



Wisconsin Humanities Recovery Grants Fiscal Rules and Regulations

This document provides information for project directors and fiscal agents administering Wisconsin Humanities Recovery Grants awarded for the purpose **to prevent, prepare for, respond to, and recover from the coronavirus**. Although organizations will generally use their own established fiscal policies and procedures, all funds awarded by the WH must be administered in keeping with these guidelines.

Project Budget..... 2

Matching Funds not applicable to WH Recovery Grants 2

Expenses 2

Financial Payments, Requests, Reports, and Audits 4

Schedule of Payments and Reports 4

Budget and Program Changes..... 5

Records and Accounting..... 5

Suspension and Termination..... 5

Other Terms and Conditions..... 5

OMB Universal Guidance Compliance 5

DUNS Number 5

SAM.gov (System for Award Management)..... 6

Ensuring appropriate use of WH funds (Debarred and Excluded Entities) 6

Labor Standards for Professional Performers..... 6

Lobbying 6

Project Income and Interest..... 7

Rights to Data, Copyrights, and Patents..... 7

Subcontracting..... 7

Tax ID Number..... 7

Unemployment Compensation..... 7

Project Budget

WH funds may ordinarily be used to pay only such costs as are incurred or legally obligated during the grant project period. The project period begins with the award of the grant and ends on the date specified in the application. Grantees may submit a written request to extend the project period. Recovery Grants project periods must end by 10/31/2022.

Matching Funds **Not applicable to RECOVERY GRANTS**

WH grants typically require matching funds that are equal to or greater than the amount requested. Matching funds may be cash or in-kind. They may 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 projects. **However, Recovery Grants do NOT have any match requirement.**

Expenses

To be eligible for WH funding, expenses must be directly attributable to the implementation of the project and must be incurred within the project period of the grant.

All organizations awarded WHRG funding may request support for the following types of expenses:

- For humanities programming
- For strategic planning and capacity building
- For digital transition or in support of preservation and access programs
- For expansion of outdoor and virtual humanities programming and activities
- For equity assessments and planning related to the coronavirus and the economic crisis

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

- Honoraria for humanities experts
- Printing and publicity
- Facility rental
- Materials necessary for the project
- Indirect Cost (Either appropriate federal NICRA rate or de minimis 10% rate EXCLUDING rental expense) [NOT an eligible expense if receiving grant funds for general operating support]

Personnel

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 narrative.

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

Hospitality

The 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, the WH will not pay for a reception celebrating the opening of an exhibition.

The WH will not pay for the purchase of alcoholic beverages.

Supplies and Services

Equipment: The WH may fund equipment purchases up to 20% of total grant award. Equipment is defined as tangible personal property (including information technology systems) having a useful life of more than one year.

Facility Rental for programming: 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 (On programming costs ONLY) IF AN ORGANIZATION HAS ALSO APPLIED FOR AND HAS BEEN AWARDED WHRG FUNDING FOR OPERATING EXPENSES, THEY ARE NOT ELIGIBLE TO RECEIVE WH FUNDS FOR 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 a WH funded expense. 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 \$35M 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.

For organizations for whom the humanities are central to their mission, such as libraries, museums, historical societies, and higher education institutions may also request support for reasonable general operating expenses such as:

- Staff salaries
 - As defined by the WH, staff salaries are the usual and customary payment to an individual for work performed for the organization.
 - Episodic payments to employees for work provided to the organization on an irregular basis

- Ongoing Operating expenses
 - Space lease or rental
 - Utilities for space leased or owned by organization
 - etc.
- Supplies and Services
 - Office supplies
 - Office equipment
 - Accounting Services
 - Janitorial Services
 - etc.
- Other Costs
 - Not applicable to categories listed above

RECOVERY GRANT Ineligible Expenses. The WH will not fund:

- Travel Expenses
- Overlapping project costs with any other pending or approved application(s) for federal funding and/or approved federal awards
- Indirect costs on grant awards providing general operating support
- Cancellation costs
- Equipment costs in excess of 20% of grant award (Equipment means tangible personal property (including information technology systems) having a useful life of more than one year.)
- Expenses related to fundraising
- Expenses related to advocacy or lobbying members of Congress
- Re-granting of WH funds
- Previously incurred debts or deficits before the official project period begins
- Construction, purchase of real property, major alteration and renovation
- Collection acquisition
- The preservation, organization, or description of materials that are not regularly accessible for research, education, or public programming
- Project/programming expenses that fall outside of the humanities and the humanistic social sciences
- Environmental Sustainability

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 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 and materials will be sent to all successful applicants within ten business days of initial email notification of grant award. A first check will be sent to grant recipients (other than state agencies) whose project period is three months or less (up to \$10,000 of a grant award). Grant recipients whose project period is more than three months (and/or who have been awarded grants for more than \$10,000) will need to file payment request form(s).

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 cost of the project. Any WH funds which were released but not expended during the project period must be returned to the WH with the final financial report.

Budget and Program Changes

All changes in the scope or the objectives of a grant 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 WH permission to transfer funds among approved budget categories so long as the scope or objective of the grant project is not affected.

Records and Accounting

For ease of audit, all financial records related to your WH grant project 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 grant project expenditures for a minimum of three years following the submission of the final financial report.

Suspension and Termination

The WH may, at its discretion and at any time, terminate a grant with written notice after consultation with the organization awarded funding. 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

These 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.

DUNS Number

As WH 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 WH. 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](http://fedgov.dnb.com/webform) 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](https://www.irs.gov/pub/irs-utl/duns_num_guide.pdf) (https://www.irs.gov/pub/irs-utl/duns_num_guide.pdf).

SAM.gov (System for Award Management)

SAM.gov registration is NOT mandatory for organizations that apply for WH RECOVERY Grant funding. However, SAM.gov registration is encouraged.

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.

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 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 the 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 the 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 grant project 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 the 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 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 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 project 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 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 many 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/>).