable fair-market value of the goods or services being contributed.

Proper documentation must be maintained for all items noted as in-kind. Go to www.arts.gov/manage-your-award to find a sample In-Kind Contribution Report Form.

➔ **TOTAL RECIPIENT SHARE FOR THIS PROJECT (Total Project Income).** TOTAL CASH + TOTAL IN-KIND.

➔ **NEA AMOUNT:** Amount of Arts Endowment offered/awarded funding for this project.

➔ **TOTAL PROJECT INCOME.** TOTAL RECIPIENT SHARE + NEA AMOUNT.

PAPERWORK REDUCTION ACT STATEMENT

The public reporting burden for this collection of information is estimated at an average of one hour per response. This includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. We welcome any suggestions that you might have on improving the guidelines and making them as easy to use as possible. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: webmgr@arts.gov, Attention: Reporting Burden.

Note: Applicants/awardees are not required to respond to the collection of information unless it displays a currently valid U.S. Office of Management and Budget (OMB) control number.