

### Get prepared!

Your final report must be consistent with the activities and budget that were reviewed and approved by the NEA. Before working on your final reports, thoroughly review the [FY22 How to Prepare Your Final Reports](#) guide, and look over your award files under the **Documents** tab in REACH.

As a reminder, **American Rescue Plan funds are intended to support day-to-day business expenses/operating costs** as described below. Cost share/matching funds are not required and should not be recorded, as this is a non-matching award.

Support is limited to any or all of the following:

- Salaries (full or partial support). Staff positions funded may not conduct work independent of the organization receiving funds.
- Fees/stipends for artists and/or contractual personnel for routine organizational operations, such as performances, presentations, workshops, and/or the creation of artwork.
- Facilities costs such as mortgage principal, rent, and utilities.
- Costs associated with health and safety supplies for staff and/or visitors/audiences (e.g., personal protective equipment, cleaning supplies, hand sanitizer, etc.).
- Marketing and promotion costs.

**All supported costs must directly benefit the general operations of your organization. ARP grants are NOT project support. Funds may not be subgranted.**

### Components of Your Final Report

#### **Federal Financial Report (FFR):**

Your FFR must only include expenses that were in the approved project budget (which may have been part of your application, revised pre-award, or updated through a budget amendment). The FFR must reflect actual documented costs for approved line items, not estimates. As a reminder, no project-based expenses should be included.

- There is no required match for ARP grants; line 10j of the FFR must be \$0.
- 2 CFR applies, including 2 CFR 200 Subpart E Cost Principles.

#### **Final Descriptive Report (FDR):**

Your FDR narrative should focus on the impact of general operating support, not on individual projects or programs. The ARP grant does not imply NEA support of any specific programming. The number of audience members reported in “In-Person Arts Experience” and “Virtual Arts Experience” can reflect the total impact of your organization’s work during the grant period.



**DO:** Focus only on the specific costs included in your approved ARP budget.



**DO:** Tell us how support of these general operating expenses benefitted your organization.



**DO:** Count only salaries/fees/stipends from the approved ARP budget (and reported on your FFR) when calculating the Number of Individuals Compensated from the Award Budget.



**DON'T:** Focus on the details of projects or programs; we are only interested in your use of the funds from a general operating support perspective.

**Geographic Location of Project Activity Report (GEO):**

Your GEO should only include the locations where your supported general operations took place. If your operations were impacted by COVID and staff/contractors were working from home, the GEO should include the organization's primary address rather than home offices.

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**Reminder for ALL National Endowment for the Arts Awards:** There can be no commingling of federal funds and there can be no overlapping costs with other federal awards or their cost share/match. DO NOT report on any costs that are part of another federal award, whether from the NEA or another federal agency including the Small Business Administration's Grants for Shuttered Venue Operators and other federal pandemic relief opportunities, either directly or from a pass-through entity.

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