



wisconsin | humanities | council  
*community through conversation*

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## GUIDELINES FOR FISCAL AGENTS

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## **INTRODUCTION**

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

## **FINANCIAL PAYMENTS, REQUESTS, REPORTS, AND AUDITS**

### **Schedule of Payments and Reports**

With the exception of state agencies, grantees are paid on an advance basis. The WHC 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 WHC and matching costs of the project. Any WHC funds which were released but not expended during the project period must be returned to the Council with the final financial report.

For major grants, the WHC will 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 the WHC. Grant recipients do not need WHC 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 WHC 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 WHC grant project.

Grantees must keep accounting records and supporting documentation relating to project expenditures—of both WHC and matching funds—for a minimum of three years following the submission of the final financial report.

### **Suspension and Termination**

The WHC may, at its discretion and at any time, terminate a grant with written notice after consultation with the sponsoring organization. Within 90 days of the date of the termination date, the grantee must submit a financial report itemizing expenditures and obligations incurred prior to the date of termination, and remitting any WHC 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.

**ADAPTED FROM WHC GRANT GUIDELINES AND “IMPORTANT INFORMATION FOR WISCONSIN HUMANITIES COUNCIL GRANT APPLICANTS”**

**Are matching funds required?**

Since the WHC may underwrite no more than half the total cost of a project, grant recipients are required to match the amount of the WHC grant with either cash or in-kind contributions. The latter consist of the dollar value of facilities, services, talents, and time donated to the project. Match requirements do not apply to proposal development grants.

**What won't the WHC fund?**

The WHC will not support any of the following:

- staff salaries
- capital expenses
- indirect or overhead costs
- expenses related to fund raising
- any expenses related to an archival project
- museum acquisitions

**When may the funds be spent?**

WHC funds may ordinarily be used to pay only such costs as are incurred or legally obligated during the project period.

**Project period**

The project period begins with the award of the grant and ends on the date specified by the applicant on the application cover page. Grantees may submit a written request to extend the project period.

**ADAPTED FROM INSTRUCTIONS FOR COMPLETING WHC GRANT APPLICATION FORMS—  
BUDGET AND WHC GRANT GUIDELINES**

**Eligible expenses**

To be eligible for WHC 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, and mailing, or the value of your time—may, however, be counted as matching funds.

**Matching funds**

Your payment request and financial report forms must show matching funds at least equal to the amount you are requesting or have received from the WHC. 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. (However, institutions that have a federally established rate may include indirect costs as matching funds, as long as they will not be counted as match on any other award of federal funds.)

**Personnel**

Time covered by an organization's ongoing operating expenses is not eligible for WHC funding. The value of such time may, however, be counted as matching funds.

## **Travel, food, and lodging**

With some exceptions for out-of-state food and lodging in major cities, the maximum rates allowed by the State of Wisconsin are:

\$0.485/mile for auto mileage

\$70/night for hotel lodging

\$34/day for meals (\$8/breakfast, \$9/lunch, \$17/dinner)

Neither WHC nor matching funds may be used for the purchase of alcoholic beverages.

## **Hospitality**

The WHC will only pay for food when it directly contributes to the success of the humanities program. In other words, the WHC will not pay for a reception celebrating the opening of an exhibition. The WHC 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. The WHC will not pay for the purchase of alcoholic beverages.

## **OTHER TERMS AND CONDITIONS**

### **A-133 Compliance**

WHC grants award federal funds under a program that is identified as 45.129 in the *Catalogue of Federal Domestic Assistance*. Grantee organizations must, therefore, certify either that 1) they have expended less than \$500,000 in total federal funds during the fiscal year, or 2) they have expended \$500,000 or more in federal funds and are in compliance with OMB Circular A-133. Grantees will receive a compliance form from the WHC office at the close of each fiscal year.

### **Labor Standards for Professional Performers**

WHC grantees are required to inform the WHC whenever "professional performers and related or supporting professional personnel" will be hired in conjunction with a WHC grant. WHC staff will then provide grantees with a form that they must file with the WHC to assure compliance with Labor Standards under Section 5(l) 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 WHC 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**

All program income received during the project period must be used to further the objectives of the project and must be spent within the project period. Unless the WHC 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 \$250 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 \$250 retained by the grantee shall be reported on the financial report forms and remitted at least quarterly by check made payable to the WHC.

## **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 or contract. However, the WHC and NEH reserves a 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 or 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 the WHC.

## **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 WHC 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.