

NEA Detailed Spend Plan FY 2026

Consistent with direction provided by OMB related to the NEA's full-year apportionment, the NEA has prepared the following detailed Spend Plan.

This document includes:

- background regarding the NEA's FY 2025 re-setting of its activities and focus in support of the President's priorities,
- a summary of the NEA's planned FY 2026 activities by quarter (Category A) in response to apportionment Footnote A3, and
- a summary of the NEA's planned FY 2026 activities by project (Category B) in response to apportionment Footnote A1.

FY 2025 Background

In February 2025, the NEA undertook a thorough review of all then pending applications, and revised its funding guidelines for future application deadlines, to align with and advance presidential priorities through arts projects that:

- celebrate the nation's rich artistic heritage and creativity by honoring the semiquincentennial of the United States of America (America250/Freedom250),
- make America healthy again,
- empower houses of worship to serve communities,
- foster AI competency,
- support the military and veterans,
- assist with disaster recovery,
- foster skilled trade jobs,
- elevate the Nation's HBCUs and Hispanic Serving Institutions,
- support Tribal communities,
- support the economic development of Asian American communities, and
- make the District of Columbia safe and beautiful.

As a result of this comprehensive review, the NEA terminated 1,636 awards and withdrew 840 tentative funding offers that did not align with presidential priorities.

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FY2026 Plan

The NEA continues to focus on the presidential priorities listed above. With the enactment of P.L. 119-74, the NEA submitted an apportionment that is split between Category A (activities by quarter) and Category B (activities by program).

Footnotes

Footnote A1 on the NEA's approved full-year apportionment, which relates to Category B Lines 6011 (Program) and 6012 (Program Support) of the Application of budgetary resources states,

Of the amount apportioned on this line, amounts for the following items are immediately available for obligation: the Garden of Heroes project, programming for America250 celebrations, necessary work to execute the Agency's legally-required activities for existing grants, and payments otherwise required by law. Amounts apportioned for purposes other than the aforementioned items are available for obligation 10 business days after the Agency provides OMB with a detailed spend plan that includes, but is not limited to, information on the types and timing for new grant awards. [Rationale: OMB requests additional information on programmatic spending for some or all of the apportioned funds.]

Footnote A3 on the NEA's approved full-year apportionment, which relates to Lines 6002 through 6004 of the Application of budgetary resources Category A states,

Amounts apportioned on this line are available for obligation consistent with the latest agreed-upon spend plan pertaining to such amounts between the agency and the Office of Management and Budget (OMB). Any revisions or additions to such spend plan shall be proposed to OMB in writing no later than five business days before the anticipated obligation of funds based on such revisions or additions. If OMB agrees to such revision or addition, the latest agreed-upon spend plan shall include such revision or addition. In the absence of an agreed-upon spend plan between the agency and OMB, the agency may obligate funds on this line only as necessary for the Garden of Heroes project, programming for America250 celebrations, necessary work to execute the Agency's legally-required activities for existing grants, and payments otherwise required by law. [Rationale: An agency spend plan or other documentation is necessary to better understand how the agency intends to obligate some or all of the apportioned funds.]

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Category A Overview - FY2026 activities by quarter

The following table details the NEA's anticipated commitment/obligation¹ of budgetary authority by quarter, consistent with the limitations set in Footnote A3.

Application of budgetary resources – Category A	Amount	Applicable Footnote/Summary
Category A – 1 st Quarter	\$55,293,390	N/A Funds automatically apportioned under CR.
Category A – 2 nd Quarter	\$18,500,000	A3 Includes grants and interagency agreements related to America250 and other Presidential priorities listed above, such as “DC Beautification” interagency agreement with GSA (\$5.66 million).
Category A – 3 rd Quarter	\$85,000,000	A3 See Presidential priorities listed above. Council meeting planned for May anticipated to include State/Regional Partnerships (est. \$65 million). Majority of approved grants expected to be committed within 3 rd Quarter.
Category A – 4 th Quarter	\$6,681,610	A3 See Presidential priorities listed above.

¹ After grant applications are approved by the National Council on the Arts and the Agency Chair, offers are processed as funding “commitments” prior to the award/obligation of the funding.

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Category B Overview - FY2026 activities by program (Program and Program Support)

The following table summarizes the NEA's anticipated Category B commitment/obligation of budgetary authority by Project (Program and Program Support), consistent with the limitations of Footnote A1.

Application of budgetary resources - Category B	Amount	Applicable Footnote/Summary
Program (Line 6011)	\$48,116,491	
National Garden of American Heroes • IAA with NEH (year 2 of 2) • Celebrating America250: Arts Projects Honoring the National Garden of American Heroes	\$17,000,000 \$1,250,000	Included on initial approved spend plan. Funds immediately available per footnote.
Grants in support of Presidential priorities remaining from <u>FY 2025</u>	\$7,460,000	Included on initial approved spend plan based on original apportionment (at \$7.8M); funds committed/obligated.
Grants in support of America250 and/or Presidential priorities	\$22,406,491	Included on initial approved spend plan based on original apportionment (at \$27.2M). Updated to reflect current projections.
Program Support (Line 6012)	\$2,795,100	NEA proceeding with those Program Support elements related to undertaking Garden of Heroes-related projects and America250. Other activities relate directly to supporting Presidential priorities discussed above.
Salaries and Expenses	\$62,277,884	N/A

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Program (Line 6011)

Since January 21, 2025, the agency has focused on the National Garden of American Heroes and America250, and ensuring that the agency's grantmaking activities and national initiatives are fully aligned with the President's priorities.

National Garden of American Heroes

In FY 2025, the agency entered into an interagency agreement (IAA) with NEH to provide \$34 million of NEA funding to collaborate with NEH on the National Garden of American Heroes. The first \$17 million order was executed in FY 2025. The agency's current apportionment presumes the second \$17 million order will be executed in FY 2026.

Separate from the funds transferred to NEH, the NEA recently also awarded \$1.25 million in grants for arts projects that celebrate the contributions to American history of one or more of the national heroes listed in Executive Order 13978 through the NEA's "*Celebrating America250: Arts Projects Honoring the National Garden of American Heroes*" opportunity.

Program Support (Line 6012)

Program Support is central to the NEA's statutorily-required review of applications and grant approvals, and includes costs such as panelist compensation, support for the National Council on the Arts (NCA), and assessments associated with the agency's required use of Grants.gov. The Program activity category above cannot meaningfully proceed without the Program Support area likewise performing its required functions.

Further, the NEA needs to maintain its required panel process for those applications related to presidential priorities so that they can be voted on at the NEA's National Council on the Arts meetings.