



American Rescue Plan Grants to Local Arts Agencies (LAAs) for Subgranting Final Report Tips

Get prepared!

Your final report must be consistent with the activities and budget that were reviewed and approved by the NEA. Before you dig into reporting, thoroughly review the [How to Prepare Your FY19-23 Final Reports](#) guide, and look over your award files under the **Documents tab** in **REACH**. In addition to your approved budget and application narrative in the **Documents tab**, pay close attention to 1) the Terms and Conditions and 2) the Specific Terms and Conditions for the American Rescue Plan Grants to Local Arts Agencies.

Before you complete your final report, here's a reminder of a few key points from the ARP program guidelines and the Terms and Conditions of your award:

- **Eligible Subgrantees:** Only 501(c)(3) nonprofit organizations, units of state or local government, institutions of higher education, or federally-recognized Indian tribal governments are eligible to receive funds subawarded through an NEA award. **Grants may not be awarded to a non-eligible organization through a fiscal sponsor.** For-profit entities and fiscal sponsors are NOT eligible subrecipients.
- **Artistic excellence** and **artistic merit** must have been included in the review criteria used to make subawards.
- Your approved ARP budget may have included up to \$50,000 to support your organization's own **eligible operating costs associated with administering the subgranting program**. Allowable costs are limited to any or all of the following:
 - Salary support, full or partial, for one or more staff positions.
 - Fees/stipends for contractual personnel to support the services they provide for specific activities in support of your organization's day to day activities.
 - 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.).
 - Costs associated with marketing, promotion, and applicant/grantee technical assistance.
- **Subgranting support** by local arts agencies to eligible subgrantee organizations is limited to any or all of the following costs:
 - Salary support, full or partial, for one or more staff positions.
 - Fees/stipends for artists and/or contractual personnel only in support of services they provide for specific activities in support of the subgrantee organization's day to day operations.
 - 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.

- If your LAA is allowed to make **direct awards to individuals**, subgrants may be awarded to individuals for artist fees/stipends to support the services they provide for specific programs and activities.
 - Such awards to individuals may include providing presentations, workshops, research, and/or the creation of artwork with tangible outcomes required by the subaward.
 - Support to individuals may not include honorifics or fellowships, or other forms of funding for financial hardship, including but not limited to rent or food assistance or the general operating expenses of individual artists.

Components of Your Final Report

Do not include unallowable costs or grants made to ineligible organizations in your final reports.

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 for your subgrantees, not on individual projects or programs. The ARP grant does not imply NEA support of any specific programming. The “Number of Individuals Compensated from the Award Budget” should reflect only your organization’s ARP administrative spending, not subgrants.



DO: Tell us how support of subgrants benefitted your organization and subgrantees.



DO: Be clear and concise when describing the subaward selection process.



DON'T: Include costs/activities that are unallowable under ARP.

Local Arts Agency Subgrants Report:

This grant does not require a Geographic Location of Project Activity Report; instead, information about your subgrants must be provided through the [Local Arts Agency Subgrants Report for ARP](#). Review the instructions carefully, as data for this report must be collected from your subgrantees and consolidated into one report. Upload the completed report to the **Forms & Reports** tab in **REACH**.

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.
