



Reporting American Rescue Plan (ARP) Cash Match Replacement funds on your eGrants Federal Financial Report (FFR)

Office of Grant Administration

Version 1.0

October 20, 2022



Background

Beginning in Fiscal Year 2021, AmeriCorps State and National grantees could ask to use American Rescue Plan Act (ARP) funds in three ways, one of which is Cash Match Replacement, also referred to as "Bucket Two." These funds were available to ease some of the burden caused by having to match the AmeriCorps share of grant funds during economically challenging times.

Reporting Cash Match Replacement funds

Although Cash Match Replacement funds substituted some of the grantee share of program costs and are budgeted as the grantee share, AmeriCorps awarded them as part of the AmeriCorps share of grant funds, as reflected on the Notice of Grant Award and in the Payment Management System (PMS). When AmeriCorps issued a grant with Cash Match Replacement funds, they added a special condition to the Notice of Grant Award stating, "Per the award description, \$XX of the \$XX in funds for this amendment is budgeted as match replacement in the grantee share of the budget. Please report the expenditure of these funds on the grantee share of the FFR." (See the example below.)

Special Conditions

Per the award description, \$99,385 of the \$961,199 in funds for this amendment is budgeted as match replacement in the grantee share of the budget. Please report the expenditure of these funds on the grantee share of the FFR.

Award Description

This award funds the approved 2022–23 AmeriCorps National Direct program. No member may enroll prior to the announced start date of the member enrollment period. Your 2022–23 regulatory...

At the end of the Period of Performance (referenced as the Performance Period on the Notice of Grant Award), the prime grantee will complete the appropriate closeout responsibilities, including ensuring the financial reconciliation as noted in the Grantee Instructions for Closing AmeriCorps Grants [on the Manage your grant webpage](#). To reconcile, the total federal expenditures recorded on the Final Federal Financial Report (FFR) must be accurate and equal the amount reported to PMS as disbursed and the amount of funds drawn down from PMS - to the penny.

When grantees report Cash Match Replacements funds in the grantee share of the FFR, this results in financial non-reconciliation since the Cash Match Replacement funds were awarded as part of the AmeriCorps share of grant funds on the Notice of Grant Award. As a result, after confirming that the grantee met the regulatory match requirement, AmeriCorps staff will manually adjust the Final FFR by moving the reported Cash Match Replacement funds from the grantee share to the AmeriCorps share.

Confirming the amount of reported Cash Match Replacement funds

For AmeriCorps staff to know the exact amount of Cash Match Replacement funds reported in the grantee share, the grantee must confirm the amount in the Remarks field of the FFR, found on the Certification/Submit tab of the report. (See eGrants screenshot below.) AmeriCorps strongly encourages grantees to use the following standard language, entering the appropriate dollar amount, to confirm the amount of reported Cash Match Replacement funds:

I confirm that the reported grantee share of program costs includes \$XX in ARP Cash Match Replacement funds.

The screenshot shows the 'Certification/Submit' tab of the FFR system. The left sidebar contains navigation options: 'General Information', 'Transaction', 'Certification/Submit', 'Grant Info', and 'Legal Applicant Info'. The main content area includes a 'Certifications' section with a certification statement and an 'Authorized by' section with an 'I Agree' radio button. The 'Remarks' section is circled in red and contains the instruction: 'Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.' Below this is a text input field. At the bottom, 'Available actions' are listed as 'view/print FFR'.

Grantees must include a comment in the Final FFR so that AmeriCorps may close the grant. Failure to do so is considered grant closeout noncompliance and may impact the awarding of future funds.