

REPORTING A CHANGE IN AWARD FUNDING

All Federal awards must be reported to USAspending.gov for public view, even if an award is cancelled or partially deobligated. The dollar amounts reported on File D2 must reflect the financial system data being reported on File C. Below are examples of events which may cause a change in the dollar amount originally reported for an award and how to report the change. Awards should not be removed/deleted from USAspending for any of these events and the original award must remain on the site.

Example using Action Type B: Continuation

B	Continuation: Funding in succeeding budget period which stemmed from prior agreement to fund amount of the current action.
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An award agreement included additional funding to occur in a future budget period.

The additional funding will be reported using [Action Type B: Continuation](#).

- Submit a D2 record with a Modification Number and update the Award Description to explain the modification.
- In the *Federal Action Obligation* field, report only the amount being added. USAspending will calculate all reported dollar amounts and display the total award amount on the web site.

Examples using Action Type C: Revision

C	Revision: Any change in Federal Government's financial obligation or contingent liability in existing assistance transaction amount of the change in funding; or any change in Recipient Name, Recipient Address, Project Period or Project Scope
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The agency agreed to extend the time provided for the project.

The extension of time will be reported using [Action Type C: Revision](#)

- Submit a D2 record with a Modification Number and update the Award Description to explain the modification.
- Update the Period of Performance End Date field.
- Report a zero in the *Federal Action Obligation* field unless funds were also added.

An award was made but later cancelled/terminated in full.

The cancellation of the award will be reported as a deobligation using [Action Type C: Revision](#).

The original award must remain on USAspending.

- Submit a D2 record with a Modification Number and update the Award Description to explain the cancellation.
- Update the Period of Performance End Date field.
- Report the rescinded amount as a negative number in the *Federal Action Obligation* field. USAspending will calculate all reported dollar amounts (i.e., the original amount and the rescinded amount) to display a total award amount of \$0.

An award was made to a recipient but was rescinded after the project began and recipient received funds.

The award will be revised to reflect the rescinded amount as a deobligation using [Action Type C: Revision](#).

- Submit a D2 record with a Modification Number and update the Award Description to explain the change.
- Report the deobligated amount as a negative number in the *Federal Action Obligation* field. USAspending will calculate all reported dollar amounts and display only the dollars that were paid to the recipient.

Examples using Action Type D: Funding Adjustment

D	Funding adjustment to a completed project
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An award project was completed, but the funds were not fully expended.

The unexpended dollars are recorded in the financial system and need to be reflected in another File D2 report.

Report the deobligation amount Action Type D: Funding Adjustment.

- Submit a D2 record with a Modification Number and update the Award Description to explain the reason for deobligation.
- In the *Federal Action Obligation* field, report only the amount being deobligated as a negative amount. USAspending will calculate all reported dollar amounts and display the final award amount to the public..