



**United States  
Department of  
Agriculture**

Food and  
Nutrition  
Service

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**DATE:** April 28, 2010

**MEMO CODE:** SP 24 - 2010

**SUBJECT:** American Recovery and Reinvestment Act of 2009 (ARRA)  
Final Report Submission Guidance in FederalReporting.gov

**TO:** Regional Directors  
Child Nutrition Programs  
All Regions

State Directors  
Child Nutrition Programs  
All States

This memorandum provides information regarding the submission of final reports in federalreporting.gov and guidance on modifying a previously submitted report marked as "Final".

In accordance with Office of Management and Budget (OMB) Guidance M-10-14, dated March 22, 2010, a recipient will indicate "Yes" in the "Final Report" data field in federalreporting.gov if the report is considered final and there will be no future reports submitted. Ideally, a report marked as "Final" will reflect:

1. the total amount of the SA's award in both "Expenditure" and "Invoiced" fields;  
and
2. the "Fully Completed" option in the "Project Status" field.

If recovery and reallocation occurs at the SA level, financial adjustments will need to be reported for the school food authority (SFA) returning the funds and for the SFA receiving the reallocated funds before marking the report as "Final". These adjustments will account for the transfer of these funds.

- For example, an SFA listed as receiving \$30,000 under the sub-recipient report returns \$5,000 to the SA. The "Amount of Sub Award" field in the SFA's sub-recipient report must be reduced to \$25,000. Subsequently, the sub award and the amount of the sub award (\$5,000) must be transferred to the "Sub Award" fields on the prime-recipient report if the SA chose to aggregate awards under the \$25K threshold. Otherwise, a new sub-recipient report must be created for a newly funded SFA receiving the \$5,000 or an existing SFA sub-recipient report must be updated to reflect the increase.

If all possible recovery and reallocation has occurred and the SA still retains a balance, the SA may mark the report as “Final” and “Fully Completed”. The difference between the “Total Federal Amount of ARRA Expenditure” field and the “Amount of Award” field will serve as a way for FNS to determine how much to recover at close-out. For your information, the Federalreporting.gov edit check system will mark the difference as a “warning” which will not prevent the report’s successful submission into the system.

Once a report is finalized during a reporting period, the SA no longer needs to submit a report in subsequent reporting periods. If the SA inadvertently submits a report with no changes to the original report submitted as “Final” during a reporting period, the SA must deactivate the report before the close of the current reporting submission period.

- For example, supposing a SA submitted a report marked as “Final” during the 1<sup>st</sup> Quarter 2010 reporting period. During the 2<sup>nd</sup> Quarter 2010, the same SA inadvertently submits a report with no changes to the original report marked as “Final”. This is a case where the SA must deactivate the submitted report before the close of the reporting period.

If a SA needs to modify a previously submitted report marked as “Final”, please follow the guidelines consistent with OMB Guidance M-10-14 dated March 22, 2010, question #2 outlined below:

1. SA must submit any data changes to its respective Regional Office to include reporting field, “old” data, and “new” data before the deadline of the SA report submission period.
2. Upon receipt of this information, the Regional Office must forward the data changes to the FNS National Office. Data changes should be directed to Lynn Rodgers-Kuperman and Jon Garcia.
3. On behalf of the SA, FNS National Office will submit the detailed information on the issue and the adjustment(s) requested to the Department. Subsequently, the Department will work with OMB to make the changes to the report originally marked as “Final”.

SAs with questions regarding this memo should contact their Regional Office. Regional Office questions should be directed to Lynn Rodgers-Kuperman.

**Original Signed**

Cynthia Long  
Director  
Child Nutrition Division