



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES

Date: July 29, 2020

DCL-20-01

Dear Colleagues,

The Rehabilitation Services Administration (RSA) is transmitting a copy of the SF-425 and revised instructions for completing the form for the following formula award programs:

- Client Assistance Program;
- Independent Living Services for Older Individuals Who Are Blind Program (OIB); and
- Protection and Advocacy of Individual Rights Program (PAIR).

We have revised and updated the instructions because the Department has retired parts 74 and 80 of the Education Department General Administrative Regulations and adopted in their place the governmentwide Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) at 2 C.F.R. part 200. Through this letter, RSA is rescinding the prior Client Assistance Program, OIB, and PAIR instructions for completing the SF-425 form (RSA-PD-11-03).

As before, RSA will use the SF-425 data to monitor the financial status of the grantee and to assess grantee compliance with the fiscal requirements contained in the Rehabilitation Act of 1973, as amended (Rehabilitation Act). Therefore, grantees must submit accurate and timely reports.

All grantees of the programs listed above must submit the completed SF-425 annually. The annual reporting period end date for each Federal fiscal year (FFY) is September 30. The annual report must be submitted no later than 30 days after the end of the reporting period — no later than October 30 of each year.

All grantees of the programs listed above must also submit a completed final SF-425. The end of the reporting period for the final SF-425 will be the end of the period of performance. Grantees that carry over fiscal year funds pursuant to Section 19 of the Rehabilitation Act will be required to file the final SF-425 at the end of the fiscal year succeeding the fiscal year in which the funds were allocated (the carryover year). Final reports must be submitted no later than 90 days after the end of the period of performance. If grantees liquidate all grant funds before the end of the period of performance, they may file the final SF-425 at that time. Grantees may liquidate obligations incurred during the period of performance for the award for 90 days after the end of the period of performance.

Forms must be submitted electronically through the RSA Management Information System. To enter data into this form online, visit <https://rsa.ed.gov>. To enter data, individuals must have a user ID. If you do not have a user ID, the procedures for obtaining one are located at:

<https://rsa.ed.gov/help/technical-support>

The ability to submit FFY 2020 forms electronically may be temporarily affected by the transition of the RSAMIS to a new platform. RSA will keep grantees informed of the availability of the electronic submission process through email listserv notices.

If you have any questions about completing the SF-425, please contact the RSA Financial Management Specialist assigned to your agency.

Sincerely,

/S/

Mark Schultz
Commissioner, Rehabilitation Services Administration
Delegated the authority to perform
the functions and duties of the Assistant Secretary
for the Office of Special Education and Rehabilitative Services

Attachment

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element				2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)			Page 1	Of	Pages	
3. Recipient Organization (Name and complete address including ZIP code)										
4a. DUNS Number		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)			6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final		7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Project/Grant Period From: (Month, Day, Year)				To: (Month, Day, Year)			9. Reporting Period End Date (Month/Day/Year)			
10. Transactions							Cumulative			
<i>(Use lines a-c for single or multiple grant reporting)</i>										
Federal Cash (To report multiple grants, also use FFR Attachment):										
a. Cash Receipts										
b. Cash Disbursements										
c. Cash on Hand (line a minus b)										
<i>(Use lines d-o for single grant reporting)</i>										
Federal Expenditures and Unobligated Balance:										
d. Total Federal Funds Authorized										
e. Federal Share of Expenditures										
f. Federal Share of Unliquidated Obligations										
g. Total Federal Share (sum of lines e and f)										
h. Unobligated Balance of Federal Funds (line d minus g)										
Recipient Share:										
i. Total Recipient Share Required										
j. Recipient Share of Expenditures										
k. Remaining Recipient Share to Be Provided (line i minus j)										
Program Income:										
l. Total Federal Program Income Earned										
m. Program Income Expended in Accordance with the Deduction Alternative										
n. Program Income Expended in Accordance with the Addition Alternative										
o. Unexpended Program Income (line l minus line m or line n)										
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share			
				g. Totals:						
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:										
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)										
a. Typed or Printed Name and Title of Authorized Certifying Official					c. Telephone (Area code, number and extension):					
					d. Email Address:					
b. Signature of Authorized Certifying Official					e. Date Report Submitted (Month, Day, Year):					
14. Agency use only:										

Paperwork Burden Statement

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0060), Washington, DC 20503.

SF-425 Form and RSA Reporting Instructions

Client Assistance Program, OIB and PAIR

While the SF-425 is designed for single grant and multiple grant award reporting, the U.S. Department of Education's (Department) policy is that multiple grant award reporting is not permitted for Department grants. The SF-425 attachment (SF-425A), which is to be used for reporting multiple grants, is not to be used for Department grants and is not included with this attachment. As such, references to multiple grant reporting and to the SF-425A in items 2, 5 and 10 of the SF-425 are not applicable to Department grantees. The Department requires grantees to complete a separate SF-425 for each grant they receive.

1. Federal Agency and Organizational Element to Which Report is Submitted:

Data entry is not required for this field. RSA is the default entry.

2. Federal Grant or Other Identifying Number Assigned by Federal Agency:

Data entry is not required for this field. The program's grant award number is the default entry. This is the Award Number listed in Box 2 of the Grant Award Notification (GAN).

3. Recipient Organization:

Data entry is not required for this field. The organization's name and address associated with the grant will be the default entry. This is the organization information listed in Box 1 of the GAN.

4a. DUNS Number:

Data entry is not required for this field. The Grantee Data Universal Numbering System (DUNS) number associated with the grant will be the default entry. This is the DUNS number listed in Box 8 of the GAN.

4b. EIN:

Data entry is not required for this field. The Employer Identification Number (EIN) associated with the grantee will be the default entry. This number is also known as the Tax Identification Number (TIN).

5. Recipient Account Number or Identifying Number:

This is an optional data element. Enter an account number or any other identifying number assigned by the grantee to the award. This number is for the GRANTEE'S USE ONLY and is NOT required by RSA. Data entry is limited to 30 characters.

6. Report Type:

Select annual or final. A report can be marked as final prior to the end of the period of performance if the grantee has liquidated available funds and no additional reporting is required for the grant award. The final report must indicate that unliquidated obligations have been liquidated. There should be no cash on hand, expenditures must equal cash receipts and disbursements, and program income must be disbursed.

7. Basis of Accounting (Cash/Accrual):

Specify whether a cash or accrual basis was used for recording transactions related to the grant award and for preparing the SF-425 report. For cash basis accounting, expenses are recorded when they are paid. The transaction remains at the obligation stage until the liability is eliminated by the disbursement of cash (in other words, the liquidation of the obligation).

Accrued expenditures are recorded when goods or services are received, regardless of when cash is received or paid. The accrual method of accounting elevates an obligation to an expenditure once the liability to pay has been created, as opposed to when the expenditure is actually paid. To report accrual information such as unliquidated obligations, the recipient is not required to convert its accounting system to the accrual basis, but shall develop such accrual information through an analysis of the documentation on hand (2 C.F.R. § 200.328(b)(2)).

A grantee must report using either a cash or accrual basis of accounting. However, if a grantee changes from one basis of accounting to another, the grantee must inform RSA of the change. To ensure grantees are not utilizing separate bases of accounting for reports covering the same period of performance, changes to an agency's basis of accounting should coincide with the end of the period of performance for the grant award, thereby ensuring consistency for the entire period of performance.

8. Project/Grant Period (From/To):

Data entry is not required for this field. The Federal Funding Period in Box 6 of the GAN is the default entry. This data element represents the period for which the funds were awarded

(34 C.F.R. § 77.1(c)). The Uniform Guidance uses the term “period of performance” rather than “grant period.” Period of performance is defined in 2 C.F.R. § 200.77 in a manner like the EDGAR definition of “grant period.” A grantee may neither obligate nor pay expenditures for costs incurred prior to the start of the period of performance. Rather, those obligations must be charged to the prior grant award. Additionally, a grantee may not obligate award funds after the end of the period of performance for a grant award.

During the FFY of appropriation, the Federal Funding Period listed in Box 6 of the GAN will be from October 1 to September 30 of that FFY. This represents the one-year period for which the award is made and in which the grantee may incur new obligations against the award. Section 19(a)(1) of the Rehabilitation Act *permits grantees to carry over Federal funds for obligation and expenditure in the subsequent FFY provided certain conditions are met*, as described further below. This means that grantees may carry over the unobligated balance of Federal funds for one FFY beyond the FFY of appropriation so long as the conditions of Section 19 of the Rehabilitation Act were satisfied, including requirements enclosed with the initial GAN (Attachment RSA-1, Section 19 of the Rehabilitation Act, and 34 CFR §§ 76.709, 367.66, 370.48, 381.33(c)).

For example, the FFY of appropriation for FFY 2019 awards began on October 1, 2018 and ended on September 30, 2019. The carryover period for FFY 2019 awards started on October 1, 2019 and ended on September 30, 2020. To carry over Federal funds into the subsequent FFY for obligation and liquidation, grantees must:

- a. Have an unobligated balance of Federal funds (line 10h) at the end of the FFY of appropriation (i.e., on September 30, 2019); and
- b. Have satisfied any applicable non-Federal share requirements for a program (i.e., OIB program) by the end of the FFY of appropriation (i.e., FFY 2019) for:
 - (1) the Federal funds obligated or liquidated during the FFY of appropriation; and
 - (2) the unobligated balance of Federal funds to be carried over to the subsequent FFY.

Upon submission of the grantee’s 4th quarter SF-425 report (which is for the reporting period ending September 30 of the FFY of appropriation), an RSA Financial Management Specialist will review the grantee’s report to determine whether the grantee met the requirements necessary to carry over funds for obligation and liquidation in the subsequent FFY. If the grantee met the requirements of Section 19 of the Rehabilitation Act to carry over funds, RSA will process an administrative change to the current GAN extending the period of performance to include the carryover period. Upon completion of RSA’s administrative action, the grantee will receive a notice of a revised GAN with the revised period of performance that includes the carryover period.

Unless the Department authorizes an extension for the carryover period consistent with the requirements of Section 19 of the Rehabilitation Act, a non-Federal entity must liquidate all obligations incurred under the Federal award not later than 90 calendar days after the end date of the period of performance, as specified on the GAN (2 C.F.R. § 200.343(b)).

9. Reporting Period End Date:

Data entry is not required for this field. The reporting period end date will be entered by default and will correspond with the required annual reporting period, September 30. The period covered is always the beginning date of the grant through the end of the reporting period. For example, if the report is for FFY 2019, the period covered is October 1, 2018 through September 30, 2019. When submitting the final SF-425 for any grant award, the reporting period end date shall be the end of the period of performance. Grantees that carry over fiscal year funds pursuant to Section 19 of the Rehabilitation Act will be required to file the final SF-425 at the end of the fiscal year succeeding the fiscal year in which the funds were allocated (the carryover year). Final reports must be submitted no later than 90 days after the end of the period of performance (2 C.F.R. §200.328(b)(1)). If grantees liquidate all grant funds before the end of the period of performance, they may file the final SF-425 at that time.

10. Transactions

10a. Federal Cash Receipts:

Enter the cumulative amount of Federal grant funds that the grantee has drawn down and received from the amount awarded as listed below on line 10d, Total Federal Funds Authorized, per G5. This amount (Federal cash receipts) is obtained by running a G5 External Award Activity Report (<https://www.g5.gov>) using date parameters.

- The date parameters entered in G5 will be the start date of the award and the reporting period end date.
- For final reports, the date parameters entered in G5 will be the start date of the award and the date award funds were liquidated. Because an agency may draw down funds during the liquidation period or upon receipt of an approved late liquidation request, the end date of the G5 External Award Activity Report may be past the end of the period of performance of the award. This does not change the reporting period end date.

Funds should be reported when they are received or drawn down by the payee or grantee, not when the drawdown is requested. If a drawdown is requested but not received by the end of the reporting period, the funds should be reported in the subsequent report, unless the drawdown occurs in the liquidation period as the agency is preparing to submit its final report. Grantees may want to maintain copies of the G5 External Award Activity Reports as supporting documentation that verifies the accuracy of the amount reported. Grantees should not include requests for drawdowns that were not received during the reporting period.

10b. Federal Cash Disbursements:

Enter the cumulative amount of actual disbursements made by the grantee from Federal funds drawn down and received during the reporting period from line 10a, Federal Cash Receipts. Disbursements are the sum of actual cash expenditures made

for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of payments made to contractors/vendors and, if applicable, cash advances and payments to subrecipients (i.e., OIB program).

10c. Federal Cash on Hand (10a minus 10b):

Data entry is not required for this field. This data element is calculated automatically by the RSA-MIS. If more than three business days of cash are on hand, RSA requires an explanation on line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash. Grantees must minimize the time elapsing between drawdown of Federal funds and disbursement by the grantee in accordance with Cash Management Improvement Act (CMIA) requirements and Department guidance. On the final report, this line must be zero, indicating all funds drawn from G5 have been liquidated.

10d. Total Federal Funds Authorized:

Data entry is not required for this field. This data element represents the total amount of Federal funds awarded to the grantee as of the end of the reporting period. The amount listed may change due to award adjustments that could reflect funds awarded by continuing resolutions, grantee-requested inter-agency transfers or deobligations, and/or the reallocation or relinquishment of Federal funds.

10e. Federal Share of Expenditures:

Enter the total amount of allowable expenditures incurred with Federal funds (also known as Federal expenditures). Federal share means the portion of total project costs that are paid with Federal funds (2 C.F.R. § 200.43). *Do not include expenditures incurred with program income received by the grantee on this line.* See line 10l for instructions regarding the reporting of program income.

- For reports prepared on a cash basis, the agency should report Federal fund expenditures as the sum of cash disbursements for direct charges for goods and services, the amount of indirect expenses charged, the amount of payments made to contractors/vendors, and, as applicable, the amount of cash advances and payments made to subrecipients (e.g., OIB program).
- For reports prepared on an accrual basis, grantees should report Federal fund expenditures as the sum of cash disbursements for direct charges for goods and services, the amount of indirect expenses incurred, the amount of payments made to contractors/vendors, the amount of cash advances and payments made to subrecipients (i.e., OIB program) as applicable, and the increase or decrease in the amounts owed by the recipient for goods received and services performed by employees, contractors/vendors, and other payees.

10f. Federal Share of Unliquidated Obligations:

Enter the Federal portion of allowable unliquidated obligations (2 C.F.R. § 200.97) incurred by the grantee. Unliquidated obligations include orders placed for property and services, contracts, and similar transactions during a given period that require payment by the grantee but have not yet been paid or charged to the grant award. These include direct and indirect obligations for goods and services incurred by the grantee, amounts due to contractors/vendors, and, if applicable, subrecipients (e.g., OIB program).

Do not include the following amounts on line 10f:

1. Expenditures reported on line 10b, Federal Cash Disbursements;
2. Expenditures reported on line 10e, Federal Share of Expenditures; and
3. Future commitments for funds for which an obligation or expense has not been incurred pursuant to 34 C.F.R. § 76.707.

Grantees have 90 days from the end of the period of performance to liquidate Federal obligations (2 C.F.R. § 200.343(b)). This 90-day liquidation period applies regardless of whether the grantee uses a cash or accrual basis of accounting. If grantees are unable to liquidate all obligations within the liquidation period, 90 days after the period of performance ends, grantees must submit a late liquidation request in accordance with the Department's guidance. If approved, the grantee must liquidate the approved obligations and submit the final report within 90 days after the approved late liquidation extension date. On the final report, this line must be zero.

10g. Total Federal Share (sum of 10e and 10f):

Data entry is not required for this field. This data element is calculated automatically.

10h. Unobligated Balance of Federal Funds (10d minus 10g):

Data entry is not required for this field. This data element is calculated automatically. For the final report, this represents the amount of Federal funds awarded that the grantee did not obligate or drawdown (2 C.F.R. § 200.98).

10i. Total Recipient Share Required:

Data entry is not required for this field. This field only applies to the OIB award. This data element is calculated automatically using the following formula: ((10a divided by 0.90) multiplied by 0.10). The amount calculated represents the non-Federal share required – 10 percent of the total OIB expenditures, including Federal and non-Federal expenditures – for the OIB program, based upon the amount of Federal cash drawdowns from G5, identified in line 10a.

10j. Recipient Share of Expenditures:

Enter the total amount of non-Federal expenditures and unliquidated obligations incurred for the reporting period. This amount must include the grantee's non-Federal share of actual cash disbursements or outlays (less any rebates, refunds, or other

credits), including payments to contractors and, if applicable, subrecipients (i.e., OIB program), AND the grantee's non-Federal share of unliquidated obligations. The amount reported on line 10j does not include program income earned by the grantee. See line 10l for instructions regarding the reporting of program income. The grantee must report the non-Federal amount of unliquidated obligations, included on line 10j, separately on line 12d, Remarks.

For the OIB program, non-Federal share can only be counted as match for the OIB award when obligated by September 30 of the FFY of appropriation of the award. *Unliquidated obligations reported in the fourth quarter that are cancelled during the carryover period, or otherwise not liquidated after the FFY of appropriation, may not be used toward satisfying the match requirement for the FFY of appropriation for that particular award.*

The match calculated at the end of the FFY of appropriation (i.e., at the end of the 4th quarter), determines whether the agency has satisfied its match requirement for the OIB grant award and, thus, is able to carry Federal funds over to the subsequent fiscal year to the extent such funds remain available for obligation.

10k. Remaining Recipient Share to Be Provided (10i minus 10j):

Data entry is not required for this field. This data element is calculated automatically.

10l. Total Federal Program Income Earned:

Enter the total amount of Federal program income earned and received by the grantee as of the end of the reporting period. *All program income received by the grantee, earned by the program, is to be reported as Federal program income earned. This means that a grantee must report, and use, program income earned under its program as an addition to the Federal grant funds received under the program (GAN attachment RSA-2, 34 C.F.R. § 367.65(b)(2), and 34 C.F.R. § 370.47(b)(2)(i)). In other words, grantees may not use program income to reduce the amount of the Federal award.*

Program income is considered earned in the FFY in which the funds are received by the grantee (34 C.F.R. § 367.65; 34 C.F.R. § 370.47; and 2 C.F.R. § 200.80). Therefore, the amount reported on line 10l should not change after the grantee submits its annual report for any fiscal year.

Program income means gross income received by the grantee or, as applicable, subrecipient (i.e., OIB program) that is directly generated by an activity supported under the grant, subaward, or contract during the FFY of appropriation (34 C.F.R. § 367.65; 34 C.F.R. § 370.47; and 2 C.F.R. § 200.80). **For the OIB and Client Assistance Program, program income includes funds transferred from Social Security Administration reimbursements earned in the State Vocational Rehabilitation Services (VR) program, in accordance with requirements.**

The State may choose to use Social Security reimbursements earned by the VR program for other formula grant programs funded under the Rehabilitation Act (Section 108 of the Rehabilitation Act and 34 C.F.R. § 361.63(c)(2)). Therefore, each program earning or receiving for its use the Social Security reimbursements must report the funds earned or received as program income. For example, if the VR program earns \$100,000 in Social Security reimbursements but transfers the entire amount to the Title VII OIB program, both the VR and OIB programs must report the \$100,000 (on line 10l for OIB) of their respective reports. In addition, in this example, the OIB program would make a note on line 12, Remarks, to document that the program income was not actually “earned” by the receiving program (OIB), and the VR program would report the transfer of program income to the OIB program on line 24 of the RSA-17.

10m. Program Income Expended in Accordance with the Deduction Alternative:

Data entry is not required for this field. The deduction alternative is not an allowable option for expending program income. The addition alternative (line 10n) is the only permissible use of program income for RSA awards (GAN Attachment RSA-2, 34 C.F.R. § 367.65(b)(2), and 34 C.F.R. § 370.47(b)(2)(i)).

10n. Program Income Expended in Accordance with the Addition Alternative:

Enter the amount of program income earned within the grant that was used to supplement the Federal share of the total program costs. The amount reported on line 10n represents actual disbursements, i.e., outlays of program income by the grantee. The outlay of all program income funds must meet the same standards of allowability, reasonableness, and allocability (2 C.F.R. §§ 200.403 through 200.405) that are applicable to Federal funds (34 C.F.R. § 367.65(b)(2), 34 C.F.R. § 370.47(b)(2)(i), and 2 C.F.R. §§ 200.307(e)(2)). All program income funds transferred from other grants must be included in the addition alternative.

10o. Unexpended Program Income (10l minus 10m or 10n):

Data entry is not required for this field. This data element is calculated automatically.

When submitting a final report, this line should be zero.

Note: To the extent available, the non-Federal entity must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments (GAN Attachment RSA-2, 34 C.F.R. § 370.47(b)(2)(i), and 2 C.F.R. § 200.305(b)(5)).

11. Indirect Expense:

Indirect costs (2 C.F.R. § 200.56) are generally charged to Federal awards via an approved indirect cost rate or cost allocation plan. Any State grantee that wishes to claim indirect costs under Federal grants through an indirect cost rate must prepare an indirect cost rate proposal (2 C.F.R. § 200.57) and submit it to the cognizant Federal agency for approval (2 C.F.R. part 200, Appendix VII, paragraph D). State grantees claiming indirect expenses based on a cost allocation plan (2 C.F.R. part 200, Appendix VII, paragraph F.3), rather than an indirect cost rate, must develop, document, maintain for audit, or submit, as appropriate, a narrative cost allocation methodology for indirect costs to the cognizant agency for review, negotiation, and approval. Non-profit organizations must submit indirect cost proposals to the cognizant agency for indirect costs for review and approval (2 C.F.R. part 200, Appendix IV, paragraph C.2). Grantees with indirect cost rates that change between State fiscal years must use separate rows for each approved indirect cost rate applicable to expenditures incurred during the period of performance.

11a. Type of Rate(s):

Select whether the approved indirect cost rate is Provisional, Predetermined, Final, or Fixed.

11b. Rate:

Enter the approved indirect cost rate(s) in effect during the reporting period.

11c. Period From; Period To:

Enter the beginning and ending effective dates for the approved indirect cost rate(s).

11d. Base:

Enter the amount of the base against which the approved indirect cost rate(s) was applied. The base includes allowable expenditures to which the approved indirect cost rate may be applied.

11e. Amount Charged (11b multiplied by 11d):

Data entry is not required for this field. This data element is calculated automatically by the RSAMIS.

11f. Federal Share:

Enter the Federal share of the amount in 11e.

11g. Totals:

Data entry is not required for this field. This data element is calculated automatically.

12. Remarks:

This area is used to report data elements unique to the grant award that are necessary to ensure compliance with program requirements. This area can also be used to clarify and explain amounts reported, such as sources of matching funds, changes from amounts previously reported, and transfers of Social Security reimbursement funds to eligible programs.

For the OIB program only, enter the recipient share of unliquidated obligations included in line 10j to be paid with non-Federal funds meeting the non-Federal share requirements of the program, if applicable.

For the OIB and Client Assistance Program only, enter the name of the program from which program income funds were transferred, if permitted, and the amount of funds received. If no program income funds were transferred to the program, enter 0. See instructions for line 10l for further guidance.

13. Certification:

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

13a. Typed or Printed Name and Title of Authorized Certifying Official:

Enter name and title of authorized certifying official.

13b. Signature of Authorized Certifying Official:

Place a checkmark in the signed box to indicate that a hardcopy of the completed form has been signed by the certifying official authorized to legally bind the grantee and is maintained by the grantee.

13c. Telephone (Area Code, Number and Extension):

Enter the telephone number (including area code and extension) of the individual listed in line 13a.

13d. E-mail address:

Enter the email address of the individual listed in line 13a.

13e. Date Report Submitted:

Data entry is not required for this field. Enter the date when the report is submitted to RSA.