



TO: State Library Administrative Agency Chiefs

FROM: Lisa Solomson, Senior Official Performing the Duties of the IMLS Director
Teri DeVoe, Associate Deputy Director, Grants to States

DATE: December 22, 2025

SUBJECT: 2026 Grant Award Guidance

NEW OR REVISED SECTIONS FOR FY 2026

In 2025, FSRs.gov was retired, and all subaward reporting data and functionality are now incorporated in SAM.gov; the FFATA section below reflects this change.

YOUR LEGAL RESPONSIBILITIES

Please read this document very carefully. Failure to comply with this guidance and the relevant law may result in the withholding of award funds, the suspension or termination of the award, and/or the return of award funds. It also may jeopardize any pending or future applications with the Institute of Museum and Library Services (IMLS).

In accepting this award from IMLS, you assume the legal responsibility of administering the award in accordance with the Library Services and Technology Act, as amended, (LSTA) (20 U.S.C. §§ 9121-9141) and other statutory and regulatory requirements. You must maintain documentation, which is subject to audit, of all actions/expenditures affecting the award (see RECORDS below).

This guidance memo highlights some of the significant information that you need to know. Additional information and forms to administer this program can be found in the Grants to States Manual: <https://www.imls.gov/find-funding/funding-opportunities/grants-to-states/grants-to-states-manual>. Please note that the manual is general guidance only and is subject to change; it does not constitute legal advice.

YOUR OFFICIAL AWARD NOTIFICATION

The **Official Award Notification for Grants and Cooperative Agreements (Official Award Notification)** specifies the amount of your award; the period of performance start and end dates; the Assistance Listing Number and title; and the unique Federal Award Identification Number (FAIN) assigned to your award. Your award amount is calculated by adding the minimum base allotment plus your State's portion based on State population. Data used in the State allotment table are from the Bureau of Census and are the most current published population data available at the time of the official award notification.

USING THE FUNDS

Once issued, the Official Award Notification identifies the two-year period of performance and budget period within which you must carry out activities and charge costs to the award. The budget period is aligned with the beginning of the federal fiscal year. The budget period for this LSTA award began October 1, 2025, and ends September 30, 2027, subject to availability of funds, applicable law, and IMLS discretion. **All project activities must be completed and all funds obligated by September 30, 2027. All financial obligations incurred under the award must be liquidated no later than January 28, 2028.** (See 2 C.F.R. § 200.344.) If the State cannot meet this requirement with respect to deadlines and obligations, contact your Program Officer as soon as possible for additional guidance.

REQUESTING FUNDS

For States, payments are governed by Treasury-State Cash Management Improvement Act (CMIA) agreements and default procedures codified at 31 C.F.R. Part 205 and Treasury Financial Manual (TFM) 4A-2000, "Overall Disbursing Rules for All Federal Agencies." Payments of the LSTA allotment will be made on an advance or reimbursement basis according to the following conditions:

1. You may request payment whenever award funds are needed. To receive grant funds, you must [submit a Payment Request through eGMS Reach](#). Instructions for completing the Payment Request Form are available at <https://imls.gov/sites/default/files/2024-08/payment-request-instructions.pdf> and in eGMS Reach by selecting View Payment Request Instructions in the Payments tab.

Payment requests must reflect dates that fall within the budget period. For example, in the FY 2026 allotment award, eligible dates are between October 1, 2025 and September 30, 2027. Payments will normally be made by the Federal Government within five to seven business days after the Payment Request status changes to Approved in eGMS Reach. If you do not receive your funds within that period, or if you have other questions concerning payment requests submitted, you may contact the IMLS Office of Grants Policy and Management at grantsadmin@imls.gov. eGMS Reach user resources are available online at <https://www.imls.gov/grants/manage-your-grant/administration/resources-egms-reach>.

Requests for advance payment must be limited to your immediate cash needs. IMLS will request confirmation through eGMS Reach that advance payments have been expended within 30 days of receipt.

2. Award payments will be made by direct deposit to your designated bank account through the Department of Treasury payment system. This system is the only way to receive your grant money. You are allowed only one account in which the Department of Treasury will deposit LSTA Grants to States funds. **If you change your account information, you must update your record in SAM.gov (see OTHER REQUIRED REPORTING below). Then confirm that the update is complete by sending an email to grantsadmin@imls.gov.**
3. CMIA applies to the 50 states, the District of Columbia, and the Territories of American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the Virgin Islands. However, only major assistance programs (large-dollar programs) are included in a written Treasury-State Agreement (TSA), which specifies how the federal funds transfers will take place. While IMLS awards generally are not covered by a written TSA, State governments may enter into an agreement

with the U.S. Treasury Department to adhere to CMIA regulations and require all its departments to comply.

PURCHASES

1. Grant funds may be expended for allowable costs that are consistent with your award, 20 U.S.C. Chapter 72, Subchapter II (20 U.S.C. §§ 9121-9141), the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) at 2 C.F.R. Part 200, IMLS implementation of the Uniform Guidance at 2 C.F.R. Part 3187, and your approved LSTA Five-Year State Plan.
2. Written approval from your Program Officer is required prior to the purchase of equipment costing \$10,000 or more per unit, including ancillary charges. Prior approval requests should be submitted through eGMS Reach, detail the proposed expenditure (name and price of equipment and how it will be used), and include the purchasing library and relevant goal in your LSTA Five-Year State Plan.
3. Award funds must be expended for the goals and objectives identified in your LSTA Five-Year State Plan that was submitted and approved by IMLS. **Award funds cannot be expended for any changes in the program goals without prior IMLS approval.**
4. For any additional questions, see the Grants to States manual: <https://www.imls.gov/find-funding/funding-opportunities/grants-to-states/grants-to-states-manual> or contact your Program Officer.

PAYING SLAA STAFF WITH GRANT FUNDS

State Library Administrative Agency (SLAA) staff may be paid with LSTA funds in proportion to the percentage that they are involved with activities that meet the LSTA priorities included in the State’s Five-Year Plan. Documentation is required for those personnel costs charged to LSTA awards as well as State and local personnel costs being used for Match. SLAA staff administering the program can be paid either through the 4% administrative funds (see 20 U.S.C. § 9132(a)) associated with each award or through State funds.

ACKNOWLEDGING IMLS

You and your subrecipients must acknowledge IMLS in all related publications and activities supported with your award money. Example: “This program was funded in part with a federal award from the Institute of Museum and Library Services.” A communications kit with suggestions and materials to help you and your subrecipients publicize grant activities is available at <https://www.imls.gov/manage-your-grant/guidance-for-awardees/grantee-communications-kit>. If you have any questions or need assistance, you may contact staff in the Office of Communications and Public Liaison at amarucci@imls.gov.

Please send any press coverage you or any of your subrecipients may receive about this award to your Program Officer.

REQUIRED FORMS

IMLS will accept signed PDF copies of the forms listed below. Please submit a signed PDF version of each of the following forms as an attachment to an eGMS Reach message.

Forms to Submit:

[Assurances and Certifications for the 2026 Grant Award](#) (Return within ten [10] business days from date of receipt of your award.)

[State Info](#) (Review contact information within the web-based [State Program Report](#).
Whenever there are changes in any key staff category, update this State Info section.)

Documents to Submit if You Have a New Authorized Certifying Official:

[State Legal Officer's Certification](#) (This certification should be signed and dated before the others, because it provides signatory authority.)

[Assurances and Certifications for the 2026 Grant Award](#)

[Five-Year Plan Assurances](#)

[Assurances – Non-Construction Programs](#) (SF-424B)

[Internet Safety Certification Form - SLAAs](#) (if applicable)

[State Info](#) (Whenever there are changes in an Authorized Certifying Official or any key staff category, update the State Info section within the web-based [State Program Report](#).)

PLEASE NOTE: IMLS does not require submission of these forms for acting/interim Authorized Certifying Officials acting in the same capacity as the previous Authorized Certifying Official on file (except for the State Info form within the [State Program Report](#)).

CHANGES TO YOUR FIVE-YEAR STATE PLAN

If you make a substantive revision to your Five-Year State Plan, then pursuant to 20 U.S.C. § 9134(a)(3), you must submit to IMLS an amendment to the State Plan. A change in any or all of the goals in the State Plan is considered a substantive revision. A change in your program activities does not constitute a substantive revision to your State Plan. Should the State Plan need to be revised, you must submit to your Program Officer an amendment containing such revision no later than April 1 (e.g., April 1, 2026) of the fiscal year preceding the fiscal year (e.g., FY 2027) for which the amendment will be effective. The revision cannot be implemented until you receive written approval from IMLS. Implementation of any approved change(s) cannot occur until the beginning of the fiscal year for which the amendment will be effective (e.g., October 1, 2026). Please contact your Program Officer prior to submission of the revision.

FORMS REQUIRED FOR SUBRECIPIENTS

If you make subawards, the subrecipients must comply with all applicable statutes and regulations included in the following certifications and as may be otherwise required by law:

1. Civil Rights - Nondiscrimination
2. Debarment and Suspension
3. Lobbying
4. [Internet Safety Certification](#) (if applicable to the grant)
5. Trafficking in Persons

Subrecipients must also acknowledge IMLS (see ACKNOWLEDGING IMLS above).

FINANCIAL MANAGEMENT STANDARDS

As an SLAA, you must expend and account for award funds in accordance with State laws and procedures for expending and accounting for the State's funds. All recipient and subrecipient financial management systems must be sufficient to permit preparation of required reports and tracking expenditures to show that funds have been used in accordance with federal statutes, regulations, and the terms and conditions of the federal award. (See Uniform Guidance, including but not limited to 2 C.F.R. § 200.302.)

RECORDS

You and your subrecipients must maintain records that adequately confirm that the IMLS grant funds have been properly used (see Uniform Guidance, including but not limited to 2 C.F.R. § 200.302). These requirements apply to all expenditures associated with the LSTA Grants to States Program, including projects (96%), administrative costs (4% cap), Match, and Maintenance of Effort. Generally, records must be kept for three years from the date the final financial report is submitted, or longer in certain circumstances. (See Uniform Guidance, including but not limited to 2 C.F.R. §§ 200.334 - 338 and records retention schedules for LSTA materials: [Records Retention Schedule for Grants to States Documents](#).)

OTHER REQUIRED REPORTING

SAM.gov Registration

The System for Award Management (SAM.gov) is a federal repository that centralizes information about grant recipients. There is no fee to register with SAM. [Click here to learn more about SAM registration](#)

As a recipient, you must maintain a current and active SAM registration at all times during which your award is active. You must review and update your information in SAM.gov at least annually from the date of initial registration or any subsequent updates. An expired registration will prevent you from receiving awards or payments.

Please also note that 2 C.F.R. Part 25 (Universal Identifier and System for Award Management) includes provisions regarding exemptions as well as requirements for recipients to ensure that subrecipients are informed that the recipient cannot make a subaward unless the subrecipient has obtained a unique entity identifier (UEI) (e.g., 2 C.F.R. § 25.300).

FFATA

The Federal Funding Accountability and Transparency Act (FFATA) requires that information on federal awards be available to the public by a single searchable website, <https://www.usaspending.gov/>. FFATA also requires that grant award recipients report any subaward greater than or equal to \$30,000.00 by the end of the month following the month in which the subaward is made, and annually after that. Within the Grants to States Program, SLAAs are the prime awardees. Subaward information input into the FFATA Subaward Reporting System (FSRS) is automatically linked to <https://www.usaspending.gov/>. For additional information, please consult the [Grants to States FFATA Guidance](#) as well as the FSRS website: <https://sam.gov/fsrs>.

In addition, you must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, **if the following are true for your organization:**

- More than 80 percent of annual gross revenues are from the Federal Government, and those revenues are equal to or greater than \$25M annually; and
- Compensation information is not already available through reporting to the Securities and Exchange Commission (SEC).

Interim and Final Reports and Requirements

You must submit a 2026 Interim Financial Report for the ongoing grant no later than December 30, 2026. It is available as part of the [State Program Report](#) (SPR).

At the end of the second year of the annual award, States must submit the following to close out the grant:

1. State Program Report (online)
2. Final Financial Status Report (online, part of the SPR)
3. Final request for payment (through eGMS Reach)

The State Program Report (SPR) and Financial Status Report (FSR) are due no later than January 28, 2028. This [web-based online report](#) addresses the requirements of the LSTA and the Government Performance and Results Act (GPRA).

Cyber Incidents

In the event of a cyber security incident (including, but not limited to, a ransomware attack, malware incident, and cyber breach) where you suspect or confirm a compromise in the confidentiality, availability, or integrity of any data and/or systems associated with IMLS, please notify the agency as soon as possible so we can determine if corresponding agency actions are required.

If you have questions about administering your award, contact your assigned Program Officer.

Issued: December 22, 2025