



HOW TO MANAGE YOUR NEA AWARD HANDBOOK

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The *How to Manage Your NEA Award Handbook* (the "Handbook") is a companion piece to other National Endowment for the Arts (NEA) award materials including, but not limited to, the *General Terms and Conditions (GTCs)*, payment and reporting forms, and associated instructions for awards.

NEA policies and procedures are updated as necessary and appropriate, and if related to 2 CFR 200, notated with the Federal Register dates. The NEA Office of Grants Management staff is available to assist you with all aspects of managing your award. However, we strongly encourage you to review this information in its entirety before contacting us.

Award recipients are responsible for understanding and complying with all the terms and conditions associated with their NEA award.

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BASIC AWARD ADMINISTRATION

The National Endowment for the Arts (NEA) Office of Grants Management (OGM) is the only office authorized on behalf of the NEA Chair to issue awards, approve changes to awards, and review and approve payments and reports.

While you may have worked with NEA Program staff during the application process, once an award is made, you'll work with OGM to manage and close out your NEA award. You will use the [REACH](#) grants management system to manage your award and for most communications with the NEA.

If you send inquiries about your award to any other NEA office, it will delay the review and processing of your request. OGM will coordinate with other NEA offices to address your request as needed.

1. Working with OGM and REACH

Participants associated with a funding offer or award will receive REACH access instructions with the funding offer letter and/or award notification. A participant is an individual at an applicant or recipient organization who has access to REACH to manage the NEA funding offer or award. These individuals are first identified in the application but may be updated on a revised project budget or through a change request submitted in REACH. They include the Authorizing Official, Project Director, and Grant Administrator.

Login.gov. Designated award participants will access REACH via a Login.gov account. Login.gov is a sign-in service used by the public to securely access information on federal government websites. Once you set up a Login.gov account, you can use the same username and password to access multiple government websites, including REACH, SAM.gov, and Grants.gov.

- You must use a unique-to-you email address for Login.gov (for example, jane.doe@email.com). This must not be an email account shared by multiple people. Using a shared email address increases the risk of fraud.
- Your Login.gov email address must match the email address you've provided to the NEA in your grant application, revised project budget, or other communication. If the email addresses do not match, Login.gov will not link to the NEA grants on which you are a participant.
- Login.gov accounts are specific to an individual; do not share your Login.gov account with other people, even within the same organization.

What can I see and do in REACH? Note that while other federal agencies may use the REACH system (i.e. IMLS, NEH), the weblink to log into the system is unique for each agency. If you are unable to log into REACH, please be sure you are accessing the NEA version of the site. Log into REACH via your own Login.gov account by selecting one of the three options on the REACH home page. Through REACH, you can:

- View official award documents including the funding offer, the Official Notice of Action, award terms and conditions, reporting requirements and deadlines, and other important information.
- Submit payment requests, change/amendment requests, annual and final report documents, and see their various statuses (e.g., under review, approved, denied, needs revisions).
- Request personnel changes for your award(s).
- Read award notifications, reminders, and communicate with NEA staff.

Personnel updates and REACH access. Award access in REACH is assigned to specific individuals. This access is non-transferrable. Do not allow others to use your Login.gov credentials or share Login.gov credentials. OGM will suspend REACH access for security purposes if we find that an account is being used by unauthorized personnel or shared among several people.

Current award participants can request access to REACH for new and/or additional authorized personnel by selecting **A. We Need to Update People on this Award** from the **Change Requests Tab** for specific awards. Access to REACH relies upon the email address of each official participant in the award. Double check everything for spelling errors before you submit your request. A typo in a name or email address will cause access issues.

Other important information about personnel changes in REACH:

- If you are adding a new Authorizing Official, Project Director, or Grants Administrator to an award, the REACH system will automatically remove the previous person assigned to that role from the award and they will no longer have REACH access.
- You may request REACH access for additional personnel in the roles of Alternate AO, co-Project Director, and Fiscal Officer, to help manage this award. Each of these roles can submit payment requests, as well as amendment requests and required financial and performance reporting.
- If you want someone to be able to access the award in REACH but not submit payment requests or financial reports, ask that they be assigned the role of Additional Participant.
- All participants on an award are copied on messages sent and received through REACH. Do not include people as REACH participants who should not be privy to all communication about the award.
- If you have multiple open awards, you must change the people on each award separately. In REACH, each participant is assigned to a role on a specific award record and not to your organization's entity record.

Communicating with OGM Staff. We encourage you to contact OGM when you need assistance with your award.

- For specific questions about an award, please send a message through that award's REACH **Messages Tab**.
- For general questions about managing NEA awards, please send an email to grants@arts.gov. Questions about final reports should be sent to FinalReports@arts.gov. Be sure to provide your award number(s) so we can access your information quickly.

2. Award Notification

You will receive notification of an NEA award via an email with the following sample subject line: National Endowment for the Arts: Award Notice XXXXXXX-XX-XX to *Your Organization*. The email will direct you to log into REACH to view the official award documents.

READ YOUR AWARD DOCUMENTS CAREFULLY. You are responsible for understanding and complying with all the legal, financial, and administrative policies and requirements pertaining to your award. You can find your award documents in the **Documents Tab** of the REACH record for the specific award.

Your award documents include:

- **Chair's Letter.** This is a congratulatory letter from the NEA Chair or delegate.

- **Official Notice of Action. This is the official award document.** You do not need to co-sign the Notice of Action to accept the award. The Notice of Action also contains important information, including:
 - **Type of Action Taken.** This includes the Date of Action and Award Date. The type of action is an award, and the date of action and award date are the same in most cases.
 - **Federal Award ID Number (FAIN).** Your NEA award number for your project.
 - **Award Recipient.** The legal name of the award recipient.
 - **Award Recipient Unique Entity Identifier (UEI).** This is the UEI assigned to your entity by the System for Award Management (SAM.gov). Once assigned, your UEI should not change. Contact OGM immediately if your UEI changes.
 - **Period of Performance and Budget Period.** The approved award period indicates the project’s start date and end date during which funds are budgeted.
 - **Assistance Listing.** Each award program in the federal government is assigned a specific number. This number reflects the NEA Assistance Listing associated with your award.
 - **Project Description.** A brief description of the project as supported by the NEA.
 - **Grant Program and Office.** The guidelines/funding opportunity under which you applied, and the discipline or program office associated with your award.
 - **Award Amounts.** There are three lines here: (1) amount of federal funds obligated by this action, (2) total amount of federal funds obligated, and (3) total amount of the federal award. In most cases, these will all be the same amount. Your award amount = Total Amount of the Federal Award.
 - **Recipient Contacts.** Official award participants and their assigned roles in REACH. Only the Authorizing Official, Project Director, and Grants Administrator are included on the Notice of Action.

- **Terms and Conditions.** This document includes applicable specific terms (if any) and other important information pertaining to the approved project and budget. It may also contain other award-specific requirements, such as additional reporting requirements. You may also have additional specific terms for your award included as separate files in the **Documents Tab** in REACH.
 - **IMPORTANT: If a specific term or requirement conflicts with information provided in the GTCs, the specific term takes precedence.**

- **Report Schedule.** The Report Schedule document details the award’s required reports and their due dates. This document will also specify if your award requires a final work product. This information is also available on the **Forms and Reports Tab** in REACH.

3. Requesting Award Funds

You will use REACH to request award funds, which are issued via Automated Clearing House (ACH) transfer to the bank account associated with your active SAM.gov registration. Carefully read all instructions for completing and submitting your request before filling out the Payment Request form in REACH.

Things to Know About Payments:

- The NEA does not automatically send out award funds; you must submit a request through REACH.
- The NEA does not issue checks.
- If you allow your SAM.gov registration to expire, you will not be able to submit a payment request.

- You will not be able to submit a payment request if SAM shows that your organization has delinquent federal debt subject to offset.
- The NEA cannot release payment if you are out of compliance with the terms and conditions of your award.

The NEA has partnered with Enterprise Service Center (ESC), a division of the US Department of Transportation's Federal Aviation Administration (FAA), to process payments. ESC reviews and sets up the payments in our financial system to go to the U.S. Treasury for final issuance. In the event there are issues with your organization's SAM registration or banking information, you may receive an email directly from ESC. ESC sends all emails from an @faa.gov address.

Verify that Your Bank Information is Correct in SAM. The NEA and ESC will send all NEA award payments to the bank account noted in your entity's SAM registration. If your organization's banking information changes, you must update it in SAM before requesting payment. You must renew your SAM registration once a year; however, you can help prevent fraud by regularly checking your entity's SAM registration to ensure all participants and banking information associated with your organization is correct.

Recipients on an Alternative Method of Payment. The NEA will notify you of this requirement as a specific term in your **Terms and Conditions** document. Before submitting a payment request, you should contact OGM at grants@arts.gov for guidance. See also the NEA's Office of Inspector General's guidance documents at <https://www.arts.gov/about/inspector-general/guidance>.

SUBMITTING PAYMENT REQUESTS

Log into REACH and go to **Awards**. Select the correct award for which you want to request funds and go to the award's **Payments Tab**. Click the **Add Payment Request** button to access and complete the online Payment Request form. Instructions for completing the form are available by clicking the **View Payment Request Instructions** bar at the top of the form. A payment request tutorial and details about payment request data validations can be found in the [Manage Your Award](#) section of the NEA website.

Payment Progress Report. You are required to complete the progress report section of the payment request the first time the cumulative amount of NEA funds requested exceeds two-thirds (2/3) of the award amount. The progress report must include a description of award-supported activities that you have completed since the period of performance start date, and those that you will complete during the remainder of the period of performance.

- Do not include information about activities or costs that are not part of the approved NEA project.
- If you have not reached the two-thirds (2/3) reporting threshold, it is acceptable to leave this part of the form blank.

Tips for Preparing Your Payment Request

Payment requests must be based on actual, documented expenditures corresponding to your approved project budget.

- If you are not sure of your approved costs, check the **Documents Tab** of your award to review your approved budget and the **Terms and Conditions** document to see if OGM made any changes to your approved costs prior to award.
- Do not use estimates (you must have source documentation available for all project costs) and do not include unapproved or unallowable costs in your total project outlays.

- Do not submit a payment request before your period of performance start date. The NEA will reject payment requests submitted prior to the start date of your award.
- Each payment request must reflect allowable project-related expenses already incurred (a reimbursement) and/or expenses you expected to incur within the next thirty (30) calendar days from the date of the request (an advance).
- You must incur all project costs within the approved period of performance.
 - **FY 2025 and later awards only:** If included in your approved project budget, you may request reimbursement for approved administrative closeout costs incurred between the end of your period of performance and the final reports due date.
 - Allowable closeout costs include salaries of personnel preparing final reports, publication and printing costs related to your final reports, costs associated with the disposition of equipment and property, and related indirect costs.
- Each payment request must be cumulative, both in terms of total project spending (Total Program Outlays) and total federal funds requested (Federal Share Amount).

How Often Can I Request Funds? This is up to you and your usual business processes. It also depends on when your project activities are taking place and when you will incur approved project costs. You may request funds on a monthly, quarterly, or other as-needed basis. You may also request your funds all at one time if you have incurred the costs already or expect to incur the costs in the next 30 days.

How Long Does It Take to Get Our Funds? Generally, review of your payment request occurs within 30 days of receipt. Once it is approved, the payment request is routed for processing by ESC, which then submits the request to the U.S. Treasury to complete the ACH transfer to the bank account associated with your SAM.gov registration.

To check on the status of your payment, log into REACH and select the correct award. Click on the **Payments Tab**. Scroll down to view the Payment Request, then check the Status/Date field. Approved payments will have an approved date in the Status/Date field. Generally, funds will be in your account within two weeks after that date.

If it has been more than two weeks since the approval date and you believe you have not received the payment, first contact your bank. Ask your bank for confirmation of an incoming ACH credit from the U.S. Treasury (not a wire transfer). If your bank has no record of the ACH transfer, email grants@arts.gov and we will work with ESC to investigate further.

Is There a Deadline for Requesting Funds? Most recipients submit payment requests as they incur and expend approved costs during the period of performance. However, you can also submit a single payment request when you submit your final reports. Any payment request(s) submitted together with your final reports must be received no later than the report due date listed in the **Forms and Reports Tab** for your award in REACH.

4. Requesting Changes to Your Project

You must conduct a project consistent with the recommended application or proposal approved for funding by the NEA. **If you need to update the scope, timeline, or budget of your approved project, you must inform the NEA OGM before you implement the proposed changes.** Examples of project changes that require prior written approval from OGM are listed in the GTCs.

- Failure to seek prior approval for changes may result in the disallowance of project costs and the need to return funds to the NEA.
- The NEA does not guarantee approval of your change request. OGM considers change requests on a case-by-case basis.

You can seek advice and discuss potential project changes with appropriate program/discipline staff, but only OGM has the authority to formally approve changes. OGM will confer with other NEA staff as necessary during the change request review process.

SUBMITTING CHANGE REQUESTS

You must submit all change requests through REACH. To request changes, log into REACH and select the correct award number. Go to the **Change Requests Tab** and click the **Submit a New Request** button. Then select **B. We Need to Make Changes to this Award**. Follow the instructions provided. Be sure to enter a detailed explanation and justification for your request. Upload additional documentation if necessary.

- If you only need to update personnel on your award, select **A. We Need to Update People on this Award** instead of **B. We Need to Make Changes to this Award**.

Time Extensions - Changes to the Period of Performance. All project activity and expenditures must take place within the period of performance for the award. You must request an extension to your period of performance if you need more time to complete the project activity (e.g., if you postpone a performance due to artist availability, or your project is delayed and will conclude after the award's period of performance ends). You may also request a time extension to allow for the completion of required final products such as films, catalogues, etc., as all project expenditures must be incurred within the approved period of performance.

- **FY 2025 and later awards only:** You may incur approved administrative closeout costs included in your project budget between the end of your period of performance and the final reports due date. See the GTCs for more information.

Things To Know Before Submitting a Request for a Time Extension:

- The NEA rarely approves requests to extend the period of performance beyond four (4) years from the original project start date.
- **Subgranting awards only:** If your NEA project includes approved subaward activity, all subawards made with NEA and/or cost share funds must be closed out prior to closing out your own federal award. Therefore, if you have open subawards associated with your NEA award when your period of performance is ending, you must request a time extension for your award. Contact grants@arts.gov for guidance.
- If a time extension to one award results in an overlapping period of performance with another NEA award(s), you must ensure there are no overlapping activities or costs between the awards (see **Keeping Track of Multiple Federal Awards** for more details). You cannot include costs covered by the NEA funds and the cost share for your award in any other federal award, and vice versa.

PROJECT SCOPE CHANGES

You must notify OGM as soon as you become aware that your approved project activities need to change substantially. The NEA reviews scope change requests using the same criteria of artistic excellence and merit used during the original panel review of your application. When requesting a scope change, you must provide a detailed justification for the

change(s) requested. The NEA may require a revised project budget to determine the allowability and applicability of costs.

- When in doubt, always contact us at grants@arts.gov to see if your project changes require a formal amendment BEFORE you make those changes.

You **must request prior written approval** for the following changes to your project:

- Changes in **artists and key partners** (e.g., artists and others whose participation was noted as confirmed in your application or in a previously approved amendment, and who are central to the success of your project). If artists are changing, include a short biography for each new artist.
- Changes in **primary project activities** (e.g., the removal or addition of a major program component, change in format from live presentations to virtual activity only, or a significant change in the intended reach of the project activities).
- Changes in the **artistic works presented**, including changes in content or themes (e.g., from contemporary to classical works), and **changes in a commissioned work**.
- Changes in locations for **public art, festivals, and other outdoor activities that may impact historic properties**. This type of change will require additional review under the National Historic Preservation Act (NHPA). Until the NEA completes this additional review, the NEA will withhold funding on your award.
- Changes in the **phase(s) of the supported project** (e.g., from research, production, and dissemination of a film to research and pre-production only).
- Changes in the **extent of touring** (e.g., if your multi-state tour changes to a single-state project).
- Changes in **required work products** (e.g., completion of a film to a working version or rough-cut, or the elimination of the product).

You **do not** need to request prior approval for the following changes to your project:

- Changes to artists, participants, and project partners listed as proposed, tentative, or invited in your initial application or approved project budget. You may replace proposed/unconfirmed artists with artists of similar caliber without NEA approval.
- Changes to artist line ups for festivals, or other events where there are multiple artists and arts groups participating. However, if an artist is key to the festival or a headliner specifically identified in the application, you must submit a scope change request.
- Changes to project activity dates that fall within the approved period of performance.
- Changes to the title of a work, exhibition, or event (e.g., from a working title to a final title).
- Addition or removal of auxiliary programming provided the activity is allowable and it does not impact the overall project scope.

PROJECT BUDGET CHANGES

NEA funds and the cost share funds for your award can only be used to support approved costs in your project budget. You must use the NEA Project Budget Form for all budget change requests and upload it through REACH when you submit your

change request. Instructions for preparing your budget are available in the [Manage Your Award](#) section of the NEA website.

You **must request prior written approval** for the following changes to your project budget:

- The addition of new foreign travel costs, or changes in the origin/destination of previously approved foreign travel. In your request, you must identify who is traveling, the trip's relation to the project activities, and the origin/destination countries.
 - The NEA cannot approve travel to/from countries sanctioned by the U.S. Treasury's Office of Foreign Assets Control.
 - All travel costs must comply with the Fly America Act as outlined in the GTCs.
- The addition of new equipment purchases. (See the GTCs for more information about equipment.) Identify the item(s) to be purchased, the per unit cost, and provide a justification as to the necessity of the purchase and its relation to your NEA project.
- The addition of indirect costs, either based on a Negotiated Indirect Cost Rate Agreement (NICRA) with the federal government or the de minimis rate. If you have a NICRA, upload the document in REACH, or include a link to your NICRA on your revised project budget form. See **Negotiated Indirect Cost Rate Agreements** for more information about indirect costs.
- The replacement of cash cost share with in-kind cost share.

You **do not** need prior written approval for the following changes to your project budget:

- Transfers among existing direct cost line items (this does not include transferring funds to travel for new foreign travel that was not previously approved, see above).
- Elimination of a previously approved project cost that does not affect the scope of the award.
- Replacement of in-kind cost share with cash cost share if the source of the new cash cost share is allowable.

FINAL REPORT SUBMISSION EXTENSIONS

If you completed your project activities within your award's period of performance but need more time to submit final reports, you must request a final report extension.

You must also request a final report extension if you are submitting a payment request with your final reports and your entity's SAM registration is expired or if your SAM registration shows you have delinquent federal debt subject to offset.

- You must have an active SAM registration for the NEA to process a payment request.
- Your final reports are considered unacceptable with an expired SAM registration.
- You must submit a one-month final report extension request every 30 days until your SAM registration is active again.

TERMINATING AN NEA AWARD

If your organization is unable to conduct the NEA approved project, you may withdraw from the award. See **7. Declining an Award** for complete information.

5. Acknowledging NEA Support

You must prominently display the approved acknowledgment of the NEA in all materials and announcements related to your funded project activities. You can find copies of the approved NEA logo as well as the NEA's Working with the Media Toolkit in the [Manage Your Award](#) section of the NEA website.

Refer to the GTCs for your award for specific acknowledgement language and other guidance.

Specific Guidance for General Operating Support Awards (American Rescue Plan awards or FY 2019-FY 2021 Awards with General Operating Support Waivers): You may only use the NEA's name and logo to indicate general operating support of your organization during the period of performance of your award. You may not credit NEA support to specific programs or activities.

6. Submitting Required Reports for Your Award

All NEA awards require submission of financial and performance reports. The reporting requirements specific to your award are available on the **Forms and Reports Tab** in REACH. In addition, the **Terms and Conditions** document for your award may indicate other required reports specific to your award.

PROGRESS REPORTS

There are three types of progress reports that you may need to submit for your award.

- 1. Payment Progress Report.** You are required to submit a progress report in the Progress Report field of the Payment Request form in REACH once the cumulative amount of NEA funds requested exceeds two-thirds (2/3) of the total award amount. Visit the [Manage Your Award](#) section of the NEA website for more information.
- 2. Annual Performance Reports.** You must submit a performance progress report no less than annually. The required reporting dates will be indicated on the Forms and Reports tab in REACH. The NEA may waive this requirement upon receipt of an acceptable Payment Progress Report during the reporting period.
- 3. Annual Financial Reports.** You must submit a financial report no less than annually. The form and required reporting dates will be indicated on the Forms and Reports tab in REACH. The NEA may waive this requirement upon receipt of an acceptable payment request showing actual expenditures, including cost share funds, during the reporting period.

Progress report requirements will be waived if acceptable final reports (Federal Financial Report and Final Descriptive Report) are received by the progress report due date.

FINAL REPORT DUE DATE

The due date of your final reports is determined by the fiscal year of your NEA award. You can find the fiscal year of your award by looking at the last two digits of the award number. For example, an award number such as 1234567-xx-**20** was issued in Fiscal Year 2020. An award number such as 2225678-xx-**24** was issued in Fiscal Year 2024.

- **Awards issued in Fiscal Year 2020 and earlier:** Your final reports are due no later than **90 days** after the period of performance end date.
- **Awards issued in Fiscal Year 2021 and later:** Your final reports are due no later than **120 days** after the period of performance end date.

You may request your final payment from the NEA and liquidate both the federal and cost share funds during the 90- or 120-day period.

- **Awards issued in Fiscal Year 2024 and earlier:** You may not incur any costs during the 90- or 120-day post-award period.
- **Awards issued in Fiscal Year 2025 and later:** If you included administrative closeout costs in your approved project budget, you may incur these costs between the end of your period of performance and the date you submit the final reports. See the GTCs for more information.

SUBMITTING YOUR FINAL REPORTS

You will submit final reports through REACH by logging in and selecting the correct award. Go to the **Forms and Reports Tab** to view your reporting requirements and to submit your reports. Click on the **black pencil icon** next to the report's name to open the form. Detailed final report instructions can be found in the [Manage Your Award](#) section of the NEA website.

- If OGM staff contacts you with questions or to resolve issues with your final reports, you must respond within 30 days.
- Failure to respond could result in the rejection of your reports and the loss of funds remaining on the award, as well as impacting your eligibility for future NEA awards.

Your required final reports may include the following:

- **Final Descriptive Report (FDR).** Narrative and statistical data about your award activities.
- **Federal Financial Report (FFR).** Final financial accounting of actual, documented, and allowable project expenditures including costs covered by the required cost share.
- **Geographic Location of Project Activity Report (GEO).** List of addresses where significant project activity took place. The NEA uses this data to report to Congress on the geographic reach of its programs. You will submit the GEO report via the REACH **Venues Tab**.
- **Subgrant Report** (when applicable). A detailed spreadsheet of the subgrants supported by NEA and cost share funds. This report is assigned only to awards with approved subgranting activity; subgranting is unallowable in most NEA grant programs.
- **Product.** Products may include items such as exhibition catalogues, films, audio recordings, commissioned scores and librettos, literary publications, and research papers. The NEA requires products only for certain projects. If your award has a product requirement, you will find it listed with the other required final reports under the **Forms and Reports Tab** in REACH, with specific details noted as special instructions.
 - If your product's special instructions require you to submit URLs/links to publications, videos, or other materials, include those links in a PDF document that you upload as your work product.
 - In most cases, the NEA will request an electronic version of the product rather than a hard copy.
 - If you are required to submit multiple items as part of your product requirement (more than one book, journal, score, etc.), please submit one product through the **Forms and Reports Tab** and all others as a **REACH Message** attachment.

- If you must send a hard copy of the product(s), consider using an alternative delivery service such as FedEx, UPS, etc., as U.S. Postal Service security screening procedures for federal agencies may cause delivery delays and irreversible damage to publications, media materials, or other work products.

IMPORTANT NOTICE ABOUT FINAL REPORT SUBMISSION AND ELIGIBILITY FOR FUTURE NEA AWARDS

If you have overdue final reports and a pending NEA application for funding, the pending application is at risk of rejection due to your non-compliance with the terms of an NEA award. Submit the overdue reports immediately. Recipients with overdue final reports are ineligible to receive new awards. The NEA will also withhold payment on all open award(s) until such time you submit acceptable final reports.

- If final reports are still overdue **150 days** after the end of your award's period of performance, any funds remaining on the award will be de-obligated by the NEA and no longer available to you. This means you will not be able to submit payment requests to draw down these funds. This 150-day deadline is known as the Delinquency Deadline date.
- If a final report extension was approved prior to the Delinquency Deadline date, you must submit acceptable final reports by the extended due date, or any remaining award funds will be de-obligated. (See **4. Requesting Changes to Your Project**)
- If you drew down award funds but fail to submit acceptable final reports by the Delinquency Deadline date, your organization will be **ineligible to receive NEA funding for five (5) years** following the final report due date of the award(s) or until the delinquent final reports are submitted, whichever occurs first.

FINAL REPORTING TIPS

- **Do not use your final reports to let the NEA know that your project changed.** Final reports must not include activities or expenditures inconsistent with the approved project and budget. Remember to submit Change Requests to the NEA for any substantial changes to the project for OGM review and approval prior to moving forward with the new activities and submitting final reports.
- **Generally, the NEA does not expect the expenditures reported on your final FFR to equal your original project budget estimates.** Your FFR must reflect your actual incurred project costs; do not simply reiterate the dollar amounts that were listed in your approved NEA budget form. If your FFR matches your proposed budget exactly, we will contact you to verify that the FFR aligns with your documented project expenses supported by receipts, payroll, etc.
- **Have you completed your project activities, but your final reports aren't due for a while?** We encourage you to submit your final reports early if you have completed all project activity and expended all NEA funds and required cost share funds. For example, if your project had a one-year period of performance, but you have completed all project activities and incurred all project costs by month seven, you may go ahead and close out your project without waiting until the final report due date.

Further advice on preparing and submitting final reports can be found in the **How to Prepare Your Final Reports** guides in the [Manage Your Award](#) section of the NEA website.

7. Declining an Award

You may voluntarily decline an award if you are unable to conduct the funded award activities. This is known as an award termination. There is no penalty to your organization for this action.

If you need to decline an award, please log into REACH and select the correct award number. Go to the **Change Requests Tab** and click the **Submit a New Request** button. Then select **C. We Need to Withdraw from this Award**. An Authorizing Official or delegate must submit the request and provide a detailed explanation of why you are unable to conduct the approved project.

There is no additional action that you must take if you have not drawn down award funds. However, if you did draw down award funds, you must return them to the NEA. See **8. Closing Out Your Award** for additional instructions.

8. Closing Out Your Award

Generally, the NEA will close out your award after your final reports have been reviewed and accepted by OGM staff. Once OGM staff accept your reports, the status of your award in REACH will change to Closed Out.

Unused NEA Funds/Returning NEA Funds. Any NEA funds that you have not requested by the Delinquency Deadline date for your award may be de-obligated, which means the funds will no longer be available to you. You cannot roll over NEA funds for use on future programs that were not part of the specific approved project, even for similar activity.

- If you have any NEA funds remaining at the end of your period of performance that you will not be requesting, you must indicate this in the Remarks section of your Federal Financial Report (FFR). The NEA will de-obligate the balance of federal funds on **line 10h** of the FFR.
- Generally, if your FFR shows you did not meet the required cost share for your award, the NEA will require you to return any NEA funds you drew down but could not match. Unless otherwise noted in your award documents, NEA funds require a 1:1 cost share.

To return funds, write a check payable to the National Endowment for the Arts. You must include your award number and the legal name of your organization on the check memo or cover sheet. **Do not send a check directly to the NEA offices;** we cannot and do not process checks. Send the check to:

ESC/MMAC/NEA
AMK-326
P.O. BOX 25770
OKLAHOMA CITY, OK 73125

Record Retention. You must retain all award records and source documentation for three (3) years from the date you submit the Federal Financial Report (FFR). Refer to the GTCs for your award for more information about record retention and NEA access to your records.

9. National Endowment for the Arts Audits

Any NEA award recipient may be selected to undergo an audit or other special review by the NEA [Office of Inspector General](#) (OIG). The OIG evaluates NEA recipients each year for compliance with federal financial assistance regulations and requirements.

If the OIG selects your award for an audit or review, they will contact you to request documentation and schedule a site visit. Results of past NEA audits and other reviews are available on the OIG section of www.arts.gov.

COMMON AUDIT FINDINGS

Financial Management Systems and Internal Controls. Common audit findings include a lack of adequate systems to support the tracking and management of federal funds and activities, and the absence of written policies and procedures that meet federal requirements. Federal regulations frequently refer to an organization's written procedures for hiring, travel, procurement, etc. Be sure your organization's policies are in writing.

- The NEA may require you to return award funds if you cannot provide source documentation supporting how the federal and cost share funds were used for the approved project.

Documenting Salaries and Third-Party, In-Kind Contributions/Cost Share. All salaries charged to a federal award must be properly documented. You can document salaries through your accounting/payroll systems and/or through the maintenance of Personnel Activity Reports.

Third-party, in-kind contributions used as cost share funds must also be properly documented. You must keep documentation of the fair market value of the goods or services provided. Refer to the GTCs for your award for more information on in-kind contributions.

- Sample Personnel Activity Reports and In-Kind Reporting forms are available on the [Manage Your Award](#) section of the NEA website.

10. Award Recipients' CPA Audit Confirmation Requests

If you need confirmation of NEA award information for your own external audit purposes, you or your auditors must send the request to the NEA Finance Office. Do not send the request to OGM. To ensure efficient processing, the request must include:

- Your organization's legal name.
- The NEA award number(s); failure to provide your award number will delay the response.
- The specific information your auditor requires, for example the amount of the award or date of payment(s).
- Contact information for your auditor – auditor's name, email, phone number, and mailing address.

The fastest way to get this information is to email the request to neafinance@arts.gov, using the subject line *CPA Audit Confirmation Request*. If you have questions about submitting an audit confirmation request, call the NEA Finance Office at (202) 682-5491.

- Hardcopy audit confirmation requests sent via the US Postal Service often experience significant delays in processing.

11. Common Award Management Challenges and Questions

OGM often gets questions about the topics below from award recipients. If you have specific questions about your award, please reach out via the award's **Messages Tab**. For general questions, as well as those that may impact more than one of your awards, email OGM at grants@arts.gov.

COST SHARE

Unless specified in your **Official Notice of Action** or **Terms and Conditions** documents, all NEA awards require a recipient cost share equal to the amount of the NEA award. This means you must provide a 1:1 nonfederal cost share. For example, if your NEA award is \$10,000, you must provide at least \$10,000 in nonfederal funds, and the total project costs must be at least \$20,000. Refer to the GTCs for your award for allowable sources of cost share funds.

- You must document cost share funds that support approved and allowable project costs in your financial systems.
- Cost share, whether cash or in-kind, must be available for the approved project during the period of performance.
- All third-party, in-kind contributions used to meet the required cost share must also have an associated direct cost in the approved project and be properly documented.

KEEPING TRACK OF MULTIPLE FEDERAL AWARDS

You cannot have overlapping project costs (including costs covered by your cost share) or overlapping activities with any other federal awards, whether from the NEA or another federal agency.

One way to avoid overlap is to have separate periods of performance for each award. However, overlapping periods of performance may be possible if the federal awards support distinctly different projects with different expenditures, and you can adequately allocate and document costs for each separate award.

- If you charged a cost to an earlier award, you cannot include those same costs in the project budget for a subsequent award. For example, if one award is to support a commission of a work and another award is to support its eventual performance and recording, you cannot include the commissioning fees in both budgets.
- If you have overlapping periods of performance for your NEA awards, you must make sure that you are not charging an individual's salary at more than 100% in total during any given time.

12. KEEPING UP WITH SAM.GOV

As an applicant for federal funding, you already secured a Unique Entity Identifier (UEI) and registered in SAM.gov, the System for Award Management. The UEI is associated with basic data about your organization and helps the NEA verify your eligibility to receive award funds.

SAM.gov is an official website of the U.S. government. When you register directly with SAM, you can update or renew your information for free whenever you choose, and you have control over your entity's information. This helps protect your entity from fraud.

- There is no cost to register with, or update your information on, SAM.gov. It is FREE.
- You may receive emails or other solicitations from private, for-profit companies offering to register, update, or renew your SAM registration. Usually, these companies charge a substantial fee for providing this service.
- Always look for a .gov website to ensure you are dealing directly with the federal government.

Required registration. You must maintain an active entity registration in SAM throughout the life of your award, which includes submission of your final reports. If your SAM registration expires, the NEA cannot release payments or issue new awards. **You must update the entity registration annually.**

- You can view your SAM registration status within **REACH** on your award's **Information** tab by clicking the **View SAM Registration** button next to Notices. You can directly access SAM from your SAM details screen.

Alternatively, go to SAM.gov and enter your UEI in the search field.

SAM.gov Entity Administrators. To prevent losing access to your entity's SAM registration, both SAM and the NEA strongly recommend that your organization has more than one authorized SAM Entity Administrator and multiple SAM points of contact.

- If a SAM Entity Administrator leaves your organization and remaining staff does not have the necessary permissions or access to update your organization's SAM registration, this may result in missed opportunities to obtain new NEA awards and/or delays in drawing down award funds.
- You should get in the habit of regularly checking your SAM registration to ensure the information is correct and that your registration is up to date and active.

SAM.gov Representations and Certifications. You are required to complete the Representations & Certifications section as part of your SAM.gov registration, including the Financial Assistance Certifications. These are a set of certifications and representations required by federal statutes or regulations in accordance with the guidance under 2 CFR 200. If you do not accept these Representations & Certifications, the NEA will not be able to release payment.

SAM.gov Banking Information. The NEA, our financial partner ESC, and the U.S. Treasury use the banking information from your entity's SAM registration to process award payments. It is your responsibility to ensure that your bank account information in SAM is up to date.

- Most recipients will only have one bank account associated with their SAM registration. However, if you have more than one bank account and created an Electronic Funds Transfer (EFT) Indicator code, you must let the NEA know which account to use via the **Messages Tab** in REACH. If you have questions about this, contact us at grants@arts.gov.

SAM and Delinquent Federal Debt. The NEA cannot issue new awards or release award funds if SAM indicates your organization has delinquent federal debt subject to offset. Resolving federal debt can take a significant amount of time, so you must address the situation as soon as you become aware of the debt. Contact the Treasury Offset Program (TOP) Call Center at 1-800-304-3107 with any questions regarding the reported debt.

NOTICE: IMPLICATIONS OF AN EXPIRED SAM AND DELINQUENT FEDERAL DEBT

- The NEA will withdraw any funding offers and reject the application(s) of any applicant that has an inactive SAM.gov registration as of September 1 of the federal fiscal year. (2 CFR 25.205)
- The NEA will withdraw any funding offers and reject the application(s) of any applicant that has a YES in the Delinquent Federal Debt Indicator in their SAM.gov registration as of September 1 of the federal fiscal year.
- The NEA will not release award funds if an entity is not in compliance with the requirement to maintain an active registration with SAM.gov or has delinquent federal debt. Failure to resolve the delinquent federal debt or obtain an active SAM registration within 150 days of the end date of the period of performance for the award will result in de-obligation of any funds remaining on the award, unless a final report extension is requested and approved.

Changing your entity's legal name. If your organization has changed its legal name, you must first update it with the IRS (for nonprofits only) and then update your entity's information in your SAM.gov registration. The NEA cannot change your entity's legal name in the REACH grants management system or our financial systems until the **Taxpayer Name** field in your SAM registration reflects your new legal name.

- If you change your doing business as (DBA) name – also known as a trade name, fictitious name, or assumed name – you should also update your SAM.gov registration to reflect the new name.

Changing your entity’s physical address and/or SAM entity Points of Contact. You must update your SAM.gov entity registration with the new information. The SAM registration/renewal process requires an entity validation, which means the system will try to match the data you input with what they have on file. If the system cannot find a match to the new name or address, SAM will require you to submit documentation to prove the accuracy of the new information.

If you need to make any changes to your SAM.gov record, the NEA does not recommend waiting to make the updates close to your SAM registration expiration date. Start the process several months in advance so it does not hold up renewal of your registration.

Need more help with SAM.gov? Visit the Federal Service Desk at fsd.gov or call 866-606-8220 (Monday - Friday 8 a.m. to 8 p.m. ET). NEA staff has read-only access to SAM and cannot assist you with login/access problems, nor can we help you update any data, add Entity Administrators, or renew your registration.

13. Negotiated Indirect Cost Rate Agreements

Most NEA award recipients do not need a Negotiated Indirect Cost Rate Agreement (NICRA, also called a Facilities & Administration rate) with the federal government. The process for obtaining a NICRA is lengthy. Generally, obtaining a NICRA is more beneficial to entities such as colleges and universities and other large organizations that receive many federal awards each year. For more information see the *Indirect Cost Guide* on the [Manage Your Award](#) section of the NEA website and the GTCs applicable to your award.

Including indirect costs in your project budget is never mandatory. If you do not have a NICRA, you may either charge a de minimis indirect cost rate or charge administrative overhead as an allowable direct cost item. (See the GTCs applicable to your award for specifics about the de minimis rate.) However, you cannot claim both administrative overhead costs as a direct cost item and charge indirect costs in your project budget. You must choose one method or the other.