



Guidelines for Fiscal Agents

These guidelines provide information for fiscal agents administering [Wisconsin Humanities](#) grants. Although fiscal sponsor organizations will generally use their own established fiscal policies and procedures, all funds awarded by WH or claimed as matching funds in a payment request or financial report to WH must be administered in keeping with these guidelines.

Project Budget.....	2
<i>Matching Funds</i>	<i>2</i>
<i>Expenses.....</i>	<i>2</i>
<i>Personnel.....</i>	<i>3</i>
<i>Travel, Food, and Lodging.....</i>	<i>3</i>
<i>Hospitality.....</i>	<i>3</i>
<i>Supplies and Services</i>	<i>3</i>
<i>Indirect Costs</i>	<i>4</i>
Financial Payments, Requests, Reports, and Audits	4
<i>Schedule of Payments and Reports.....</i>	<i>4</i>
<i>Budget and Program Changes</i>	<i>4</i>
<i>Records and Accounting.....</i>	<i>5</i>
<i>Suspension and Termination</i>	<i>5</i>
Other Terms and Conditions.....	5
<i>OMB Universal Guidance Compliance.....</i>	<i>5</i>
<i>Unique Entity ID (SAM)</i>	<i>5</i>
<i>SAM.gov (System for AwardManagement)</i>	<i>5</i>
<i>Ensuring appropriate use of WH funds (Debarred and Excluded Entities).....</i>	<i>6</i>
<i>Labor Standards for Professional Performers</i>	<i>6</i>
<i>Lobbying.....</i>	<i>6</i>
<i>Project Income and Interest</i>	<i>6</i>
<i>Rights to Data, Copyrights, and Patents</i>	<i>7</i>
<i>Subcontracting</i>	<i>7</i>
<i>Tax ID Number (EIN).....</i>	<i>7</i>
<i>Unemployment Compensation.....</i>	<i>7</i>

Project Budget

WH funds may ordinarily be used to pay only such costs as are incurred or legally obligated during the project period. The project period begins with the award of the grant and ends on the date specified on the application cover page. Grantees may submit a written request to extend the project period.

Matching Funds

WH grants require matching funds that are equal to or greater than the amount requested from WH. Matching funds may be cash or in kind. They include any known sources of grants or gifts, any in-kind contributions, and any sources of revenue, such as admission fees. Examples of in-kind match include the dollar value of facilities, services, talents, and time contributed to the project.

Your final payment request financial report form must show matching fund expenditures at least equal to the amount you are requesting and have received from WH. Do not include any cash or in-kind costs that have been or will be counted as match on any other award of federal funds.

Expenses

To be eligible for WH funding or to count as matching funds, expenses must be directly attributable to the implementation of the project and must be incurred within the project period of the grant. Expenses incurred in preparing your proposal—such as the cost of materials, duplication, mailing, and the value of your time—may be counted as matching funds.

Eligible Expenses. WH will fund reasonable project-related expenses such as:

- Honoraria for humanities experts
- Per diem and travel expenses for project personnel
- Printing and publicity
- Facility rental
- Materials necessary for the project
- Indirect cost (Either an appropriate federal NICRA rate or de minimis 10% rate)

Ineligible Expenses. WH will not fund:

- Capital expenses
- Expenses related to fundraising
- Expenses related to an archival project
- Museum acquisitions
- Re-granting of WH funds
- Individual staff salaries
- Ongoing operating expenses

Personnel

As defined by WH, staff salaries are the usual and customary payment to an individual for work performed for the programming or fiscal sponsor organization. If project personnel work for the programming or fiscal sponsor organization, and receive a regular salary regardless of grant funding, they should not use WH funding to pay for that salary. The value of staff and volunteer time, however, may be counted as matching funds.

The following suggested payment scale reflects the variety of roles commonly played by project scholars. These figures are not fixed rates. Justification for payments of more than \$500 per day must be provided in your budget description.

Moderator: \$50 to \$100 (two to three hours)

Panelist: \$100 to \$300 (two to three hours)

Lecturer: \$200 to \$1,000

Humanities Expert/Scholar: \$200 to \$1,000 (full-day/program)

(A limit of \$150 per day is recommended for scholars participating in programs on their own campuses.)

Nationally-known Experts/Scholars: negotiable

Travel, Food, and Lodging

We recommend that applicants use the State of Wisconsin travel regulations in determining their budgets. As of October 5, 2015, State of Wisconsin rates for travel, food, and lodging are based upon federal rates published on the federal U.S. General Services Administration website: <http://www.gsa.gov/portal/category/21283>.

Personal Auto mileage: \$0.58/mile

Hotel Lodging for all Wisconsin locations without a specified rate: \$94.00/

night per diem for all Wisconsin locations without a specified rate: \$55.00/day

Counties in Wisconsin with specified rates: Columbia, Dane, Door, Milwaukee, Outagamie, Racine, Sheboygan and Waukesha. Please see the GSA website at

<http://www.gsa.gov/portal/category/100120> for information on rates for these counties.

These rates are subject to change; please consult WH staff as necessary. The WH will not pay for the purchase of alcoholic beverages.

Hospitality

WH will only pay for food when it directly contributes to the success of the humanities program. We will consider modest requests for food (for example, pizza at a discussion program for teenagers) if it can be argued that serving a meal will encourage the participation of a particular audience or otherwise contribute to the program in some substantial way. In other words, WH will not pay for a reception celebrating the opening of an exhibition. We will not pay for the purchase of alcoholic beverages.

Supplies and Services

Equipment Rental: WH will not ordinarily fund equipment purchases of items costing over \$300. We may, however, pay for the rental of such equipment if doing so makes economic sense.

Facility Rental: The value of donated space should be included as matching funds. WH funds should not be requested for facility rental except when the applicant is paying a fee for the use of a program venue.

Indirect Costs

Institutions that have a current federally Negotiated Indirect Cost Rate Agreement (NICRA) may use that established indirect cost rate in their proposal budget and may list this indirect cost as either a WH-funded expense or as match. A copy of the NICRA should be submitted with applications for funding. Also note that costs included in the NICRA should not additionally be listed as separate expenses in a proposal budget.

For organizations that have never had a NICRA (and are NOT a state or local government or Indian Tribe receiving more than \$35 million in direct federal funding) may alternatively use a de minimis rate of 10% of modified total direct cost (MTDC) in their budget proposals. Please note that rental costs are excluded from the 10% calculation.

For more information on indirect costs please see <https://www.law.cornell.edu/cfr/text/2/200.414> and/or consult WH Staff.

Financial Payments, Requests, Reports, and Audits

Schedule of Payments and Reports

With the exception of state agencies, grantees are paid on an advance basis. WH may advance the lesser of \$10,000 or three months anticipated cash expenditures. Further requests for payment may be submitted as often as needed. In accordance with normal state policies, state agency grantees will be paid on a reimbursement basis.

A grant award notice will be sent to all successful applicants within ten business days of the mailing of the grant award letter. A first check will be sent to grant recipients (other than state agencies) whose project period is three months or less. Grant recipients whose project period is more than three months will need to file a payment request form.

Final financial reports/payment requests must be submitted no more than 90 days after the end of the project period and must indicate the total WH and matching costs of the project. Any WH funds which were released but not expended during the project period must be returned to WH with the final financial report.

For major grants, WH may withhold payment of 10% of the award until the final reports have been received. Failure to file timely reports may result in termination of the grant.

Budget and Program Changes

All changes in the scope or the objectives of a project, the project director, or the duration of a project, as well as any addition of budget categories, must be requested and approved in writing by WH. Grant recipients do not need WH permission to transfer funds among budget categories so long as the scope or objective of the project is not affected.

Records and Accounting

For ease of audit, all financial records related to your WH grant project, including both cash and in-kind income and expenditures, should be segregated from other projects and kept in a separate ledger account used exclusively for your WH grant project. Grantees must keep accounting records and supporting documentation relating to project expenditures—of both WH and matching funds—for a minimum of three years following the submission of the final financial report.

Suspension and Termination

WH may, at its discretion and at any time, terminate a grant with written notice after consultation with the fiscal sponsor organization. Within 90 days of the date of the termination notice, the grantee must submit a financial report itemizing expenditures and obligations incurred prior to the date of termination, and remitting any WH funds that were released to the grantee but not obligated or expended. No costs incurred after the date of termination will be allowed, unless specified in the letter of termination.

Other Terms and Conditions

OMB Uniform Guidance Compliance

Many WH grants are awarded federal funds under a program that is identified as 45.129 in the Catalogue of Federal Domestic Assistance. Grantee organizations that receive federal funds must, therefore, certify that: (1) they have expended less than \$750,000 in total federal funds during the fiscal year; or (2) they have expended \$750,000 or more in federal funds and are in compliance with OMB Uniform Guidance [2 CFR Part 200](#) – Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. Grantees will receive a compliance form from the WH office at the close of each fiscal year.

Unique Entity ID (SAM) or UEI (SAM)

As WH grant awards use federal funds from the National Endowment for the Humanities, a Unique Entity ID (SAM), a federal government authoritative identifier, is required for all fiscal sponsor organizations applying for funding from the WH. Organizations that have an active or inactive registration in the federal government's "System for Award Management" already have been assigned a UEI (SAM) and that ID is viewable on the organization's registration record at <https://sam.gov/content/home>. All other applicants will need to go to <https://sam.gov/content/home> to request a UEI (SAM). For more information on how get a UEI (SAM) please see here: https://www.fsd.gov/gsafsd_sp?id=kb_article_view&sysparm_article=KB0049214&sys_kb_id=0a06493e1bee8d54937fa64ce54bcb93&spa=1

SAM.gov (System for Award Management)

Full entity SAM.gov registration is NOT mandatory for organizations that apply for WH grant funding and is not needed to obtain a *Unique Entity ID (SAM)*. However, full entity SAM.gov registration is encouraged by the National Endowment for the Humanities.

For information on full entity registration, please go to System for Award Management at <https://sam.gov/content/home> or <https://sam.gov/content/entity-registration>.

Please note that you will need your Taxpayer Identification Number (TIN) issued by the IRS in order to register with SAM.gov.

There is no charge for SAM.gov registration. Several third-party vendors, however, offer to register organizations for a fee, which can be relatively substantial. WH does not endorse these vendors or the use of their services for SAM.gov registration.

Please allow up to 12-15 business days after SAM.gov registration is completed before the registration is activated.

Ensuring appropriate use of WH funds (Debarred and Excluded Entities)

The applicant Organization will ensure that any funds granted as a result of this proposal will not be expended on entities or persons who have been debarred or otherwise excluded from receiving federal funds. (Please see the electronic Code of Federal Regulations Title 2 Part 200.331 at 2 CFR 200.331 for more information. Also, please see the U.S. GSA website at <https://www.sam.gov/SAM/pages/public/index.jsf> and search on exclusion records as necessary.)

Labor Standards for Professional Performers

WH grantees are required to inform WH whenever professional and related or supporting professional personnel will be hired in conjunction with a WH grant. WH staff will then provide grantees with a form that they must file with WH to assure compliance with Labor Standards under Section 5(I) and Section 7(g) of the National Foundation on the Arts and the Humanities Act of 1965, as amended.

These requirements deal with the enforcement of minimum compensation standards for professional performers and related or supporting professionals and the assurance of enforced safety and health standards prescribed by the Department of Labor. Consult a WH staff member if you have questions about these requirements.

Lobbying

No part of the money appropriated by any enactment of Congress shall, in the absence of express authorization by Congress, be used directly or indirectly to pay for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designated to influence in any manner a Member of Congress, to favor or oppose, by vote or otherwise, any legislation or appropriation; but this shall not prevent officers or employees of the United States or its departments or agencies from communicating to Members of Congress on the request of any Member or to Congress, through the proper official channels, requests for legislation or appropriations which they deem necessary for the efficient conduct of the public business (text of 18 U.S.C. 1913).

Project Income and Interest

Any program related income derived from any WH-funded project will be used to cover other allowable costs of the project or will be used to support other projects in the humanities. Unless WH specifies in the grant award how income earned after the grant period and income earned from license fees and royalties from copyrights is to be used, the

grantee organization may dispose of that income in any way it chooses.

Grantees may keep up to \$500 of the interest earned per fiscal year on all advances of federal grant funds. Bank charges related to maintaining interest-bearing accounts may be paid from interest earned on those accounts. Interest in excess of these bank charges and the \$500 retained by the grantee shall be reported on the financial report forms and remitted at least quarterly by check made payable to Wisconsin Humanities.

Rights to Data, Copyrights, and Patents

The federal government shall have unlimited rights to data first produced under a grant, as specified in the terms of the grant award agreement. A grantee may copyright any work that is subject to copyright and was developed or for which ownership was purchased under a grant contract. WH and NEH, however, reserve royalty-free, nonexclusive, and irrevocable license to: (a) reproduce, publish, or otherwise use the work; and (b) authorize others to reproduce, publish, or otherwise use the work. Grantees are subject to any applicable regulations governing patents and inventions.

Subcontracting

No subcontract of agreement with another agency for the purpose of providing a portion or all of the program activity can be supported unless it has been clearly identified in the proposal budget or has been approved in writing by WH.

Tax ID Number (This is often the Employer Identification Number or EIN). This number should be the Tax ID Number for the applicant organization that will be receiving any awarded WH grant funds.

Unemployment Compensation

Grantees should check to determine whether or not they must comply with Unemployment Compensation Insurance requirements for persons receiving monetary compensation from a WH grant. In most cases, resource people will be treated as independent contractors. Administrative personnel may, however, be considered employees of the grantees. See *Wisconsin Statutes* (1977-79 text) Section 108.02(3)(b) or write to Unemployment Compensation, 201 East Washington Avenue, Madison, Wisconsin 53702. See also [State of Wisconsin Unemployment Insurance](http://dwd.wisconsin.gov/ui/) (<http://dwd.wisconsin.gov/ui/>).