



REPORTING REQUIREMENTS for Grants to Organizations

Grant Numbers that Begin 15-xxxx-xxxx and later

Rev. November 2014

Materials regarding your award are online at www.arts.gov/manageaward/index. Basic information about your grant is available at www.arts.gov/mygrant (or My Grant at a Glance).

The reporting requirements for your grant are described below. Follow these instructions carefully.

PROGRESS REPORT

Generally, only one progress report will be required during the grant period. It is submitted as part of the Payment Request form (Box 10). Limit your response to the space provided on the form.

The Progress Report is due the first time the cumulative amount requested EXCEEDS two thirds (2/3) of the grant award amount. The Progress Report must include a description of grant supported activities that:

- have been undertaken since the grant period start date, and
• are scheduled for the remainder of the grant period.

FINAL REPORTS

Submit Final Reports to the Grants & Contracts Office (G&C) no later than 90 days after the grant period end date. You will be ineligible for any National Endowment for the Arts (NEA) awards if you fail to submit required and acceptable Final Reports for previous awards. Go to www.arts.gov/manageaward/index for Final Reports instructions and forms.

The Final Descriptive Report (FDR) and Federal Financial Report (FFR) must be emailed to FinalReports@arts.gov. Identify your grant number and organization name in the subject line; e.g., FDR 15-3200-7xxx ABC Arts Organization, or FFR 15-3200-7xxx EFG Arts Organization.

The Final Report includes:

- 1. Federal Financial Report (FFR).
2. Final Descriptive Report (FDR):
• narrative describing the project activities;
• data about specific activities and participants; and
• geographic location(s) and venue(s) where grant activities took place (online module).
3. Final Product Requirement. If a final product is required for this grant, it is indicated below. Prominently label your product with your organization's name and grant number. If the product is available online, include the Web address or link in your FDR.
_____ Book(s) / Catalogue(s) / Journal(s) _____ Recordings (CD, DVD, or other audio or video files)
_____ Publication(s) / Report(s) _____ Libretto / Score(s) (hard copy or PDF on disc)

Other:

if possible, digital images of alleyway activities

If no item is identified, a product is NOT required for your grant.

We reserve the right to request subsequent information or work product(s) as necessary. All Federal awarding agencies retain a royalty-free right to use all or a portion of their grantees' final report material for Federal purposes (e.g., the use of final report work products to document the results of grant programs), including

publication on a Federal Web site. If the NEA is interested in using images for promotional and educational uses, we will contact you before any such use. For more information, see the *General Terms & Conditions*.

If you cannot submit your product electronically contact finalreports@arts.gov for the NEA's address.

NOTE: The first-class mail to the NEA is delayed due to security screening. Products put through this process suffer irreversible damage. If you are sending a product, or time-sensitive materials, use an alternative delivery service.

ADDITIONAL REMINDERS

1. An active and valid www.sam.gov (formerly CCR) registration is required to receive Federal funds and must be maintained throughout the life of the award.
2. Grant activities must be carried out consistent with those approved for funding by the NEA. If changes in the project are believed necessary, send a request with a justification to the G&C **before** implementation.
3. NEA's support must be acknowledged in all materials and announcements regarding this grant.
4. See the requirements concerning record retention and the Federal government's rights of access to records and personnel in the *General Terms & Conditions*.
5. Documentation must be maintained for all grant project costs claimed, including those covered by the required match.
6. Ensure your email will accept messages from the arts.gov domain name.

REPORTING BURDEN:

The public reporting burden for this collection of information is estimated to average eight hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The NEA welcomes any suggestions that you might have on improving the reporting requirements and making them as easy to use as possible. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Deputy Chairman for Management & Budget; National Endowment for the Arts; Washington, DC 20506. NOTE: Grantees are not required to respond to the collection of information unless it displays an OMB control number that is valid at the time of issue.



Specific Terms & Conditions for Local Arts Agencies that Subgrant

These Specific Terms & Conditions (Specific T&Cs) apply to Local Arts Agencies (LAAs) eligible to make subawards (aka subgrants) under an NEA grant or cooperative agreement. As a companion to the *NEA General Terms & Conditions for Grants and Cooperative Agreements to Organizations (General Terms & Conditions, or GTCs)*, the Specific T&Cs address requirements that apply to both the LAA in its role as a subgrantor of Federal or matching funds, and the subrecipient entities who receive such awards.

If you are using Federal funds – or funds that you allocate to meet the required cost share or match for the NEA award – for a subaward, you must inform subrecipients that they must comply with these mandates.

1. Subgranting Federal or Matching funds further defined by the NEA (P.L. 108-108, Section 309 (2), Nov. 10, 2003)

Per our legislation, only State Arts Agencies (SAAs), Regional Arts Organizations (RAOs), and Local Arts Agencies (LAAs) are eligible to subgrant Arts Endowment funds. The majority of awards for subgranting activity are made to SAAs and RAOs through the NEA Partnership program area. Awards may also be made to designated LAAs through the ArtWorks: Local Arts Agencies category for subgranting, and subaward activity may also be supported through Cooperative Agreements awarded to these entities for the NEA's own initiatives.

An NEA subgrant is an award made by an NEA grantee or cooperator (sometimes called the "prime" or "direct" recipient) using Federal and/or matching funds. A subgrant exists when funds are re-granted to an eligible non-Federal entity for activities conducted independently of the direct award recipient for the benefit of the subrecipient's program objectives. A subgrant recipient is neither directly employed by nor affiliated with the direct award recipient. A subgrant relationship could exist even if you call the grant agreement a contract. If you are approved to make subawards as part of your award, you are considered a "pass-through" entity per the definition provided in Part 200, and you must also comply with the requirements for monitoring and management of all subrecipients who receive awards comprised of Federal and/or matching funds as described below.

Note: If subawards are made for further subawarding activity, the subrecipient becomes a pass-through entity as defined by 2CFR Part 200 and must comply with all the provisions of items 3 and 4.

2. Additional Definitions (2 CFR 200.0-99 or the NEA)

In addition to the definitions provided in Section 5 of the GTCs, select items pertaining to subawards are summarized below.

Federal share	200.43	The portion of the award's costs, including administrative or programmatic subgrant costs that are paid by Federal funds.
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Pass-through entity	200.74	A non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program. Note: This includes all LAAs who subgrant NEA or matching funds.
Prime entity or prime recipient	FFATA OMB guidance (8/27/2010)	A non-Federal entity that receives a direct Federal award; may also serve as a pass-through entity. (These terms are not included in 2 CFR 200, but have been more commonly used with FFATA and FSRS.)
Recipient cost share or match	NEA Guidelines, P.L. 108-108, Nov. 10, 2003 NEA 2015 GTCs	Non-Federal funds that are used to support additional costs for the project. For NEA grants, this means matching the NEA award at a minimum of one-to-one. LAAs may use a variety of sources to meet the required match.
Subaward	200.92	An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out a project or activity identified as part of a Federal award. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.
Subrecipient	200.93	A non-Federal entity that receives a subaward from a pass-through entity to carry out a project or activity identified with the Federal program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

3. Requirements for Pass-Through Entities (2 CFR 200.331)

Both the NEA's enabling legislation and the Uniform Administrative Requirements (2 CFR Part 200) include requirements for subawards that are made under a Federal award. You must abide by, or implement, all of the items below if you are making subawards with NEA or matching funds. Any subrecipients who make further subawards using NEA or matching funds must also comply with these requirements.

It is very important that certain items are included in your program guidelines (e.g. the announcement of a funding opportunity), so that potential applicants understand the requirements and are prepared to comply if they are selected for an award.

As a reminder: the NEA does not prescribe how Federal/matching funds must be allocated; you may choose to apply them to a small number of subawards or spread them in smaller amounts more widely. It is up to you to determine the method that allows for the fullest compliance with the requirements outlined below.

- 3.1 Review Criteria. In accordance with the Arts Endowment's enabling legislation, you must include "artistic excellence and artistic merit" in the review criteria used to make the subgrant awards (20 USC Sec. 951 et seq.).
- 3.2 Eligible Organizational Subrecipients. 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 subgranted through an Arts Endowment award (20 USC Sec 954 (f)).
- 3.3 Unique Entity Identifier. You may not make a subaward to an eligible organization (entity) without a unique entity identifier, currently a DUNS number. Thus, you must notify potential subrecipients that they cannot receive a subaward from you unless they provide a valid DUNS number. Individuals receiving subawards do not need to have a DUNS number (2 CFR 25 Appendix A I.B.)

- 3.4 Review of Risk.** You must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward and consider imposing specific subaward conditions if appropriate (200.331(b), (c), and (e)).
- 3.5 Acceptance of Federally-recognized Indirect Cost Rates.** Unless you have noted otherwise in your funding opportunity notice (e.g., guidelines), you must accept an approved indirect cost rate negotiated between the subrecipient and the Federal Government (200.331(a)(4)). If no such rate exists, you can negotiate your own rate with the subrecipient in compliance with this part, or accept a de minimis indirect cost rate of 10% of modified total direct costs (200.414(f)). Note: The reasons for the disallowance of indirect costs must be based on a legislative requirement or because the funding opportunity is restricted to direct costs only (e.g. artist fees), not agency preference.
- 3.6 Identification of Federal or Matching Funds.** You must identify if the subaward is comprised, in whole or in part, of Federal funds or funds that are used to meet the minimum required match for the Federal award. You must also identify the Federal Awarding Agency and provide other required information as outlined in Appendix A. NOTE: 200.331 requires that this information is conveyed at the time the subaward is made, when/if any of these data elements change, or in a subsequent subaward modification. If this information is not available at the time the subaward is made, you must provide the best information available to describe the Federal award and subaward and provide updates to the subrecipient as necessary upon the receipt or disbursement of Federal or matching funds (200.331 (a) (1)).
- 3.7 Other Federal Requirements.** You must inform the subrecipient of any other Federal requirements that "flow down" as outlined in Section 4. The NEA strongly recommends including information about these requirements in the notice of funding opportunity (guidelines) so that potential applicants are aware of and prepared to comply with these terms.
- 3.8 Monitoring.** You must monitor the activities of your subrecipient(s) as necessary to ensure that subawards are used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved (200.331(d - h)).
- 3.9 Subrecipient Reporting.** You may impose additional requirements on the subrecipient to meet your own responsibility to us, including any required financial and performance reports. You must also keep subrecipients' report submissions on file for three years after the date you submit your Federal Financial Report to the Arts Endowment (200.331 (a)(3)).
- 3.10 FFATA Reporting.** As required by the Federal Funding Accountability and Transparency Act (FFATA), you must report any subawards that include \$25,000 or more in Federal funds through the Federal Subrecipient Reporting System at www.fsrc.gov (2 CFR 170).
- 3.11 Record Retention and Access.** You must inform subrecipients that they must permit you and your auditors with access to their records and financial statements as necessary for you to ensure compliance with the Federal award requirements (200.331 (a)(5) and 200.333).
- 3.12 Closeout.** All subawards made with Federal or matching funds must be closed out (including submission and approval of all subrecipient final reports and disbursement of all Federal and matching funds) prior to closing out your Federal award. If you extend a subgrant to allow a subrecipient more time to complete the activities for which the subaward was made, the period of performance for your Federal award must also be extended accordingly. However, subawards that encounter significant delays should (unless required to meet the match) be removed from the scope of the NEA award to avoid continued delays in closing out the Federal award (200.77 and 200.331(a)(6)).

4. Flow-through of National Policy and Other Legal Requirements to Subrecipients

The Federal requirements associated with the NEA award also "flow down" to the subrecipients of Federal funds or funds that are used to meet the required match. Therefore, in addition to informing the subrecipient that they are receiving a Federal subaward, or one that is being used to match a Federal grant, you must provide them with information regarding the National Policy Requirements that are applicable to all Federal awards. These include requirements that prohibit discrimination, ensure accessibility of all facilities and programs funded with Federal monies, provide for the protection of environmental and historic resources, and more.

- 4.1 Required Information. You must identify a subaward that is made with Federal or matching funds as such to your subrecipient(s), and provide them with the information required under 2 CFR 200.331 (See Appendix A). NOTE: 200.331 requires that this information is conveyed at the time the subaward is made, when/if any of these data elements change, or in a subsequent subaward modification. If this information is not available at the time the subaward is made, you must provide the best information available to describe the Federal award and subaward and provide updates to the subrecipient as necessary upon the receipt or disbursement of Federal or matching funds.
- 4.2 Terms & Conditions. You must provide subrecipients with Terms & Conditions for their award that outline all requirements for managing their award. These Terms & Conditions must include or reference all of the Federal requirements that "flow down" to the subaward, instructions for submitting performance and financial reports required by your agency, and information relating to the closeout of the award.

**Appendix A:
Required Data Elements for Subaward Notices
under 2 CFR 200.331**

Pass-through entities are required to provide subrecipients with the following information any time a subaward is made with Federal funds or funds that are used to meet Federal grant's required match. You do not need to provide this information in any particular order or format; the important thing is that the subrecipient is aware of the Federal source of funding and informed of the applicable award requirements. You must also ensure that all subawards to which Federal/matching funds are obligated are in compliance with all other Terms & Conditions for the NEA award.

- Note that although these are data elements required for making subawards, you may also have other data elements and information that you provide to them based on your own policies and procedures.

In the case of subawards made only partially with Federal funds, your award notification should reflect the total amount awarded to the subrecipient, and then identify the Federal portion as required below. In the case of subawards that are being made only with your matching funds, you would list the Federal amount as zero but include all other required data elements, so that the recipient understands this award cannot be used to match another Federal grant.

**** NOTE:** For items (vi), (vii) and (viii), if you have not determined the allocation of Federal/matching funds at the time the subaward is made, you must make provisions to convey this information to the subrecipient at the time that Federal or matching funds are obligated to their award.

Also, if these three data elements are all the same (e.g. you are obligating all Federal funds at one time), you can simply report (viii), "Total Amount of the Federal Award."

2 CFR 200.331	Sample Response	Notes
(i) Subrecipient name	<i>Dance Council of Birmingham</i>	Legal name of the subrecipient; must match the entity's name in their D&B record.
(ii) Subrecipient's unique entity identifier	<i>DUNS # of Subrecipient</i>	The subrecipient's DUNS number; must reflect legal name and current address.
(iii) Federal Award Identification Number (FAIN)	<i>15-6200-70XX</i>	The NEA grant number as included on the LAA's NEA award document.
(iv) Federal Award Date	<i>May 15, 2015</i>	The date stamped on the LAA's NEA award document.
(v) Subaward Period of Performance	<i>July 1, 2015 - May 31, 2016</i>	The start and end dates for the sub-award grant period; must be <u>within</u> the period of performance for the LAA's NEA award.
(vi) Amount of Federal Funds Obligated by this action	<i>(n/a)</i>	**
(vii) Total Amount of Federal Funds Obligated to the subrecipient	<i>(n/a)</i>	**
(viii) Total Amount of the Federal Award	<i>\$10,000</i>	**Amount of Federal funds awarded from the NEA grant.
(ix) Federal award project description	<i>To support a subgranting program providing commissioning funds to small and mid-sized dance companies.</i>	The project description for the LAA's NEA award as described on the NEA award document.
(x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official	<ul style="list-style-type: none"> • <i>National Endowment for the Arts</i> • <i>Birmingham Arts Council</i> • <i>John Doe, BAC Exec. Director</i> • <i>555-333-5555</i> • <i>email@BAC.gov</i> 	The NEA's name, the LAA's name, and name and contact information for the person authorizing the subaward on the LAA's behalf.

(xi) CFDA Number and Name	<i>45.024 Promotion of the Arts - Grants to Organizations and Individuals</i>	The NEA's CFDA # and title as listed on the NEA award document.
(xii) Identification of whether the award is R&D		Notification if the project being supported is considered Research & Development as defined at 200.87; if not applicable per LAA program guidelines, can be omitted.
(xiii) Indirect cost rate <u>for the Federal award</u> (including if the de minimis rate is charged per 200.414)		The indirect cost rate you approve for the subaward, if any. See 3.5 for more detail.