

UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES
REHABILITATION SERVICES ADMINISTRATION
WASHINGTON, DC 20202

POLICY DIRECTIVE

RSA-PD-15-06

DATE: March 12, 2015

ADDRESSEES: STATE VOCATIONAL REHABILITATION AGENCIES

SUBJECT: Instructions for completing the Federal Financial Report (SF-425) for the State Supported Employment Services program.

POLICY

STATEMENT: The Office of Management and Budget (OMB) requires that grantees use the SF-425 to report financial data for grant awards. Through this Policy Directive (PD), the Rehabilitation Services Administration (RSA) is transmitting a copy of the SF-425 and revised instructions for completing the form for the State Supported Employment Services (SE) program. Revised instructions specific to the SE program are necessitated by statutory changes to the Rehabilitation Act of 1973, as amended by the Workforce Innovation and Opportunity Act (WIOA).

Previously, instructions for completing the SF-425 for the SE program, as well as several other programs, were included in RSA-PD-11-03, issued on October 26, 2010. Given the significant changes to the SE program made by WIOA, we have determined it necessary to develop separate SF-425 instructions specific to the SE program which are transmitted via this PD. As a result, for purposes of the SE program, this PD supersedes RSA-PD-11-03.

For your convenience, the revisions to RSA-PD-11-03 instructions for the SE program:

- require submission of SF-425 reports on a semi-annual basis rather than on an annual basis;
- where applicable, add regulation references for the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR part 200);
- ensure consistency with 2 CFR part 200;
- clarify the distinction between reporting requirements for the cash versus accrual basis of accounting for line 10e;
- clarify types of Federal expenditures required to report in line 10e;
- clarify reporting requirements for program income in line 10l;

- remove line 12a – Innovation and Expansion Amount for the State Vocational Rehabilitation (VR) Grants Program, which is not applicable to the SE program;
- create a new line 12a – Expenditures for Youth with the Most Significant Disabilities, for grantees to report the amount of Federal expenditures incurred for youth with the most significant disabilities;
- remove line 12c – In-Service Training for VR State Grants Program, which is not applicable to the SE program; and
- clarify requirements related to certifying the SF-425.

RSA uses the SF-425 data to monitor the financial status of the SE program and to assess grantee compliance with the fiscal requirements contained in the Rehabilitation Act of 1973 (Rehabilitation Act), as amended by WIOA. Therefore, the reports must be accurate and submitted timely.

SE grantees must submit completed SF-425 reports on a semi-annual basis. Semi-annual reporting is necessary in order for RSA to effectively monitor the matching and reservation of funds requirements under WIOA. The end dates for each reporting period in a fiscal year are 3/31 and 9/30. Semi-annual reports must be submitted no later than 45 days¹ after the end of the reporting period. Final reports must be submitted no later than 90 days after the period of performance. Period of performance means the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award.

Obligations made during the period of performance may be liquidated at any point during the liquidation period, which ends 90 days after the period of performance. If, however, the timing of liquidating obligations precludes submission of the final SF-425 within 90 days following the period of performance, grantees must submit a late liquidation request in accordance with the Department of Education’s Policy Memorandum regarding extension of liquidation periods. If the late liquidation request is approved, the grantee must submit the final SF-425 after the funds have been liquidated, but no later than 45 days after the end of the extension period.

¹ Although the Office of Management and Budget (OMB) published in its December 7, 2007 Federal Register Notice (72 FR 69236) that interim reports are due within 45 days of the interim reporting end dates instead of within 30 days as originally identified, OMB has not revised the Federal Financial Report instructions to reflect this change. Grantees are, nevertheless, permitted to exercise the 45-day period as published by OMB within the Federal Register.

Electronic Submission

Reports must be submitted electronically through the RSA website. In addition, and as is done for other reports submitted to RSA electronically, grantees are responsible for maintaining a hardcopy of the report for verification purposes, signed by the certifying official who is authorized to legally bind the non-Federal entity. By certifying the report, the grantee is certifying that it is aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject them to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (2 CFR 200.415).

To enter data into this report online, visit <https://rsa.ed.gov>. To enter data, individuals must have a user ID and password. If you do not have a user ID, select *Info for New Users* for instructions. The procedures for obtaining a user ID are also located in the "Getting Started" section of the RSA Website User Guide at:

http://www2.ed.gov/rschstat/eval/rehab/rsamis/rsamis_help.html

If you have any questions about completing the SF-425, please contact the RSA Fiscal Unit contact for your award.

CITATIONS

IN LAW: Sections 3(b), 19, 108, 603, 604, 606, and 608 of the Rehabilitation Act of 1973, as amended by WIOA.

CITATIONS IN
REGULATIONS:

34 CFR 76.702, 76.707, 76.709; 34 CFR 77.1; 2 CFR 200.1, 200.80, 200.301, 200.302, 200.303, 200.306, 200.307, 200.309, 200.327, 200.328, 200.343, 200.408; and 34 CFR 363.51 and 363.52.

EFFECTIVE
DATE OF
POLICY:

Immediately Upon Issuance

EXPIRATION
DATE:

Until Retired

INQUIRIES

TO:

RSA Fiscal Unit Staff

/s/

Janet L. LaBreck

Commissioner

Rehabilitation Services Administration

Attachment

cc: Council of State Administrators of Vocational Rehabilitation
National Council of State Agencies for the Blind

FEDERAL FINANCIAL REPORT (ACCESSIBLE VERSION)

- 1. Federal Agency and Organizational Element to Which Report is Submitted _____
- 2. Federal Grant or Other Identifying Number Assigned by Federal Agency _____
- 3. Recipient Organization _____
- 4a. DUNS Number _____
- 4b. EIN _____
- 5. Recipient Account Number or Identifying Number _____
- 6. Report Type _____
- 7. Basis of Accounting _____
- 8. Project/Grant Period From _____
- 8. Project/Grant Period To _____
- 9. Reporting Period End Date _____
- 10. Transactions
 - a. Cash Receipts _____
 - b. Cash Disbursements _____
 - c. Cash on Hand (line a minus b) _____
 - 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) _____
 - i. Total recipient share required _____
 - j. Recipient share of expenditures _____
 - k. Remaining recipient share to be provided (line i minus j) _____
 - 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 of Rate	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
Row 1							
Row 2							
g. Totals							

12. Remarks

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 218, Section 1001). In addition, I agree to maintain a hardcopy of the report, signed by the certifying official, for verification purposes.

- a. Name and Title of Authorized Certifying Official _____
- b. Signed _____
- c. Telephone (Area code, number) _____
- c. Telephone (Extension if any) _____
- d. Email address _____
- e. Date Report Submitted _____

14. Agency use only: Standard Form 425 - OMB Approval Number: 0348-0061

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: STATE SE SERVICES PROGRAM REPORTING INSTRUCTIONS

While the SF-425 report is designed for single grant and multiple grant award reporting, the U.S. Department of Education's (Department's) 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 PD. 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 grantee's grant award number is the default entry. This is the Award Number listed in Box 2 of the Grant Award Notification (GAN). The grant award number is also referred to as the Federal Award Identification Number (FAIN). If the information on the form is not correct, please notify the RSA Fiscal Unit contact for your award.
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. If the information on the form is not correct, please notify the RSA Fiscal Unit contact for your award.
- 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. If the information on the form is not correct, please notify the RSA Fiscal Unit contact for your award.
- 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). If the information on the form is not correct, please notify the RSA Fiscal Unit contact for your State.
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:
Indicate if the report is final. A report can be marked as final prior to the end of the period of performance if the grantee has liquidated its obligations and no additional reporting is

required for the grant award. The final report must indicate that Federal and non-Federal obligations have been liquidated. There must be no cash on hand 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. For cash basis accounting, expenses are recorded when they are paid. Accrual basis of accounting refers to the accounting method where expenses are reported when incurred. Accrued expenditures are recorded when goods or services are received, regardless of when cash is received or paid.

Note: A grantee can report using either a cash or accrual basis of accounting. However, if a grantee changes from one basis to another, the grantee should inform RSA of the change. To ensure grantees are not utilizing separate bases of accounting for reports covering the same fiscal year, changes should coincide with the end of the fiscal year.

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

Data entry is not required for this field. The grant period will be entered by default and will be the same as Box 6 on the GAN that documents when Federal sponsorship begins and ends. The grant period represents the period for which the funds were awarded in accordance with 34 CFR 77.1. *The grant period is one year. However, Federal funds with a matching requirement that remain unobligated at the end of the year of appropriation may be carried over for obligation in the succeeding fiscal year only to the extent that the agency complied with the applicable matching requirement for the SE program (e.g., the 10 percent match requirement for the 50 percent of the SE funds reserved for the provision of services to youth with the most significant disabilities) for the fiscal year in which the funds were awarded (Sections 19 and 606(b)(7)(I) of the Rehabilitation Act, and 34 CFR 76.709).*

9. Reporting Period End Date:

Data entry may be required for this field if the grantee is submitting a final report. The default reporting period end date will correspond with the required reporting period (3/31 and 9/30). The period covered is always the beginning date of the grant through the end of the reporting period. When submitting a final SF-425 form:

- if all funds are obligated by 9/30 of the fiscal year in which the award was made and liquidated within 90 days of that time, the reporting period end date shall be 9/30 of the fiscal year in which the award was made;
- if Federal funds are carried over for obligation in the succeeding fiscal year, and all funds are obligated by either 3/31 or 9/30 of the carryover year and liquidated within 90 days following the period of performance, the reporting period end date for the final report shall be 9/30 of the carryover year; and
- if Federal funds are carried over for obligation in the succeeding fiscal year, a late liquidation request extension has been approved, and funds were obligated by 9/30 of the carryover year and liquidated by the approved date for late liquidation, the reporting period end date for the final report shall remain 9/30 of the carryover year, but the final report shall be due **45 days** after the end date of the approved late liquidation extension period.

10. Transactions

10a. Federal Cash Receipts:

The grantee must enter the net drawdown amount on line 10a, which is obtained by running a G5 External Award Activity Report (<https://www.g5.gov>) using date parameters.

- For annual reports, the date parameters will be the start date of the award and the reporting period end date.
- For final reports, the date parameters 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 listed on the SF-425.

The Federal SE net drawdown amount will be shown on the G5 report and should be entered as the amount on line 10a of the SF-425 form. Grantees may want to maintain copies of the G5 External Award Activity Reports as supporting documentation that verifies the accuracy of the amount reported on line 10a.

10b. Federal Cash Disbursements:

Enter the cumulative amount of actual disbursements made from Federal SE funds drawn down during the reporting period. 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 cash advances and payments made to contractors/vendors.

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

Data entry is not required for this field. This data element is calculated automatically. 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 the drawdown of Federal funds and disbursement by the grantee in accordance with Federal requirements (31 CFR part 205; 2 CFR 200.305(b)).

10d. Total Federal Funds Authorized:

Data entry is not required for this field. This data element is updated automatically and represents the total amount of Federal funds awarded to the grantee as of the end of the reporting period.

10e. Federal Share of Expenditures:

Enter the amount of expenditures incurred with Federal funds (also known as Federal fund expenditures).

- 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, and the amount of payments made to contractors/vendors.

- 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, 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.

Do not include Federal program income received by the grantee on line 10e. See line 10l for instructions regarding the reporting of Federal program income.

Grantees must include all Federal fund expenditures incurred under the SE program on line 10e, including SE program Federal expenditures incurred for the provision of SE services to youth with the most significant disabilities and Federal expenditures incurred for the provision of extended services to youth with the most significant disabilities (SE services to youth with the most significant disabilities). The amount expended for youth with the most significant disabilities, included in 10e, must also be reported separately in Section 12, line 12a – Remarks, to demonstrate the grantee has met the 50 percent reserve requirement, matching requirement, and CMIA requirements.

10f. Federal Share of Unliquidated Obligations:

Enter the Federal portion of unliquidated obligations incurred by the grantee. Unliquidated obligations include direct and indirect expenses for goods and services incurred by the grantee, but not yet paid or charged to the SE grant award, including amounts due to contractors/vendors. When submitting a final SF-425 report, this line should be zero.

On line 10f, do not include:

1. expenditures reported on line 10e; and
2. future fund commitments (e.g., a long term contract) for which an obligation or expense has not been incurred pursuant to 34 CFR 76.707.

Note: Grantees have 90 days from the end of the period of performance to liquidate Federal obligations (2 CFR 200.328(b)(1)), which applies regardless of whether the grantee uses a cash or accrual basis of accounting. If the timing of liquidating obligations precludes submission of the final SF-425 report within 90 days after the period of performance, grantees must submit a late liquidation request. The request for late liquidation must be made in accordance with the Department’s guidance on late liquidations. If approved, the grantee must liquidate the approved obligations and submit the final SF-425 report within **45 days** after the approved late liquidation extension date. When submitting a final SF-425 report, line 10f should be zero.

- 10g. Total Federal Share (sum of 10e and 10f equals 10g):
Data entry is not required for this field. This data element is calculated automatically.
- 10h. Unobligated Balance of Federal Funds (10d minus 10g equals 10h):
Data entry is not required for this field. This data element is calculated automatically. For the final report, this represents the amount of Federal SE funds awarded that the grantee did not request or draw down.
- 10i. Total Recipient Share Required:
Data entry is not required for this field. This data element is calculated automatically using the following formula: ((12a divided by 0.90) multiplied by 0.10). The amount calculated represents the non-Federal share required based upon the amount of Federal expenditures for youth with the most significant disabilities (line 12a).

Grantees are required to *reserve* 50 percent of the total SE Federal allotment for the provision of SE services, including extended services, to eligible youth with the most significant disabilities. States must provide a 10 percent match for the 50 percent of the award reserved for the provision of services to youth with the most significant disabilities (Section 606(b)(7)(I) of the Rehabilitation Act).

Note: The amount calculated will not exceed the total non-Federal share required to meet the 10 percent match requirement for 50 percent of the authorized Federal funds listed on line 10d (the 50 percent representing the reserved funds for providing services to youth with the most significant disabilities), regardless of the amount of Federal SE funds a State expends on youth with the most significant disabilities that are in excess of the 50 percent reserved.

- 10j. Recipient Share of Expenditures:
Enter ONLY the grantee's total amount of non-Federal expenditures and unliquidated obligations for the provision of SE services, including extended services, to eligible youth with the most significant disabilities, that are used to satisfy the State's non-Federal share requirement related to the 50 percent reserve. 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, the grantee's non-Federal share of unliquidated obligations (reported separately on line 12d – Remarks). It is important to note that there is no match requirement for the 50 percent of SE funds not reserved for the provision of services to youth with the most significant disabilities (e.g., the remaining 50 percent of the SE award). The amount reported on line 10j does not include Federal program income earned by the grantee. See line 10l for instructions regarding reporting of Federal program income.

The amount reported on line 10j should be equal to or greater than the amount reported on 10i (required non-Federal share amount) to ensure the portion of Federal funds expended for SE services to youth with the most significant disabilities are being drawn down proportionally in accordance with the Cash Management Improvement Act (CMIA) (31.205.15(d)). By 9/30 of the fiscal year in which the

award was made, the grantee must have provided the requisite non-Federal share for any Federal SE funds reserved for the provision of services to youth with the most significant disabilities that will be carried over for obligation in the succeeding fiscal year.

10k. Remaining Recipient Share to Be Provided (10i minus 10j equals 10k):
Data entry is not required for this field. This data element is calculated automatically. If the amount is a positive number, this figure represents the required amount of non-Federal share the grantee was required to provide in order to match up to the 50 percent reserve of Federal funds expended for provision of services to youth with the most significant disabilities, but did not, by the end of the grant period. If the amount is a negative number, this figure represents the amount of non-Federal share provided that exceeds the non-Federal share required based upon the amount of Federal funds drawn down.

10l. Total Federal Program Income Earned:
Enter the total amount of Federal program income (program income) earned and received by the grantee as of the end of the reporting period. *Program income is considered earned in the fiscal year in which the funds are received by the grantee* (2 CFR 200.80). Program income means gross income received by the grantee that is directly generated by an allowable activity supported under the SE program (2 CFR 200.307). Do not include refunds or rebates as program income.

Program income includes Social Security Administration (SSA) payments that the grantee has chosen to transfer from the State VR program to the SE program in accordance with regulations. Program income from SSA payments recorded as received in the VR program that the grantee has chosen to transfer to the SE program is restricted to the grant award year that corresponds to the fiscal year in which it was earned in the VR program. For example, SSA payments earned and recorded in the VR program in FY 2015 may be transferred to the SE program for expenditure and reporting purposes under the FY 2015 award. This means the transfer may occur during the FY 2015 grant year or, if applicable, during the FY 2015 carryover year.

Include the amount of SSA payments recorded as received from the VR program through a transfer in the total on line 10l and also report the amount of transferred funds separately on line 12e - Program Income Transferred from VR program.

Program income earned may be expended in accordance with the deduction or addition alternative.

10m. Program Income Expended in Accordance with the Deduction Alternative:
For those grantees using the deduction alternative, enter the amount of program income that was used to reduce the Federal share of the total program costs. The grantee must expend program income funds in accordance with the same standards of allowability, reasonableness and allocability (2 CFR 200.403, 200.404 and 200.405) that are applicable to Federal funds (Section 108 of the Rehabilitation Act, 2 CFR

200.307(e)(1), 200.401, and 200.408). *Be advised that if a grantee utilizes the deduction alternative, the amount of program income entered will reduce the Federal share, which will result in the return of these funds to the Federal award.*

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

For those grantees using the addition alternative, enter the amount of program income 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 CFR 200.403, 200.404 and 200.405) that are applicable to Federal funds (Section 108 of the Rehabilitation Act and 2 CFR 200.307(e)(2), 200.401, and 200.408).

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

Data entry is not required for this field. This data element is calculated automatically. When submitting a final SF-425 report, this line should be zero. Program income that has not been disbursed by the end of the liquidation period must be returned to the Federal award.

Note: In accordance with 2 CFR 200.305(b)(5), “[t]o 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” [emphasis added].

11. **Indirect Expense:**

Indirect costs are generally charged to Federal awards via an approved indirect cost rate or cost allocation plan. An indirect cost rate is simply the percentage relationship of indirect costs to direct costs and is substantiated by a standardized set of work papers referred to as the indirect cost proposal. Any grantee that wishes to claim indirect costs under Federal grants must prepare an indirect cost proposal and submit it to the cognizant Federal agency for approval (2 CFR part 200 – Appendix VII, paragraph D). Grantees claiming indirect expense based on an approved cost allocation plan (CAP) (2 CFR part 200 – Appendix VII, paragraph F.3), rather than an indirect cost rate, should follow the directions included in the line item instructions below.

11a. Type of Rate(s):

Select whether the approved indirect cost rate is Provisional, Predetermined, Final, or Fixed. If based on an approved CAP, select CAP.

11b. Rate:

Enter the approved indirect cost rate(s) in effect during the reporting period. CAPs only, enter 100 percent of the costs attributable to this award.

- 11c. Period From; Period To:
Enter the beginning and ending effective dates for the approved indirect cost rate(s) or CAP.
- 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. For CAPs, enter the total amount of the CAP costs (include both non-Federal and Federal shares).
- 11e. Amount Charged (11b multiplied by 11d equals 11e):
Data entry is not required for this field. This data element is calculated automatically.
- 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 section is used to report data elements unique to the SE program that are necessary to ensure compliance with program requirements. This section can also be used, as needed, to clarify and explain amounts reported, including sources of matching funds, and changes from amounts previously reported.

- 12a. Expenditures for Youth with the Most Significant Disabilities:
Enter the total amount of Federal SE expenditures reported on line 10e that were incurred only for the provision of SE services, including extended services, to youth with the most significant disabilities. Do not include any Federal share of unliquidated obligations from line 10f. The amount reported on line 12a must be included in the total amount reported on line 10e – Federal Share of Expenditures.
- 12b. Administrative Costs for Supported Employment Program:
Enter the amount of administrative expenditures for the SE program. Administrative expenditures are limited to 2.5 percent of the grantee's SE allotment (Section 603(c) and 606(h) of the Rehabilitation Act and 34 CFR 363.51(b)).
- 12c. Not applicable.
- 12d. Recipient Share of Unliquidated Obligations:
Enter that portion of unpaid obligations to be paid with non-Federal funds meeting the non-Federal share requirements for the provision of SE services, including extended services, to youth with the most significant disabilities (Section 606(b)(7)(I) of the Rehabilitation Act).

12e. Program Income Transferred from VR Program:
Enter the amount of VR SSA payments transferred to the SE program. If no program income funds were transferred to the program, enter zero. See instructions on lines 10l for further guidance (Section 108 of Rehabilitation Act).

13. **Certification:**

Through the electronic submission of this report, the grantee's certifying official indicates: "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." (2 CFR 200.415 and U.S. Code, Title 18, Section 1001).

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:

Enter the date that the report is submitted to RSA.

After the form is submitted electronically, RSA fiscal unit staff will mark the form as received. This action does not constitute approval or verification of the financial data submitted by the grantee.