



**INSTRUCTIONS FOR COMPLETING
THE FINANCIAL STATUS REPORT**

[For All Grant Years]

Rev. January 2005

The *Financial Status Report* (FSR) form must be submitted **once** with the other components of your final report package to the Grants & Contracts Office no later than 90 calendar days after the award end date. Please use the FSR form available on our Web site at www.arts.gov/manageaward. If you have questions, please call us at (202) 682-5403 or e-mail us at grants@arts.gov.

My Grant At A Glance. You can now access basic information about your grant online. Check to see if we received your payment request or when your final reports are due. Simply go to www.arts.gov/mygrant and enter your 10-digit grant number.

STEP BY STEP INSTRUCTIONS correspond to the numbers on the FSR.

2. Enter the 10-digit Grant Number from your award letter (e.g., 05-3100-7000).
3. Provide your official Internal Revenue Service (IRS) name and address.
4. Enter your 9-digit Employer Identification Number (also known as the Taxpayer Identification Number) assigned by the IRS.
5. Optional. Provide any number you use to identify this award for your records.
6. Check "yes."
7. If you recognize expenses in your accounting ledgers only as you pay them, check **CASH**. If you recognize expenses in your ledgers before paying them, check **ACCRUAL**.
8. Enter the period of support as specified in your award letter or as amended.
9. Same as step 8 above, **unless** the project was completed earlier than planned.
10. You *only* need to complete column III. Round all figures to the nearest dollar.
 - a. Indicate total **actual** project outlays (total funds spent minus any refunds) within the period of support indicated in your award letter or as amended. Any indirect costs from line 11(d) and/or in-kind contributions applied to and approved for the project should also be included here. Note: total actual costs will likely differ from the amount anticipated in the approved budget. All reported costs must be **allocable** and **allowable**.
 - b. Indicate the match (**non-Federal**) portion of the total outlays listed in 10a.
 - c. Indicate the **Federal** portion of the total outlays listed in 10a. This figure is usually the award amount as stated in your award letter or as amended.

Generally, by the time you submit this form, ALL INCURRED COSTS SHOULD HAVE BEEN PAID (LIQUIDATED). Unliquidated obligations represent received goods or services for which payment has neither been made nor recorded in your accounting records. *If there are unliquidated funds, you must: (1) submit a request for a time extension to liquidate those*

costs; (2) return the unused Federal portion; or (3) tell us that you do not intend to request the remaining funds.

- d. Generally, this line should be zero. Do not include amounts from 10a, 10b, or 10c.
- e. If 10d is not zero, submit a time extension to liquidate non-Federal costs.
- f. If 10d is not zero, indicate the **Federal** portion of unliquidated obligations.
- g. Indicate the total of liquidated and unliquidated **Federal** funds (10c plus 10f).
- h. Generally this figure will be the same as the amount entered on 10c.
- i. Identify any funds that you are returning with this form or any remaining amount you do not intend to request from us (10h minus 10g).

[NOTE: The FSR may be used as a final request for any remaining Endowment funds **ONLY** if you have already submitted a "Request for Advance or Reimbursement" form to draw down an initial portion of this award. You must: (1) request reimbursement only for costs already liquidated and (2) provide Electronic Funds Transfer information (bank name, city, state, and RTN and bank account numbers) in section 12. Using the FSR as the final payment request may delay payment.]

- 11. Complete *only* if an indirect cost rate established with a Federal agency was **included in your application and approved for this award**. In section 12, identify the Federal agency that established the rate in effect during the period of support and the period covered by this rate.
 - a. Check the box indicating the type of rate in effect during the period of support.
 - b. Indicate the rate (percent). If more than one rate was in effect and applied during the period of support, include a separate schedule that identifies the different rates and the time frames during which the rates were applied. [NOTE: *Per Office of Management and Budget Circular A-21 (revised May 8, 1996), educational institutions shall use the negotiated rates in effect at the time of the initial award throughout the life of the grant.*] If a provisional rate was used at the time of award, the rate must be adjusted once a final rate is approved by the cognizant agency. The Arts Endowment will not close out an award with a provisional rate if indirect costs are needed to meet the minimum required match; you must request a final report due date extension to cover the time needed to negotiate the final rate applicable to the grant period. You must then submit this report with the final rate agreement by the extended final report due date.
 - c. Indicate the base amount for which the rate applies and the source of that base amount (i.e., Modified Total Direct Costs, Salaries and Wages, etc.).
 - d. Multiply 11b x 11c.
 - e. Not required; leave blank.
- 12. Provide information about refunds, indirect costs, etc. [NOTE: *If you would like us to direct any questions about your FSR to someone other than the authorizing official, please provide this contact person's name and telephone number.*]
- 13. This form **MUST** be signed by a current authorizing official of your organization. Please refer to item 16 of the *General Terms*. For organizations acting as a sponsor or fiscal agent, the FSR **must** be signed by an appropriate authorizing official of the **sponsor** organization.