

UNITED STATES DEPARTMENT OF EDUCATION
Office of Special Education and Rehabilitative Services
Rehabilitation Services Administration

**SPECIFIC GRANT TERMS AND CONDITIONS FOR
 PERFORMANCE AND FINANCIAL REPORTS**

Applicable Programs:

- Client Assistance Program (CAP) (CFDA 84.161A)
- Protection and Advocacy of Individual Rights (PAIR) (CFDA 84.240A)
- State Supported Employment Services (SE) (CFDA 84.187A)
- Independent Living Services for Older Individuals Who are Blind (OIB) (CFDA 84.177B)

Requirements:

I. Performance Reports:

All recipients are required to submit a final performance report within 90 days after the period of performance or termination of grant support. The following performance reports are required for the programs listed:

1. CAP – Annual Client Assistance Program Report (RSA-227)
2. PAIR – Annual Protection and Advocacy of Individual Rights Program Performance Report (RSA-509)
3. SE - Annual Vocational Rehabilitation Program/Cost Report (RSA-2)
4. OIB – Annual Report (7-OB)

II. Federal Financial Reports:

The following Federal Financial Reports (SF-425s) are required:

_____ Quarterly FFRs are required for reporting periods ending on 12/31, 03/31, 06/30, 09/30, and are due within 45 days after each reporting period.

_____ Semi-annual FFRs are required for reporting periods ending on 03/31 and 09/30, and are due within 45 days after each reporting period.

X An annual FFR is required for reporting period ending 09/30, and is due within 45 days after the reporting period.

X A final FFR is due within 90 days after the period of performance or termination of grant support.

A quarterly, semi-annual, annual, and/or final FFR as noted hereinabove is due for this grant because:

_____ Specific Award Conditions, or specific grant or subgrant conditions for designation of “high risk,” were imposed in accordance with 2 CFR Part 200.207 and Part 3474.10.

III. Reporting Requirements:

When completing an FFR for submission in accordance with the above referenced selection, the following must be noted:

1. While the FFR is a government wide form that is designed for single grant and multiple grant award reporting, the U.S. Department of Education’s (EDs) policy is that multiple grant award reporting is not permitted for ED grants. Thus, an ED grantee that is required to submit an FFR in accordance with any of the above referenced selections must complete and submit one FFR for each of its grants. The FFR attachment (Standard Form 425A), which is available for reporting multiple grants, is not to be used for ED grants. As such, references to multiple grant reporting and to the FFR attachment in items 2, 5 and 10 of the FFR are not applicable to ED grantees. With regards to item 1 of the note found in the Federal Financial Report Instructions, it is ED’s policy that a grantee must complete items 10(a) through 10(o) for each of its grants. The multiple award, multiple grant, and FFR attachment references found in items 2, 5, 6, before 10(a), in item 10(b), before 10(d), before 10(i) and before 10(l) of the Line Item Instructions for the Federal Financial Report are not applicable to ED grants.
2. A grantee will complete item 11(a) by listing the rate type identified in its indirect cost rate agreement, as approved by its Federal cognizant agency. An ED grantee that does not have an indirect cost rate agreement approved by its Federal cognizant agency, and that is using the ED approved temporary rate of 10 percent of budgeted direct salaries and wages, or the de minimis rate of 10 percent of modified total direct cost (MTDC) consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first \$25,000 of each subaward (i.e. subgrant) or subcontract, must list its rate in 11(a) as an ED Temporary Rate or De Minimis Rate. A grantee may only use the de minimis rate if it has never negotiated an indirect cost rate with its cognizant agency, and it is not subject to ED’s training rate or supplement-not-supplant provisions. In addition, States, Local Governments and Indian Tribes may not use the de minimis rate; thus, this rate may only be used by institutions of higher education (IHE) and non-profit organizations.
3. Quarterly, semi-annual, and annual interim reports shall be due within 45 days after the end of the reporting period. 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 FFR instructions to reflect this change. Grantees are, nevertheless, permitted to exercise the 45 day period as published by OMB within the Federal Register. Final reports shall be due no later than 90 days after the period of performance or termination of grant support.

4. FFR data must be submitted through the Rehabilitation Services Administration Management Information System (RSA-MIS) website at <https://rsa.ed.gov>.

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