



National Endowment for the Arts

INSTRUCTIONS FOR COMPLETING THE REVISED PROJECT BUDGET FORM

OVERVIEW

Your Revised Project Budget should reflect only those activities and associated costs that will be incurred during the "Period of Performance" that you have indicated for your project. Any costs incurred before or after those dates will be removed.

All items in your budget, whether support by NEA funds or by the matching funds, must be reasonable, necessary to accomplish project objectives, allowable in terms of the applicable federal cost principles and NEA policy, and auditable.

Organizations cannot receive more than one Arts Endowment grant for the same expenses. This budget cannot include project costs that are supported by any other Federal funds or their match.

Round all numbers to the nearest \$100. Combine like costs if necessary to make rounding more realistic.

STEP-BY-STEP INSTRUCTIONS

1. **APPLICANT:** Enter the official IRS name and the address of your organization.
2. **PERIOD OF PERFORMANCE REQUESTED:** Enter the start and end date of your requested project period.
3. **REVISED PROJECT DESCRIPTION:** If you need to revise your project, please describe how the recommended grant and matching funds would be spent. Give a brief justification for the change.
4. **AUTHORIZING OFFICIAL:** Enter the full name and contact information for the authorizing official for your organization. An authorizing official is an official with the recipient organization who has authority to legally bind the organization.
5. **PROJECT DIRECTOR:** Enter the full name and contact information for the project director.
6. **TOTAL MATCH FOR THIS PROJECT:** Most NEA grants require a non-Federal match of at least one to one. Unless you are notified otherwise, Arts Endowment funds may not exceed 50 percent of the total cost of the NEA-supported project. This required match, or cost share, refers to the portion of project costs not paid for with NEA funds.

For example, if you receive a \$10,000 grant, you must provide at least \$10,000 toward the project from non-Federal sources, for total project costs of at least \$20,000. Matches of more than dollar-for-dollar are encouraged as long as they meet Federal and NEA grant requirements. These matching funds may be all cash or a combination of cash and in-kind contributions as detailed below. Be as specific as possible. Asterisk (*) those funds that are committed or secured.

CASH match refers to the cash donations (including items or services that are provided by your organization), grants, and revenues that are expected or received for this project. Do not include any Arts Endowment or other Federal grants - including grants from the NEH, ED, NPS, etc. If you include grants from your state arts agency or regional arts organization as part of your match, you must ensure that the funds do not include subgranted federal funds. Identify sources.

The Arts Endowment allows the use of unrecovered indirect costs as part of the cash match or cost share. Your organization must have a current Federal negotiated indirect cost rate agreement to include unrecovered indirect costs.

IN-KIND match refers to goods and services that are donated by individuals or organizations other than your own. To qualify as matching resources, these same items also must be identified in the project budget as direct costs to ensure their allowability. In-kind items not reflected as direct costs will be removed from your budget. The dollar value of these non-cash donations should be calculated at their verifiable fair-market value. Identify sources. *Reminder: proper documentation must be maintained for all items noted as "in-kind."*

7. **NEA RECOMMENDED AMOUNT:** Amount of funding recommended by the NEA for this project.
8. **TOTAL PROJECT INCOME** is the total of "6. Total MATCH for this project" and "7. NEA Recommended Amount." This section will auto-calculate based on the amounts you enter in sections 6 and 7.
9. **DIRECT COSTS: SALARIES AND WAGES** covers compensation for personnel - administrative and artistic - who are paid on a salary basis. (Funds for contractual personnel and compensation for artists who are paid on a fee basis should be included in "11. Direct costs: Other Expenses" and not here.) Indicate the title and/or type of personnel, the number of personnel, the annual or average salary range, and the percentage of time that will devoted to the project on an annual basis. List key staff positions, and combine similar functions. Where appropriate, use ranges. If the costs for evaluation and assessment are part of staff salary and/or time, separately identify those costs.

Example:

Title and/or type of personnel	Number of personnel	Annual or average salary range	% of time devoted to this project	Amount
Executive Director (most of project)	1	\$70,000 per yr.	7%	\$4,900
Executive Director (evaluation only)	1	\$70,000 per yr.	3%	\$2,100
Project Directors	2	\$40-50,000 per yr.	5-40%	\$35,000
Support Staff	2	\$20-25,000 per yr.	20-30%	\$12,000

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 "[Legal Requirements](#)" for details.)

Fringe benefits are those costs other than wages or salary that are attributable to an employee, as in the form of pension, insurance, vacation and sick leave, etc. They may be included here only if they are not included as indirect costs.

10. **DIRECT COSTS: TRAVEL** must be estimated according to your organization's established travel policy, providing that the travel cost is reasonable and does not exceed the cost of coach air accommodations. Include subsistence costs (e.g. hotels, meals) as part of the "Amount" listed for each trip, as appropriate. Foreign travel, if any is intended, must specify the country of origin or destination and relate to activity outlined in your project narrative. Foreign travel also must conform with government regulations, including those of the U.S. Treasury Department's Office of Foreign Asset Control. If Arts Endowment funds are used in foreign travel, such travel must be booked on a U.S. air carrier when this service is available. List all trips - both foreign and domestic - individually.

11. **DIRECT COSTS: OTHER EXPENSES** includes artist fees, contractual services, promotion costs, acquisition fees, rights, evaluation and assessment fees, access accommodations (e.g. audio description, sign-language interpretation, closed or open captioning, large-print brochures/labeling), telephone, copying, postage, supplies or materials, publication, distribution, translation, transportation of items other than personnel, rental of space or equipment, and other project-specific costs. List artist compensation here if artists are paid on a fee basis.

Clearly identify the rental or purchase of equipment. Purchases of any equipment that costs \$5,000 or more per item, and that has an estimated useful life of more than one year, must be justified. Computing devices are considered supplies if less than \$5,000 per item, regardless of the length of useful life.

Identify any items or services that cost more than \$15,000; such acquisitions must be carried out in accordance with your organization's established procurement policy.

If necessary, group similar items together on a single line. List consultant and artist fees or contracts for professional services on consecutive lines; do not scatter them throughout the list. Specify the number of persons, the service being provided, and the applicable fee, rate, or amount of each. For other types of line items, provide details of what is included in each item. See the "Administration" line item in the example below:

Artists (5 @ \$300-500 per week/30 weeks)	\$60,000
Consultants (2 @ \$150 per 1/2 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 (rent -- \$4,500, telephone -- \$300, copying -- \$200)	\$5,000

The following costs are unallowable and cannot be supported with either NEA funds or matching funds:

- Alcoholic beverages and activities/events where alcohol is available.
- Gifts and prizes, included cash prizes as well as other items (e.g. iPads, gift certificates) with monetary value.
- Cash reserves or endowments.
- Concessions (e.g. food, T-shirts, other items for resale).
- General contingencies or miscellaneous costs.
- General fundraising.
- Contributions or donations to other entities.
- Fines and penalties, bad debt costs, or deficit reduction.
- Hospitality or social activities such as receptions, parties or galas.
- Land purchase costs, construction, or renovation of building structures.
- Lobbying.
- Marketing expenses that are not directly related to the project.
- Audit costs that are not directly related to a Single Audit.
- Rental costs for home office workspace owned by individuals or entities affiliated with the non-federal entity.
- Visa costs paid directly to the U.S. Government.
- Costs incurred before the beginning of the approved period of performance.

12. **TOTAL DIRECT COSTS** is the total of all direct cost items listed in "9. Salaries and wages," "10. Travel," and "11. Other expenses." This section will auto-calculate based on the amounts you entered in sections 9, 10 and 11.

13. **INDIRECT COSTS** are overhead or administrative expenses that are not readily identifiable with a specific project. (The costs of operating and maintaining facilities and equipment, depreciation or use allowances, and administrative salaries and supplies are typical example of indirect costs.) Indirect costs are prorated or charged to a project through a rate negotiated with the Arts Endowment or another Federal agency. You are not required to have an indirect cost rate.

A non-federal entity that has never received a negotiated indirect cost rate 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). You may claim administrative costs or overhead as direct costs under "11. Other expenses." However, you cannot do this if you also claim a de minimis rate.

If you have a negotiated rate and would like to include indirect costs, complete the information requested in this section. If you do not have or intend to negotiate an indirect cost rate, or do not plan to charge a de minimis 10% rate, leave this section blank. For additional information, see "[Indirect Cost Guide for NEA Grantees](#)."

NOTE: Colleges and universities may not apply a "research" indirect cost rate to Arts Endowment grants except for the Art Works-Research program.

14. **TOTAL PROJECT COSTS** is the total of "12. Total direct costs," and, if applicable, "13. Indirect costs." This section will auto-calculate based on the amounts you entered in sections 12 and 13. In most cases, this section should equal "8. Total project income."