

The Library of Congress

Lewis-Houghton Civics and Democracy Initiative

Continuing Awards for 2026-2029

Budget Plan Information & Instructions for Notice of Funding
Opportunity 030ADV26R0020

April 20, 2026

A. Budget Plan Information

Applicants must provide detailed costs for all items that will be funded under the project. This includes completing a Budget Plan Workbook (Excel) and a Budget Plan Narrative (Word or PDF) that show a clear connection between the required budget items and the Proposal Narrative.

Applicants must use the templates provided with the Notice and must complete all required sections/tabs of the documents as applicable, including the Single Audit Requirement tab of the Workbook.

Restrictions on Budget Plans

Applicants may use grant funds only for allowable costs as found in federal government-wide cost principle rules. Please consult [2 CFR Part 200](#) for additional guidance on allowable costs.

The table below provides examples of **unallowable and allowable costs under this Notice**.

Activity	Unallowable	Allowable
Advocacy/ Fundraising	Any activity that can be construed as advocacy or fundraising, including the preparation of awards, fundraising committee meetings, contributions to endowments, and lobbying.	None.
Alcohol	All	Non-alcoholic beverages.
Audit		Allowable.
Conferences	Costs of entertainment, including amusement, diversion, and social activities. Alcoholic beverages. Programs, contests, festivals, or similar events and activities that do not directly impact a LHI effort.	Rental of facilities, speakers' fees or stipends, costs of meals and refreshments, transportation, and other items incidental to such meetings.
Digitization	Digitization of non-Library of Congress collections.	None.

Evaluation	None.	Costs associated with participating in evaluative activities initiated by the Library to measure the impact and reach of the TPS program, OR evaluation activities developed and described as part of a cooperative agreement.
Food	Food and beverages for general meetings.	Per diem for subsistence while in travel status (up to the amount allowable per GSA rates); food and beverages needed for TPS workshops.
Public education and outreach	General pedagogy or education methods.	Professional development, materials, and products specific to TPS and to the Library of Congress' collection.
Honoraria	Unallowable when the primary intent is to confer distinction on, or to symbolize respect, esteem, or admiration for, the recipient of the honorarium.	A payment for services rendered, such as a speaker's fee under a conference grant, is allowable.
Stipends		Stipends to defray participation costs directly serving the TPS mission
Training	Project personnel professional development training.	Project target audience professional development training, including for staff and volunteers.

Applicants should pay special attention to **prohibitions or limitations** including:

- Expenses must be incurred during the award period of performance unless otherwise specified and allowed by law.
- All federal, Library, and program requirements regarding the use of funds apply to both requested Library grant funds and to cost sharing.
- Indirect cost rates included in an applicant’s proposed budget and narrative shall not exceed 15% of Modified Total Direct Costs as defined in [2 CFR 200.1](#).
- Federal funds from other federal awards may not be used for cost sharing.

B. Cost Sharing

There is **no** requirement for matching funds or cost sharing from Institutions applying for this grant.

If including matching funds or cost sharing, examples of cost sharing may include: salaries, space or studio rental costs, equipment not part of an existing indirect cost rate calculation, and/or supplies.

- As with grant funds, all cost share expenses must be incurred during the grant’s period of performance unless otherwise specified and allowed by law.
 - Federal funds from other federal awards may not be used for cost sharing.
 - All federal, Library, and program requirements regarding the use of funds apply to both requested Library grant funds and to cost sharing. See [2 C.F.R. 200.1](#) and [200.306](#) for more information on cost share.
- If the budget includes Cost Share, the applicant should identify any cash or third-party in-kind contributions that a partner or other entity will contribute to the project and describe how the contributions directly and substantively benefit completion of the project. For in-kind contributions, include information about the third-party source, the amount, and the valuation methodology used to determine the total value. See [2 CFR 200.306](#) “Cost sharing or matching” for more information. If Cost Share is being provided by unpaid volunteers, applications should explain how they arrived at the dollar amount used to represent the value of their services.