

## XV. Reporting Requirements

**Overview.** There are several categories of required report which need to be submitted.

Financial reports are the documents and records put together to track and review how much funds a Tribes is expending.

Performance or progress reports serve as a measure of progress achieved on a project and help identify programmatic and administrative problems that may need to be resolved.

There are many reasons for the reporting requirements. Information from these reports helps in the oversight by FHWA. In addition, information from these report are used to collectively provide information and support for the Administrator's when reporting to Congress.

### A. Statutory Requirements

- Tribal/FHWA Program Agreement – Reports must be developed in accordance with Section 202(d)(5) of Title 23 U.S.C.
- 2 CFR

### B. Guidelines/ Procedures

| Report  | Reporting Period                              | Due   | Submit Through          |
|---|---|---|-------------------------|
| Single Agency Audit Report                                | Annual  | When completed  | FHWA Tribal Coordinator |
| Progress Report<br>(narrative of form - see Example 15.1) | Semi-annual:<br>October 1 through<br>March 31 | Within 90 days of conclusion of reporting period reporting period (NLT June 30)     | FHWA Tribal Coordinator |
|   | April 1 through<br>September 30               | Within 90 days of conclusion of reporting period reporting period (NLT December 30) | FHWA Tribal Coordinator |
| Financial Status Report*<br>(see Example 15.2 - SF 425)   | Semi-annual October 1 through March 31        | Within 90 days of conclusion of reporting period reporting period (NLT June 30)     | FHWA Tribal Coordinator |
|   | April 1 through<br>September 30               | Within 90 days of conclusion of reporting period reporting period (NLT December 30) | FHWA Tribal Coordinator |

\* **SF 425 requires Indirect Cost information:** Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. In theory, costs like heat, light, accounting, and personnel might be charged directly if little meters could record minutes in a cross-cutting manner. Practical difficulties preclude such an approach. Therefore, cost allocation plans or indirect cost rates are used to distribute those costs to benefiting revenue sources.

Indirect costs are those costs that are not classified as direct. Direct costs can be identified specifically with particular cost objectives such as a grant, contract, project, function, or activity. Direct costs generally include:

1. Salaries are wages (including vacations, holidays, sick leave, and other excused absences of employees working specifically on objectives of a grant or contract – i.e., direct labor costs).
2. Other employee fringe benefits allocable on direct labor employees.
3. Consultant services contracted to accomplish specific grant/contract objectives.
4. Travel of (direct labor) employees.
5. Materials, supplies, and equipment purchased directly for use on a specific grant or contract.
6. Communication costs such as long distance telephone calls or telegrams identifiable with a specific award or activity.

An indirect cost rate is simply a mechanism for determining fairly and conveniently within the boundaries of sound administrative principle, what proportions of Departmental/organization administration costs each program should bear. An indirect cost rate represents the ratio between the total indirect costs and benefiting direct costs, after excluding and or reclassifying unallowable costs, and extraordinary or distorting expenditures (i.e., capital expenditures and major contracts and sub-grants). The indirect costs in the numerator of the equation should bear a reasonable relationship to the direct costs from the denominator. This will allow for each program or activity represented in the direct costs base to assume their fair share of indirect costs when the rate is applied.

**Current Process.** The Department of Interior, as the cognizant Federal agency, is responsible for approving indirect cost rates for recipients based on an indirect cost proposal submission. The indirect cost proposal or cost allocation plan should:

1. Identify all the activities carried on by the Tribe or unit and their attendant costs. All activities must be included regardless of the source of funds used to pay for them.
2. Incorporate those costs allocated to the departments or units through the central service cost allocation plan.
3. Classify the activities and their costs as direct or indirect.
4. Eliminate from indirect costs capital expenditures and those stipulated as unallowable by OMB Circular or program legislation.
5. Compute the rate by dividing the total remaining indirect costs by the direct cost base selected for distribution of the indirect costs. The most frequently used base is Modified Total Direct Costs (MTDC).

Judgment is required on whether to "exclude" any disallowed or distorting costs or reclassify those costs to the direct costs base. The determining factor is if the cost at issue generates overhead or benefits from indirect costs, then it should be reclassified to the base and allocated a fair share of indirect costs.

The following process will be used for indirect cost:

- For Tribes choosing to use indirect cost rather than direct cost, they must follow 2 CFR.
- Each Indian Tribal government desiring reimbursement of indirect cost must submit its indirect cost proposal to the Department of the Interior (its cognizant Federal agency). A Tribe submits its indirect cost to the DOI and not the FHWA because the Tribe receives most of its "total" Federal funds from the DOI. Indirect cost proposals must be developed within six months after the close of the governmental unit's fiscal year, unless an exception is approved by the DOI.

- The DOI will approve the Tribes indirect rate percent and the FHWA will accept and use the indirect cost rate. **NOTE:** Indirect cost rates will be reviewed, negotiated, and approved by the cognizant Federal agency on a timely basis. Once a rate has been agreed upon, it will be accepted and used by all Federal agencies (2 CFR Appendix E to Part 225).
- The Tribe will enter the indirect cost information on line 11 of the SF 425 prior to submitting to the FHWA Tribal Coordinator.
- Along with the SF 425, the Tribe will provide the FHWA Tribal Coordinator a copy of the formalized written agreement with DOI on the negotiated indirect cost. If the DOI has not approved the indirect cost rate proposal, the Tribe will send the FHWA Tribal Coordinator a copy of the proposal along with a certification form (see **Example 15.3 – Indirect Cost Certification**).

**Possible Future Process.** Rather than using a cost allocation plan, a percentage or flat rate for indirect cost may be used. This will simplify the process and make reporting easier.

## Example 15.1 – Progress Report

**[Name of Tribe]**

### Progress Report

|  |                                     |                        |
|--|-------------------------------------|------------------------|
| <b>Reporting Period:</b><br>October 1 – March 31<br>or<br>April 1 –September 30  | <b>Total Program Fund Received:</b> | <b>Date Submitted:</b> |
| <b>Design Projects</b>   |                                     |                        |
| <b>Project Number:</b><br><b>Location:</b><br><b>Type of Work/Description:</b><br><b>Consultant/Contractor:</b><br><b>% Complete:</b><br><b>Estimated Completion Date:</b><br><b>On Time: Y/N</b><br><b>Estimated Cost:</b><br><b>Work Completed/In Progress/Status:</b><br><b>Critical Issues/Problems:</b> |                                     |                        |
| <b>Construction Projects</b>   |                                     |                        |
| <b>Project Number:</b><br><b>Location:</b><br><b>Type of Work/Description:</b><br><b>Contractor:</b><br><b>% Complete:</b><br><b>Estimated Completion Date:</b><br><b>On Time: Y/N</b><br><b>Amount Awarded:</b><br><b>Work Completed/In Progress/Status:</b><br><b>Critical Issues/Problems:</b>            |                                     |                        |
| <b>Planning Activities</b>   |                                     |                        |
| <b>Funds Programmed:</b><br><b>Funds Utilized:</b><br><b>Activities Undertaken &amp; Status (IRR Inventory; LRTP, TIP, Studies, etc):</b> <ul style="list-style-type: none"> <li>•</li> <li>•</li> <li>•</li> </ul>  |                                     |                        |

|  |                   |              |
|--|-------------------|--------------|
| <b>Critical Issues/Problems:</b>   |                   |              |
| <b>Maintenance Activities</b>  |                   |              |
| <b>Funds Programmed:</b><br><b>Funds Utilized:</b><br><b>Activities Undertaken &amp; Status (Mowing, Patching, Snow Removal, New Equipment, etc):</b> <ul style="list-style-type: none"> <li>•</li> <li>•</li> <li>•</li> </ul> <b>Critical Issues/Problems:</b>           |                   |              |
| <b>Transportation Department Operations</b>  |                   |              |
| <b>Funds Programmed:</b><br><b>Funds Utilized:</b><br><b>Activities Undertaken &amp; Status Utilities, Salaries, Computers, etc):</b> <ul style="list-style-type: none"> <li>•</li> <li>•</li> <li>•</li> </ul> <b>Critical Issues/Problems:</b><br><b>Funding Status:</b> |                   |              |
| <b>Other Items</b>   |                   |              |
| <ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>   |                   |              |
| <b>Technical Assistance</b>  |                   |              |
| <b>Identify any Technical Assistance (Financial, Planning ROW , Design, Construction, etc.) needed:</b> <ul style="list-style-type: none"> <li>• (Type and identify POC, phone and email address)</li> <li>•</li> <li>•</li> </ul>   |                   |              |
| <b>Submitted By</b>  |                   |              |
| <b>Submitted by:</b>   | <b>Signature:</b> | <b>Date:</b> |

### Example 15.2 – Standard Form 425, Federal Financial Report

Reset Form

#### FEDERAL FINANCIAL REPORT

(Follow form instructions)

|  |         |  |         |                        |   |  |   |                  |
|--|---------|--|---------|------------------------|---|--|---|------------------|
| 1. Federal Agency and Organizational Element to Which Report is Submitted  |         | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency<br>(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<br>(To report multiple grants, use FFR Attachment)                       |         |                        | 6. Report Type  |  | 7. Basis of Accounting  |                  |
|  |         |  |         |                        | <input type="checkbox"/> Quarterly<br><input type="checkbox"/> Semi-Annual<br><input type="checkbox"/> Annual<br><input type="checkbox"/> Final |  | <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual |                  |
| 8. Project/Grant Period<br>From: (Month, Day, Year)  |         |  |         | To: (Month, Day, Year) |   | 9. Reporting Period End Date<br>(Month, Day, Year) |   |                  |
| 10. Transactions   |         |  |         |                        |   |  | Cumulative  |                  |
| <i>(Use lines a-c for single or multiple grant reporting)</i>  |         |  |         |                        |   |  |   |                  |
| <b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>  |         |  |         |                        |   |  |   |                  |
| a. Cash Receipts   |         |  |         |                        |   |  |   |                  |
| b. Cash Disbursements  |         |  |         |                        |   |  |   |                  |
| c. Cash on Hand (line a minus b)   |         |  |         |                        |   |  |   |                  |
| <i>(Use lines d-o for single grant reporting)</i>  |         |  |         |                        |   |  |   |                  |
| <b>Federal Expenditures and Unobligated Balance:</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)   |         |  |         |                        |   |  |   |                  |
| <b>Recipient Share:</b>  |         |  |         |                        |   |  |   |                  |
| i. Total recipient share required  |         |  |         |                        |   |  |   |                  |
| j. Recipient share of expenditures   |         |  |         |                        |   |  |   |                  |
| k. Remaining recipient share to be provided (line i minus j)   |         |  |         |                        |   |  |   |                  |
| <b>Program Income:</b>   |         |  |         |                        |   |  |   |                  |
| 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)  |  |   |                  |
| b. Signature of Authorized Certifying Official   |         |  |         |                        | d. Email address  |  |   |                  |
|  |         |  |         |                        | e. Date Report Submitted (Month, Day, Year)   |  |   |                  |
| 14. Agency use only:   |         |  |         |                        |   |  |   |                  |

Standard Form 425  
OMB Approval Number: 0348-0061  
Expiration Date: 10/31/2011

**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.

## Federal Financial Report Instructions

### Report Submissions

- 1) Recipients will be instructed by Federal agencies to submit the *Federal Financial Report (FFR)* to a single location, except when an automated payment management reporting system is utilized. In this case, a second submission location may be required by the agency.
- 2) If recipients need more space to support their *FFRs*, or *FFR Attachments*, they should provide supplemental pages. These additional pages must indicate the following information at the top of each page: Federal grant or other identifying number (if reporting on a single award), recipient organization, Data Universal Numbering System (DUNS) number, Employer Identification Number (EIN), and period covered by the report.

### Reporting Requirements

- 1) The submission of interim *FFRs* will be on a quarterly, semi-annual, or annual basis, as directed by the Federal agency. A final *FFR* shall be submitted at the completion of the award agreement. The following reporting period end dates shall be used for interim reports: 3/31, 6/30, 9/30, or 12/31. For final *FFRs*, the reporting period end date shall be the end date of the project or grant period.
- 2) Quarterly and semi-annual interim reports shall be submitted no later than 30 days after the end of each reporting period. Annual reports shall be submitted no later than 90 days after the end of each reporting period. Final reports shall be submitted no later than 90 days after the project or grant period end date.

Note: For single award reporting:

- 1) Federal agencies may require both cash management information on lines 10(a) through 10(c) and financial status information lines 10(d) through 10(o).
- 2) 10(b) and 10(e) may not be the same until the final report.

### Line Item Instructions for the Federal Financial Report

| FFR Number               | Reporting Item   | Instructions   |
|--------------------------|--|--|
| <b>Cover Information</b> |  |  |
| 1                        | Federal Agency and Organizational Element to Which Report is Submitted | Enter the name of the Federal agency and organizational element identified in the award document or as instructed by the agency.   |
| 2                        | Federal Grant or Other Identifying Number Assigned by Federal Agency   | For a single award, enter the grant number assigned to the award by the Federal agency. For multiple awards, report this information on the <i>FFR Attachment</i> . <i>Do not complete this box if reporting on multiple awards.</i> |
| 3                        | Recipient Organization   | Enter the name and complete address of the recipient organization including zip code.  |
| 4a                       | DUNS Number  | Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.  |
| 4b                       | EIN  | Enter the recipient organization's Employer Identification Number (EIN).   |
| 5                        | Recipient Account Number or Identifying Number                         | Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required by the Federal agency. For multiple awards, report this             |

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| FFR Number  | Reporting Item  | Instructions   |
|---|---|--|
|   |   | information on the <i>FFR</i> Attachment. <i>Do not complete this box if reporting on multiple awards.</i>   |
| 6   | Report Type   | Mark appropriate box. <i>Do not complete this box if reporting on multiple awards.</i>   |
| 7   | Basis of Accounting (Cash/Accrual)  | Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this <i>FFR</i> . Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.   |
| 8   | Project/Grant Period, From: (Month, Day, Year)  | Indicate the period established in the award document during which Federal sponsorship begins and ends.<br><br>Note: Some agencies award multi-year grants for a project period that is funded in increments or budget periods (typically annual increments). Throughout the project period, agencies often require cumulative reporting for consecutive budget periods. Under these circumstances, enter the beginning and ending dates of the project period not the budget period.<br><i>Do not complete this line if reporting on multiple awards.</i>                                   |
|   | Project/Grant Period, To: (Month, Day, Year)  | See the above instructions for "Project/Grant Period, From: (Month, Day, Year)."   |
| 9   | Reporting Period End Date: (Month, Day, Year)   | Enter the ending date of the reporting period. For quarterly, semi-annual, and annual interim reports, use the following reporting period end dates: 3/31, 6/30, 9/30, or 12/31. For final <i>FFRs</i> , the reporting period end date shall be the end date of the project or grant period.   |
| 10  | <b>Transactions</b><br>Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9.<br>Use Lines 10a through 10c, Lines 10d through 10o, or Lines 10a through 10o, as specified by the Federal agency, when reporting on single grants.<br>Use Line 12, Remarks, to provide any information deemed necessary to support or explain <i>FFR</i> data. |  |
| <b>Federal Cash (To report multiple grants, also use <i>FFR</i> Attachment)</b> |   |  |
| 10a   | Cash Receipts   | Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date.   |
| 10b   | Cash Disbursements  | Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements 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 subrecipients and contractors.<br><br>For multiple grants, report each grant separately on the <i>FFR</i> Attachment. The sum of the cumulative cash disbursements on the <i>FFR</i> Attachment must equal the amount entered on Line 10b, <i>FFR</i> . |
| 10c   | Cash On Hand (Line 10a Minus Line 10b)  | Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs. If more than three business days of cash are on hand, the Federal agency may require an explanation  |



| FFR Number   | Reporting Item   | Instructions   |
|--|--|--|
|  |  | on Line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash.  |
| <b>Federal Expenditures and Unobligated Balance:</b> Do not complete this section if reporting on multiple awards. |  |  |
| 10d  | Total Federal Funds Authorized                                 | Enter the total Federal funds authorized as of the reporting period end date.  |
| 10e  | Federal Share of Expenditures                                  | Enter the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the amount of cash advance payments and payments made to subrecipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended in accordance with the deduction alternative, rebates, refunds, or other credits. (Program income expended in accordance with the deduction alternative should be reported separately on Line 10o.) |
| 10f  | Federal Share of Unliquidated Obligations                      | Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an expenditure has not yet been recorded. Enter the Federal portion of unliquidated obligations. Those obligations include direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to subrecipients and contractors. On the final report, this line should be zero unless the awarding agency has provided other instructions.<br><br><i>Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.</i>  |
| 10g  | Total Federal Share (Sum of Lines 10e and 10f)                 | Enter the sum of Lines 10e and 10f.  |
| 10h  | Unobligated Balance of Federal Funds (Line 10d Minus Line 10g) | Enter the amount of Line 10d minus Line 10g.   |
| <b>Recipient Share:</b> Do not complete this section if reporting on multiple awards.                              |  |  |
| 10i  | Total Recipient Share Required                                 | Enter the total required recipient share for reporting period specified in line 9. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency. This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency (for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost  |

| FFR Number   | Reporting Item   | Instructions  |
|--|--|---|
|  |  | sharing or match than the level required by the Federal agency).  |
| 10j  | Recipient Share of Expenditures  | Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. This amount may include the value of allowable third party in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. Note: On the final report this line should be equal to or greater than the amount of Line 10i. |
| 10k  | Remaining Recipient Share to be Provided (Line 10i Minus Line 10j)   | Enter the amount of Line 10i minus Line 10j. If recipient share in Line 10j is greater than the required match amount in Line 10i, enter zero.  |
| <b>Program Income:</b> Do not complete this section if reporting on multiple awards. |  |   |
| 10l  | Total Federal Program Income Earned  | Enter the amount of Federal program income earned. Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in Line 10j.   |
| 10m  | Program Income Expended in Accordance With the Deduction Alternative   | Enter the amount of program income that was used to reduce the Federal share of the total project costs.  |
| 10n  | Program Income Expended in Accordance With the Addition Alternative  | Enter the amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities.   |
| 10o  | Unexpended Program Income (Line 10l Minus Line 10m or Line 10n)  | Enter the amount of Line 10l minus Line 10m or Line 10n. This amount equals the program income that has been earned but not expended, as of the reporting period end date.  |
| 11   | <b>Indirect Expense:</b> Complete this information only if required by the awarding agency. Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9. |   |
| 11a  | Type of Rate(s)  | State whether indirect cost rate(s) is Provisional, Predetermined, Final, or Fixed.   |
| 11b  | Rate   | Enter the indirect cost rate(s) in effect during the reporting period.  |
| 11c  | Period From; Period To   | Enter the beginning and ending effective dates for the rate(s).   |
| 11d  | Base   | Enter the amount of the base against which the rate(s) was applied.   |
| 11e  | Amount Charged   | Enter the amount of indirect costs charged during the time period specified. (Multiply 11b. x 11d.)   |
| 11f  | Federal Share  | Enter the Federal share of the amount in 11e.   |
| 11g  | Totals   | Enter the totals for columns 11d, 11e, and 11f.   |
| <b>Remarks, Certification, and Agency Use Only</b>                                   |  |   |
| 12   | Remarks  | Enter any explanations or additional information required by the Federal sponsoring agency including excess cash as stated in line 10c.   |
| 13a  | Typed or Printed Name and Title of Authorized Certifying Official  | Enter the name and title of the authorized certifying official.   |
| 13b  | Signature of Authorized Certifying Official  | The authorized certifying official must sign here.  |
| 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 e-mail address of the individual listed in Line 13a.  |

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| <b>FFR Number</b> | <b>Reporting Item</b>                    | <b>Instructions</b>   |
|-------------------|--|---|
| 13e               | Date Report Submitted (Month, Day, Year) | Enter the date the <i>FFR</i> is submitted to the Federal agency using the month, day, year format. |
| 14                | Agency Use Only                          | This section is reserved for Federal agency use.  |

## Example 15.3 - Indirect Cost Certificate

### Certificate of Indirect Costs

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish billing or final indirect costs rates for [identify period covered by rate] are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: \_\_\_\_\_

Signature: \_\_\_\_\_

Name of Official: \_\_\_\_\_

Title: \_\_\_\_\_

Date of Execution: \_\_\_\_\_