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

PERFORMANCE AND FINANCIAL REPORTS

I. Applicable Program:

- State Supported Employment Services - A (SE-A) (Assistance Listing Number (ALN) 84.187A)
- State Supported Employment Services - B (SE-B) (ALN 84.187B)

II. Performance Reports:

The following performance reports are required for the programs indicated:

- VR - Case Service Record Report (RSA-911) – submitted quarterly within 45 days after the end of each quarter.

A performance report is required and it shall provide the most current performance and financial expenditure information that is sufficient to meet the reporting requirements of 2 C.F.R. §§ 200.328 and 200.329, 200.332, and 34 C.F.R. § 75.720, and any applicable reporting requirements stipulated in program statute or regulation.

III. Federal Financial Reports:

The following Federal Financial Reports (SF-425s) are required for the programs indicated:

- An annual SF-425 is required for reporting period ending 9/30 and is due within 30 calendar days (10/30) of the end of the reporting period.
- A final SF-425 is due within 120 calendar days after the period of performance or termination of grant support.

IV. Reporting Requirements:

When completing an SF-425 for submission in accordance with the above referenced selection, the following must be noted:

1. *Multiple Grant Reporting Using SF 425A Prohibited:* While the FFR is a governmentwide form that is designed for single grant and multiple grant award reporting, the Department's policy is that multiple grant award reporting is not permitted for Department grants. Thus, a Department recipient 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. Do not use the FFR attachment (Standard Form 425A), which is available for reporting multiple grants, for reporting on Department grants. As such, references to multiple grant reporting and to the FFR attachment in item 2 of the FFR are not applicable to Department recipients. With regards to item 1 of the note found in the FFR Instructions, a recipient must complete items 10(a) through 10(o) for each of its grants. The multiple grant and FFR attachment reference found in item 2 of the Line Item Instructions for the FFR is not applicable to Department grants.

2. *Indirect Costs:* A recipient will complete item 11(a) by listing the indirect cost rate type identified on its indirect cost rate agreement, as approved by its cognizant agency for indirect costs.

   A Department recipient that does not have an indirect cost rate agreement approved by its cognizant agency for indirect costs, and that is using the Department approved (beyond the 90-day temporary period) temporary indirect cost rate of 10 percent of budgeted direct salaries and wages, or the de minimis rate of 10 percent of modified total direct cost (MTDC) must list its indirect cost rate in 11(a) as a Department Temporary Rate or De Minimis Rate. The de minimis rate of 10 percent of MTDC consists of:

   All direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and contracts up to the first $25,000 of each subaward (i.e., subgrant). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items, including contract costs in excess of $25,000, may be excluded when necessary to avoid a serious inequity in the distribution of indirect costs (see definition of MTDC at 2 C.F.R. § 200.1).

   Recipients with indirect cost rates prescribed in program statute or regulation must list their rate as a Rate Required in Program Statute or Regulation in 11(a). Recipients are required to follow program-specific statutory or regulatory requirements that mandate either indirect cost rate type or maximum administrative costs recovery.

   For detailed information including restrictions related to temporary, de minimis, training, restricted, and program prescribed indirect cost rates see GAN ATTACHMENT 4.

3. *Report Submission:* FFR data must be submitted through the Rehabilitation Services Administration Management Information System (RSAMIS) website at rsa.ed.gov.