MEMORANDUM

TO: All State Arts Agency (SAA) and Regional Arts Organization (RAO) Grants and Fiscal Officers

FR: Kelly Liu, Senior Data Associate
Mohja Rhoads, Director of Research

DA: September 8, 2025

RE: NEA FY2024 Partnership Agreement Grant Reports (NEA Grant #s xxxxxxx-61-24 for SAA and RAO FY2025 activities) FDR Reporting Requirement Reminder Memo

It's that time of year again! In the next few months, most of you will be reporting on your Partnership Agreement grant activities by submitting final reports (Final Descriptive Reports, or FDRs, and Federal Financial Reports, or FFRs) to the National Endowment for the Arts (NEA). **Please review this memo closely, as guidance and instructions have been updated.**

The National Endowment for the Arts requires you to send copies of your FDR materials to NASAA *at the same time as your submission to the NEA*. The NEA and NASAA use your data to show how Partnership Agreement dollars are spent, to describe state arts agency and regional arts organization achievements, and to demonstrate the effectiveness of the partnership. Timely reports help the NEA maintain accountability with Congress and help the NEA document the benefits of public funding for the arts. Per the General Terms and Conditions for Partnership Awards, failure to submit reports makes you ineligible for future awards or to draw down funds on existing awards.

The FFR should reflect actual cost expenditures associated with your approved Partnership Agreement award budget and should show you have met the required minimum one-to-one cost share. **ALL expenses reported on the FFR must be fully compliant with the award's General Terms and Conditions.**

You must be able to assign the federal and cost share amounts on your FFR to specific expenses listed on your FDR. If you are audited, source documentation of these allocated costs will be required for review.

Use the FDR to report on **all** activities conducted under the State Arts Plan or Regional Arts Plan (SAA/RAO Arts Plan) that were approved as part of your NEA Partnership application and that took place within the approved period of performance for this Partnership Agreement.

- All expenditures reported on the FDR that correspond to the cost share reported on the FFR **must** be in compliance with the award's General Terms and Conditions.
- Expenditures reported on the FDR that were not supported by the NEA funds and cost share reported on your FFR **do not** need to align with the federal requirements outlined in the award's General Terms and Conditions.

The FDR data is used to generate an SAA/RAO database that includes FDR activity representing the entirety of an agency's operations while requiring allowable cost share only for those projects designated as cost share on the FFR.

The expenses reported on the FDR in most cases will exceed the expenses listed on the FFR, since not all SAA/RAO activities are supported by the NEA grant and the required cost share.

To add your statistical information to the national database of all state and regional grant awards, please prepare your NEA FY2024 Partnership Agreement grant files as soon as possible and in accordance with your award's final reporting requirements. Contact NASAA or the NEA with any questions.

Submit the NEA's FDR and FFR by completing the webforms in REACH: https://grants.arts.gov/eGMS-Reach/Login.aspx. Awardees now access REACH using a login.gov account. A handbook on managing your award in REACH can be downloaded at https://www.arts.gov/grants/manage-your-award/state-and-regional-partnership-agreement-awards#p61466

Complete the following in REACH:

- **Final Descriptive Report SAA-RAO** (webform in REACH to confirm NASAA submission). Submitting this confirms to the NEA that you have submitted the DETAIL and PROJECT ACTIVITY LOCATIONS sequencing forms and data to NASAA. DO NOT SUBMIT THIS UNTIL YOU HAVE SUBMITTED THE FORMS TO NASAA.
- **Federal Financial Report – FFR** (webform in REACH)
- **Folk Arts Narrative** (upload if applicable)

Do not upload the DETAIL and PROJECT ACTIVITY LOCATIONS sequencing forms and data files in REACH. **They must be emailed to NASAA.**

Changes to your award's period of performance or final reports due dates must be made to the NEA in REACH. Inform NASAA once the NEA approves your change requests and provide the new period of performance end date or the new due date for your final reports.

Email the FDR Data package to NASAA Senior Data Associate Kelly Liu at kelly.liu@nasaa-arts.org and include the following:

- the DETAIL data export file and data sequencing form
- the PROJECT ACTIVITY LOCATION data export file and data sequencing form
- a message describing any unique formats or contents

For questions about NEA requirements, contact the NEA Office of Grants Management at grants@arts.gov. For FDR technical implementation questions and guidance, contact NASAA's Kelly Liu at kelly.liu@nasaa-arts.org or view NASAA's federal reporting resources.

Guidelines

Beginning in NEA FY2024/SAA RAO FY2025, two fields are retired, and one new field is added:

1. **RETIRED FIELDS: The fields "Population Benefited by Age" and "Population Benefited by Distinct Groups" are retired. These fields are no longer available in the DETAILS** sequence, so do not include them in your FDR.

2. **NEW FIELD: A new financial field is added, "NEA Cost Share,"** defined as "Amount of Partnership Agreement cost share funds included in 'Grant Amount Spent.' *If no Partnership Agreement cost share funds were included, enter 0."* This field is positioned between NEA Share and SAA/RAO Share. Further guidance on the field can be found [here](#) and in Attachment G. Please reach out to the NEA with any questions.

3. **REMINDER: The fields "NEA Primary Strategic Outcome" and "Population Benefited by Race" were eliminated for NEA FY2022/SAA RAO FY2023 and beyond.** These fields are no longer available in the DETAILS, so do not include them in your FDR.

4. The SAM.gov **Unique Entity Identifier (SAM-UEI) is required for all subgrants made with NEA funds or the cost share reported on your FFR.** The SAM-UEI replaced the DUNS on April 4, 2022, and is now reported in the field sequence in your DETAIL data file. Direct subgrants to individual artists are exempt from this requirement.

5. Your FDR report should include **grants and activities supported by the NEA FY2024 Partnership grant funds, the state/regional funds used as cost share funds for that NEA grant as reported on your FFR (not grants and activities for other NEA fiscal years), and all other funding sources. Make sure to include non-grant programmatic services and activities supported by NEA FY2024 Partnership Agreement funds or by cost share and other funding sources** (see Attachment A for guidance). The report should detail how your agency used state/regional, federal, or other funds to support all programs and services. Examples of how to report special cases (non-grant program activities, regrants and fiscal agents) can be found in Attachment A. If you are not certain how to record an activity in the standard FDR format, contact NASAA's Kelly Liu at kelly.liu@nasaa-arts.org

6. **NASAA collects, cleans and maintains data submitted for the FDR DETAIL and ACTIVITY LOCATION sections. The FDR DETAIL and ACTIVITY LOCATION are exported data files of all your grant-making and programmatic activities**. Make sure your data file lists all of the required fields in the correct sequence, as described in Attachment B for DETAIL and Attachment C for ACTIVITY LOCATION. Compare your files to the models provided in Attachment D to confirm that they have been exported correctly. NASAA prefers text (.txt) delimited files but can accept most file types, including .accdb, .csv and .xlsx files.

7. Submit your DETAIL and ACTIVITY LOCATION data files along with a **Data Sequencing form for both** (see Attachment E). The forms help NASAA map your information into our national database.

Do not report records of unfunded grant applications in your submitted data files.

Reporting Reminders

Report the Full Scope of Activities
The FDR should include all grants and non-grant programmatic services and activities conducted under the State/Regional Arts Plan approved as part of your NEA Partnership Agreement award, including activities supported by NEA funds, state or regional funds used as cost share for the NEA grant (as reported on your FFR), and other state or regional

funds/additional sources.

The FFR should reflect **actual cost expenditures** associated with your approved Partnership Agreement award budget. The FFR will show the NEA funds and confirm the final, actual Recipient Share (i.e., state/regional cost share) for the federal award. This cost share must be at least one to one (1:1) but may be more, as long as all expenditures reported on the FFR are in compliance with the award's General Terms and Conditions. **You must be able to assign the federal and cost share amounts on your FFR to specific expenses listed on your FDR.**

Federal Accountability
The Federal Funding Accountability and Transparency Act (FFATA) requires SAAs and RAOs to provide special reporting on each grant that includes $30,000 or more in federal funds. As of March 8, 2025, subaward reporting is done at SAM.gov. The FFATA reporting is due to SAM.gov one month after any subaward is made totaling $30,000 or more of federal funds. See the NEA FFATA FAQs: https://www.arts.gov/sites/default/files/FFATA_FAQS_and_SAM_5.5.25.pdf. In addition, this NEA webinar offers clarification on uniform administrative requirements, cost principles and audit requirements for federal awards (a.k.a. Part 200) pertaining to NEA Partnership Agreements and subawards.

Reporting the Full Scope of Your Grants and Programs

Your Final Descriptive Report (FDR) for your NEA Partnership Agreement grant should include grants and activities supported by National Endowment for the Arts Partnership grant funds for that NEA fiscal year, the state/regional funds used as cost share for the Partnership grant (not grants and activities for other NEA fiscal years), and all other funds not used as cost share.

The Federal Financial Report (FFR) should reflect the actual expenditure of NEA funds and confirm the final, actual Recipient Share (state/regional cost share) for the federal award. This cost share must be at least one to one (1:1)[i], but may be more, if all expenditures reported on the FFR are in compliance with the General Terms and Conditions for the award.

Reporting Multiyear Grants

NEA Partnership awards cannot be closed out until all subawards associated with the prime award have been completed and closed out. Do not include carryover funds for grants and activities supported by a previous fiscal year's Partnership award(s) and cost share on your FFR or FDR.

Reporting Non-grant Programmatic Activities

In addition to grants, state arts agencies and regional arts organizations should record programmatic activities in their FDRs. Although these activities are not grants to other organizations/individuals, reporting this activity allows the NEA and NASAA to better understand the scope of SAA and RAO programs and services. Examples of this include artist rosters, technical assistance workshops and exhibitions produced in-house.

Each activity should be reported as a separate record, with Applicant Name listed as "SAA/RAO-Program Name." All records should be reported with Applicant Status = 05 for SAAs or 02 for RAOs, Applicant Institution = 16, and Applicant Discipline = 14. The financial fields for grant amount and project budget should all equal each other (Amount Requested, Amount Awarded, Amount Spent, Total Project Expenses and Total Project Income). All other fields should be coded to reflect the activity in a manner like other grant records.

Contracted services, where the SAA/RAO procures a third party to produce programmatic activities, should also be reported as separate records. For these records, fields should reflect the organization (or individual) producing the work, not the SAA or RAO.

Reporting Operating Support's Total Project Expenses and Income

For general operating support grants coded as Activity Type 11, the total project expenses and income should be the whole budget of the recipient organization. Expenses and income should be greater than Amount Spent, oftentimes in the millions of dollars.

Reporting Regranting Activities

SAAs and RAOs that provide grants to organizations for the purposes of regranting[ii] are required to report the initial grants but not the subsequent regrants. These records should be reported as Activity Type = 26.

Reporting Fiscal Agents

SAAs and RAOs may not use federal funds or cost share funds to support awards to organizations that use fiscal agents. SAAs and RAOs may utilize funds over and above their NEA grant and any

cost share funds (costs not reported on the FFR) to make such awards. SAAs and RAOs that provide grants to organizations that use fiscal agents are required to report on the fiscal agents as if they are grantees. While the grantee name and location in the FDR should reflect the fiscal agent, all other data in the FDR and the Activity Location table should reflect actual project activities. Please note that the National Standard includes fields for Payee and Provider of Services that may be helpful to include in your database to track these situations.

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[i] For those agencies covered by the Economic Development of the Territories Act (American Samoa, the Trust Territory of the Pacific Islands, the Commonwealth of the Northern Mariana Islands, Guam and the Virgin Islands), the cost share/matching requirement does not apply to the first $200,000 of NEA funds (48 U.S.C. 1469a(d), as amended).

[ii] The only NEA award recipients eligible to make subawards are the state arts agencies, regional arts organizations and local arts agencies identified in the NEA's legislation (P.L. 108-108 Section 309). Therefore, only eligible entities to further regrant NEA funds and associated cost share/match from an SAA/RAO prime award are designated local arts agencies.

DETAILS Section Data Fields and Sequence

Field Name and Order		Data Type	Recommended Length
1	Applicant Name	text	100 characters
2	Applicant Street Address	text	No specification
3	Applicant City	text	25 characters
4	Applicant State	text	2 characters
5	Applicant Zip	text	5 characters
6	Applicant Status	text	2 characters
7	Applicant SAM-UEI[1]	text	12 characters
8	Applicant Institution	text	2 characters
9	Applicant Discipline	text	3 characters
10	Project Discipline	text	3 characters
11	Activity Type	text	2 characters
12	Arts Education	text	2 characters
13a	Adults engaged: In-person arts experience	numeric	8 digits
13b	Children engaged: In-person arts experience	numeric	8 digits
14	Artists Directly Involved	numeric	8 digits
15	Amount Requested	numeric	8 digits
16	Amount Awarded	numeric	8 digits
17	Amount Spent	numeric	8 digits
18	Total Project Expenses	numeric	8 digits
19	Total Project Income	numeric	8 digits
20	Total Project In-Kind	numeric	8 digits
21	NEA Share	numeric	8 digits
22	NEA Cost Share[2]	numeric	8 digits
23	SAA or RAO Share	numeric	8 digits
24	Other Share	numeric	8 digits
25	SAA or RAO Unique Identifier[3]	text/numeric	9 characters
26	Constituent ID[4]	text/numeric	10 characters

NOTES

[1] SAM-UEI replaces DUNS for all FDRs submitted after 4/4/2022, regardless of when the awards were issued or closed. The UEI is only required only for subgrants made with NEA funds or the cost share/match reported on your FFR. Individual artists are exempt – enter IND.

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

[3] Indicates each agency's unique system of grant identification numbers for each record.

[4] Indicates each agency's unique identification number used in its constituent list or mailing list database. A grantee's Federal Employer Identification Number (FEIN) may also be used. Although reporting this field is voluntary, agencies are strongly encouraged to include this information.

Project Activity Location Information

Though it is preferable to report Project Activity Locations for all grants and non-grant program records in the DETAILS section, it is only mandatory for a select number of activities below. These activities correspond to the NEA's column A activities in their FDR instructions. For additional guidance and answers to frequently asked question about activity location reporting, consult this document.

Type of Activity Requiring Location Information

02 Audience Services
04 Artwork Creation
05 Concert/Performance/Reading
06 Exhibition
07 Facility Construction/Maintenance
08 Fair/Festival
10 Organization Establishment
12 Arts Instruction
16 Recording/Filming/Taping
18 Repair/Restoration/Conservation

20 School Residency
21 Other Residency
22 Seminar/Conference
24 Distribution of Art
25 Apprenticeship
29 Professional Development/Training
33 Building Public Awareness
34 Technical Assistance
37 Public Art/Percent for Art

ACTIVITY LOCATION Section Data Fields and Sequence
(Do not include the name of the venue in street address)

Field Name and Order	Field Type	Recommended Length
1 Venue Street Address[1,4]	text	No specification
2 Venue City[1]	text	25 characters
3 Venue State[1]	text	2 characters
4 Venue Zip[1]	text	5 characters
5 Venue Latitude[2]	double/float	5 decimal places
6 Venue Longitude[2]	double/float	5 decimal places
7 Number of Days	numeric	3 digits
8 SAA or RAO Unique Identifier[3]	text/numeric	9 characters

NOTES

[1] Latitude and Longitude can be provided in lieu of Venue Address, City, State & Zip

[2] The four fields of Venue street address, Venue city, Venue state, Venue Zip can be provided in lieu of Latitude and Longitude

[3] Must be the same grant identification number as its DETAIL record so they can be joined.

[4] Do not include the name of the venue in Venue Street Address

The Electronic DETAIL and ACTIVITY LOCATION Sections

DETAIL and ACTIVITY LOCATION records should only be exported to an electronic file in a database-ready format. Database-ready formats can be text files delimited by comma, tab, or space; in an Excel spreadsheet; or in an Access .accdb database table.

A text delimited file is a file where each grant record appears on its own single line. Fields are separated by commas, tabs, or spaces. **Please include the field names as the first line in the file**. Field names help us map each data element into its proper field in the national database of all SAA and RAO grants. When you have finished exporting your DETAIL and ACTIVITY LOCATION data, check to see that it is in a delimited format and that all information appears in the sequence shown in Attachment B for DETAILS and Attachment C for LOCATIONS.

You should export your DETAIL data so that the file looks like this:

In a comma delimited format
"Artspace","123 Main St","Anahiem","AK","99072","02","ABC123XYZ123","15","14","14","11","99",5500,180,24,5000,3886,3886,13831,15062,3020,3886,0,0,0,"ID855"
"Ctr for Children","52 Maple Ave","Anahiem","AK","99401","9211","02","CDE987EEZ789","25","14","12","20","01",95,18,9,677,525,525,1554,1810,256,225,180,300,0,"Y1077"

In a tab delimited format
"Artspace" "123 Main St" "Anahiem" "AK" "99072" "7175" "02" "ABC123XYZ123" "15" "14" "14" "11" "99" 5500 180 240 5000 3886 3886 13831 15062 3020 3886 0 0 0 "ID855"
"Ctr for Children" "52 Maple Ave" "Anahiem" "AK" "99401" "9211" "02" "CDE987EEZ789" "25" "14" "12" "20" "01" 95 18 9 677 525 525 1554 1810 256 225 180 300 0 "Y1077"

You should export your ACTIVITY LOCATION data so that the file looks like this:

In a comma delimited format
"321 Elm St","Anahiem","AK","99072",35.973655,-75.183301,14,"ID855"
"52 Maple Ave","Anahiem","AK","99401",32.011057,-72.48025,3,"Y1077"

In a tab delimited format
"321 Elm St" "Anahiem" "AK" "99072" "7175" 35.973655 -75.183301 14 "ID855"
\"52 Maple Ave" "Anahiem" "AK" "99401" "9211" 32.011057 -72.48025 3 "Y1077"

If you have questions regarding these formats, please contact Kelly Liu at NASAA for assistance.

Attachment D

PARTNERSHIP AGREEMENTS:
FY24 and Later FINAL DESCRIPTIVE REPORT
DATA SEQUENCING FORMS

NATIONAL ENDOWMENT for the ARTS
arts.gov

NEA FINAL DESCRIPTIVE REPORT: DETAIL DATA SEQUENCING FORM

SAA/RAO:		Export Format of File -- select one:
NEA Award #:		ASCII text delimited (preferred)
Total # of grants-records in file:		ASCII tab delimited
Name of File:		Access
Software used to produce the file:		Excel
		Other

Contact information for questions about the content or format of the data files:

Name:		Title:	
Email:		Phone:	

List of fields IN THE EXACT ORDER in which they appear in the data file:

	FieldName	Type*	MaxLength
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13a			
13b			
14			
15			
16			
17			
18			
19			
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21			
22			
23			
24			
25			
26			

*Text/character, numeric, or logical

NASAA guidance is based on NEA instructions and requirements. For questions about NEA requirements, contact Lara Holman Garritano at the Endowment at 202-682-5586 or garritanol@arts.gov. For technical implementation questions and guidance, contact Kelly Liu at NASAA at 202-347-6352 x101 or kelly.liu@nasaa-arts.org.

NEA FINAL DESCRIPTIVE REPORT: PROJECT ACTIVITY LOCATION DATA SEQUENCING FORM

		Export Format of File -- select one:	
SAA/RAO:			
NEA Award #:			ASCII text delimited (preferred)
Total # of locations/records in file:			ASCII tab delimited
Name of File:			Access
Software used to produce the file:			Excel
			Other

List of fields IN THE EXACT ORDER in which they appear in the data file:

	FieldName	Type*	MaxLength
1			
2			
3			
4			
5			
6			
7			
8			

*Text/character, numeric, or logical

"Cheat Sheet" for FY2025 and later Final Descriptive Report Codes

Applicant Status

01 Individual
02 Organization - Non-Profit
03 Organization - Profit
04 Government - Federal
05 Government - State
06 Government - Regional
07 Government - County
08 Government - Municipal
09 Government - Tribal
99 None of the Above

Type of Activity

01 Acquisition
02 Audience Services
03 Fellowships
04 Artwork Creation
05 Concert/Performance/Reading
06 Exhibition
07 Facility Construction/Maintenance
08 Fair/Festival
09 Identification/Documentation
10 Organization Establishment
11 Operating Support
12 Arts Instruction
13 Marketing
14 Professional Support - Administrative
15 Professional Support - Artistic
16 Recording/Filming/Taping
17 Publication
18 Repair/Restoration/Conservation
19 Research/Planning
20 School Residency
21 Other Residency
22 Seminar/Conference
23 Equipment Acquisition
24 Distribution of Art
25 Apprenticeship
26 Regranting
27 Translation
28 Writing About Art
29 Professional Development/Training
30 Student Assessment
31 Curriculum Development/Implementation
32 Stabilization/Endowment/Challenge
33 Building Public Awareness
34 Technical Assistance
35 Web Site/Internet Development
36 Broadcasting
37 Public Art/Percent for Art
99 None of the Above

Applicant Institution

01 Individual Artist
02 Individual Non-Artist
03 Performing Group
04 Performing Group - College/University
05 Performing Group - Community
06 Performing Group - Youth
07 Performance Facility
08 Art Museum
09 Other Museum
10 Gallery/Exhibit Space
11 Cinema
12 Independent Press
13 Literary Magazine
14 Fair/Festival
15 Arts Center
16 Arts Council/Agency
17 Arts Service Organization
18 Union/Professional Association
19 School District
20 Parent-Teacher Organization
21 Elementary School
22 Middle School
23 Secondary School
24 Vocational/Technical School
25 Other School
26 College/University
27 Library
28 Historical Society
29 Humanities Council
30 Foundation
31 Corporation
32 Community Service Organization
33 Correctional Institution
34 Health Care Facility
35 Religious Organization
36 Seniors' Center
37 Parks and Recreation
38 Government - Executive
39 Government - Judicial
40 Government - Legislative (House)
41 Government - Legislative (Senate)
42 Media - Periodical
43 Media - Daily Newspaper
44 Media - Weekly Newspaper
45 Media - Radio
46 Media - TV
47 Cultural Series Organization
48 School of the Arts
49 Arts Camp/Institute
50 Social Service Organization
51 Child Care Provider
99 None of the Above

Disciplines (Applicant & Project; & optional sub-disciplines)

01 Dance
  A   Ballet
  B   Ethnic/Jazz
  C   Modern
02 Music
  A   Band
  B   Chamber
  C   Choral
  D   New
  E   Ethnic
  F   Jazz
  G   Popular
  H   Solo/Recital
  I   Orchestral
03 Opera/Musical Theatre
  A   Opera
  B   Musical Theatre
04 Theatre
  A   General
  B   Mime
  D   Puppet
  E   Theatre for Young Audiences
  F   Storytelling
05 Visual Arts
  A   Experimental
  B   Graphics
  D   Painting
  F   Sculpture
06 Design Arts
  A   Architecture
  B   Fashion
  C   Graphic
  D   Industrial
  E   Interior
  F   Landscape Architecture
  G   Urban/Metropolitan
07 Crafts
  A   Clay
  B   Fiber
  C   Glass
  D   Leather
  E   Metal
  F   Paper
  G   Plastic
  H   Wood
  I   Mixed Media
08 Photography
09 Media Arts
  A   Film
  B   Audio
  C   Video
  D   Technology/Experimental
10 Literature
  A   Fiction
  B   Non-Fiction
  C   Playwriting
  D   Poetry

Disciplines (Continued)

11 Interdisciplinary
12 Folklife/Traditional Arts
  A   Folk/Traditional Dance
  B   Folk/Traditional Music
  C   Folk/Traditional Crafts & Visual Arts
  D   Oral Traditions (include folk/traditional storytelling)
13 Humanities
14 Multidisciplinary
15 Non-Arts/Non-Humanities

Arts Education

01 50% or more of funded activities are arts education
02 Less than 50% of funded activities are arts education
99 None of this project involves arts education

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/state-and-regional-partnership-agreement-awards.

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

SAAs 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 <u>must</u> 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.