

National Assembly of State Arts Agencies
KNOWLEDGE ★ REPRESENTATION ★ COMMUNITY

**State Arts Agency and Regional Arts
Organization CARES Act Funding:
Reporting and Record-Keeping Tips**

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OVERVIEW

The following guidance is intended to help with reporting and record-keeping questions that are likely to arise when state arts agencies (SAAs) and regional arts organizations (RAOs) are tracking and maintaining Coronavirus Aid, Relief and Economic Security (CARES) Act related grant records. No new or additional reporting requirements are associated with CARES Act funds. However, regular Partnership Agreement reporting is applicable to SAA and RAO grants that include CARES Act funds. SAAs and RAOs have posed questions related to how to maintain records and how to code CARES Act grants within their Final Descriptive Reports. In response, NASAA and the National Endowment for the Arts have worked collaboratively to address current and potential questions related to how to maintain records associated with CARES Act funds.

As general principles, NASAA and the Arts Endowment recommend that your agency **choose an internal tracking and reporting method that:**

- **allows for minimum systems changes for your agency and your grantees;**
- **allows you easily to pull all records specifically associated with CARES Act funds;**
- **tracks data that complies with National Endowment for the Arts reporting requirements (already in place for your Arts Endowment fiscal year 2019 [SAA/RAO FY2020] Partnership Agreement);**
- **tracks data that your agency deems necessary or important for your council or state, regardless of whether those data need to be reported to the Arts Endowment;**
- **allows CARES Act funds to be accounted for in your current grants and financial management systems, if possible.**

SECTION 1: FDR REPORTING GUIDANCE

OVERVIEW OF REPORTING/RECORD KEEPING

No new reporting requirements are attached to the award/receipt of the CARES Act funds.

The **regular reporting requirements on your federal FY2019 Partnership Agreement continue to be in force and they apply to the CARES Act funds** added to the award.

Therefore, you will need to include on your Final Descriptive Report (FDR) any awards you make using the CARES Act funds and account for the CARES Act funds on your Federal Financial Report (FFR), because they are now part of your total grant amount.

TRACKING CARES ACT FUNDS

Per the CARES Act legislation and official Arts Endowment guidance, you will need to track the CARES Act funds so that, should you be asked or audited, you can document and demonstrate:

- who received the funds;
- how much was awarded;
- that the funding was awarded for the allowable purposes of position support and/or facilities/operational expenses of rent, mortgage, utilities, [equipment](#)*, information technology, security, insurance, building maintenance and cleaning services;
- that all payment requests for CARES Act funds were submitted per the National Endowment for the Arts Guidance document that accompanied your amendment award.

* For equipment purchases, you must provide specific written justification and receive advanced approval for the Arts Endowment for items with a unit value of \$5,000 or more and a useful life of more than one year.

How you track CARES Act funding to organizations and individuals is entirely up to your agency. Ultimately, CARES Act funds need to be accounted for as part of your Arts Endowment FY2019 (SAA/RAO FY2020) FDR, under the same guidance and reporting requirements that have been in place since you received your Arts Endowment FY2019 award.

There are multiple ways that SAAs and RAOs may maintain CARES Act records. Some agencies with the ability to modify their grants management systems on the fly may elect to track information by adjusting their systems. Given that there are no new required fields or adjustments to current fields, some agencies may be able to track awards using current systems without major changes. Other agencies may need to track the CARES Act funds manually, through a separate spreadsheet or document associated with grant records for the recipients of CARES Act funds.

TIPS FOR MAINTAINING CARES ACT GRANT RECORDS IN ADDITION TO YOUR FDR DETAIL RECORDS

If an SAA or RAO is using CARES Act funds to amend current awards, FDR Details records can reflect the entirety of those amended awards, including CARES Act funds. However, if doing so, you must keep a separate record to document and demonstrate CARES Act recipients, funding, purpose and compliance.

If keeping CARES Act records separately, how to do so is up to your agency. This can be as simple as a spreadsheet or narrative document. Also, records could be maintained in your agency's internal database or grants management system.

From a technical standpoint, SAAs and RAOs will need to link agency internal CARES Act funding records with other agency grant-making records as reported on the FDR. To do so, **use the [FDR Details Record 28 "SAA or RAO Unique Identifier"](#)**

(Attachment B at linked document) to make sure that your internal CARES Act funding records have a unique identifier that matches the same grant record. This will allow you or an auditor to easily see how your CARES Act funds match the records in your FDR.

TIPS FOR MAINTAINING CARES ACT GRANT RECORDS WITHIN YOUR FDR

If your agency is making separate and unique CARES Act awards and not amending current grants, a simple way to maintain records is to track and report CARES Act grants in the same way you would any other award. This would include tracking the same data and maintaining the same systems that your agency implements to comply with state and federal reporting requirements. If you maintain separate grant records for CARES Act related reporting, data collected and reported within the FDR can be [coded based on current guidance](#). The tips within this document are intended to assist with coding CARES Act funds using current National Standard and Final Descriptive Report fields.

If you are tracking within your current system, you will need a way to identify grantees that received CARES Act funds. This can be done in a way that works best in your grants management system and your internal process. As a recommended method, simply add a field, either within your grants management system or that can be easily appended to an Excel file or exported .csv file that identifies awards that received CARES Act funds.

Example of appended field:

CARES ACT FUNDS

YES: If any CARES Act funds were used to fund the award

NO: If no CARES Act funds were used to fund the award

CODING ACTIVITY TYPE

CARES Act funds are to be used for position support and facilities/operations support for rent, mortgage, utilities, [equipment](#), information technology, security, insurance, building maintenance and cleaning services.

As such, only these few National Standard Activity Types are likely to be relevant to CARES Act funds, depending on the purpose of the award you make:

07 Facility Construction/Maintenance *(specifically for facility maintenance activities funded by CARES Act dollars if that is the only activity supported with the grant)*

11 Institution/Organization Support: General operational support *(only for the CARES Act purposes specified above, i.e., rent, mortgage, utilities, equipment, information technology, security, insurance, facility maintenance and cleaning services)*

14 Professional Support - Administrative *(depending on the position[s] supported)*

15 Professional Support - Artistic *(depending on the position[s] supported)*

23 Equipment Purchase/Lease/Rental (*equipment necessary to manage/respond to the COVID-19 situation per the allowable operational purposes listed above*)

26 Regranting (*ONLY if the funds are awarded to an RAO, SAA or local arts agency [LAA] for further regranting*)

35 Website/Internet Development (*related directly to the COVID-19 situation, for example, upgrades necessary to allow staff to work from home, live streaming in lieu of live presentations, etc.*)

CODING TIP: if more than one activity type fits the award, select a primary activity type associated with greater than 50% or a plurality of funded activities.

CODING NEA STRATEGIC OUTCOME

Use code **A** for **Creation** as the intended outcome for the CARES subgrants. This code is advised because it corresponds with the objective for the Arts Endowment's direct grants and "Creation" includes the outcome description "Strengthen the cultural infrastructure of the nation."

DATA FIELDS DESCRIPTIVE OF THE POPULATIONS BENEFITING

ADULTS ENGAGED IN-PERSON

CHILDREN ENGAGED IN-PERSON

POPULATIONS BENEFITED BY RACE/ETHNICITY, AGE and DISTINCT GROUPS

All beneficiary data collected in your Arts Endowment FY19 / SAA and RAO FY20 data should be collected and reported under existing guidance. See [NASAAs Quick and Easy Guide](#). The intent of beneficiary data in the FDR Details is to collect information on those benefitting from in-person arts activities. Guidance explicitly states not to count those reached online.

Please continue to adhere to this guidance since it will allow for:

- Continuity of data collection
- The ability to track decreased in-person activities that are undoubtedly being caused by COVID-19

Allowable funding purposes in the CARES Act, along with current guidance within beneficiary fields, mean that it is unlikely that data associated with CARES Act funding will be able to accurately assess these populations benefiting fields. If you are unable to collect these data in accordance with current guidance, please code these fields as "-1".

Your agency may want to track beneficiaries reached on-line separately. If so, please see [Section 2](#) of this document for guidance on tracking on-line participation outside of Partnership Agreement FDR reporting requirements.

COMPLETING THE FDR FINANCIAL FIELDS

The CARES Act funding is nonmatching, therefore financial fields for each CARES Act-funded award within the FDR Details will not be counted toward your required match. The following guidance is tailored to whether the CARES Act support is awarded through a stand-alone grant solely composed of CARES Act funds, awarded through a new stand-alone grant with CARES Act and other funding sources, or amended into an already awarded grant.

GRANT AMOUNT REQUESTED

- For stand-alone awards consisting solely of CARES Act funds, enter the amount requested, or if the grant category has a fixed amount for all awardees, enter that amount.
- For new stand-alone awards that combine CARES Act funds with other funding sources, enter the total amount requested from all sources.
- For amended awards, enter the original amount requested if the grantee did not apply for additional CARES Act funding. If the grantee applied for CARES Act funds as an amendment to a current award, include the total amount requested for both the original award plus CARES Act funds.

GRANT AMOUNT AWARDED

- For stand-alone awards consisting solely of CARES Act funds, enter the amount awarded by the SAA or RAO.
- For new stand-alone awards that combine CARES Act funds with other funding sources, enter the total amount awarded from all sources.
- For amended awards, enter the combined amount of the original award plus the CARES Act funds.

GRANT AMOUNT SPENT

- For stand-alone awards consisting solely of CARES Act funds, enter the actual grant amount spent on the project (data gained from the grantee's final report).
- For new stand-alone awards that combine CARES Act funds with other funding sources, enter the actual amount spent from all sources.
- For amended awards, enter the combined amount spent of the original award plus the CARES Act funds.

NOTE: As always, you will need to track how much of the award comes from SAA, the National Endowment for the Arts and OTHER Shares that constitute the amount spent, and the total of these Shares needs to equal Grant Amount Spent. If you are combining CARES Act funds with other Arts Endowment

dollars, you will need to track the CARES Act funds included in Grant Amount Spent separately.

NEA (NATIONAL ENDOWMENT FOR THE ARTS) SHARE

- For stand-alone awards consisting solely of CARES Act funds: enter the amount of CARES Act funds used for the award.
- For new stand-alone awards that combine CARES Act funds with other Arts Endowment or other funds, enter the total amount of Endowment funds utilized in the grant. *NOTE: If both CARES Act funds and other Endowment funds were used, you will need to track the CARES Act portion of the combined Endowment funds separately.*
- For amended awards, enter the combined amount spent of the original Arts Endowment Share amount plus the CARES Act funds. *NOTE: If you are combining CARES Act funds with other Endowment dollars, report total Endowment Share including CARES Act, but you will need to track CARES Act funds separately.*

SAA SHARE and OTHER SHARE

- For stand-alone awards consisting solely of CARES Act funds, the SAA Share and the Other Share would be 0.
- For new stand-alone awards that combine CARES Act funds with SAA and OTHER funding sources, enter the total amount spent drawn from SAA or OTHER sources for the award.
- For amended awards that combine CARES Act funds with SAA and OTHER funding sources, enter the total amount spent drawn from SAA or OTHER sources for the award.

ACTUAL TOTAL CASH EXPENSES

- This field should include the total dollar amount spent to support the project in addition to Grant Amount Spent. See [NASAA's Quick and Easy Guide](#).
- Per current FDR Details guidance, if the award is for operating support, include total organizational cash expenses.
- For stand-alone awards consisting solely of CARES Act funds, because there is no match required, the Actual Total Cash Expenses can be the same as the Grant Amount Awarded.

ACTUAL TOTAL CASH INCOME

- This field should include the total dollar amount received to support the project in addition to Grant Amount Spent. See [NASAA's Quick and Easy Guide](#).
- If the award is for operating support, include total organizational revenue.
- For stand-alone awards consisting solely of CARES Act funds, because there is no match required, the Actual Total Cash Income can be the same as the Grant Amount Awarded.

ACTUAL TOTAL IN-KIND CONTRIBUTIONS

- This field should include the estimated dollar value of services or materials contributed to support the project. These services or materials may be of almost any nature, but they should never include cash contributions. See [NASAA's Quick and Easy Guide](#).

REPORTING LOCATION OF PROJECT ACTIVITY

Activity location reporting requirements are based on Activity Type, not on funding source. There is very little overlap between the expected Activity Types that fit CARES Act support and the activity types for which project activity location is reported within the FDR. While required reporting for activity types will be rare for CARES Act funds, NASAA always welcomes data that further encapsulates the reach of arts funds and awards in every state.

As noted in the section above on coding for Activity Type, only the following few National Standard Activity Types are expected to be relevant to CARES Act funds, depending on the purpose of the award you make.

From this list, only the first code, 07 Facility Construction/Maintenance, requires SAAs and RAOs to report activity locations associated with the awards.

- 07 Facility Construction/Maintenance (*for facility maintenance activities funded by CARES Act dollars*)
- 11 Institution/Organization Support: General operational support (*only for the CARES Act purposes specified above, i.e., rent, mortgage, utilities, equipment, information technology, security, insurance, building maintenance and cleaning services*)
- 14 Professional Support - Administrative (*depending on the position[s] supported*)
- 15 Professional Support - Artistic (*depending on the position[s] supported*)
- 23 [Equipment Purchase](#)/Lease/Rental (*equipment necessary to manage/respond to the COVID-19 situation per the allowable operational purposes listed above*)
- 26 Regranting (*ONLY if the funds are awarded to an RAO, SAA or LAA for further regranting*)
- 35 Website/Internet Development (*related directly to the COVID-19 situation, for example, upgrades necessary to allow staff to work from home, live streaming in lieu of live presentations, etc.*)

SECTION 2: SAA AND RAO DATA COLLECTION OUTSIDE OF FDR REPORTING REQUIREMENTS

SAAs and RAOs typically collect data outside of required FDR fields. These data may include questions important to state level planning and evaluation, questions required by state governments, or information that can help demonstrate the reach and importance of SAA and RAO grant making.

There is shared value for SAAs, RAOs and the field at large to track COVID-19 arts relief and response efforts. Many of these efforts are aimed at sustaining artists and the arts infrastructure through a challenging period. SAAs, RAOs, NASAA, the Arts Endowment and others will undoubtedly want to report on the effectiveness of such efforts.

TRACKING POSITIONS SUPPORTED

One data point that is likely to be universally important is the number of positions supported by CARES Act funds or other SAA and RAO funding initiatives. While not a Partnership Agreement final reporting requirement, many SAAs and RAOs have asked about best practices regarding tracking the positions supported by CARES Act funds.

The National Endowment for the Arts tracks jobs information from its direct grant recipients in the following manner. This is one example that SAAs and RAOs can use if helpful. The following guidance comes from Arts Endowment instructions for direct grantee reporting.

Provide data for individuals who directly benefited during the period of performance. Leave blank any items that are not applicable or for which actual figures/supportable estimates do not exist.

Individuals Compensated from the Project Budget Enter the number of individuals who were paid, in whole or in part, with project funds (both the NEA and the cost share) reported on your Federal Financial Report.	A Number of Individuals	B Of the number reported in column A, how many were hired (as employees, not contractors) by your organization during the project period as a result of this award?
Artists		
Others (includes employees, temporary staff, and contractors who did not work as artists on this project)		
Total		

Column A:

- Count only individuals who are compensated, in whole or in part, with project funds reported on the FFR.
- Count only individuals paid directly by your organization.
- Do not count individuals working for another organization contracted for services.

Column B:

- Count all employees hired as a result of this award, including temporary, part-time and full-time employees. (For this purpose, employees are defined as staff if their wages are subject to federal income tax withholding.)
- Do not count contractors or individuals who would receive an IRS Form 1099.

DATA FIELDS DESCRIPTIVE OF THE POPULATIONS BENEFITED

As noted above in Section 1, all beneficiary data collected in your Arts Endowment FY2019 (SAA/RAO FY2020) data should be collected and reported using existing guidance. See page 20 of [NASAA's Quick and Easy Guide](#).

Your agency may want to separately track beneficiaries reached online.

Please note that any reporting of online beneficiaries would be related to non-CARES ACT funding in your partnership agreement. In addition to knowing declines for in-person activities caused by COVID-19, it may be useful to know the added online arts participation that is occurring due to your awards. If you are tracking these data, please do so separately from the FDR Details beneficiary fields.

ADULTS ENGAGED ON-LINE and CHILDREN ENGAGED ON-LINE

An option for adding online participation data to your grantee final reports would be to modify current ADULTS ENGAGED IN PERSON and CHILDREN ENGAGED IN PERSON fields to ADULTS ENGAGED ONLINE and CHILDREN ENGAGED ONLINE.

Examples of field definitions:

ADULTS ENGAGED ONLINE

Number of adults (age 18 and over) who directly engaged with the arts through online attendance at arts events or participation in arts learning or other types of activities in which people were involved with artists or the arts via an Internet platform.

CHILDREN/YOUTHS ENGAGED ONLINE

Number of children/youths (under age 18) who directly engaged with the arts through online attendance at arts events or participation in arts learning or other types of activities in which people were involved with artists or the arts via an Internet platform.

POPULATIONS BENEFITED BY RACE/ETHNICITY, AGE and DISTINCT GROUPS

Again, all beneficiary data collected in your Arts Endowment FY2019 (SAA/RAO FY2020) data should be collected and reported using existing guidance. See page 20 of [NASAA's Quick and Easy Guide](#). The intent of beneficiary data collected by race/ethnicity, age and distinct groups in the FDR Details is to report information on those benefited by in-person arts activities.

Allowable funding purposes in the CARES Act, along with current guidance within beneficiary fields, mean that it is unlikely that data associated with CARES Act funding will be able to accurately assess these Populations Benefited fields. If you are unable to collect these data in accordance with current guidance, please code these fields as "-1".

DATE OF AWARD NOTIFICATION

Policymakers may be interested in learning how quickly and efficiently CARES Act funds reached their intended recipients. One way to indicate that may be to record the date your agency's CARES Act recipients were notified of their award (or notified of their grant amendment, in cases where an existing grant was augmented with CARES Act funds). By comparing this date against the date you received your federal

CARES Act allocation, you will be able to demonstrate the agility with which your agency was able to supply relief funds to a field in acute need of assistance.

ANECDOTAL STORIES

As you are communicating with grantees, be on the lookout for CARES Act grants that illustrate the impact of these investments. It will be useful to point to cases that:

- tell the story of relief funds helping to sustain organizations that play an important role in community well-being
- exemplify how the creative economy drives business recovery
- provide crucial programs for underserved populations such as rural populations, populations of color and disabled populations.

You may wish to begin building a file of these examples to assist your agency in describing such cases.