



Guidelines for Fiscal Agents

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.

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Project Budget

WHC 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

WHC grants require matching funds that are equal to or greater than the amount requested from the WHC. 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 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. Institutions that have a federally established rate, however, may include indirect costs as matching funds, as long as they will not be counted as match on any other award of federal funds.

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, mailing, and the value of your time—may be counted as matching funds.

Eligible Expenses. The WHC 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

Ineligible Expenses. The WHC will not fund:

- Capital expenses
- Indirect or overhead costs
- Expenses related to fundraising
- Expenses related to an archival project
- Museum acquisitions
- Re-granting of WHC funds
- Staff salaries
- Ongoing operating expenses

Personnel

As defined by the WHC, staff salaries are the usual and customary payment to an individual for work performed for the sponsoring organization. If project personnel work for the sponsoring organization, and receive a regular salary regardless of grant funding, they should not use WHC 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 WHC staff as necessary. The WHC will not pay 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. 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, the WHC 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: The WHC 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. WHC

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 federally established rate may include indirect costs as matching funds. No indirect or overhead costs will be paid with WHC funds.

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 WHC with the final financial report.

For major grants, the WHC 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 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 notice, 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.

Other Terms and Conditions

OMB Uniform Guidance Compliance

Many WHC 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 WHC office at the close of each fiscal year.

DUNS Number

As WHC grant awards use federal funds from the National Endowment for the Humanities (NEH), a Data Universal Numbering System (DUNS) number is required for all sponsoring organizations applying for funding from the WHC. The number is free and can be obtained by calling the DUNS Number toll-free request line at (866) 705-5711. You may also acquire a DUNS number from the [DUNS Request Service](#) website (<http://fedgov.dnb.com/webform>). Please note the online process may take approximately one business day. For a full explanation and instructions on acquiring a DUNS number, consult [Obtaining a DUNS Number: A Guide for Federal Grant and Cooperative Agreement Applicants](#) (http://www.whitehouse.gov/sites/default/files/omb/grants/duns_num_guide.pdf).

SAM.gov (System for Award Management)

***Mini-Grant Sponsoring Organizations. SAM.gov registration for sponsoring organizations that apply for WHC mini-grant funding is not currently mandatory. However, SAM.gov registration is strongly encouraged. It enables the WHC to award federal funds. If awarded, organizations registered with SAM.gov at the time of their mini-grant application MUST keep that registration active for the duration of their project period. If the sponsoring organization for a mini-grant does not have SAM.gov registration, this will not affect your eligibility to receive a WHC grant as the WHC has a limited amount of grant funds from non-federal sources that may be used to fund mini-grants.

***Major Grant Sponsoring Organizations. SAM.gov registration is mandatory for sponsoring organizations that apply for WHC major-grant funding. Organizations must be registered with SAM.gov and keep that registration active for the duration of their WHC-funded project period in order to be eligible to receive grant funds from the WHC.

The WHC must be able to independently verify your organization's SAM.gov registration. Accordingly, you should be prepared to (1) ensure your organization's registration is made public so that we can see it, or (2) provide proof of current registration upon the granting of an award and at any time that grant funds are requested. You may send proof of your current registration status to the WHC either by U.S. mail or by email.

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

For registration and information, please go to System for Award Management (www.sam.gov). You may also consult Quick Start Guide for New Grantee Registration (https://www.sam.gov/sam/transcript/Quick_Guide_for_Grants_Registrations.pdf). Please note that you will need your DUNS number and Taxpayer Identification Number (TIN) issued by the IRS in order to register with SAM.gov.

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

Ensuring appropriate use of WHC 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

WHC grantees are required to inform the WHC whenever professional 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(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 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

Any program related income derived from any WHC 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 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 \$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 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 contract. The WHC 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 the WHC.

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 WHC 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 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. See also [State of Wisconsin Unemployment Insurance](http://dwd.wisconsin.gov/ui/) (<http://dwd.wisconsin.gov/ui/>).