

NEW FDR FIELD: NEA Cost Share/Match

Guidance for State Arts Agency (SAA) and Regional Arts Organization (RAO)

NEA FY2024 / SAA-RAO FY2025 Partnership Agreements

OVERVIEW

The NEA is adding a new financial field to the Final Descriptive Report (FDR) Details section beginning with NEA FY2024/SAA-RAO FY2025 awards called **NEA Cost Share/Match**.

The **NEA Cost Share/Match** field is defined as:

Amount of Partnership Agreement cost share/match funds included in Grant Amount Spent. (These are funds reported on line 10J of the Federal Financial Report.) If no Partnership Agreement cost share/match funds were included, enter 0.

This new field will be positioned as FDR Field #22 between FDR Field #21 **NEA Share** and FDR Field #23 **SAA Share**. Updated reporting instructions for FY24 FDRs will be posted on the NEA website at <https://www.arts.gov/grants/manage-your-award/awards-after-oct1-2017-to-saa-rao>.

This document provides guidance on reporting the new field by addressing relevant questions.

SAA and RAOs should direct questions to **NASAA** regarding,

- (1) best practices for FDR field coding,
- (2) submitting your FDR details to NASAA, and
- (3) requests for data analysis and emerging FDR reporting issues.

Questions about managing your award and specific cost share/match questions must be directed to the **NEA Office of Grants Management (OGM)** at grants@arts.gov. NEA OGM will coordinate with the NEA Partnerships Office as necessary.

Financial definitions of these fields from [NASAA's Quick and Easy Guide](#) are below:

NEA SHARE

The amount of Grant Amount Spent drawn from your agency's National Endowment for the Arts Partnership Agreement award. (These are the federal dollars.) If no NEA funds were used for the subaward, enter 0.

NEA COST SHARE/MATCH

The amount of Partnership Agreement cost share/match funds included in Grant Amount Spent. (These are funds reported on line 10J of the Federal Financial Report.) If no Partnership Agreement cost share/match funds were included, enter 0.

SAA SHARE

The amount of Grant Amount Spent drawn from money appropriated to your state arts agency by the state legislature.

OTHER SHARE

The amount of Grant Amount Spent drawn from all private contributions, and local public money that passes through your agency. As a general rule, these funds are anything that cannot be attributed to your agency's legislative appropriation, or to any monies received from the NEA. Subrecipient match should not be entered under Other Share.

RELEVANT QUESTIONS

What is the purpose of the NEA Cost Share/Match field?

The purpose of the field is to help the NEA identify subawards that use the required cost share/match funds reported on the FFR. SAA and RAO subrecipients receiving NEA funds or cost share/match funds for the award are subject to the NEA's General Terms & Conditions for Partnership Agreements (GTCs).

Please refer to the GTCs for financial management and internal controls requirements for your award. Direct all questions about compliance with the General Terms & Conditions directly to the NEA OGM at grants@arts.gov.

Does the total of the NEA Cost Share/Match as reported on the FDR Details need to equal the cost share/match reported on line 10J of the Federal Financial Report (FFR)?

No, on the FDR Details, the NEA Cost Share/Match only needs to be reported for subawards. The FFR may include other administrative and programmatic expenses as part of the cost share/match on line 10J, if such costs were included in your approved Partnership Agreement award budget (which can be found in the Documents tab for the award in REACH).

Do the amounts reported in the NEA Share field need to equal the amounts reported in the NEA Cost Share/Match field for each subaward?

No, SAAs and RAOs are not required to allocate an equal amount of NEA funds and NEA Cost Share/Match funds toward a subaward. A subaward could also include only NEA funds or only NEA Cost Share/Match funds—or neither if the subaward is not among the costs reported on the FFR.

If my agency supports regranting, do I need to report on the NEA Cost Share/Match of re-grantees?

SAAs and RAOs that provide grants to organizations for the purposes of regranting are required to report the initial grants (known as first-tier subawards) but not the subsequent regrants.

NEA Cost Share/Match only needs to be reported based on the initial SAA or RAO award to the re-grantor (the first tier subawards) not the recipients of regrants.