



GRANT GUIDELINES

ABOUT IHC

In 1973 the Idaho Humanities Council was founded as an independent, non-profit organization to promote greater public awareness, appreciation, and understanding of the humanities in Idaho. Through history, literature, languages, philosophy, law, cultural anthropology, comparative religions, and other humanities disciplines, the humanities inspire reflective, contemplative, intellectual discovery and the quiet, often solitary questioning that reveals to us what we value most in life. At the same time the humanities thrive on civic dialogue and lifelong learning for all citizens.

Therefore, in its most distilled language, the mission of the Idaho Humanities Council is to provide Idaho citizens with opportunities to deepen understanding of human experience by connecting people with ideas. The overriding vision of the Idaho Humanities Council is that the humanities inspire a more literate, tolerant and intellectually inquisitive Idaho citizenry, better able to embrace life's possibilities.

The Council plans and conducts projects on its own and in cooperation with other organizations such as universities, colleges, libraries, civic clubs, professional associations, historical societies and museums, and other cultural, educational, and community entities. IHC also provides grant support for humanities projects throughout Idaho.

THESE GRANT GUIDELINES DESCRIBE THE KINDS OF PROJECTS IHC SUPPORTS THROUGH GRANTS AND OUTLINES ITS APPLICATION PROCEDURES. APPLICANTS ARE **STRONGLY ADVISED TO SEEK MORE DETAILED INFORMATION THROUGH STAFF CONSULTATION BEFORE COMPLETING AND SUBMITTING THEIR PROPOSALS.**

GRANT TYPES AND DEADLINES

- Major Grants (over \$2,000) – No upper level of funding has been fixed; however, few awards exceed \$10,000. The level of an award depends on the merits of the proposal, the amount of the grant funds available, and the number and quality of proposals in competition.
- Mini Grants (\$2,000 or less)
- Teacher Incentive Grants (\$1,000 or less)
- Research Fellowship Grants (**September** grant deadline ONLY)
- Planning Grants (\$1,000 or less) – **no deadline**, apply by letter

Draft Proposal

December 15
August 15

Final Application Submission Deadline

January 15
September 15

Applications are reviewed by the full board in February and October. **Activities should be scheduled to begin no sooner than March 1 or November 1 respectively.** If the dates of your program events are planned for early in March, we advise that you apply in September; or if the program events are planned for early November, we advise that you apply in January.

ASSISTANCE TO APPLICANTS WITH DISABILITIES

If necessary, IHC staff will make special arrangements to provide the guidelines in other formats or to meet with applicants with disabilities at locations other than IHC offices.

THE HUMANITIES DISCIPLINES

Congress defined the humanities as a set of academic disciplines when it established the National Endowment for the Humanities in 1965. These disciplines include, but are not necessarily limited to, the following fields:

- History
- Philosophy
- Language – both modern and classical
- Linguistics
- Literature
- Archaeology
- Jurisprudence
- Comparative religion
- Ethics
- History, criticism, and theory of the arts
- Those social sciences employing historical or philosophical approaches to their content. This may include cultural anthropology, sociology, political theory, international relations, and other subjects concerned with questions of human nature.
- The study and application of the humanities to the human environment with particular attention to reflecting our diverse heritage, traditions, and history and to the relevance of the humanities to the conditions of national life.

The humanities encompass both particular methods of inquiry (dialogue, historical and logical analysis) as well as particular bodies of knowledge such as history, philosophy, and literature.

THE ARTS AND THE SCIENCES VS. THE HUMANITIES

Since the arts and sciences and the humanities are so closely linked, it sometimes seems unclear what constitutes a humanities project. For purposes of project support, IHC makes these distinctions. IHC **does not fund** activities that chiefly involve the creation, exhibition, or performance of the arts. IHC **might fund** activities that focus on art history or criticism. The simple distinction is interpretation vs. performance or expression. Similarly, IHC **does not fund** science projects dealing with research or dissemination of scientific data, but **might fund** projects exploring the history of science, critically assessing scientific premises or findings, or examining the ethical considerations inherent in scientific discoveries or technological developments.

WHO CAN APPLY?

Any non-profit organization, institution, individual, or ad hoc group may receive a grant. Examples of eligible applicants include, but are not limited to:

- Social service organizations and clubs
- Churches
- State and local governmental agencies
- Business and professional groups
- Schools
- Corporations
- Public radio and television stations
- Museums
- Historical societies
- Public libraries
- Arts organizations
- Colleges and Universities

Informal groups organized solely to submit a grant may also apply for funding. Applicants need not be incorporated as a non-profit organization or have official tax-exempt status, but they must be able to demonstrate that they are “not for profit” and that they can manage all aspects of the project adequately.

PROJECT FORMATS

Virtually every practical format has been used in IHC-funded projects. Often several formats may contribute to the presentation of topics in one project. Please specify on the application the primary format for your project from the following categories:

- Media – (Film, Television, Radio)
- Digital – (Web and Social Media)
- Publications – (Newspaper (not press releases), Magazines, Catalogues, Guides, Books)
- Exhibits
- Discussion Programs (Book, Film, Lecture)
- Conferences and Symposia
- Festivals (Book, Film, Theater, Fairs, Other Celebrations)
- Performances and Presentations (Including Living History)
- Projects for K-12 Teachers (Institutes, Workshops, Curricular Projects)
- Projects for Students (Authors or Scholars in Schools, Field Trips, History Day, Oral History)
- Preservation and Access Projects
- Local history Projects (Cultural Heritage, Walking Tours, Local Oral History Projects)

RESEARCH, BOOK PUBLICATION, FILM PRODUCTION, AND CURRICULUM DEVELOPMENT

IHC rarely funds pure research, except through its Research Fellowship program, though most successful public projects require some research in preparation for the central discussion features.

IHC funds relatively few book publications. IHC can, however, fund honoraria for scholars to write essays for tabloids and books, provided the publications are likely to reach large public audiences and promote understanding and appreciation of the humanities.

The Council funds relatively few film projects. Because of special considerations relating to film projects (high costs, length of time from scripting to production to distribution, the difficulties of obtaining broadcast commitments, etc.), the Council encourages film project applicants to show adequate financial support from parties other than IHC. The Council also encourages applicants to provide pilots, rough-cuts, or previous work samples to accompany media proposals.

Except for Teacher Incentive Grants, IHC rarely funds curriculum development.

EXAMPLES OF SUCCESSFUL IHC-FUNDED PROJECTS

- The Idaho Human Rights Education Center received IHC support to develop a self-guided tour of the Idaho Anne Frank Human Rights Memorial in Boise.
- The Hispanic Cultural Center of Idaho received an IHC grant to assist with *Fiesta Idaho*, an event showcasing and examining Mexican culture and the history of Hispanics in Idaho, including lectures held before and after the festival.
- Bonneville County Historical Society received IHC support to develop its first major exhibit on the regional history of eastern Idaho.
- University of Idaho Philosophy Department received IHC support for its philosophy conference on time and identity.
- The Sierra Club received an IHC grant to bring a national John Muir Chautauquan to Boise to deliver a historical presentation portraying Muir and using his words to address issues of conservatism.
- Lewis-Clark State College received IHC funding for a video documentary exploring the life of historian Alvin Josephy and his evolving perceptions of Native Americans through the course of his journalistic career.
- Oakwood Elementary teacher Melinda Harris received an IHC Teacher Incentive Grant to purchase videos to enhance her 5th grade American History curriculum.
- Sandy Rayborn, Riverglen Junior High School, received a Teacher Incentive Grant for her student's oral history project focusing on American wartime veterans.
- Dr. David Adler received an IHC Research Fellowship grant to conduct research for his book about the Supreme Court's role in the expansion of presidential power and the historic relationship of the presidency and the constitution.

TYPES OF PROJECTS NOT ELIGIBLE FOR FUNDING

IHC will not provide grant support for:

- Projects that involve direct action or the planning of direct action to resolve social issues of public policy or public concern
- Projects that influence an audience toward a single position or present a one-sided, uncritical treatment of an issue
- Scholarships or fellowships for academic credit or the completion of a formal degree
- Performances in the arts, unless their primary role is to foster discussion of literature, history, philosophy, or other humanities disciplines
- Museum acquisitions, unless they are directly related to the implementation of a public humanities project and will be used extensively after completion of the project
- Building construction, acquisition, or restoration costs (including historical preservation costs)
- Equipment purchases unless approved by the Council as essential to the funded project
- Projects which raise funds for profit or for commercial purposes
- Alcoholic beverages or entertainment for projects or project-related activities
- Candidates running for political office

SAMPLE PUBLICITY PLAN

The following is an example of an effective marketing plan for an IHC grant project. Please use this as a sample of the types of avenues that are successful in marketing a project to the general public.

The project examined the impact of the Salmon River on the people of Idaho and the reciprocal effect of Idahoans on the river. It included exhibits, music, and speakers.

The publicity plan for this project has been designed to reach local, regional and national audiences with both special and general interests in the history and environment of the region; interest in the visual performing arts; and people with an interest in the relationship between waterways and the development of communities and societies. Our specific efforts will include the following:

- An illustrated program calendar will list all events associated with the project as well as short essays of related subjects. The calendar will be marketed to our regular mailing list (individuals with an interest in the arts) as well as mailing lists of regional environmental and history groups. Projected count is 6,000 pieces.
- Post cards will remind key audiences on the above list of specific programs.
- A press release will be sent to regional newspapers and magazines. We are currently cultivating relationships with national publications to which we will also send press materials.
- Public radio and television stations will be contacted to encourage their coverage of the project and the development of independent projects addressing similar issues.
- Street signs will publicize specific events.
- A poster will list all associated programs and be placed throughout the region.
- The participation of school groups will be encouraged through mailings to teachers with specific materials that pertain to their area of focus and expertise (history, science, literature, music, etc.).

THE APPLICATION PROCESS

ONLINE SUBMISSION FOR GRANTS

Save a tree and some postage. Submit your application online – www.idahohumanities.org. Applications, as well as required drafts, will be submitted via the council's online application form. You will log on to a private, secure system using your email address as your user name. All communication from IHC, including responses to drafts, award decisions, and follow-up reporting forms, will be sent via this email address.

Consult with IHC Staff or Board Member

After reviewing the IHC grant guidelines, prospective applicants are advised to discuss their proposed project with a staff member, board member, or both. These discussions are helpful because they enable prospective applicants to determine the feasibility of their proposed projects and to gain a clear idea of the objectives, guidelines, and priority areas of the Council.

Submit a Rough Draft of the Grant Application

You may review the Application Questions online – the questions for each type of Grant Application are available as a separate link on IHC's website, under "Grants."

You also may view the application questions when you click on the "Apply" link on the IHC website, you will be directed to the online site. You will create a secure account (more information is on the website) and will then click the "apply" button. When you select the appropriate application process to which you are applying, you may click on the "Question List" button at the top of the page to print or download the list of questions for that grant type.

Each applicant for a Major, Mini, Teacher Incentive, or Research Grant is strongly encouraged (but not required) to submit a preliminary draft of a grant application to the IHC staff approximately one month prior to the final deadline date. Email Executive Director, David Pettyjohn at david@idahohumanities.org to let him know a draft is available for review via the online application site.

The staff will review the first draft, giving special attention to the degree to which the proposed project promises to meet program guidelines and also to the proposed budget. As an alternative to the online process, the draft may be submitted by mail, fax, or email, but the final grant application should be submitted online.

Submit a Final Application on or Before the Appropriate Deadline

Applicants should submit complete applications online by the deadline date. If you have no access to the internet, for an alternative to the online process, please contact Grants & Fiscal Officer, Cindy Wang, at cindy@idahohumanities.org.

CRITERIA FOR REVIEW

Applicants need to be aware that their enthusiasm for and understanding of given program ideas are conveyed to IHC chiefly through carefully written applications in which the thinking behind the project concept becomes evident. In reviewing applications, IHC board members examine the following guidelines:

- The project is centered in one or more of the humanities disciplines.
- The project is focused on a topic, text, or idea that is analyzed and discussed using the methodology of the humanities.
- Humanities scholars are involved in the project, and critical thinking and interpretation are evident throughout the program.
- Scholars and the audience are involved in disciplined dialogue benefiting both.
- Members of the intended audience participated in the planning and implementation of the project. The topics and formats proposed are suitable to the audience and promote active participation.
- The roles of all scholars and resource persons are appropriate to the content and format of the project.
- The budget is clear and reasonable in view of its scope and has sufficient cost-share match.

COST-SHARE MATCHING REQUIREMENTS

Cost-share includes project costs not being paid by IHC. It must be at least equal to the amount requested from IHC. Cost-share may not include other federal funds. In-kind cost-share includes donated time, facilities, supplies, duplicating, travel costs, etc. In-kind does not involve cash outlays, but is calculated at a cash value. Cash cost-share includes any items that require a cash outlay.

DUNS NUMBER REQUIREMENT

The federal government requires that all grantee organizations have a DUNS (Data Universal Numbering System) number. Please contact your administrative or grants office to get your DUNS number. **This requirement does not apply to individuals.**

If your organization does not have a DUNS number, the following web page explains how to obtain one:

http://www.whitehouse.gov/sites/default/files/omb/grants/duns_num_guide.pdf

You can also acquire a DUNS number by visiting this website: <http://fedgov.dnb.com/webform>

APPLICATION BUDGET INSTRUCTIONS

(Does not apply to Research Fellowship Applications)

Project sponsors should realistically estimate how much money is needed from IHC, with the sponsor supplying as many resources as possible as part of cost share. The actual grant request should be for funds that are absolutely essential for the project, money simply unavailable from internal or contributed resources. Sponsors should also remember that grants are awarded competitively, and as competition for limited funds increases, applications that are over-budgeted are less likely to receive support.

IHC requires that you provide budget information in two parts:

1. The **Budget Summary Form** (available on IHC website and as link in online application)
2. The **Budget Narrative** – shows calculations and provides explanations of anticipated project costs.

BUDGET SUMMARY FORM

Complete the form provided. You may leave lines blank if you are not requesting funds and/or have no cost-share expenditures anticipated for the line item. In-kind and Cash Cost-share is explained on the form.

BUDGET NARRATIVE

Include a separate Budget Narrative, numbered according to the Budget Categories on the Budget Form, showing the detailed breakdown of all items, and demonstrating clearly how each item is calculated.

For more detailed instructions about each category, see Budget Narrative Details at end of this document.

APPROVAL

The Council may approve the application without change, approve with stipulated changes, or deny it. When the Council denies an application, but believes the concept has potential, it may suggest possibilities for revision and resubmission. Such recommendation does not imply that approval of a revised proposal is assured, if resubmitted.

AFTER RECEIVING A GRANT

When an award decision is made, each applicant is sent an official notification via email of the Council's action. If the project is approved, a contractual grant agreement and other approval materials are available through the online grant management software.

The grant agreement must be approved by the project director, the authorizing official, and the fiscal agent. Signing this agreement legally obligates the sponsoring organization to accept the grant conditions outlined in the award letter and contract and to complete all project activities in accordance with the schedule outlined in the proposal and approved by the IHC board.

Grantees should review the "Financial Handbook for Fiscal Agents of IHC Projects." This handbook outlines the financial obligations of each grantee, basically to:

- Administer grant funds in accordance with generally accepted accounting principles.
- Document all expenditures of both grant funds and cost-share funds.
- Submit a final report summarizing and documenting the expenditures of all grant and cost-share funds.
- Maintain records for at least three years after the submission of the final report, and make these records available in the event of an audit.

IHC also requires that all project activities, publications, and productions acknowledge IHC and NEH support. IHC and NEH logos for use on exhibits, publications, promotional flyers and posters, and other printed materials are available online or by request.

SPECIFIC GRANT INSTRUCTIONS

PLANNING GRANTS

Planning Grants may be submitted at any time during the year in the form of a letter to the Council. Planning Grant awards are **up to \$1,000** for planning and developing a project, including organizational meetings, long-distance phone calls to engage scholars in planning of projects, travel to discuss sites of public presentations and publicity with local coordinators, secretarial assistance, etc.

The letter of request for assistance in planning a project and developing a proposal for it should include:

- A description of the planning activities, which may include an inquiry into the feasibility of the project.
- A schedule detailing the times, dates, and places of the planning activities.
- The names and qualifications of the scholars who will participate in the activities.
- An explanation of the role of the scholar in the activity.
- A budget for the planning process, including both IHC funds requested and estimated cost-share matching.

It should be noted that the Council cannot support the costs of writing a proposal, although a proposal for a Major Grant is one anticipated outcome of a Planning Grant.

MINI AND MAJOR GRANT APPLICATIONS

Mini grants are for projects requiring \$2,000 or less from IHC; Major grants require more than \$2,000. The application questions and the online process is the same for Mini and Major grants.

You may review the application questions on IHC's website, or you may click on the "Question List" button on the online system to preview the questions, including character counts, on each application. You are encouraged to save the questions to your own computer, answer them in a Word document, and then cut and paste into the boxes in the system. It is easier to proof, spell check, etc. in Word. Proofing and correcting spelling, grammar, etc. is strongly encouraged.

The **online application** will ask for a project title, a brief (less than 200 words) project description, a longer project abstract, and then detailed answers about humanities content, scholars, project activities and dates, publicity plans, and budget details. We ask that the narrative portion of the application be limited to no more than eight pages. The sponsoring organization information, general information, budget (both the summary form and a narrative), and the supporting documents are allowed as additional pages.

TEACHER INCENTIVE GRANTS

What is a TIG?

The IHC offers Teacher Incentive Grants for curriculum improvement in the humanities. These grants are intended to help teachers improve the humanities courses they already teach or to help teachers or organizations develop a new or interdisciplinary course or student program in the humanities.

What are the Humanities?

In most secondary schools, humanities courses are in literature, history, foreign languages, civics, and social studies. Courses in philosophy, jurisprudence, archaeology, and art history or music history also qualify. Skill-development classes such as reading or writing do not qualify, nor do the performing or visual arts – unless they are components of interdisciplinary courses.

Please refer to the Humanities description and list of disciplines section of these guidelines.

Who can apply?

Applicants must have taught for at least two years at either the elementary or secondary level. Teacher Incentive Grants are geared toward student audiences, and in some cases, may be awarded to organizations rather than individual teachers.

What are the maximum grant amounts?

The IHC will award up to \$1,000 to support teachers in developing humanities curricula or in improving current courses.

What types of projects are acceptable?

Projects can take many forms: consulting with humanities scholars, attendance at a workshop or conference that focuses on the humanities, development of audiovisual or multimedia programs, and research to develop or expand a course. These are only a few examples.

How can grant funds be used?

Funds can support a travel stipend, honoraria for consulting scholars, printing or photocopying, purchase of supplies and materials, film/slide processing, and administrative costs.

You may review the application questions on IHC's website, or you may click on the "Question List" button on the online system to preview the questions, including character counts, on each application. You are encouraged to save the questions to your own computer, answer them in a word document, and then cut and paste into the boxes in the system. It is easier to proof, spell check, etc. in Word. Proofing and correcting spelling, grammar, etc. is strongly encouraged.

The **online application** will ask for a project title, a brief project description, and more detail about the course you plan to improve or develop, the activities and people involved in the project, how you will share results, and a budget (both the summary form and a narrative). We ask that the narrative portion of the application be limited to no more than three pages. The teacher and school information, general information, budget, and any supporting documents are allowed as additional pages.

RESEARCH FELLOWSHIPS

What is the Research Fellowship Program?

The purpose of the IHC Research Fellowship Program (RFP) is to stimulate scholarship in the humanities, to provide support for scholars who need time and money for research, and to share the results with academic and public audiences. The IHC will award up to four fellowships of up to \$3,500 each year.

Qualifications and Eligibility

Scholars will be defined as those who hold a minimum of a Masters degree in one of the humanities disciplines as designated by the NEH, though in rare cases people without the minimum qualifications will be considered if they have a superior research and professional publication record. Applicants need not be affiliated with an institution of higher education. People who have received a Research Fellowship in the past five years and graduate students are ineligible.

Scholars in all disciplines of the humanities are eligible for Research Fellowships. Given IHC's commitment to public humanities, the Council encourages projects of special interest to general audiences. Projects do not have to be about Idaho.

Out-of-state scholars are eligible to apply if their research is of significant interest to Idaho.

Research Fellows are expected to make at least two public presentations **during the period of the fellowship** or submit proof of future public presentations (conference acceptance letter, copy of conference schedule, etc.) to occur after the fellowship grant period. Public presentations can include lectures before academic audiences, although IHC prefers that results be shared with the public in a meaningful forum.

Criteria of Selection

The following criteria are evaluated equally:

- Significance and contribution of the project to the discipline and to the humanities in general. How does the research add to the field, what is the relevance and how does it fit into the scholarly conversation, what is the research methodology to be employed?
- Quality of the scholar's past work.
- Proposal's concept, definition and organization.
- The application will be reviewed by both academic and nonacademic board members so should be **as jargon-free as possible**.
- Strength of 2 reference letters (at least one from someone not affiliated with the scholar's institution).
- Plans for public presentations.
- Description of eventual outcome of the project. Is a scholarly article, a book or chapter in a book planned? Will there be a film? Is a new course to be developed? Will the research be presented in a speaker's bureau?

Two letters of recommendation must be included. BE SURE TO REQUEST THESE LETTERS WITH PLENTY OF ADVANCE NOTICE, SO THEY MAY BE UPLOADED BEFORE THE APPLICATION DEADLINE.

The letters should be addressed to the Idaho Humanities Council and will be uploaded as supporting documents in the application (the letter will not be visible to you, but you will see the date it was uploaded into your application). In the grant application, you will be asked to send an email requesting this letter; the person will receive your email and an email from IHC with instructions. Please provide your application narrative when requesting a letter of reference (the paragraph below is included in the instructions from IHC):

The Idaho Humanities Council requires two letters of reference for all applicants requesting Research Fellowship grants. These grants are highly competitive and are evaluated based on the strength of the application in informing the IHC board, among others, of the significance and contribution of the project to the discipline and to the humanities in general. How does the proposed research add to the field, what is the relevance, and how does it fit into the scholarly conversation? What is the research methodology to be employed, and is it appropriate? Please provide your evaluation of these criteria in your reference letter, and also provide your opinion as to whether the research and methodology is sound, applicable and appropriate to the discipline, and whether the applicant is qualified to conduct the research?

Matching Requirements

IHC requires that projects be matched with an equal amount of cash or in-kind services (i.e., time donated to the project). The Council estimates that a scholar's in-kind professional fees can be figured at a maximum of \$65/hour, and that a researcher may spend at least 60 days on a project. Thus, a scholar easily will have provided more than the required match. If awarded a Research Fellowship, scholars will be asked to provide a time-log documenting their in-kind match.

You may review the application questions on IHC's website, or you may click on the "Question List" button on the online system to preview the questions, including character counts, on each application. You are encouraged to save the questions to your own computer, answer them in a word document, and then cut and paste into the boxes in the system. It is easier to proof, spell check, etc. in Word. Proofing and correcting spelling, grammar, etc. is strongly encouraged

The **online application** will ask for a project title, a brief (less than 200 words) project description, and then detailed answers about the project and scholar background, the research work plan, the outcome and public presentations planned, and the budget. We ask that the narrative portion of the application be limited to no more than five pages. The sponsoring organization information, general information, and the supporting documents are allowed as additional pages.



BUDGET SUMMARY FORM

Grant Type _____ Major _____ Mini _____ Teacher Incentive _____ Planning _____

Grant Title _____

Requested Grant Amount \$ _____ (round to nearest dollar)

Anticipated Cost Share \$ _____ (must be at least equal to IHC Request)

For each line item, enter whole-dollar amounts, rounding any fractions to the nearest dollar.

BUDGET CATEGORIES	IHC GRANT FUNDS	COST-SHARE	TOTAL
1. Salaries & Wages			
2. Fees & Honoraria			
3. Travel & Per Diem			
4. Supplies & Postage			
5. Promotion			
6. Facilities & Equipment			
7. Printing & Copying			
8. Other			
9. Subtotal of Project Costs			
10. Indirect Costs***			
TOTAL PROJECT COSTS			

IHC may trim requests and/or attach conditions to any grant it awards, and may choose not to fund indirect costs.

List all other possible sources and amounts of cash income for the project.

CONFIRMED

Source Amount

POTENTIAL

Source Amount

See Budget Narrative Details for More Information

*****Indirect Costs:** Some organizations might wish to claim indirect costs. Indirect costs are those costs incurred by organizations that are not easily identified as specific to a project. Typical examples are allowances on buildings and equipment, the costs of operating and maintaining facilities, and general (non-project) administration expenses. Indirect costs may be included as cost-share.

Organizations without federally negotiated indirect cost rates are not eligible for support of indirect costs. If an organization has a federally negotiated indirect cost formula, it may request no more than 10% of that amount from IHC. The remaining 90% is to be included in the budget as cost-share. Applicants who wish to claim indirect costs should include in the budget narrative some verification of their formula by an appropriate federal agency. (See budget instructions for more information.)

NOTE: Grantees are required to submit a final report, summarizing all expenditures for the project (both IHC and cost-share). Reporting forms and instructions are available online. Grantees are required to keep all supporting documentation for both IHC and cost-share expenditures – bills, sales receipts, cost-share documentation – for at least three years after the date the final report is submitted. In the event of an audit, these records must be made available upon request by IHC's or NEH's auditor.

BUDGET NARRATIVE DETAILS

IHC Funds: IHC funds may only be used for expenses incurred during the grant period. The grant period begins the day the funds are awarded and normally ends 30 days after the program ends. IHC funds may not be used to pay for capital (building construction) purchases or alcohol.

Cost-Share: Cost-Share includes project costs not being paid by IHC, and may be in the form of in-kind services or cash. It must be at least equal to the amount requested from IHC. Cost-share may not include other federal funds. In-kind cost-share includes donated time, facilities, supplies, duplicating, donated travel costs, etc. In-kind does not involve cash outlays, but is calculated at a cash value. Cash cost-share includes any items that require a cash outlay.

Following are descriptions and instructions about restrictions, if any, for each budget category.

1. Salaries and Wages

This category includes the costs of salaries and wages for implementing a project. It also includes fringe benefits. **Project personnel on the regular payroll of the sponsoring organization or hired specifically for this project are included in this category.** Salaries should be calculated by the number of hours or days (or the percent of time to be spent on project activities), multiplied by a fixed rate of pay (i.e. 100 hours x \$15/hour, or 5 days x \$100/day). Rates should be based upon the usual salary figure of the person performing the service or the fair market value of such services.

Costs for fringe benefits should be figured at the institution's standard rate. In all cases, the sponsoring organization is responsible for any salary benefits required by law, automatic pay raises, or other "hidden" personnel costs, whether or not they are specifically requested in the budget. These include, but are not limited to, Employer's Liability costs, Worker's Compensation, FICA, and Unemployment.

If personnel on salary perform multiple functions in the project (for instance, a project director might also be a humanities scholar who gives a lecture), specific functions and the rate(s) of pay for each should be described carefully in the budget narrative under the appropriate budget section.

Costs such as those enumerated above should realistically reflect the amount of time necessary for project activities. The sponsor may ask that some of these costs be paid with grant funds, but usually administrative support is listed under the sponsor's cost share. It is wise to keep administrative costs relatively low in relation to the total budget.

2. Fees and Honoraria

People who **perform specific services for a project but are not on regular salary** with the sponsoring organization usually command fees or receive honoraria, i.e. stipends for services for which fees are not legally or traditionally required. For instance, a public relations consultant or a member of a professional trade union usually would be paid a standard fee for work done on a project. On the other hand, a scholar presenting a talk, writing an essay, or

performing a similar or related service would, ordinarily, be paid an honorarium. Fringe benefits should not be paid for fees or honoraria.

Both fees and honoraria are legitimate budget items that can be paid with grant funds and/or as cost-share. The amounts for each should be fair, but there is no simple formula to determine a reasonable payment.

In the past, and depending on what function they fulfilled, participants' fees or honoraria have ranged from \$50 per day to as much as \$500 for a public presentation. Panelists or moderators generally receive less than those delivering lectures or making other public presentations. Whatever figures are negotiated between a sponsor and a consultant, the sponsor is responsible for establishing a clear and persuasive relationship between the dollar amounts listed, the qualifications of the consultant, the work to be done, and the value of the particular service to the project. In the event that the Council judges a project to be worthwhile, but that an individual's fee is too high, it may choose to pay only a portion of the fee.

The Council will consider extraordinary stipends for speakers of particular renown and national eminence for the purpose of enhancing public understanding of the humanities. However, requests for such fees are scrutinized to determine the value of a particular speaker to the project.

3. Travel and Per Diem

Travel and per diem should be budgeted at the sponsoring organization's standard rate. Sponsors may also calculate travel expenses as follows:

Travel – in a private vehicle at the mileage rate established by the IRS, car rental (and gas) at reasonable rates, or coach airfare rates.

Lodging and meals – **per diem** should be paid at no more than the rate allowed by the state of Idaho.

4. Supplies & Postage

Supplies include such items as pens, tape, film, paper, etc. **Postage** includes amounts needed for general correspondence to implement the project. (Postage for publicity flyers, press releases, etc. should be included under #5. Promotion.)

5. Promotion – Printing, Postage, Media Advertising

This category included in-house and outside **printing** costs for publicity posters, flyers, press releases, and other materials used to advertise the project. The cost for **postage** to mail these materials is also included. (General postage costs are listed under #4. Supplies & Postage) **Media advertising** includes amounts **paid to or donated by** newspapers, radio, and television stations for ads promoting the event. (While press releases may be used to advertise the event, only paid ads should be included in this category.) These expenses can be paid with grant funds and/or used as cost sharing.

6. Facilities and Equipment

Rental of equipment, office space (which may include utilities), and rental of space for project events is a legitimate budget item. Office space and equipment should be estimated on a pro-rated basis, depending on how much you expect to use these items for project activities. Costs for the facility used for a project's public event should be based on normal rental fees for this facility.

These expenses are normally a major source of cost sharing for the sponsor, though grant funds may be used.

7. Printing and Copying

Include all non-promotional photocopying and other printing in this category (both in-house and outside copying). This may include general office copying as well as copying of audience evaluation forms, discussion guides or follow-up materials, such as the proceedings of a conference. These costs can be supported either through grant funds and/or cost sharing.

8. Other

All expenses (except indirect costs) that do not fit into one of the categories above should be itemized under "Other."

9. Subtotal of Project Costs

This is a subtotal used for indirect costs purposes. If there are no indirect costs, leave this line blank. No narrative explanation is needed for this line item.

10. Indirect Costs

Some organizations may wish to claim indirect costs. **Indirect costs** are those costs incurred by organizations that are not easily identified as specific to a project. Typical examples are allowances on buildings and equipment, the cost of operating and maintaining facilities, and general (non-project) administration expenses. Indirect costs may be included as cost-share.

Organizations without federally negotiated indirect cost rates are not eligible for support of indirect costs. Such organizations should, if they choose, itemize expenses normally included as indirect costs in their budgets.

If an organization has a federally negotiated indirect cost formula, it may request no more than 10% of that amount from IHC. The remaining 90% is to be included in the budget as cost-share. (If the subtotal of project costs in the IHC grant funds column is \$3,000 and the federal formula allows an indirect cost of 45%, the applicant may request \$135 from IHC and include \$1,215 as cost-share.) **Applicants who wish to claim indirect costs should include in their budget narrative some verification of their formula by an appropriate federal agency.**

If you have questions about the computation of indirect costs, please contact IHC staff.