

Final Report Tips for Grantees Who Received a General Operating Support Waiver

To aid the arts community during the COVID-19 pandemic, Congress included language in the Consolidated Appropriations Act, 2021 (P.L. 116-260) that allows the National Endowment for the Arts to change certain awards issued in Federal Fiscal Years 2019-2021 from approved project-based support to general operating support. The waiver was not automatically applied to awards. These instructions are only for grantees who requested and received approval for a General Operating Support Waiver from the Office of Grants Management.

We recommend that you review the following documents before completing your final report:

1. The [How to Prepare Your FY19-23 Final Reports](#) guide for the fiscal year of your award.
2. The [General Operating Support Waiver Instructions/FAQs](#) as a reminder of allowable costs.
3. The Additional Guidance-GOSW file found in the Documents tab for your award in REACH.
4. Your General Operating Support Waiver approved budget, also in the Documents tab.

These tips are intended to supplement that information.

If you received a **FULL** General Operating Support Waiver

Federal Financial Report (FFR):

Your FFR must only include expenses that were in the approved budget that was submitted with your General Operating Support Waiver request (or any subsequent budget amendments). The FFR should reflect actual documented costs for approved line items, not estimates. As a reminder, no project-based expenses should be included, and these awards still require at least a 1:1 cost share/match. 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 General Operating Support Waiver does not imply Arts Endowment 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 General Operating Support Waiver budget.



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



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 impacted by COVID, the GEO should include the organization’s primary address rather than home offices.

If you received a **PARTIAL** General Operating Support Waiver

Federal Financial Report (FFR):

Your FFR must only include expenses that were in the approved budget that was submitted with your General Operating Support Waiver request (or any subsequent budget amendments). This includes the project expenses that were part of the “Previously incurred approved project costs” line item in your approved Partial General Operating Support Waiver budget, as well as your approved general operating costs. Additional project-based expenses may not be included.

The FFR should reflect actual documented costs for approved line items, not estimates. As a reminder, these awards still require at least a 1:1 cost share match. 2 CFR applies, including 2 CFR 200 Subpart E Cost Principles.

Final Descriptive Report (FDR):

Grants with a Partial General Operating Support Waiver must still complete the same FDR that they were assigned when the award was made. (The FDR is identified at the Forms & Reports tab in REACH.) Your FDR narrative should focus on what was accomplished with project-based support only until the point that the grant was amended to general operating costs. (The amendment approval date can be found at the Change Requests tab in REACH.) You should also describe what was accomplished with the general operating support. Arts Endowment support of your project ended when you received a General Operating Support Waiver; do not report on project activities that took place after that date.



DO: Focus only on the specific expenses in your approved General Operating Support Waiver budget.



DO: Include details of your supported project up until the time of your General Operating Support Waiver.



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



DON'T: Include details of a project AFTER the General Operating Support Waiver was approved.

Geographic Location of Project Activity Report (GEO):

Your GEO should include the locations of project activities that took place before you were granted a General Operating Support Waiver (and that were included in your General Operating Support Waiver budget). It should also include the locations where your supported general operations took place. If impacted by COVID, the GEO should include the organization’s primary address rather than home offices.

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 Arts Endowment 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.

The FDR Web Form in REACH

The FY19-21 FDR-General Operating Support is a web form, accessible directly through REACH. Access the FDR web form by logging into your REACH account and selecting the correct award. Go to the Forms & Reports tab to view the assigned FDR. Click on the black pen next to the Final Descriptive Report to open up the form.

- The FDR is organized into multiple tabbed pages.
- Click “Save and Continue” at the bottom of each page to progress to the next tab of the FDR.
- Certain questions require a response before the form will let you move on; you will receive a validation error if you leave a required question unanswered or if the text you paste for a narrative question exceeds the allowed character limit. You must resolve these issues to save the data and move on.
- You can expand the appearance of text boxes by clicking on the lower right corner of the text box and dragging downwards.

NOTE: You do not need to complete your FDR in one sitting. After clicking “Save” at the bottom of the page, you can close your FDR and return to it later. Re-enter the FDR-in-progress by clicking on the black pen next to the report name on the Forms & Reports tab.

Submit your FDR by clicking the “Submit” button on the last tabbed page of the form. Once you’ve done this, you can view the document by clicking the paper icon next to the report name on the Forms & Reports tab. You will still be able to make edits to the FDR until Arts Endowment staff change the status of the report to “Under Review