

BUDGET INFORMATION, INSTRUCTIONS, AND FORMS FOR LANDMARKS OF AMERICAN HISTORY TEACHER WORKSHOPS

All of the items listed must be reasonable, necessary to accomplish project objectives, allowable in terms of the applicable federal cost principles, auditable, and incurred during the grant period. Charges to the project for items such as salaries, fringe benefits, travel, and contractual services must conform to the written policies and established practices of the applicant organization. When indirect costs are charged to the project, care should be taken that expenses included in the organization's indirect cost pool are not charged to the project as direct costs.

A. PARTICIPANT STIPENDS:

Workshops should accommodate between forty and fifty teachers at each one-week session and be repeated two to four times during the summer. Each participant will receive a \$500 stipend. The stipend is intended to help cover housing and other living expenses, basic books and other research expenses. The sponsoring institution is expected to make provision for suitable housing for participants at reasonable rates. Each program will also receive funds to be allocated to participants to offset their travel expenses and to encourage national participation in the programs.

For information on participant travel allowances, see below, item 6.

B. OPERATING COSTS:

Item 1: Salaries and Wages

Item 1a: Project directors are generally compensated for the time required to conduct the residential portion of the project during the summer and for the time required to oversee all arrangements and to recruit and select the participants. The following percentages of the base annual academic salary (the salary for the academic year prior to the summer of the project) are recommended as appropriate compensation: 20% for four one-week sessions, 15% for three one-week sessions, and 12% for two one-week sessions. Co-directors would each receive 80% of these amounts.

In some instances compensation may be reduced if many project tasks are to be carried out by an administrative assistant or project coordinator or by a co-director. Directors and co-directors should assume no other commitments during the time the participants are in residence.

Item 1b: List here other project faculty or lecturers or professional administrative staff who are employed by the applicant institution. Depending on their assignments and duties, their compensation may be calculated on the basis of an appropriate percentage of their full-time academic year or administrative salary or on a per diem basis. Costs charged to the workshop budget should be entirely justified by the role and duties to be performed.

Item 1c: List here clerical and secretarial support as well as any support to be provided by graduate assistants.

Item 2: Fringe Benefits

Fringe benefits should be calculated for those individuals employed by the applicant institution and listed on lines 1 a, b, or c. Fringe benefits may include contributions for social security, employee insurance, pension plans, etc. Only those benefits that are not included in an organization's indirect cost pool may be shown as direct costs. Also, fringe benefits for clerical, administrative, and part-time personnel may be calculated at different rates than for employees on academic year appointments. This should be reflected in the breakdown shown on the budget form.

Item 3: Supplies and Materials

A request may be made to cover reasonable administrative and project charges for consumable supplies (computer diskettes, instructional materials, educational software, etc.) and expendable equipment (i.e., equipment items costing less than \$5,000 and with an estimated useful life of less than one year). Please note that these costs may be included only if they are not part of the indirect cost pool.

Item 4: Services

Includes the cost of duplication and printing, long-distance telephone charges and postage, rental of films and equipment, and subcontracts of any kind. All must be essential to the project. (See the section on inadmissible budget items.) These requests should be justified in the budget narrative and normally should be modest. Include an itemization of subcontract costs.

Note. If a grant is awarded, NEH will publicize the slate of Landmarks Teacher Workshops on its website. To supplement this general publicity, project budgets should include a modest amount of funds (up to \$1,000) for publicity efforts to constituencies unique to the specific site. In addition, project directors and their host institutions should prepare in consultation with NEH staff a "Dear Colleague" letter with detailed information about the workshop for use in answering inquiries. NEH will also prepare and supply directors with participant application materials for duplication and distribution. While many persons will request and receive these materials electronically directly from the project, the budget should include sufficient funds for duplicating and mailing these items.

Item 5: Consultant Fees

List those individuals who will contribute to the project as visiting lecturers, leaders of study sessions, and master teachers but are not employed by the applicant institution. Programs may pay honoraria for distinguished visiting faculty up to \$500 per person per day. Travel and subsistence reimbursement for consultants should be entered below on line 6.

Item 6: Professional Travel and Subsistence

List here travel and accommodation expenses for visiting consultants listed in Item 5. Include costs for project director's travel to a 1-day project directors' meeting held in Washington, DC. Project director's travel to and from a workshop site away from the director's home institution is allowed, as are accommodation expenses at that site. Project director's travel to and from a workshop site away from the director's home institution is allowed, as are accommodation expenses at that site. Costs should be calculated in conformity with the applicant institution's policy. Participant travel is to be calculated at a maximum total of \$15,000 for each week-long workshop session.

Item 7: Total Direct Costs are calculated by adding items 1 through 6.

C. INDIRECT COSTS (OVERHEAD):

These are costs that are incurred for common or joint objectives and therefore cannot be readily identified with a specific project or activity of an organization. Typical examples of indirect cost items are the salaries of executive officers, the costs of operating and maintaining facilities, local telephone service, office supplies, and accounting and legal services.

Indirect costs are computed by applying a negotiated indirect cost rate to a distribution base (typically a portion of the direct costs of the project). Organizations that wish to include overhead charges in the budget but do not have a current federally negotiated indirect cost rate or have not submitted a pending indirect cost proposal to a federal agency may choose one of the following options:

1. NEH will not require the formal negotiation of an indirect cost rate, provided the charge for indirect costs does not exceed 10 percent of direct costs, less distorting items (e.g., capital expenditures, participant stipends, major subcontracts), up to a maximum total project charge of \$5,000 per year. (Applicants who choose this option should understand that they must maintain documentation to support overhead charges claimed as part of project costs.)
2. If your organization wishes to use a rate higher than 10 percent or claim more than \$5,000 in indirect costs per year, an estimate of the indirect cost rate and the charges should be provided on the budget form. If the application is approved for funding, you will be instructed to contact NEH's Office of Inspector General to develop an indirect cost proposal.

D. AMOUNT REQUESTED FROM NEH:

Amount requested includes items A, B, and C.

BUDGET NARRATIVE

A brief budget narrative may be included when requested costs are unusual or not obviously related to the proposed project. Clarification of requested compensation levels

may be useful here. If released time from teaching duties is proposed, indicate clearly how it will be used. Justifications for equipment rentals and purchases should be provided here.

INADMISSIBLE BUDGET ITEMS

The following costs are not allowable and may not appear in project budgets:

- The cost of replacement teachers or compensation for faculty members performing their regular duties.
- The rental of recreational facilities and costs related to social events such as banquets, receptions, and entertainment.
- Tuition fees for participants. Credit may be awarded to participants seeking it at the discretion of the applicant institution. If any filing fee or tuition must be charged, it should be charged directly to those participants wishing to receive credit and should be fixed at the lowest possible rate. Such fees should not be deducted from the participants' stipends.

NATIONAL ENDOWMENT FOR THE HUMANITIES

SAMPLE BUDGET FOR LANDMARKS TEACHER WORKSHOPS

A.	Participant Stipends		
	4 1-week workshops; 200 participants @\$500		\$100,000
B.	OPERATING COSTS		
1.	Salaries and Wages		
	a. Project Director (20% of academic year salary \$75,000)		\$15,000
	b. Faculty		
	8 Faculty (2 per workshop): \$500/day for 5 days each		\$20,000
	c. Secretarial Support and Graduate Assistants		
	Secretary: 5 months x 30% of \$24,000 = \$3,000		
	Graduate Asst: \$10/hr x 20 hrs/week x 4 weeks = \$800		\$3,800
2.	Fringe Benefits		
	20% of \$15,000		\$3,000
3.	Supplies and Materials (Consumables)		
	Miscellaneous office supplies = \$300		
	Materials (200 sets x \$25) = \$5,000		
	Publicity = \$1,000		\$6,300
4.	Services		
	Postage = \$500		
	Telephone = \$1,000		
	Duplicating = \$500		\$2,000
5.	Consultant Fees and Honoraria		
	1 master teacher x 20 days x \$250/day		\$5,000
	8 visiting faculty x \$500/day for 2 days		\$8,000
6.	Professional Travel and Subsistence		
	Faculty (8 out of state)	Airfares: 8 @ \$800 = \$6,400	
		Per diems: 8 x 2 days @ \$200 = \$3,200	
	Participants:	Airfare: 200 @ \$300 = \$60,000	
	Director, Project Directors'	Airfare = \$400	
	Meeting	Per diem = \$200	
			\$70,200
7.	Total Operating Costs		\$133,300
C.	INDIRECT COSTS:		
	Calculated on Total Operating Costs only (Item B.7): 30% of \$133,300		\$39,990
D.	TOTAL PROJECT COSTS (add A, B, & C)		\$273,290

NATIONAL ENDOWMENT FOR THE HUMANITIES

**BUDGET FOR LANDMARKS OF AMERICAN HISTORY TEACHER
WORKSHOPS**

Applicant Institution _____

Project Director _____

Project Title _____

Project Grant Period: _____

A. PARTICIPANT STIPENDS

2 weeks: _____ participants @ \$500 = _____
3 weeks: _____ participants @ \$500 = _____
4 weeks: _____ participants @ \$500 = _____ \$ _____

B. OPERATING COSTS

1. Salaries and Wages

a. Project Director
(_____ % of academic year salary \$ _____) \$ _____

b. Faculty, Lecturers, and Other Workshop Staff from applicant institution.
List here names and titles/method of cost computation \$ _____

c. Secretarial support and Graduate Assistants (Unless part of Indirect
Cost pool). List here names and titles/method of cost computation \$ _____

2. Fringe Benefits

_____ % of \$ _____ for professional personnel)
_____ % of \$ _____ for other staff, if applicable \$ _____

3. Supplies and Materials (Consumables)

Office supplies, instructional materials, publicity, etc.
List here item/basis/method of cost computation \$ _____

4. Services

Duplication, printing, telephone, postage, subcontracts,
etc. not included in the indirect cost pool
List here the items/cost basis \$ _____

5. Consultant Fees and Honoraria

Faculty and staff not employed by the applicant institution.

List here the name or type of consultant/# of days/daily rate. \$ _____

6. Professional Travel and Subsistence \$ _____

7. Total of item B only (1 through 6) \$ _____

C. INDIRECT COSTS

If indirect costs are to be charged to the project, **CHECK THE APPROPRIATE BOX BELOW** and provide the information requested. Refer to the budget instructions for explanations of these options.

Current indirect cost rate(s) has/have been negotiated with federal agency. (Complete items 1 and 2)

If no indirect cost rate has been negotiated with the federal government, then choose the appropriate option below:

Indirect cost proposal has been submitted to a federal agency but not yet negotiated. (Indicate the name of the agency in item 1 and show proposed rate(s) and base(s), and the amount(s) of indirect costs in item 2.)

Indirect cost proposal will be sent to NEH if application is funded. Provide an estimate in item 2 of the rate that will be used and indicate the base against which it will be charged and the amount of indirect costs.)

Applicant chooses to use a rate not to exceed 10% of direct costs, less distorting items, up to a maximum charge of \$5,000 per year. (Under item 2, enter the proposed rate, the base against which the rate will be charged, and the computation of indirect costs or \$5,000, whichever sum is less.)

1. _____ Date of agreement _____
Name of federal agency

2. Rate(s) Base(s)
_____ % of \$ _____ \$ _____

TOTAL INDIRECT COSTS \$ _____

D. AMOUNT REQUESTED FROM NEH \$ _____
(add A, B, & C)

Institutional Grant Administrator. Provide the information requested below when a **revised** budget is submitted. The signature of this person indicates approval of the budget submission.

Name: _____
(Please type or print)

Title: _____

Telephone: (____) _____

Signature: _____ Date: _____