



Project Budget Instructions

Revised 10/25/16

GENERAL INFORMATION

APPLICANT/RECIPIENT. Enter your organization's official IRS name and mailing address. Check the box if this is a new address.

APPLICATION/AWARD #. Enter either your recommended application number or your NEA award number.

PROJECT BUDGET DATE. Enter the date your authorizing official approved this budget.

PERIOD OF PERFORMANCE REQUESTED. Enter the start and end date of your requested project period. Note: 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:* Describe any change(s) from your application, including significant changes in project activity. ***Current recipients requesting an amendment:*** Review the *How to Manage Your NEA Award Handbook* for more information. If there are no changes to the project scope, state that here. Attach additional pages as needed.

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

DIRECT COSTS: SALARIES AND WAGES. List compensation for administrative and artistic project personnel who are paid on a salary basis. Fees for contractual personnel/consultants and compensation for artists who are paid on a fee basis should be listed under **Direct Costs: Other COSTS** 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 allocated to the NEA-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 [Legal Requirements](#) 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. 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 fees, 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), telephone, copying, postage, 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."

All acquisitions must be carried out in accordance with your organization's established procurement policy.

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. The following costs are unallowable and cannot be supported with either NEA funds or your cost share. **Do not include them in your NEA project budget.**

Alcoholic beverages.	Gifts and prizes. Includes cash prizes and items such as iPads and gift certificates/cards with monetary value.
General contingencies or miscellaneous costs.	General fundraising for your organization.
Hospitality costs and social functions such as receptions, parties, and galas.	Land purchase costs, construction , or renovation of building structures.
Audit costs not directly related to a Single Audit.	Rental costs for home office workspace owned by individuals or entities affiliated with your organization.
Cash reserves or endowments.	Concessions including food, beverages, T-shirts, posters, and other items for resale.
Contributions or donations to other entities.	Fines and penalties, bad debt costs, or deficit reduction.
Visa costs paid to the U.S. government.	Costs incurred before the approved Period of Performance.
Lobbying.	Marketing expenses not directly related to the project.

TOTAL DIRECT COSTS. SALARIES, WAGES, AND FRINGE + TRAVEL + OTHER.

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, and 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.** 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.

NOTE: If you do not have an indirect cost rate or do not plan to charge a de minimis 10% rate, leave this section blank

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).

If you have a Federally-negotiated rate and would like to include indirect costs, complete the information requested in this section.

- 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)
- Enter the base.

NOTE: Colleges and universities may not apply a Research indirect cost rate to NEA grants except under the Art Works-Research program.

Provide a copy of your most recent Federally-negotiated indirect cost rate agreement to the budget.

TOTAL PROJECT COSTS. TOTAL DIRECT COSTS + INDIRECT COSTS (if applicable). In most cases, this section should equal your TOTAL PROJECT INCOME.

PROJECT INCOME

COST SHARE REQUIREMENT. Unless you are notified otherwise, most NEA 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 NEA funds. In other words, your organization's share of the total project costs must be equal to or greater to the amount of NEA funding.

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

You may use unrecovered indirect costs as part of the recipient cost share. Your organization must have a current Federally-negotiated Indirect Cost Rate Agreement to include unrecovered indirect costs here.

THIRD-PARTY IN-KIND. List goods and services donated by individuals/entities *outside 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. **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. *Reminder: Proper documentation must be maintained for all items noted as "in-kind."*

TOTAL RECIPIENT SHARE FOR THIS PROJECT. TOTAL CASH + TOTAL IN-KIND.

NEA AMOUNT: Amount of NEA recommended/awarded funding for this project.

TOTAL PROJECT INCOME. TOTAL RECIPIENT SHARE + NEA AMOUNT.